



**FISCAL YEAR  
2011-2012**

**ANNUAL BUDGET  
CITY OF FREEPORT**

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**Norma Moreno Garcia**  
Mayor

**Michelle Kent**  
Councilwoman, Ward A

**Nicole Mireles**  
Councilwoman, Ward C

**Fred Bolton**  
Councilman, Ward B

**Sandra Barbree**  
Councilwoman, Ward D



Norma Moreno Garcia  
Mayor

Jeff Pynes  
Chief Executive Officer  
City Manager

Michelle Kent  
Councilmember  
Ward A

August 7, 2011

Fred Bolton  
Councilmember  
Ward B

Mayor Norma Moreno Garcia  
City Council Representatives

Nicole Mireles  
Councilmember  
Mayor Pro Tem  
Ward C

It is with great pleasure that I present this 2011 – 2012 budget to you in its final form. I can say the final budget product is a direct derivative of fiscally conservative budgetary submissions and internal negotiations with staff members and direct input and guidance from each of you.

Sandra Barbree  
Councilmember  
Ward D

Preparing the budget is an exciting time of the year for me and members of our staff. The creation of a sound fiscal budget, while ensuring our fiduciary responsibility to our community and tax payers, creates a vision and/or roadmap for our city during the forthcoming budget cycle. It's an arduous process to ensure we are making the best decisions for our community, our staff and our continued prosperity. I'm pleased that this budget not only takes care of our normal operations, but it also takes care of one of our most important assets, our employees. In this budget, we have a vision for our community; in this budget, we made sound financial decisions to improve our infrastructure and other quality of life amenities for our residents and the future marketability of our community to attract continued growth.

Listed below are some of the highlights of the 2011 – 2012 budget:

- Reducing our tax rate from .708266 to .68 for our community
- Continued our contingency savings as authorized by the Charter
- Created a major capital account to build a new recreation facility
- Reinstated scaled pay raises for all employee categories
- Continued our corridor beautification plan
- Continued our water, sewer and storm drain placement program, while creating a vibrant infrastructure evaluation process to ensure we properly identify and repair problematic infrastructure areas

Additionally, during this next budget year, we will be working on a historical overlay district in our Main Street area supported by a tax incremental reinvestment zone to provide infrastructure improvements, attractive amenities and business support and growth programs to improve the marketability of the area.

The budget InCode pages that follow are tabbed by category for your ease of review and analysis.

Once again, thank you for your guidance and support as this budget was prepared and presented.

Jeff Pynes  
Chief Executive Officer - Freeport  
City Manager





**BUDGET: FISCAL YEAR 2011 - 2012**  
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## BUDGETED STATEMENT OF OPERATIONS BY DEPARTMENT/FUND

ACCT#	DESCRIPTION	2008-2009	2009-2010	2010-2011		2011-2012	INC BUD-PROJ		INC FROM BUDGET		
		ACTUAL	ACTUAL	APL YTD	BUDGET	PROJECT#	BUDGET	\$	%	\$	%
<b>10 General Fund:</b>											
Revenue		10,601,673	9,802,642	6,375,031	9,819,513	10,162,464	10,381,651	219,187	2.2%	562,138	5.7%
Expenses		9,591,044	10,303,975	5,383,042	9,853,535	9,676,738	10,190,624	513,886	5.3%	337,089	3.4%
Operating Net:		1,010,629	-501,333	991,989	-34,022	485,726	191,027	-294,699	-60.7%	225,049	-661.5%
Interfund Transfers		-477,795	309,087	117,008	117,008	117,008	191,027	74,019	63.3%	74,019	63.3%
Net:		1,488,424	-810,420	874,981	-151,030	368,718	0	-368,718	-100.0%	151,030	-100.0%
<b>14 Street &amp; Drainage:</b>											
Revenue		6,245	1,333	598	650	750	30	-720	-96.0%	-620	-95.4%
Expenses		1,934	97,089	58	516,241	516,241	0	-516,241	-100.0%	-516,241	-100.0%
Operating Net:		4,311	-95,756	540	-515,591	-515,491	30	515,521	-100.0%	515,621	-100.0%
Interfund Transfers		1,000,000	0	0	0	0	122,305	122,305	0.0%	122,305	0.0%
Net:		-995,689	-95,756	540	-515,591	-515,491	-122,275	393,216	-76.3%	393,316	-76.3%
<b>15 Golf Course:</b>											
Revenue		454,501	346,527	214,233	540,000	416,848	511,848	95,000	22.8%	-28,152	-5.2%
Expenses		612,414	550,423	307,705	591,965	588,146	605,545	17,399	3.0%	13,580	2.3%
Operating Net:		-157,913	-203,896	-93,472	-51,965	-171,298	-93,697	77,601	-45.3%	-41,732	80.3%
Interfund Transfers		-150,000	-184,851	-51,965	-51,965	-51,965	-93,697	-41,732	80.3%	-41,732	80.3%
Net:		-7,913	-19,045	-41,507	0	-119,333	0	119,333	-100.0%	0	0.0%
<b>16 Marina</b>											
Revenue		0	5,475	23,967	149,500	79,164	177,871	98,707	124.7%	28,371	19.0%
Expenses		0	35,799	136,198	214,543	239,713	320,078	80,365	33.5%	105,535	49.2%
Operating Net:		0	-30,324	-112,231	-65,043	-160,549	-142,207	18,342	-11.4%	-77,164	118.6%
Interfund Transfers		0	-47,089	-65,043	-65,043	-65,043	-142,207	-77,164	118.6%	-77,164	118.6%
Net:		0	16,765	-47,188	0	-95,506	0	95,506	-100.0%	0	0.0%
<b>17 BEACH MAINTENANCE</b>											
Revenue		0	0	0	0	0	40,000	40,000	0.0%	40,000	0.0%
Expenses		0	0	0	0	0	40,000	40,000	0.0%	40,000	0.0%
Operating Net:		0	0	0	0	0	0	0	0.0%	0	0.0%
Interfund Transfers		0	0	0	0	0	0	0	0.0%	0	0.0%
Net:		0	0	0	0	0	0	0	0.0%	0	0.0%
<b>18 Hotel / Motel Tax</b>											
Revenue		16,225	14,623	2,366	9,839	8,582	9,839	1,257	14.6%	0	0.0%
Expenses		19,814	32,603	10,560	10,266	10,280	11,250	970	9.4%	984	9.6%
Operating Net:		-3,589	-17,980	-8,194	-427	-1,698	-1,411	287	-16.9%	-984	230.4%
Interfund Transfers		15,000	0	0	0	0	0	0	0.0%	0	0.0%
Net:		-18,589	-17,980	-8,194	-427	-1,698	-1,411	287	-16.9%	-984	230.4%
<b>20 Ambulance</b>											
Revenue		430,772	610,527	388,984	640,401	620,000	638,013	18,013	2.9%	-2,388	-0.4%
Expenses		647,901	653,853	338,212	612,057	605,445	651,332	45,887	7.6%	39,275	6.4%
Operating Net:		-217,129	-43,326	50,772	28,344	14,555	-13,319	-27,874	-191.5%	-41,663	-147.0%
Interfund Transfers		-139,513	0	0	0	0	0	0	0.0%	0	0.0%
Net:		-77,616	-43,326	50,772	28,344	14,555	-13,319	-27,874	-191.5%	-41,663	-147.0%





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

ACCT#	DESCRIPTION	2008-2009	2009-2010	2010-2011		2011-2012	INC BUD-PROJ		INC FROM BUDGET		
		ACTUAL	ACTUAL	APL YTD	BUDGET	PROJECTED	BUDGET	\$	%	\$	%
<b>56 Water &amp; Sewer</b>											
	Revenue	3,618,650	3,365,737	1,892,509	3,712,973	3,502,476	3,698,600	196,124	5.6%	-14,373	-0.4%
	Expenses	3,944,069	3,616,902	1,989,382	3,791,764	3,801,743	3,776,028	-25,715	-0.7%	-15,736	-0.4%
	Operating Net:	-325,419	-251,165	-96,873	-78,791	-299,267	-77,428	221,839	-74.1%	1,363	-1.7%
	Interfund Transfers	-247,692	0	0	0	0	-77,428	-77,428	0.0%	-77,428	0.0%
	Net:	-77,727	-251,165	-96,873	-78,791	-299,267	0	299,267	-100.0%	78,791	-100.0%
<b>63 COO 2008 Construction</b>											
	Revenue	24,996	1,326	230	50	220	0	-220	-100.0%	-50	-100.0%
	Expenses	2,244,072	721,601	106,169	260,851	197,500	48,500	-149,000	-75.4%	-212,351	-81.4%
	Operating Net:	-2,219,076	-720,275	-105,939	-260,801	-197,280	-48,500	148,780	-75.4%	212,301	-81.4%
	Interfund Transfers						0	0	0.0%	0	0.0%
	Net:	-2,219,076	-720,275	-105,939	-260,801	-197,280	-48,500	148,780	-75.4%	212,301	-81.4%
<b>64 Capital Purch Debt Svc</b>											
	Revenue	274,304	261,651	245,796	282,847	281,849	281,581	-268	-0.1%	-1,266	-0.4%
	Expenses	282,014	281,442	282,051	281,849	281,849	281,581	-268	-0.1%	-268	-0.1%
	Operating Net:	-7,710	-19,791	-36,255	998	0	0	0	0.0%	-998	-100.0%
	Interfund Transfers	0	0	0	0	0	0	0	0.0%	0	0.0%
	Net:	-7,710	-19,791	-36,255	998	0	0	0	0.0%	-998	-100.0%
<b>65 COO 2008 Debt Svc</b>											
	Revenue	279,954	272,105	258,196	296,062	298,300	297,368	-932	-0.3%	1,306	0.4%
	Expenses	288,717	292,395	242,040	295,874	295,874	297,368	1,494	0.5%	1,494	0.5%
	Operating Net:	-8,763	-20,290	16,156	188	2,426	0	-2,426	-100.0%	-188	-100.0%
	Interfund Transfers		-77,147				0	0	0.0%	0	0.0%
	Net:	-8,763	-77,147	16,156	188	2,426	0	-2,426	-100.0%	-188	-100.0%
<b>TOTAL:</b>											
	Revenue	15,707,320	14,681,946	9,401,910	15,451,835	15,370,653	16,036,801	666,148	4.3%	584,966	3.8%
	Expenses	17,631,979	16,586,082	8,795,417	16,428,945	16,213,529	16,222,306	8,777	0.1%	-206,639	-1.3%
	Operating Net:	-1,924,659	-1,904,136	-606,493	-977,110	-842,876	-185,505	657,371	-78.0%	791,605	-81.0%
	Interfund Transfers	0	0	0	0	0	0	0	0.0%	0	0.0%
	Net:	-1,924,659	-1,904,136	-606,493	-977,110	-842,876	-185,505	657,371	-78.0%	791,605	-81.0%



## BUDGET 2011 - 2012 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		EFFECTIVE	NOTICE	ROLL BACK
2011-2012	363,519,902	0.520739	1,892,990	1,779,411	0.159261	578,945	544,208	0.680000	2,471,935	2,323,619	94.0% E	0.688053	0.680000	0.733335
2010-2011	359,274,613	0.547185	1,965,897	1,847,943	0.161081	578,723	544,000	0.708266	2,544,620	2,391,943	94.0% E	0.708266	0.708266	0.726241
2009-2010	354,693,180	0.546330	1,937,795	1,821,527	0.161936	574,376	539,913	0.708266	2,512,171	2,367,441	94.0% E	0.708266	0.708266	0.742155
2008-2009	342,756,256	0.530883	1,819,635	1,710,457	0.159117	579,659	544,879	0.700000	2,399,294	2,255,336	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	265,210	0.710000	2,140,045	2,010,095	93.9% 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	0.72543
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	0.73536	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	0.74853	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	0.76404	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	1,537,895	1,425,099				0.791900	1,537,895	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	1,638,625	1,496,846				0.811900	1,638,625	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			

E - Estimated  
A - Actual



CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2011

10 -GENERAL FUND

REVENUES	2010-2011			2011-2012				
	2007-2008 ACTUAL	2008-2009 ACTUAL	2009-2010 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
10-350-303 PLANNING COMMISSION	0	0	0	0	0	0	0	0
10-350-305 ADM FEES - DEFENSIVE DRIVING	2,080	1,962	1,630	1,455	690	1,455	1,770	1,770
10-350-306 ADM FEES - NO DL OR INS. PROOF	0	0	0	0	0	0	0	0
10-360-100 INTEREST INCOME	126,075	25,543	7,237	5,190	3,261	5,190	5,500	5,500
10-360-101 MISC INCOME	91,960	169,521	117,502	100,910	68,397	100,910	60,000	60,000
10-360-105 MARINE OPERATIONS REVENUE	0	0	0	0	0	0	0	0
10-360-106 BEACH OPERATIONS REVENUE	0	0	0	0	0	0	0	0
10-360-150 PRINCIPAL PAYMENT FROM EDC	0	0	0	0	0	0	0	0
10-360-200 SALE OF PROPERTY	24,516	3,518	10,909	6,500	5,873	6,500	10,000	10,000
10-360-300 TAX ABATEMENT FEE	1,000	0	75	0	0	0	0	0
10-360-400 GRANT REVENUE	38,447	0	113,971	0	0	0	0	0
10-360-410 WETLANDS GRANT FUNDS	0	0	0	0	0	0	0	0
10-360-420 FEDERAL REVENUE	0	0	0	0	0	0	0	0
10-360-450 INTERGOVERNMENTAL REVENUES	83,811	82,298	133,830	102,312	24,912	60,000	80,000	80,000
10-360-460 FEMA DISASTER RELIEF	253,222	367,485	3,710	0	79,842	79,842	0	0
10-360-600 LEASE INCOME	144,879	140,087	131,244	125,952	86,604	125,952	130,400	130,400
10-360-652 VIC PROMOTIONS	0	0	0	0	0	0	0	0
10-360-700 MOWING/DEMOLITION LIENS	10,110	15,610	10,934	7,500	4,871	6,000	7,500	7,500
10-360-900 MAIN STREET COMMISSION FUNDS	( 2,085)	6,624	10,759	0	5,116	0	0	0
10-360-905 DONATIONS - SAM BASS MEM FUND	( 150)	0	0	4,950	1,950	0	0	0
10-360-910 DONATIONS - HISTORICAL MUSEUM	0	0	0	11,950	11,200	11,950	0	0
10-360-915 DONATIONS - PARK	2,680	485	0	0	0	0	0	0
10-360-920 DONATIONS - MISCELLANEOUS	152,550	51,432	27,750	17,717	18,248	17,948	0	0
10-360-925 DONATIONS - VETERAN'S MEMORIAL	13,400	2,490	200	0	95	105	0	0
10-360-930 DONATIONS - WETLANDS PROJECT	0	0	0	0	0	0	0	0
10-361-525 POLICE - SALE OF SEIZED EQUIP	5,605	49,646	0	13,206	13,206	13,206	0	0
10-362-525 POLICE - SEIZURES	18,181	24,967	15,615	10,000	25,010	26,712	0	0
10-363-525 POLICE - REPARATION	10	0	0	0	0	0	0	0
10-364-525 POLICE FEDERAL EQUITABLE SHARI	0	0	0	0	0	0	0	0
10-370-005 CASH OVER OR SHORT	( 91)	2	9	0	0	0	0	0
10-399-000 PROCEEDS FROM SALE OF BOND	0	0	0	0	0	0	0	0
10-399-050 PROCEEDS FROM LEASE PURCHASE	20,254	0	0	0	0	0	0	0
10-399-100 INSURANCE RECOVERY	8,068	266,053	13,457	0	13,764	13,764	0	0
<b>TOTAL REVENUES</b>	<b>10,264,810</b>	<b>10,601,673</b>	<b>9,802,642</b>	<b>9,819,513</b>	<b>6,326,480</b>	<b>10,162,464</b>	<b>10,381,651</b>	<b>10,381,651</b>

CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2011

10 -GENERAL FUND  
 MAYOR & COUNCIL

EXPENDITURES	2007-2008	2008-2009	2009-2010	2010-2011			2011-2012	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<b>SUPPLIES</b>								
10-400-310 OFFICE/COMPUTER SUPPLIES	311	100	477	125	907	250	200	200
10-400-311 POSTAGE/SHIPPING	0	0	2	0	0	0	0	0
10-400-312 BOOKS/PUBL/SUBSCRIPTIONS	0	0	0	0	0	0	200	200
10-400-320 OTHER ELECTRONICS	0	0	0	0	0	0	0	0
10-400-335 CLOTHING	0	0	0	0	0	0	0	0
10-400-352 FURNITURE & FIXTURES	0	0	0	0	0	0	0	0
10-400-385 SMALL TOOLS & EQUIPMENT	0	0	0	0	0	0	0	0
10-400-399 OTHER SUPPLIES	<u>304</u>	<u>219</u>	<u>234</u>	<u>200</u>	<u>450</u>	<u>550</u>	<u>550</u>	<u>550</u>
TOTAL SUPPLIES	616	319	714	325	1,357	800	950	950
<b>SERVICES</b>								
10-400-400 CITY COUNCIL STIPENDS	8,525	10,300	10,700	10,700	5,550	10,700	10,700	10,700
10-400-415 TELEPHONE	571	381	569	515	146	325	325	325
10-400-430 ADVERTISING	10,749	0	4,688	6,000	5,348	7,000	7,000	7,000
10-400-499 OTHER SERVICES	<u>16</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL SERVICES	19,861	10,681	15,957	17,215	11,044	18,025	18,025	18,025
<b>SUNDRY</b>								
10-400-602 SEMINARS/DUES/TRAVEL	7,920	5,317	7,973	6,825	6,273	6,825	6,825	6,825
10-400-604 PUBLIC OFFICE LIABILITY	20,805	15,579	11,643	11,643	11,913	11,913	12,509	12,509
10-400-680 PLANNING COMMISSION	0	0	0	0	0	0	0	0
10-400-690 ELECTIONS	5,154	2,567	1,710	4,000	50	4,000	4,000	4,000
10-400-699 OTHER - SUNDRY	<u>299</u>	<u>617</u>	<u>699</u>	<u>0</u>	<u>309</u>	<u>400</u>	<u>400</u>	<u>400</u>
TOTAL SUNDRY	34,178	24,080	22,025	22,468	18,545	23,138	23,734	23,734
<b>CAPITAL OUTLAY</b>								
10-400-899 CAPITAL OUTLAY	<u>5,503</u>	<u>0</u>	<u>1,495</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CAPITAL OUTLAY	5,503	0	1,495	0	0	0	0	0
<b>TOTAL MAYOR &amp; COUNCIL</b>	<b>60,157</b>	<b>35,080</b>	<b>40,190</b>	<b>40,008</b>	<b>30,946</b>	<b>41,963</b>	<b>42,709</b>	<b>42,709</b>



FISCAL YEAR 2011-2012  
 BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

10-400 MAYOR & COUNCIL

ACCT#	DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET	INC BUD-PROJ		INC FROM BUDGET	
				APL YTD	BUDGET	PROJECTED		\$	%	\$	%
10 400-310	OFFICE/COMPUTER SUPPLIES	100	477	172	125	250	200	-50	-20.0%	75	60.0%
10 400-311	POSTAGE/SHIPPING	0	2	0	0	0	0	0	0.0%	0	0.0%
10 400-312	BOOKS/PUBL/SUBSCRIPTIONS	0	0	0	0	0	200	200	0.0%	200	0.0%
10 400-320	OTHER ELECTRONICS	0	0	0	0	0	0	0	0.0%	0	0.0%
10 400-335	CLOTHING	0	0	0	0	0	0	0	0.0%	0	0.0%
10 400-352	FURNITURE & FIXTURES	0	0	0	0	0	0	0	0.0%	0	0.0%
10 400-385	SMALL TOOLS & EQUIPMENT	0	0	0	0	0	0	0	0.0%	0	0.0%
10 400-399	OTHER SUPPLIES	217	234	450	200	550	550	0	0.0%	350	175.0%
10 400-400	CITY COUNCIL STIPENDS	10,300	10,700	5,550	10,700	10,700	10,700	0	0.0%	0	0.0%
10 400-415	TELEPHONE	381	568	148	515	325	325	0	0.0%	-190	-36.9%
10 400-430	ADVERTISING	0	4,688	5,348	6,000	7,000	7,000	0	0.0%	1,000	16.7%
10 400-499	OTHER SERVICES	0	0	0	0	0	0	0	0.0%	0	0.0%
10 400-602	SEMINARS/DUES/TRAVEL	5,317	7,973	6,008	6,825	6,825	6,825	0	0.0%	0	0.0%
10 400-604	PUBLIC OFFICE LIABILITY	15,579	11,643	11,913	11,643	11,913	12,509	596	5.0%	866	7.4%
10 400-680	PLANNING COMMISSION	0	0	0	0	0	0	0	0.0%	0	0.0%
10 400-690	ELECTIONS	2,567	1,710	1,100	4,000	4,000	4,000	0	0.0%	0	0.0%
10 400-699	OTHER - SUNDRY	617	699	309	0	400	400	0	0.0%	400	0.0%
10 400-899	CAPITAL OUTLAY	0	1,495	0	0	0	0	0	0.0%	0	0.0%
		<b>35,078</b>	<b>40,189</b>	<b>30,998</b>	<b>40,008</b>	<b>41,963</b>	<b>42,709</b>	<b>746</b>	<b>1.8%</b>	<b>2,701</b>	<b>6.8%</b>













**FISCAL YEAR 2011-2012  
ACCOUNT DETAIL JUSTIFICATION**

**10-400 MAYOR & COUNCIL**

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 400-602	SEMINARS/DUES/TRAVEL	5,317	7,973	6,008	6,825	6,825	6,825
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	TML Conference	3,350					
	TML Membership Dues	2,500					
	HGAC Membership Dues	525					
	BCCA Meeting Fees	450					

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 400-604	PUBLIC OFFICE LIABILITY	15,579	11,643	11,913	11,643	11,913	12,509
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Last Year + 5%	12,509					

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 400-680	PLANNING COMMISSION	0	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS



**FISCAL YEAR 2011-2012  
ACCOUNT DETAIL JUSTIFICATION**

**10-400 MAYOR & COUNCIL**

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 400-690	ELECTIONS	2,567	1,710	1,100	4,000	4,000	4,000
ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	May'2009 Election	4,000					

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 400-699	OTHER - SUNDRY	617	699	309	0	400	400
ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	MISC.	400					

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 400-899	CAPITAL OUTLAY	0	1,495	0	0	0	-
ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	1						7
	2						8
	3						9
	4						10
	5						11
	6						12

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

**TOTAL: 35,078 40,189 30,998 40,008 41,963 42,709**



CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2011

10 -GENERAL FUND  
 MAIN STREET PROGRAM

EXPENDITURES	2010-2011			2011-2012				
	2007-2008 ACTUAL	2008-2009 ACTUAL	2009-2010 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<b>SALARIES</b>								
10-405-100 SALARIES/WAGES	45,472	55,048	0	0	0	0	0	0
10-405-175 LONGEVITY	163	211	0	0	0	0	0	0
TOTAL SALARIES	45,635	55,258	0	0	0	0	0	0
<b>BENEFITS</b>								
10-405-201 F I C A & MEDICARE	3,456	4,207	0	0	0	0	0	0
10-405-210 GROUP INSURANCE	5,513	5,296	0	0	0	0	0	0
10-405-230 T M R S	4,037	5,321	0	0	0	0	0	0
10-405-240 WORKMEN'S COMPENSATION	0	0	0	0	0	0	0	0
10-405-291 UNEMPLOYMENT INSURANCE	0	0	10,479	0	0	0	0	0
TOTAL BENEFITS	13,006	14,824	10,479	0	0	0	0	0
<b>SUPPLIES</b>								
10-405-310 OFFICE/COMPUTER SUPPLIES	1,197	158	110	600	25	25	600	600
10-405-311 POSTAGE/SHIPPING	45	13	0	25	0	0	125	125
10-405-320 OTHER ELECTRONICS	0	0	0	0	0	0	200	200
10-405-335 CLOTHING	0	0	0	0	0	0	0	0
10-405-352 FURNITURE & FIXTURES	0	0	936	0	0	0	0	0
10-405-365 SMALL TOOLS & EQUIPMENT	0	0	0	0	0	0	400	400
10-405-390 FUEL	0	0	0	0	0	0	0	0
10-405-399 OTHER SUPPLIES	220	913	0	0	0	0	300	300
TOTAL SUPPLIES	1,462	1,084	936	625	25	25	1,625	1,625
<b>SERVICES</b>								
10-405-413 PROFESSIONAL SERVICES	0	0	0	0	0	0	0	0
10-405-415 TELEPHONE	967	1,018	221	500	0	0	0	0
10-405-426 PHYSICALS/SCREENING	0	0	0	0	0	0	0	0
10-405-430 ADVERTISING	10,013	26,515	7,732	0	339	865	10,000	10,000
10-405-431 BLESSING OF THE FLEET	0	0	0	0	0	0	0	0
10-405-432 BRYAN BEACH BASH	0	0	0	0	0	0	0	0
10-405-433 SUMMERTIME BLUES FESTIVAL	0	0	294	0	0	0	0	0
10-405-435 SPECIAL EVENTS	3,631	7,208	5,033	25,000	4,432	25,000	25,000	25,000
10-405-436 TEXAS FESTIVAL	0	0	0	0	0	0	0	0
10-405-499 OTHER SERVICES	305	141	0	0	0	0	0	0
TOTAL SERVICES	14,916	34,882	13,279	25,500	4,771	25,865	35,000	35,000
<b>SUNDRY</b>								
10-405-602 SEMINARS/DUES/TRAVEL	2,841	3,947	800	2,500	328	1,000	1,500	1,500
10-405-699 OTHER - SUNDRY	25	15	0	0	0	0	500	500
TOTAL SUNDRY	2,866	3,962	800	2,500	328	1,000	2,000	2,000

CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2011

10 -GENERAL FUND  
 MAIN STREET PROGRAM

EXPENDITURES				2010-2011			2011-2012	
	2007-2008 ACTUAL	2008-2009 ACTUAL	2009-2010 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<b>CAPITAL OUTLAY</b>								
10-405-899 CAPITAL OUTLAY	5,758	14,640	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY	5,758	14,640	0	0	0	0	0	0
<b>TOTAL MAIN STREET PROGRAM</b>	<b>83,642</b>	<b>124,653</b>	<b>25,385</b>	<b>28,625</b>	<b>5,124</b>	<b>26,890</b>	<b>38,625</b>	<b>38,625</b>



FISCAL YEAR 2011-2012  
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

10-405 MAIN STREET

ACCT#	DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET	INC BUD-PROJ		INC FROM BUDGET	
				APL YTD	BUDGET	PROJECTN		\$	%	\$	%
10 405-100	SALARIES/WAGES	55,048	0	0	0	0	0	0	0.0%	0	0.0%
10 405-175	LONGEVITY	211	0	0	0	0	0	0	0.0%	0	0.0%
10 405-201	F I C A & MEDICARE	4,207	0	0	0	0	0	0	0.0%	0	0.0%
10 405-210	GROUP INSURANCE	5,298	0	0	0	0	0	0	0.0%	0	0.0%
10 405-230	T M R S	5,321	0	0	0	0	0	0	0.0%	0	0.0%
10 405-240	WORKMEN'S COMPENSATION	0	0	0	0	0	0	0	0.0%	0	0.0%
10 405-291	UNEMPLOYMENT INSURANCE	0	10,479	0	0	0	0	0	0.0%	0	0.0%
10 405-310	OFFICE/COMPUTER SUPPLIES	158	-110	25	600	25	600	575	2300.0%	0	0.0%
10 405-311	POSTAGE/SHIPPING	13	0	0	25	0	125	125	0.0%	100	400.0%
10 405-320	OTHER ELECTRONICS	0	0	0	0	0	200	200	0.0%	200	0.0%
10 405-335	CLOTHING	0	0	0	0	0	0	0	0.0%	0	0.0%
10 405-352	FURNITURE & FIXTURES	0	937	0	0	0	0	0	0.0%	0	0.0%
10 405-385	SMALL TOOLS & EQUIPMENT	0	0	0	0	0	400	400	0.0%	400	0.0%
10 405-390	FUEL	0	0	0	0	0	0	0	0.0%	0	0.0%
10 405-399	OTHER SUPPLIES	913	0	0	0	0	300	300	0.0%	300	0.0%
10 405-413	PROFFESIONAL SERVICES	0	0	0	0	0	0	0	0.0%	0	0.0%
10 405-415	TELEPHONE	1,018	221	0	500	0	0	0	0.0%	-500	-100.0%
10 405-426	PHYSICALS/SCREENING	0	0	0	0	0	0	0	0.0%	0	0.0%
10 405-430	ADVERTISING	26,515	7,732	339	0	865	10,000	9,135	1056.1%	10,000	0.0%
10 405-435	SPECIAL PROJECTS	7,208	5,326	3,982	25,000	25,000	25,000	0	0.0%	0	0.0%
10 405-499	OTHER SERVICES	141	0	0	0	0	0	0	0.0%	0	0.0%
10 405-602	SEMINARS/DUES/TRAVEL	3,947	800	628	2,500	1,000	1,500	500	50.0%	-1,000	-40.0%
10 405-699	OTHER - SUNDRY	15	0	0	0	0	500	500	0.0%	500	0.0%
10 405-899	CAPITAL OUTLAY	14,640	0	0	0	0	0	0	0.0%	0	0.0%
		<b>124,653</b>	<b>25,385</b>	<b>4,974</b>	<b>28,625</b>	<b>26,890</b>	<b>38,625</b>	<b>11,735</b>	<b>43.6%</b>	<b>10,000</b>	<b>34.9%</b>



**FISCAL YEAR 2011-2012  
ACCOUNT DETAIL JUSTIFICATION**

**10-405 MAIN STREET**

ACCOUNT#	ACCOUNT DESCRIPTION		2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
					APR YTD	BUDGET	PROJECTION	
10 405-100	<b>SALARIES/WAGES</b>		55,048	0	0	0	0	-
	<b>ITEM DESCRIPTION</b>		<b>AMOUNT</b>		<b>ITEM DESCRIPTION</b>			<b>AMOUNT</b>
	Current Full-Time Employees	0						
	New Full-Time Employees	0	-					
	Current Part-Time Employees	0	-					
	New Part-Time Employees	0	-		Calculated Field			
	Temporary Employees	0	-		(do not attempt to input)			

ACCOUNT#	ACCOUNT DESCRIPTION		2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
					APR YTD	BUDGET	PROJECTION	
10 405-175	<b>LONGEVITY</b>		211	0	0	0	0	-
	<b>ITEM DESCRIPTION</b>		<b>AMOUNT</b>		<b>ITEM DESCRIPTION</b>			<b>AMOUNT</b>
	Longevity Pay	1						
					Calculated Field			
					(do not attempt to input)			

ACCOUNT#	ACCOUNT DESCRIPTION		2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
					APR YTD	BUDGET	PROJECTION	
10 405-201	<b>F I C A &amp; MEDICARE</b>		4,207	0	0	0	0	-
	<b>ITEM DESCRIPTION</b>		<b>AMOUNT</b>		<b>ITEM DESCRIPTION</b>			<b>AMOUNT</b>
	Calculated Field	7.65%			Calculated Field			
	(do not attempt to input)				(do not attempt to input)			

















**FISCAL YEAR 2011-2012  
ACCOUNT DETAIL JUSTIFICATION**

**10-405 MAIN STREET**

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 405-602	SEMINARS/DUES/TRAVEL	3,947	800	628	2,500	1,000	1,500
	<u>ITEM DESCRIPTION</u>	<u>AMOUNTS</u>			<u>ITEM DESCRIPTION</u>		<u>AMOUNTS</u>
					Texas Downtown Association		1,000
					Mandatory MS Manager Training		500

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 405-699	OTHER - SUNDRY	15	0	0	0	0	500
	<u>ITEM DESCRIPTION</u>	<u>AMOUNTS</u>			<u>ITEM DESCRIPTION</u>		<u>AMOUNTS</u>
					Misc. items		500

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 405-899	CAPITAL OUTLAY	14,640	0	0	0	0	-
	<u>ITEM DESCRIPTION</u>	<u>AMOUNTS</u>			<u>ITEM DESCRIPTION</u>		<u>AMOUNTS</u>
	1					7	
	2					8	
	3					9	
	4					10	
	5					11	
	6					12	

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

**TOTAL: 124,653 25,385 4,974 28,625 26,890 38,625**





CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2011

10 -GENERAL FUND  
 ADMINISTRATION

EXPENDITURES	2010-2011			2011-2012				
	2007-2008 ACTUAL	2008-2009 ACTUAL	2009-2010 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
10-410-440 ELECTRICITY	83,165	116,065	129,120	110,250	44,470	110,250	71,663	71,663
10-410-441 WATER	0	0	0	0	0	0	0	0
10-410-442 GAS-ENTEX	29,374	28,191	30,399	32,413	9,024	28,000	28,000	28,000
10-410-470 EQUIPMENT RENTAL	2,652	1,380	1,248	1,872	0	0	1,872	1,872
10-410-479 APPRAISAL DISTRICT	15,913	20,608	17,846	17,846	19,116	19,116	21,000	21,000
10-410-482 SERVICE CONTRACTS	4,700	2,347	6,019	3,600	2,630	3,600	3,600	3,600
10-410-484 TAX COLLECTIONS	2,144	2,950	2,137	2,200	2,204	2,204	2,250	2,250
10-410-488 SETTLEMENTS	0	0	0	0	0	0	0	0
10-410-499 OTHER SERVICES	234	294	71	500	0	500	0	0
TOTAL SERVICES	345,122	415,477	532,007	378,383	230,330	378,435	329,151	329,151
<b>MAINTENANCE</b>								
10-410-524 VEHICLE MAINTENANCE	0	0	0	0	237	0	0	0
10-410-543 ELECTRONICS/COMPUTER MAINT	13,286	17,082	33,028	42,514	35,979	56,415	46,302	46,302
10-410-545 BLDG/BLDG EQUIP MAINTENANCE	31,797	37,812	45,728	36,000	20,065	36,000	45,192	45,192
TOTAL MAINTENANCE	45,082	54,894	78,756	78,514	56,281	92,415	91,494	91,494
<b>SUNDRY</b>								
10-410-602 SEMINARS/DUES/TRAVEL	7,258	15,836	15,410	10,900	4,985	12,000	8,270	8,270
10-410-604 PUBLIC OFFICE LIABILITY	12,967	10,039	6,369	7,500	9,568	8,014	8,200	8,200
10-410-610 EMPLOYEE RELATIONS	6,636	9,838	10,454	7,000	3,137	7,000	6,010	6,010
10-410-611 PROMOTIONS	0	0	4,335	0	0	0	500	500
10-410-628 PROPERTY/GEN LIAB INSURANCE	77,215	77,861	87,209	87,209	88,269	88,269	91,000	91,000
10-410-687 DAMAGE CLAIMS	0	199	0	0	0	0	0	0
10-410-695 COLLEGE REIMBURSEMENT	0	4,100	1,996	2,500	3,154	3,055	5,000	5,000
10-410-699 OTHER - SUNDRY	(745)	1,688	2,293	1,500	1,666	2,000	2,000	2,000
TOTAL SUNDRY	103,331	119,561	128,066	115,709	110,779	120,336	120,980	120,980
<b>DEBT SERVICE</b>								
10-410-775 LEASE INTEREST	371	974	571	547	249	547	547	547
10-410-776 LEASE PRINCIPAL	1,181	3,682	4,416	3,703	2,467	3,703	3,703	3,703
TOTAL DEBT SERVICE	1,552	4,656	4,986	4,250	2,716	4,250	4,250	4,250
<b>CAPITAL OUTLAY</b>								
10-410-880 LAND ACQUISITION	14,470	0	955,286	0	1,905	3,000	2,000	2,000
10-410-899 CAPITAL OUTLAY	36,232	0	0	0	0	0	18,229	18,229
TOTAL CAPITAL OUTLAY	52,701	0	955,286	0	1,905	3,000	20,229	20,229
<b>TOTAL ADMINISTRATION</b>	<b>923,788</b>	<b>1,165,068</b>	<b>2,336,277</b>	<b>1,209,619</b>	<b>608,553</b>	<b>1,227,276</b>	<b>1,224,464</b>	<b>1,224,464</b>



FISCAL YEAR 2011-2012  
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

10-410 GENERAL ADMINISTRATION

ACCT#	DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET	INC BUD-PROJ		INC FROM BUDGET	
				APR YTD	BUDGET	PROJECTED		\$	%	\$	%
10 410-100	SALARIES/WAGES	407,532	437,684	252,718	440,564	440,564	464,541	23,977	5.4%	23,977	5.4%
10-410-165	EDUCATION PAY	0	5,440	2,929	5,500	5,500	5,500	0	0.0%	0	0.0%
10 410-175	LONGEVITY	2,766	3,805	2,385	3,850	3,850	3,950	100	2.6%	100	2.6%
10 410-180	AUTO ALLOWANCE	2,677	12,334	5,262	9,000	9,000	9,000	0	0.0%	0	0.0%
10 410-185	UNIFORM ALLOWANCE	369	471	157	1,000	1,000	0	-1,000	-100.0%	-1,000	-100.0%
10 410-190	OVERTIME	1,004	1,547	329	1,800	10,000	2,500	-7,500	-75.0%	700	38.9%
10 410-201	F I C A & MEDICARE	30,865	33,822	18,466	35,321	35,321	37,140	1,819	5.2%	1,819	5.2%
10 410-210	GROUP INSURANCE	33,497	47,041	26,833	49,448	49,448	49,824	376	0.8%	376	0.8%
10 410-230	T M R S	39,723	47,167	26,256	48,955	48,955	53,524	4,569	9.3%	4,569	9.3%
10 410-235	BENEFIT ACCOUNT ADMIN FEES	5,238	4,944	3,032	5,100	5,100	5,440	340	6.7%	340	6.7%
10 410-240	WORKMEN'S COMPENSATION	2,125	1,149	379	1,400	800	400	-400	-50.0%	-1,000	-71.4%
10 410-291	UNEMPLOYMENT INSURANCE	10,029	10,433	0	11,000	0	0	0	0.0%	-11,000	-100.0%
10 410-310	OFFICE/COMPUTER SUPPLIES	9,731	10,469	5,747	8,000	8,000	8,266	266	3.3%	266	3.3%
10 410-311	POSTAGE/SHIPPING	11,382	10,190	2,894	6,500	6,500	6,500	0	0.0%	0	0.0%
10 410-312	BOOKS/PUBL/SUBSCRIPTIONS	2,021	1,292	754	1,500	1,500	700	-800	-53.3%	-800	-53.3%
10 410-320	OTHER ELECTRONICS	0	0	0	0	0	2,750	2,750	0.0%	2,750	0.0%
10 410-335	CLOTHING	0	0	0	0	0	1,000	1,000	0.0%	1,000	0.0%
10 410-352	FURNITURE & FIXTURES	8,249	5,942	0	1,500	1,000	4,750	3,750	375.0%	3,250	216.7%
10 410-385	SMALL TOOLS & EQUIPMENT	0	36	0	0	0	0	0	0.0%	0	0.0%
10 410-390	FUEL	0	0	0	0	0	750	750	0.0%	750	0.0%
10 410-392	JANITORIAL SUPPLIES	1,144	1,450	697	1,325	1,300	1,325	25	1.9%	0	0.0%
10 410-399	OTHER SUPPLIES	2,131	1,959	382	1,000	1,000	500	-500	-50.0%	-500	-50.0%
10 410-413	PROFESSIONAL SERVICES	214,180	295,110	123,606	177,097	180,000	160,651	-19,349	-10.7%	-16,446	-9.3%
10 410-414	BANK CHARGES	2,702	2,896	1,642	1,800	2,815	2,815	0	0.0%	1,015	56.4%
10 410-415	TELEPHONE	6,781	9,023	5,333	8,145	8,145	8,225	80	1.0%	80	1.0%
10 410-426	PHYSICALS/SCREENING	175	295	115	210	0	200	200	0.0%	-10	-4.8%
10 410-430	ADVERTISING	7,790	5,492	4,621	4,500	5,000	5,300	300	6.0%	800	17.8%
10 410 431	BLESSING OF THE FLEET	0	7,222	0	0	0	0	0	0.0%	0	0.0%
10 410 432	BRYAN BEACH BASH	0	13,539	0	0	0	0	0	0.0%	0	0.0%
10 410-434	MARKETING	12,014	11,590	1,646	5,500	5,500	8,075	2,575	46.8%	2,575	46.8%
10-410-437	YOUTH ART	0	0	5,457	7,450	5,457	5,500	0	0.0%	0	0.0%
10-410-438	THANKSGIVING SUPER FEAST	0	0	7,848	5,000	7,848	10,000	0	0.0%	0	0.0%
10 410-440	ELECTRICITY	116,065	129,120	44,470	110,250	110,250	71,663	-38,587	-35.0%	-38,587	-35.0%
10 410-441	WATER	0	0	0	0	0	0	0	0.0%	0	0.0%
10 410-442	GAS-ENTEX	28,191	30,399	9,024	32,413	28,000	28,000	0	0.0%	-4,413	-13.6%
10 410-470	EQUIPMENT RENTAL	1,380	1,248	0	1,872	0	1,872	1,872	0.0%	0	0.0%
10 410-479	APPRAISAL DISTRICT	20,608	17,846	19,116	17,846	19,116	21,000	1,884	9.9%	3,154	17.7%
10 410-482	SERVICE CONTRACTS	2,347	6,019	2,630	3,600	3,600	3,600	0	0.0%	0	0.0%
10 410-484	TAX COLLECTIONS	2,950	2,137	2,204	2,200	2,204	2,250	46	2.1%	50	2.3%
10 410-488	SETTLEMENTS	0	0	0	0	0	0	0	0.0%	0	0.0%



**FISCAL YEAR 2011-2012  
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY**

**10-410 GENERAL ADMINISTRATION**

ACCT#	DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET	INC BUD-PROJ		INC FROM BUDGET	
				APR YTD	BUDGET	PROJECTED		\$	%	\$	%
10 410-499	OTHER SERVICES	294	71	0	500	500	0	-500	-100.0%	-500	-100.0%
10-410-524	VEHICLE MAINTENANCE	0	0	155	0		0				
10 410-543	ELECTRONICS/COMPUTER MAINT	17,082	33,028	37,634	42,514	56,415	46,302	-10,113	-17.9%	3,788	8.9%
10 410-545	BLDG/BLDG EQUIP MAINTENANCE	37,812	45,728	19,209	36,000	36,000	45,192	9,192	25.5%	9,192	25.5%
10 410-602	SEMINARS/DUES/TRAVEL	15,836	15,410	9,499	10,000	12,000	8,270	-3,730	-31.1%	-1,730	-17.3%
10 410-604	PUBLIC OFFICE LIABILITY	10,039	6,369	8,014	7,500	8,014	8,200	186	2.3%	700	9.3%
10 410-610	EMPLOYEE RELATIONS	9,838	10,454	3,922	7,000	7,000	6,010	-990	-14.1%	-990	-14.1%
10 410-611	PROMOTIONS	0	4,335	0	0	0	500	500	0.0%	500	0.0%
10 410-628	PROPERTY INSURANCE	77,861	87,209	88,269	87,209	88,269	91,000	2,731	3.1%	3,791	4.3%
10 410-687	DAMAGE CLAIMS	199	0	0	0	0	0	0	0.0%	0	0.0%
10 410-695	COLLEGE REIMBURSEMENT	4,100	1,996	3,055	2,500	3,055	5,000	1,945	63.7%	2,500	100.0%
10 410-699	OTHER - SUNDRY	1,688	2,293	1,737	1,500	2,000	2,000	0	0.0%	500	33.3%
10-410-775	LEASE INTERERST	974	571	253	547	547	547	0	0.0%		
10-410-776	LEASE PRINCIPAL	3,679	4,416	2,467	3,703	3,703	3,703	0	0.0%		
10 410-880	LAND ACQUISITION	0	955,286	1,905	0	3,000	2,000	-1,000	-33.3%	2,000	0.0%
10 410-899	CAPITAL OUTLAY	0	0	0	0	0	18,229	18,229	0.0%	18,229	0.0%
		<b>1,165,068</b>	<b>2,336,277</b>	<b>753,051</b>	<b>1,209,619</b>	<b>1,227,276</b>	<b>1,224,464</b>	<b>-2,812</b>	<b>-0.2%</b>	<b>14,845</b>	<b>1.2%</b>



**FISCAL YEAR 2011-2012  
ACCOUNT DETAIL JUSTIFICATION**

**10-410 GENERAL ADMINISTRATION**

ACCOUNT#	ACCOUNT DESCRIPTION		2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
					APR YTD	BUDGET	PROJECTION	
10 410-100	<b>SALARIES/WAGES</b>		407,532	437,684	252,718	440,564	440,564	464,541
	<b>ITEM DESCRIPTION</b>		<b>AMOUNTS</b>		<b>ITEM DESCRIPTION</b>			<b>AMOUNTS</b>
	Current Full-Time Employees	8	440,859					
	New Full-Time Employees	0						
	Current Part-Time Employees	1	11,502					
	New Part-Time Employees	0			Calculated Field			
	Temporary Employees	0			(do not attempt to input)			
	Youth Summer Work Program		12,180					

	ACCOUNT DESCRIPTION		2005-2006 ACTUAL	2006-2007 ACTUAL	2007-2008			2008-2009 BUDGET
					APR YTD	BUDGET	PROJECTION	
10-410-165	<b>EDUCATION PAY</b>		0	5,440	2,929	5,500	5,500	5,500
	<b>ITEM DESCRIPTION</b>		<b>AMOUNTS</b>		<b>ITEM DESCRIPTION</b>			<b>AMOUNTS</b>
	Education Pay		5,500					
					Calculated Field			
					(do not attempt to input)			

ACCOUNT#	ACCOUNT DESCRIPTION		2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
					APR YTD	BUDGET	PROJECTION	
10 410-175	<b>LONGEVITY</b>		2,766	3,805	2,385	3,850	3,850	3,950
	<b>ITEM DESCRIPTION</b>		<b>AMOUNTS</b>		<b>ITEM DESCRIPTION</b>			<b>AMOUNTS</b>
	Longevity Pay	5	3,950					
					Calculated Field			
					(do not attempt to input)			





**FISCAL YEAR 2011-2012  
ACCOUNT DETAIL JUSTIFICATION**

**10-410 GENERAL ADMINISTRATION**

ACCOUNT#	ACCOUNT DESCRIPTION		2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
					APR.YTD	BUDGET	PROJECTION	
10 410-201	F I C A & MEDICARE		30,865	33,822	18,466	35,321	35,321	37,140
	Calculated Field (do not attempt to input)	7.65%	37,140				Calculated Field (do not attempt to input)	

ACCOUNT#	ACCOUNT DESCRIPTION		2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
					APR.YTD	BUDGET	PROJECTION	
10 410-210	GROUP INSURANCE		33,497	47,041	26,833	49,448	49,448	49,824
	Life Insurance / AD&D	0.00027	1,688				Calculated Field (do not attempt to input)	
	Long Term Disability	0.0043	Salary	1,288				
	Health Reimbursement Account	\$ 100.00	8	9,600				
	TML - Employee Health	377						
	Estimated % Increase	3%					Plus: Family Insurance Gary Beverly	
	TML Estimated Rate/Mo	388	8	37,248				

ACCOUNT#	ACCOUNT DESCRIPTION		2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
					APR.YTD	BUDGET	PROJECTION	
10 410-230	T M R S		39,723	47,167	26,256	48,955	48,955	53,524
	OCT - DEC	11.41%						
	JAN - SEP	11.65%						
	Weighted Average	11.59%	53,524				Calculated Field (do not attempt to input)	
	Calculated Field (do not attempt to input)							











**FISCAL YEAR 2011-2012  
ACCOUNT DETAIL JUSTIFICATION**

**10-410 GENERAL ADMINISTRATION**

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009	2009-2010	2010-2011			2011-2012
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
10 410-385	SMALL TOOLS & EQUIPMENT	0	36	0	0	0	-
ITEM DESCRIPTION		AMOUNTS	ITEM DESCRIPTION				AMOUNTS
None		-					

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009	2009-2010	2010-2011			2011-2012
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
10 410-390	FUEL	0	0	0	0	0	750
ITEM DESCRIPTION		AMOUNTS	ITEM DESCRIPTION				AMOUNTS
Mileage Reimbursement		750					

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009	2009-2010	2010-2011			2011-2012
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
10 410-392	JANITORIAL SUPPLIES	1,144	1,450	697	1,325	1,300	1,325
ITEM DESCRIPTION		AMOUNTS	ITEM DESCRIPTION				AMOUNTS
Liners		50	Trash Can Liners			300	
Toilet Tissue		250	Brown Towels			75	
Acid Bowl Cleaner		200	Miscellaeous Purchases			200	
Floor Wax		50	Paper Towels			200	





**FISCAL YEAR 2011-2012  
ACCOUNT DETAIL JUSTIFICATION**

**10-410 GENERAL ADMINISTRATION**

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 410-415	TELEPHONE	6,781	9,023	5,333	8,145	8,145	8,225
	<b>ITEM DESCRIPTION</b>	<b>AMOUNTS</b>		<b>ITEM DESCRIPTION</b>			<b>AMOUNTS</b>
	Land Line Phones - AT&T Long Distance	4,880					
	DSL	951					
	CELL(Pynes,Arispe)	2,394					

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 410-426	PHYSICALS/SCREENING	175	295	115	210	0	200
	<b>ITEM DESCRIPTION</b>	<b>AMOUNTS</b>		<b>ITEM DESCRIPTION</b>			<b>AMOUNTS</b>
	PHYSICALS/SCREENING	200					

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 410-430	ADVERTISING	7,790	5,492	4,621	4,500	5,000	5,300
	<b>ITEM DESCRIPTION</b>	<b>AMOUNTS</b>		<b>ITEM DESCRIPTION</b>			<b>AMOUNTS</b>
	Misc Ads	1,400					
	Misc Employment Ads	1,400					
	Brazoria County Magazine	2,500					



FISCAL YEAR 2011-2012  
ACCOUNT DETAIL JUSTIFICATION

10-410 GENERAL ADMINISTRATION

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 410 431	BLESSING OF THE FLEET	0	7,222	0	0	0	-
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 410 432	BRYAN BEACH BASH	0	13,539	0	0	0	-
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 410-434	MARKETING	12,014	11,590	1,646	5,500	5,500	8,075
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Tri-fold Promotional	3,000					
	Annual Information Booklet	1,500		Employee Plaques			500
	Miscellaneous	807					
	Marketing -Phone Messages	468					
	BCCA Meetings	500					
	BCCA Catering	1,300					



**FISCAL YEAR 2011-2012  
ACCOUNT DETAIL JUSTIFICATION**

**10-410 GENERAL ADMINISTRATION**

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
10-410-437	YOUTH ART	0	0	5,457	7,450	5,457	## 5,500
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Youth Art	5,500					

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
10-410-438	THANKSGIVING SUPER FEAST	0	0	7,848	5,000	7,848	## 10,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Thanksgiving Super Feast	10,000					

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 410-440	ELECTRICITY	116,065	129,120	44,470	110,250	110,250	71,663
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	ELECTRICITY	71,663					









**FISCAL YEAR 2011-2012  
ACCOUNT DETAIL JUSTIFICATION**

**10-410 GENERAL ADMINISTRATION**

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 410-488	SETTLEMENTS	0	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS	

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 410-499	OTHER SERVICES	294	71	0	500	500	-
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS	
	None						

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
10-410-524	VEHICLE MAINTENANCE	0	0	155	0	0	-
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS	
	None						



**FISCAL YEAR 2011-2012  
ACCOUNT DETAIL JUSTIFICATION**

**10-410 GENERAL ADMINISTRATION**

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009	2009-2010	2010-2011			2011-2012
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
10 410-543	ELECTRONICS/COMPUTER MAINT	17,082	33,028	37,634	42,514	56,415	46,302
ITEM DESCRIPTION		AMOUNTS	ITEM DESCRIPTION			AMOUNTS	
	Incode - Network Support	2,400					
	Annual Software Maintenance - G/L,AP,PY, CH	12,500			Misc.		3,000
	On-Site Labor	6,000			Fixed Asset Software & Maint.		4,438
	City Web Site Remote Access	1,200			Backup Application Availability Service		5,000
	Exchange Server Software	5,764			GIS Software		6,000

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009	2009-2010	2010-2011			2011-2012
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
10 410-545	BLDG/BLDG EQUIP MAINTENANCE	37,812	45,728	19,209	36,000	36,000	45,192
ITEM DESCRIPTION		AMOUNTS	ITEM DESCRIPTION			AMOUNTS	
	Elevator Maintenance 8% Increase	3,669				1	
	Housekeeping - 2% Increase	15,555					
	Window Cleaning	900					
	Pest Control	568			Routine Maintenance / Fixes / Breaks / Etc		16,000
	2nd Floor Lobby Improvements	8,500					

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009	2009-2010	2010-2011			2011-2012
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
10 410-602	SEMINARS/DUES/TRAVEL	15,836	15,410	9,499	10,000	12,000	8,270
ITEM DESCRIPTION		AMOUNTS	ITEM DESCRIPTION			AMOUNTS	
	Dues	400					
	Human Resources Training	1,000			Brazosport Area Chamber of Commerce Program Fee		250
	Misc. Training	500			TX Municipal Clerks Assn - Delia		70
	GFOAT Conference/Public Investment Act - Bob	750					
	TMCMA Conference -	1,000			Per Diems		1,000
	TMCMA Dues	300			Travel,Hotels, & Misc.		3,000









**FISCAL YEAR 2011-2012  
ACCOUNT DETAIL JUSTIFICATION**

**10-410 GENERAL ADMINISTRATION**

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 410-880	LAND ACQUISITION	0	955,286	1,905	0	3,000	2,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Misc. Land purchases	2,000					

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 410-899	CAPITAL OUTLAY	0	0	0	0	0	18,229
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Backup Server and Software	7,229					
	Outside Power Washing and Painting	11,000					

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

**TOTAL: 1,165,068 2,336,277 753,051 1,209,619 1,227,276 1,224,464**

CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2011

10 -GENERAL FUND  
 SERVICE CENTER

EXPENDITURES	2007-2008			2010-2011			2011-2012	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<b>SALARIES</b>								
10-420-100 SALARIES/WAGES	94,223	102,206	63,363	95,877	21,810	95,877	98,459	98,459
10-420-175 LONGEVITY	798	900	646	650	253	650	650	650
10-420-190 OVERTIME	<u>3,065</u>	<u>1,143</u>	<u>2,209</u>	<u>1,500</u>	<u>877</u>	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>
TOTAL SALARIES	98,086	104,249	66,219	98,027	22,940	98,027	100,609	100,609
<b>BENEFITS</b>								
10-420-201 F I C A & MEDICARE	7,356	7,787	4,954	7,499	1,801	7,499	7,697	7,697
10-420-210 GROUP INSURANCE	18,298	19,097	11,427	18,523	3,244	13,000	18,684	18,684
10-420-230 T M R S	8,659	10,052	6,968	11,184	1,908	7,500	11,661	11,661
10-420-240 WORKMEN'S COMPENSATION	2,377	2,491	2,610	3,000	1,965	1,965	1,965	1,965
10-420-291 UNEMPLOYMENT INSURANCE	<u>0</u>	<u>( 72)</u>	<u>2,796</u>	<u>1,600</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL BENEFITS	16,690	39,354	28,756	41,806	8,917	29,964	40,007	40,007
<b>SUPPLIES</b>								
10-420-310 OFFICE/COMPUTER SUPPLIES	2,180	3,295	1,319	1,680	735	1,680	3,300	3,300
10-420-311 POSTAGE/SHIPPING	0	42	0	0	0	0	0	0
10-420-320 OTHER ELECTRONICS	491	463	465	500	0	500	500	500
10-420-335 CLOTHING	633	558	726	762	253	762	610	610
10-420-340 GAS AND DIESEL	11,142	( 11,928)	( 23,355)	( 6,000)	( 9,441)	0	0	0
10-420-341 STATE GAS TAX	749	( 2,356)	3,935	1,500	( 154)	0	0	0
10-420-343 OIL AND GREASE	4,630	4,230	3,562	5,575	3,006	5,575	5,500	5,500
10-420-344 GARAGE PARTS	1,105	3,818	2,494	2,500	1,267	2,500	2,500	2,500
10-420-352 FURNITURE & FIXTURES	0	0	0	0	0	0	0	0
10-420-385 SMALL TOOLS & EQUIPMENT	3,349	2,879	2,113	2,000	937	2,000	4,300	4,300
10-420-390 FUEL	2,924	1,898	1,789	1,047	715	1,047	1,100	1,100
10-420-392 JANITORIAL SUPPLIES	418	715	646	900	398	900	900	900
10-420-399 OTHER SUPPLIES	<u>1,802</u>	<u>1,242</u>	<u>1,435</u>	<u>890</u>	<u>349</u>	<u>890</u>	<u>1,309</u>	<u>1,309</u>
TOTAL SUPPLIES	29,422	4,855	( 4,871)	23,354	( 1,935)	15,854	20,019	20,019
<b>SERVICES</b>								
10-420-413 PROFESSIONAL SERVICES	163	3,595	718	2,760	324	2,000	2,000	2,000
10-420-415 TELEPHONE	625	1,323	2,483	2,500	1,382	2,500	2,000	2,000
10-420-426 PHYSICALS/SCREENING	135	80	0	0	0	0	150	150
10-420-440 ELECTRICITY	15,686	22,048	24,538	19,000	10,705	18,000	12,000	12,000
10-420-441 WATER	0	0	0	0	0	0	0	0
10-420-442 GAS-ENTEX	867	713	179	500	126	400	400	400
10-420-470 EQUIPMENT RENTAL	0	110	118	500	0	300	300	300
10-420-482 SERVICE CONTRACTS	0	0	0	0	0	0	0	0
10-420-485 LAUNDRY SERVICES	1,069	1,189	835	1,040	517	1,040	1,000	1,000
10-420-499 OTHER SERVICES	<u>1,559</u>	<u>1,560</u>	<u>925</u>	<u>1,180</u>	<u>90</u>	<u>1,180</u>	<u>1,550</u>	<u>1,550</u>
TOTAL SERVICES	20,105	30,617	29,796	27,480	13,145	25,420	19,400	19,400

CITY OF FREEPORT  
APPROVED BUDGET  
AS OF: APRIL 30TH, 2011

## 10 -GENERAL FUND

## SERVICE CENTER

EXPENDITURES	2007-2009			2010-2011			2011-2012	
	2007-2009 ACTUAL	2008-2009 ACTUAL	2009-2010 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<u>MAINTENANCE</u>								
10-420-524 VEHICLE MAINTENANCE	420	852	645	775	346	775	800	800
10-420-545 BLDG/BLDG EQUIP MAINTENANCE	5,706	5,088	2,046	1,500	518	1,500	1,100	1,100
10-420-546 LAND/GROUNDS MAINT	<u>110</u>	<u>1,113</u>	<u>48</u>	<u>730</u>	<u>0</u>	<u>730</u>	<u>760</u>	<u>760</u>
TOTAL MAINTENANCE	6,236	7,053	3,539	3,005	864	3,005	2,660	2,660
<u>SUNDRY</u>								
10-420-602 SEMINARS/DUES/TRAVEL	0	0	0	300	69	300	300	300
10-420-629 VEHICLE INSURANCE	158	123	168	168	175	168	175	175
10-420-699 OTHER - SUNDRY	<u>528</u>	<u>259</u>	<u>9,900</u>	<u>300</u>	<u>54</u>	<u>300</u>	<u>400</u>	<u>400</u>
TOTAL SUNDRY	686	382	10,068	768	298	768	875	875
<u>CAPITAL OUTLAY</u>								
10-420-899 CAPITAL OUTLAY	<u>19,500</u>	<u>25,983</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>8,400</u>	<u>8,400</u>
TOTAL CAPITAL OUTLAY	19,500	25,983	0	0	0	0	8,400	8,400
TOTAL SERVICE CENTER	210,724	212,495	133,507	194,440	44,229	173,038	191,970	191,970





FISCAL YEAR 2011-2012  
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

10-420 SERVICE CENTER

ACCT#	DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET	INC BUD PROJ		INC FROM BUDGET	
				APL YTD	BUDGET	PROJECTED		\$	%	\$	%
10 420-100	SALARIES/WAGES	102,206	63,363	40,777	95,877	95,877	98,459	2,582	2.7%	2,582	2.7%
							0	0	0.0%	0	0.0%
10 420-175	LONGEVITY	900	646	434	650	650	650	0	0.0%	0	0.0%
							0	0	0.0%	0	0.0%
							0	0	0.0%	0	0.0%
10 420-190	OVERTIME	1,143	2,209	1,385	1,500	1,500	1,500	0	0.0%	0	0.0%
10 420-201	F I C A & MEDICARE	7,787	4,954	3,192	7,499	7,499	7,697	198	2.6%	198	2.6%
10 420-210	GROUP INSURANCE	19,097	11,427	7,763	18,523	13,000	18,684	5,684	43.7%	161	0.9%
10 420-230	T M R S	10,052	6,968	4,406	11,184	7,500	11,661	4,161	55.5%	477	4.3%
10 420-240	WORKMEN'S COMPENSATION	2,491	2,610	1,965	3,000	1,965	1,965	0	0.0%	-1,035	-34.5%
10 420-291	UNEMPLOYMENT INSURANCE	-72	2,796	0	1,600	0	0	0	0.0%	-1,600	-100.0%
10 420-310	OFFICE/COMPUTER SUPPLIES	3,295	1,319	735	1,680	1,680	3,300	1,620	96.4%	1,620	96.4%
10 420-311	POSTAGE/SHIPPING	42	0	0	0	0	0	0	0.0%	0	0.0%
10 420-320	OTHER ELECTRONICS	463	465	0	500	500	500	0	0.0%	0	0.0%
10 420-335	CLOTHING	558	726	253	762	762	610	-152	-19.9%	-152	-19.9%
10 420-340	GAS AND DIESEL	-11,928	-23,355	-23,924	6,000	0	0	0	0.0%	-6,000	-100.0%
10 420-341	STATE GAS TAX	-2,356	3,935	-1,307	1,500	0	0	0	0.0%	-1,500	-100.0%
10 420-343	OIL AND GREASE	4,230	3,562	2,943	5,575	5,575	5,500	-75	-1.3%	-75	-1.3%
10 420-344	GARAGE PARTS	3,818	2,494	1,267	2,500	2,500	2,500	0	0.0%	0	0.0%
10 420-352	FURNITURE & FIXTURES	0	0	0	0	0	0	0	0.0%	0	0.0%
10 420-385	SMALL TOOLS & EQUIPMENT	2,879	2,113	937	2,000	2,000	4,300	2,300	115.0%	2,300	115.0%
10 420-390	FUEL	1,898	1,789	758	1,047	1,047	1,100	53	5.1%	53	5.1%
10 420-392	JANITORIAL SUPPLIES	715	646	448	900	900	900	0	0.0%	0	0.0%
10 420-399	OTHER SUPPLIES	1,242	1,435	349	890	890	1,310	420	47.2%	420	47.2%
10 420-413	PROFESSIONAL SERVICES	3,595	718	324	2,760	2,000	2,000	0	0.0%	-760	-27.5%
10 420-415	TELEPHONE	1,323	2,483	1,382	2,500	2,500	2,000	-500	-20.0%	-500	-20.0%
10 420-426	PHYSICALS/SCREENING	80	0	0	0	0	150	150	0.0%	150	0.0%
10 420-440	ELECTRICITY	22,048	24,538	10,705	19,000	18,000	12,000	-6,000	-33.3%	-7,000	-36.8%
10 420-441	WATER	0	0	0	0	0	0	0	0.0%	0	0.0%
10 420-442	GAS-ENTEX	713	179	126	500	400	400	0	0.0%	-100	-20.0%
10 420-470	EQUIPMENT RENTAL	110	118	0	500	300	300	0	0.0%	-200	-40.0%
10 420-482	SERVICE CONTRACTS	0	0	0	0	0	0	0	0.0%	0	0.0%
10 420-485	LAUNDRY SERVICES	1,189	835	462	1,040	1,040	1,000	-40	-3.8%	-40	-3.8%
10 420-499	OTHER SERVICES	1,560	925	90	1,180	1,180	1,550	370	31.4%	370	31.4%
10 420-524	VEHICLE MAINTENANCE	852	645	346	775	775	800	25	3.2%	25	3.2%
10 420-545	BLDG/BLDG EQUIP MAINTENANCE	5,088	2,846	342	1,500	1,500	1,100	-400	-26.7%	-400	-26.7%
10 420-546	LAND/GROUNDS MAINT	1,113	48	0	730	730	760	30	4.1%	30	4.1%
10 420-602	SEMINARS/DUES/TRAVEL	0	0	124	300	300	300	0	0.0%	0	0.0%
10 420-629	VEHICLE INSURANCE	123	170	175	168	168	175	7	4.2%	7	4.2%
10 420-699	OTHER - SUNDRY	258	9,900	55	300	300	400	100	33.3%	100	33.3%
10 420-899	CAPITAL OUTLAY	25,983	0	0	0	0	8,400	8,400	0.0%	8,400	0.0%
		212,495	133,507	56,512	194,440	173,038	191,970	18,932	10.9%	2,470	-1.3%



FISCAL YEAR 2011-2012  
ACCOUNT DETAIL JUSTIFICATION

10-420 SERVICE CENTER

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 420-100	SALARIES/WAGES	102,206	63,363	40,777	95,877	95,877	98,459
	Current Full-Time Employees	3	98,459				
	New Full-Time Employees	0	-				
	Current Part-Time Employees	0	-				
	New Part-Time Employees	0	-				
	Temporary Employees	0	-				
					Calculated Field		
					(do not attempt to input)		


ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 420-175	LONGEVITY	900	646	434	650	650	650
	Longevity Pay	3	650				
					Calculated Field		
					(do not attempt to input)		



FISCAL YEAR 2011-2012  
ACCOUNT DETAIL JUSTIFICATION

10-420 SERVICE CENTER



ACCOUNT#	ACCOUNT DESCRIPTION		2008-2009	2009-2010	2010-2011		2011-2012	
			ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
10 420-190	OVERTIME		1,143	2,209	1,385	1,500	1,500	1,500
	<u>ITEM DESCRIPTION</u>		<u>AMOUNTS</u>		<u>ITEM DESCRIPTION</u>		<u>AMOUNTS</u>	
	Sec. City Wide Cleanup 2 @\$	16 hrs	-					
	Mech. Emergency call outs	100 hrs						
	Mech. Cleaning carpets 4x yr.	32 hrs						
	Sec. Staying over to complete jobs	16. hrs						
	total		1,500					



**FISCAL YEAR 2011-2012  
ACCOUNT DETAIL JUSTIFICATION**

**10-420 SERVICE CENTER**

ACCOUNT#	ACCOUNT DESCRIPTION		2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
					APR.YTD	BUDGET	PROJECTION	
10 420-201	F I C A & MEDICARE		7,787	4,954	3,192	7,499	7,499	7,697
	Calculated Field (do not attempt to input)	7.65%	7,697		Calculated Field (do not attempt to input)			

ACCOUNT#	ACCOUNT DESCRIPTION		2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
					APR YTD	BUDGET	PROJECTION	
10 420-210	GROUP INSURANCE		19,097	11,427	7,763	18,523	13,000	18,684
	Life Insurance / AD&D	0.00027 3	633		Calculated Field (do not attempt to input)			
	Long Term Disability	0.0043 Salary	483					
	Health Reimbursement Account	\$ 100.00 3	3,600					
	TML - Employee Health	377						
	Estimated % Increase	3%						
	TML Estimated Rate/Mo	388	13,968					

ACCOUNT#	ACCOUNT DESCRIPTION		2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
					APR YTD	BUDGET	PROJECTION	
10 420-230	T M R S		10,052	6,968	4,406	11,184	7,500	11,661
	OCT - DEC	11.41%						
	JAN - SEP	11.65%						
	Weighted Average	11.59%	11,661		Calculated Field (do not attempt to input)			
	Calculated Field (do not attempt to input)							



**FISCAL YEAR 2011-2012  
ACCOUNT DETAIL JUSTIFICATION**

**10-420 SERVICE CENTER**

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009	2009-2010	2010-2011			2011-2012
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
10 420-240	WORKMEN'S COMPENSATION	2,491	2,610	1,965	3,000	1,965	1,965
	<u>ITEM DESCRIPTION</u>	<u>AMOUNTS</u>		<u>ITEM DESCRIPTION</u>			<u>AMOUNTS</u>
	WORKMEN'S COMPENSATION	1,965					

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009	2009-2010	2010-2011			2011-2012
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
10 420-291	UNEMPLOYMENT INSURANCE	-72	2,796	0	1,600	0	-
	<u>ITEM DESCRIPTION</u>	<u>AMOUNTS</u>		<u>ITEM DESCRIPTION</u>			<u>AMOUNTS</u>
	UNEMPLOYMENT INSURANCE	-					

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009	2009-2010	2010-2011			2011-2012
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
10 420-310	OFFICE/COMPUTER SUPPLIES	3,295	1,319	735	1,680	1,680	3,300
	<u>ITEM DESCRIPTION</u>	<u>AMOUNTS</u>		<u>ITEM DESCRIPTION</u>			<u>AMOUNTS</u>
	print cartridges 5 printers	400	Computer to replace old computer				800
	copy paper 5 cases @ 60	300	Printer-commercial				800
	garage forms 10 @ 20	200					
	cartridges for fax machine	200					
	toner for copy machine	200					
	office supplies (eg. folders; writing pads; pens, pencils; post its; hanging folders, etc.	400					







**FISCAL YEAR 2011-2012  
ACCOUNT DETAIL JUSTIFICATION**

**10-420 SERVICE CENTER**

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 420-344	<b>GARAGE PARTS</b>	3,818	2,494	1,267	2,500	2,500	2,500
	<u>ITEM DESCRIPTION</u>	<u>AMOUNTS</u>		<u>ITEM DESCRIPTION</u>			<u>AMOUNTS</u>
	nuts & bolts (bulk	650		small part; eg bulbs, wires, fuses			300
	hand cleaner	350					
	tire patches	100					
	wheel weight	200					
	air hose and Hyd. Hose fittings	600					
	other lubricants-brake clean; brake fluid; penetrating oil;	300					

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 420-352	<b>FURNITURE &amp; FIXTURES</b>	0	0	0	0	0	-
	<u>ITEM DESCRIPTION</u>	<u>AMOUNTS</u>		<u>ITEM DESCRIPTION</u>			<u>AMOUNTS</u>

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 420-385	<b>SMALL TOOLS &amp; EQUIPMENT</b>	2,879	2,113	937	2,000	2,000	4,300
	<u>ITEM DESCRIPTION</u>	<u>AMOUNTS</u>		<u>ITEM DESCRIPTION</u>			<u>AMOUNTS</u>
	small tools for shop truck (wrenches, sockets, etc.)	1,000					
	Mechanic / Employee city tools	1,000					
	Ice Machine	2,300					













**FISCAL YEAR 2011-2012  
ACCOUNT DETAIL JUSTIFICATION**

**10-420 SERVICE CENTER**

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009	2009-2010	2010-2011			2011-2012
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
10 420-499	<b>OTHER SERVICES</b>	1,560	925	90	1,180	1,180	1,550
	<u>ITEM DESCRIPTION</u>	<u>AMOUNTS</u>		<u>ITEM DESCRIPTION</u>			<u>AMOUNTS</u>
	pest control	300					
	fire hydrant inspection	400					
	Fuel tank UST annual fee	150					
	yearly recovery system inspection	500					
	Annual SIR fee	200					

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009	2009-2010	2010-2011			2011-2012
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
10 420-524	<b>VEHICLE MAINTENANCE</b>	852	645	346	775	775	800
	<u>ITEM DESCRIPTION</u>	<u>AMOUNTS</u>		<u>ITEM DESCRIPTION</u>			<u>AMOUNTS</u>
	oil changes	60					
	tires	460					
	safety inspection	80					
	vehical repairs	200					

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009	2009-2010	2010-2011			2011-2012
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
10 420-545	<b>BLDG/BLDG EQUIP MAINTENANCE</b>	5,088	2,846	342	1,500	1,500	1,100
	<u>ITEM DESCRIPTION</u>	<u>AMOUNTS</u>		<u>ITEM DESCRIPTION</u>			<u>AMOUNTS</u>
	Building repairs	500					
	lighting in barn (lamps/bulbs)	200					
	repair of water lines (supplies/materials)	100					
	Maint. on video camera	300					



**FISCAL YEAR 2011-2012  
ACCOUNT DETAIL JUSTIFICATION**

**10-420 SERVICE CENTER**

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 420-546	LAND/GROUNDS MAINT	1,113	48	0	730	730	760
ITEM DESCRIPTION		AMOUNTS	ITEM DESCRIPTION				AMOUNTS
electric gate maintenance		300					
flags		160					
building sign		200					
up keep on fuel island-painting		100					

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 420-602	SEMINARS/DUES/TRAVEL	0	0	124	300	300	300
ITEM DESCRIPTION		AMOUNTS	ITEM DESCRIPTION				AMOUNTS
New equipment training		300					

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 420-629	VEHICLE INSURANCE	123	170	175	168	168	175
ITEM DESCRIPTION		AMOUNTS	ITEM DESCRIPTION				AMOUNTS
VEHICLE INSURANCE		175					



**FISCAL YEAR 2011-2012  
ACCOUNT DETAIL JUSTIFICATION**

**10-420 SERVICE CENTER**

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 420-699	OTHER - SUNDRY	258	9,900	55	300	300	400
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	coffee; cups; plates; forks;	200					
	Overtime lunches	100					
	Misc.	100					

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 420-899	CAPITAL OUTLAY	25,983	0	0	0	0	8,400
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	1						7
	New Fuel Dispensers	8,400					8
	3						9
	4						10
	5						11
	6						12

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

**TOTAL: 212,495 133,507 56,512 194,440 173,038 191,970**

CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2011

10 -GENERAL FUND  
 MUNICIPAL COURT

EXPENDITURES	2007-2008	2008-2009	2009-2010	2010-2011		2011-2012		
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<b>SALARIES</b>								
10-430-100 SALARIES/WAGES	88,423	89,060	92,221	96,158	32,521	96,158	77,741	77,741
10-430-165 EDUCATIONAL PAY	906	994	1,504	1,441	515	1,441	0	0
10-430-175 LONGEVITY	1,243	1,119	1,148	1,144	396	1,144	750	750
10-430-185 UNIFORM ALLOWANCE	603	602	602	625	206	625	0	0
10-430-190 OVERTIME	<u>1,111</u>	<u>3,393</u>	<u>710</u>	<u>500</u>	<u>105</u>	<u>500</u>	<u>500</u>	<u>500</u>
TOTAL SALARIES	92,285	95,168	96,185	99,868	33,742	99,868	78,991	78,991
<b>BENEFITS</b>								
10-430-201 F I C A & MEDICARE	7,004	7,034	7,179	7,639	2,560	7,639	6,043	6,043
10-430-210 GROUP INSURANCE	15,992	15,963	16,528	18,543	4,873	18,543	12,456	12,456
10-430-230 T M F S	8,165	9,117	10,111	11,394	2,794	11,394	8,010	8,010
10-430-240 WORKMEN'S COMPENSATION	1,426	1,494	1,669	1,700	1,307	1,307	0	0
10-430-291 UNEMPLOYMENT INSURANCE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL BENEFITS	32,586	33,608	35,488	39,276	11,534	38,883	26,509	26,509
<b>SUPPLIES</b>								
10-430-310 OFFICE/COMPUTER SUPPLIES	2,682	3,240	2,058	2,000	432	1,500	2,000	2,000
10-430-311 POSTAGE/SHIPPING	0	600	300	600	600	2,400	2,500	2,500
10-430-312 BOOKS/PUBL/SUBSCRIPTIONS	0	0	0	0	0	0	0	0
10-430-335 CLOTHING	0	0	283	250	0	250	250	250
10-430-352 FURNITURE & FIXTURES	1,032	499	0	0	0	0	0	0
10-430-385 SMALL TOOLS & EQUIPMENT	0	0	0	0	0	0	0	0
10-430-390 FUEL	5,065	3,096	3,498	2,300	1,865	2,600	2,800	2,800
10-430-399 OTHER SUPPLIES	<u>0</u>	<u>297</u>	<u>210</u>	<u>200</u>	<u>21</u>	<u>200</u>	<u>200</u>	<u>200</u>
TOTAL SUPPLIES	8,779	7,732	6,349	5,350	2,918	6,950	7,750	7,750
<b>SERVICES</b>								
10-430-407 COLLECTION AGENCY FEES	1,212	1,410	4,832	1,200	1,908	1,200	1,500	1,500
10-430-413 CITY JUDGE	18,000	18,000	17,650	18,000	10,500	18,000	18,000	18,000
10-430-414 BANK CHARGES	1,062	2,356	3,224	3,000	1,649	3,100	3,400	3,400
10-430-415 TELEPHONE	1,951	2,098	2,618	1,900	1,614	2,100	2,100	2,100
10-430-426 PHYSICALS/SCREENING	115	0	0	0	0	0	0	0
10-430-499 OTHER SERVICES	<u>1,279</u>	<u>3,706</u>	<u>3,706</u>	<u>500</u>	<u>553</u>	<u>600</u>	<u>800</u>	<u>800</u>
TOTAL SERVICES	23,619	27,570	22,366	24,600	16,224	25,000	25,800	25,800
<b>MAINTENANCE</b>								
10-430-524 VEHICLE MAINTENANCE	743	43	664	500	277	500	500	500
10-430-543 ELECTRONICS/COMPUTER MAINT	<u>4,058</u>	<u>(3,547)</u>	<u>4,709</u>	<u>1,500</u>	<u>1,846</u>	<u>1,500</u>	<u>1,250</u>	<u>1,250</u>
TOTAL MAINTENANCE	4,801	(3,504)	5,373	2,000	2,123	2,000	1,750	1,750



CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2011

10 -GENERAL FUND  
 MUNICIPAL COURT

EXPENDITURES	2007-2008			2010-2011			2011-2012	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<b>SUNDRY</b>								
10-430-601 FAITHFUL PERFORMANCE BOND	0	0	0	75	0	75	75	75
10-430-602 SEMINARS/DUES/TRAVEL	2,068	2,425	824	900	1,000	1,200	1,400	1,400
10-430-629 VEHICLE INSURANCE	134	104	217	225	235	235	235	235
10-430-684 TECHNOLOGY FUND EXPENSE	3,400	62,317	1,151	200	0	200	15,797	15,797
10-430-685 SECURITY FUND EXPENSE	0	16,531	18	200	0	200	200	200
10-430-699 OTHER - SUNDRY	<u>0</u>	<u>0</u>	<u>75</u>	<u>50</u>	<u>0</u>	<u>50</u>	<u>0</u>	<u>0</u>
TOTAL SUNDRY	5,603	81,476	2,285	1,650	1,234	1,960	17,707	17,707
<b>CAPITAL OUTLAY</b>								
10-430-899 CAPITAL OUTLAY	<u>12,915</u>	<u>19,149</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CAPITAL OUTLAY	12,915	19,149	0	0	0	0	0	0
<b>TOTAL MUNICIPAL COURT</b>	<b>180,587</b>	<b>261,099</b>	<b>168,045</b>	<b>172,744</b>	<b>67,776</b>	<b>174,661</b>	<b>158,507</b>	<b>158,507</b>



FISCAL YEAR 2008-2009  
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

10-430 MUNICIPAL COURT

ACCT#	DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET	INC BUD-PROJ		INC FROM BUDGET	
				APL YTD	BUDGET	PROJECTED		\$	%	\$	%
10 430-100	SALARIES/WAGES	89,060	92,221	54,578	96,158	96,158	77,741	-18,417	-19.2%	-18,417	-19.2%
10 430-165	EDUCATIONAL PAY	994	1,504	861	1,441	1,441	0	-1,441	-100.0%	-1,441	-100.0%
10 430-175	LONGEVITY	1,119	1,148	672	1,144	1,144	750	-394	-34.4%	-394	-34.4%
							0	0	0.0%	0	0.0%
10 430-185	UNIFORM ALLOWANCE	602	602	345	625	625	0	-625	-100.0%	-625	-100.0%
10 430-190	OVERTIME	3,393	710	105	500	500	500	0	0.0%	0	0.0%
10 430-201	F I C A & MEDICARE	7,034	7,179	4,291	7,639	7,639	6,043	-1,596	-20.9%	-1,596	-20.9%
10 430-210	GROUP INSURANCE	15,963	16,528	9,728	18,543	18,543	12,456	-6,087	-32.8%	-6,087	-32.8%
10 430-230	T M R S	9,117	10,111	5,775	11,394	11,394	8,010	-3,384	-29.7%	-3,384	-29.7%
10 430-240	WORKMEN'S COMPENSATION	1,494	1,669	1,307	1,700	1,307	0	-1,307	-100.0%	-1,700	-100.0%
10 430-291	UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0	0.0%	0	0.0%
10 430-310	OFFICE/COMPUTER SUPPLIES	3,240	2,058	651	2,000	1,500	2,000	500	33.3%	0	0.0%
10 430-311	POSTAGE/SHIPPING	600	300	1,800	600	2,400	2,500	100	4.2%	1,900	316.7%
10 430-312	BOOKS/PUBL/SUBSCRIPTIONS	0	0	0	0	0	0	0	0.0%	0	0.0%
10 430-335	CLOTHING	0	283	168	250	250	250	0	0.0%	0	0.0%
10 430-352	FURNITURE & FIXTURES	499	0	0	0	0	0	0	0.0%	0	0.0%
10 430-385	SMALL TOOLS & EQUIPMENT	0	0	0	0	0	0	0	0.0%	0	0.0%
10 430-390	FUEL	3,096	3,498	1,980	2,300	2,600	2,800	200	7.7%	500	21.7%
10 430-399	OTHER SUPPLIES	297	210	21	200	200	200	0	0.0%	0	0.0%
10 430-407	COLLECTION AGENCY FEES	1,410	-4,832	-12,394	1,200	1,200	1,500	300	25.0%	300	25.0%
10 430-413	CITY JUDGE	18,000	17,650	10,500	18,000	18,000	18,000	0	0.0%	0	0.0%
10 430-414	BANK CHARGES	2,356	3,224	1,649	3,000	3,100	3,400	300	9.7%	400	13.3%
10 430-415	TELEPHONE	2,098	2,618	1,515	1,900	2,100	2,100	0	0.0%	200	10.5%
10 430-426	PHYSICALS/SCREENING	0	0	0	0	0	0	0	0.0%	0	0.0%
10 430-499	OTHER SERVICES	3,706	3,706	553	500	600	800	200	33.3%	300	60.0%
10 430-524	VEHICLE MAINTENANCE	43	664	277	500	500	500	0	0.0%	0	0.0%
10 430-543	ELECTRONICS/COMPUTER MAINT	-3,547	4,709	875	1,500	1,500	1,250	-250	-16.7%	-250	-16.7%
10 430-601	FAITHFUL PERFORMANCE BOND	0	0	0	75	75	75	0	0.0%	0	0.0%
10 430-602	SEMINARS/DUES/TRAVEL	2,425	824	1,110	900	1,200	1,400	200	16.7%	500	55.6%
10 430-629	VEHICLE INSURANCE	104	217	235	225	235	235	0	0.0%	10	4.4%
10 430-684	TECHNOLOGY FUND EXPENSE	62,317	1,151	0	200	200	15,797	15,597	7798.5%	15,597	7798.5%
10 430-685	SECURITY FUND EXPENSE	16,530	18	0	200	200	200	0	0.0%	0	0.0%
10 430-699	OTHER - SUNDRY	0	75	28	50	50	0	-50	-100.0%	-50	-100.0%
10 430-899	CAPITAL OUTLAY	19,149	0	0	0	0	0	0	0.0%	0	0.0%
		<b>261,099</b>	<b>168,045</b>	<b>86,630</b>	<b>172,744</b>	<b>174,661</b>	<b>158,507</b>	<b>-16,154</b>	<b>-9.2%</b>	<b>-14,237</b>	<b>-8.2%</b>



THE CITY OF

**FISCAL YEAR 2008-2009  
ACCOUNT DETAIL JUSTIFICATION**

**10-430 MUNICIPAL COURT**

ACCOUNT#	ACCOUNT DESCRIPTION		2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
					APR YTD	BUDGET	PROJECTION	
10 430-100	SALARIES/WAGES		89,060	92,221	54,578	96,158	96,158	77,741
					Calculated Field (do not attempt to input)			
	Current Full-Time Employees	2	67,861					
	New Full-Time Employees	0	-					
	Current Part-Time Employees	0	-					
	New Part-Time Employees	1	9,880					
	Temporary Employees	0	-					

ACCOUNT#	ACCOUNT DESCRIPTION		2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
					APR YTD	BUDGET	PROJECTION	
10 430-165	EDUCATIONAL PAY		994	1,504	861	1,441	1,441	-
					Calculated Field (do not attempt to input)			
	Education Pay	0	-					

ACCOUNT#	ACCOUNT DESCRIPTION		2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
					APR YTD	BUDGET	PROJECTION	
10 430-175	LONGEVITY		1,119	1,148	672	1,144	1,144	750
					Calculated Field (do not attempt to input)			
	Longevity Pay	2	750					



**FISCAL YEAR 2008-2009  
ACCOUNT DETAIL JUSTIFICATION**

**10-430 MUNICIPAL COURT**


ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 430-185	UNIFORM ALLOWANCE	602	602	345	625	625	-
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Uniform Allowance						

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 430-190	OVERTIME	3,393	710	105	500	500	500
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Misc	500					



**FISCAL YEAR 2008-2009  
ACCOUNT DETAIL JUSTIFICATION**

**10-430 MUNICIPAL COURT**

ACCOUNT#	ACCOUNT DESCRIPTION		2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
					APR.YTD	BUDGET	PROJECTION	
10 430-201	F I C A & MEDICARE		7,034	7,179	4,291	7,639	7,639	6,043
	Calculated Field (do not attempt to input)	7.65%	6,043					Calculated Field (do not attempt to input)

ACCOUNT#	ACCOUNT DESCRIPTION		2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
					APR YTD	BUDGET	PROJECTION	
10 430-210	GROUP INSURANCE		15,963	16,528	9,728	18,543	18,543	12,456
	Life Insurance / AD&D	0.00570 2	422					Calculated Field (do not attempt to input)
	Long Term Disability	0.0043 2	322					
	Health Reimbursement Account	\$ 100.00 2	2,400					
	TML - Employee Health	377						
	Estimated % Increase	3%						
	TML Estimated Rate/Mo	388 2	9,312					

ACCOUNT#	ACCOUNT DESCRIPTION		2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
					APR YTD	BUDGET	PROJECTION	
10 430-230	T M R S		9,117	10,111	5,775	11,394	11,394	8,010
	OCT - DEC	11.41%						Calculated Field (do not attempt to input)
	JAN - SEP	11.65%						
	Weighted Average	11.59%	8,010					
	Calculated Field (do not attempt to input)							











**FISCAL YEAR 2008-2009  
ACCOUNT DETAIL JUSTIFICATION**

**10-430 MUNICIPAL COURT**

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 430-399	OTHER SUPPLIES	297	210	21	200	200	200
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNTS
	Miscellaneous	200					

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 430-407	COLLECTION AGENCY FEES	1,410	-4,832	-12,394	1,200	1,200	1,500
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNTS
	Omnibase Fees	1,500					

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 430-413	CITY JUDGE	18,000	17,650	10,500	18,000	18,000	18,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNTS
	SAGNESS GIROUARD III MILAN MILLER	18,000					











**FISCAL YEAR 2008-2009  
ACCOUNT DETAIL JUSTIFICATION**

**10-430 MUNICIPAL COURT**

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 430-899	CAPITAL OUTLAY	19,149	0	0	0	0	-
ITEM DESCRIPTION		AMOUNT\$	ITEM DESCRIPTION				AMOUNT\$
	1					7	
	2					8	
	3					9	
	4					10	
	5					11	
	6					12	

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

**TOTAL: 261,099 168,045 86,630 172,744 174,661 158,507**

CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2011

10 -GENERAL FUND  
 POLICE

EXPENDITURES	2007-2008	2008-2009	2009-2010	2010-2011			2011-2012	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<b>SALARIES</b>								
10-525-100 SALARIES/WAGES	1,563,197	1,651,306	1,850,983	1,829,194	584,574	1,750,000	1,877,305	1,877,305
10-525-165 EDUCATIONAL PAY	23,412	22,703	23,595	27,000	19,405	27,000	30,000	30,000
10-525-175 LONGEVITY	12,912	12,966	13,227	15,000	3,955	14,000	12,500	12,500
10-525-185 UNIFORM ALLOWANCE	6,184	5,857	5,416	5,400	2,245	5,400	5,400	5,400
10-525-190 OVERTIME	<u>100,058</u>	<u>126,373</u>	<u>148,847</u>	<u>50,000</u>	<u>59,859</u>	<u>90,000</u>	<u>90,000</u>	<u>90,000</u>
TOTAL SALARIES	1,705,763	1,819,206	2,042,067	1,926,594	670,039	1,886,400	2,015,205	2,015,205
<b>BENEFITS</b>								
10-525-201 F I C A & MEDICARE	128,711	135,887	152,869	147,384	49,521	133,875	154,163	154,163
10-525-210 GROUP INSURANCE	229,076	219,604	243,769	271,084	69,550	261,000	275,020	275,020
10-525-230 T M R S	149,569	173,323	212,167	203,610	54,295	192,000	228,018	228,018
10-525-240 WORKMEN'S COMPENSATION	40,405	47,271	49,930	43,000	37,533	37,533	43,000	43,000
10-525-291 UNEMPLOYMENT INSURANCE	<u>1,157</u>	<u>556</u>	<u>15,827</u>	<u>7,500</u>	<u>11,616</u>	<u>20,868</u>	<u>7,500</u>	<u>7,500</u>
TOTAL BENEFITS	548,917	576,641	674,562	672,578	222,515	645,276	707,701	707,701
<b>SUPPLIES</b>								
10-525-310 OFFICE/COMPUTER SUPPLIES	13,886	14,326	12,237	37,582	12,061	22,000	25,386	25,386
10-525-311 POSTAGE/SHIPPING	72	76	128	105	421	600	500	500
10-525-320 OTHER ELECTRONICS	3,906	283	0	16,247	11,535	19,534	8,500	8,500
10-525-335 CLOTHING	21,556	15,753	16,147	8,500	8,503	9,200	19,485	19,485
10-525-352 FURNITURE & FIXTURES	1,732	5,369	520	0	0	0	6,200	6,200
10-525-385 SMALL TOOLS & EQUIPMENT	6,971	0	0	1,316	538	1,056	2,750	2,750
10-525-389 CHEMICALS	0	0	0	2,104	0	0	3,000	3,000
10-525-390 FUEL	100,690	53,035	70,017	65,000	44,315	70,000	65,000	65,000
10-525-391 PRISONER MEALS	7,125	8,682	11,481	9,450	6,190	9,450	18,000	18,000
10-525-392 JANITORIAL SUPPLIES	1,886	2,614	2,397	3,000	1,998	3,000	3,500	3,500
10-525-394 INVESTIGATIVE SUPPLIES	2,082	910	2,324	6,376	2,582	6,376	6,376	6,376
10-525-395 AMMUNITION/GUN SUPPLIES	1,531	4,999	3,889	5,150	3,164	5,150	5,500	5,500
10-525-399 OTHER SUPPLIES	<u>4,054</u>	<u>7,010</u>	<u>11,963</u>	<u>11,267</u>	<u>6,373</u>	<u>11,267</u>	<u>9,056</u>	<u>9,056</u>
TOTAL SUPPLIES	165,491	113,057	131,103	166,097	97,678	157,633	173,253	173,253
<b>SERVICES</b>								
10-525-413 PROFESSIONAL SERVICES	3,849	1,960	7,385	21,818	4,569	21,818	11,450	11,450
10-525-415 TELEPHONE	39,463	37,444	48,519	50,940	23,474	50,940	59,740	59,740
10-525-425 CONTRACT LABOR	0	0	0	0	0	0	0	0
10-525-426 PHYSICALS/SCREENING	3,870	2,200	1,991	2,700	850	2,700	2,700	2,700
10-525-430 ADVERTISING	2,657	1,957	134	1,000	597	1,027	1,000	1,000
10-525-431 ANIMAL FACILITY	76,497	74,703	85,182	59,546	59,546	59,546	68,256	68,256
10-525-440 ELECTRICITY	54,172	71,759	65,264	54,000	31,020	62,000	35,100	35,100
10-525-441 WATER	0	0	0	0	0	0	0	0
10-525-442 GAS-ENTEX	8,580	8,705	7,189	10,000	3,539	6,000	7,500	7,500
10-525-480 PRISONER MEDICAL	344	0	0	0	0	0	0	0
10-525-482 SERVICE CONTRACTS	26,140	27,793	36,461	30,778	31,369	30,866	39,736	39,736
10-525-485 LAUNDRY SERVICES	0	0	0	0	0	0	0	0
10-525-499 OTHER SERVICES	<u>6,800</u>	<u>997</u>	<u>0</u>	<u>500</u>	<u>0</u>	<u>500</u>	<u>1,000</u>	<u>1,000</u>
TOTAL SERVICES	222,373	227,519	252,124	231,282	154,965	235,397	226,482	226,482

CITY OF FREEPORT  
APPROVED BUDGET  
AS OF: APRIL 30TH, 2011

10 -GENERAL FUND  
POLICE

EXPENDITURES	2007-2008			2010-2011			2011-2012	
	2007-2008 ACTUAL	2008-2009 ACTUAL	2009-2010 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<b>MAINTENANCE</b>								
10-525-524 VEHICLE MAINTENANCE	25,053	57,435	44,798	30,000	16,778	30,563	20,000	20,000
10-525-543 ELECTRONICS/COMPUTER MAINT	5,597	10,822	13,385	15,973	12,479	15,037	21,197	21,197
10-525-545 BLDG/BLDG EQUIP MAINTENANCE	21,943	21,126	6,931	18,500	9,926	18,500	21,300	21,300
10-525-546 LAND/GROUNDS MAINT	<u>28</u>	<u>0</u>	<u>449</u>	<u>0</u>	<u>607</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL MAINTENANCE	52,622	89,383	65,563	64,473	39,790	64,100	62,497	62,497
<b>SUNDRY</b>								
10-525-601 FAITHFUL PERFORMANCE BOND	0	0	0	0	0	0	0	0
10-525-602 SEMINARS/DUES/TRAVEL	17,008	13,843	18,956	23,086	18,554	25,000	23,330	23,330
10-525-604 PUBLIC OFFICE LIABILITY	13,980	10,884	12,032	12,500	18,359	20,848	12,500	12,500
10-525-620 NARCOTICS/K-9	32,001	114,663	51,902	31,226	27,786	36,296	36,626	36,626
10-525-621 K-9 EXPENSE	0	0	0	12,000	11,875	12,000	2,000	2,000
10-525-625 MARINE OPERATIONS	0	2,140	0	3,195	91	725	3,250	3,250
10-525-629 VEHICLE INSURANCE	1,929	1,499	1,449	2,000	2,089	2,089	2,089	2,089
10-525-687 DAMAGE CLAIMS	0	871	2,000	0	0	0	0	0
10-525-699 OTHER - SUNDRY	<u>10,879</u>	<u>22,163</u>	<u>8,979</u>	<u>8,450</u>	<u>7,238</u>	<u>8,450</u>	<u>1,250</u>	<u>1,250</u>
TOTAL SUNDRY	75,796	166,062	95,317	92,457	85,993	105,408	81,045	81,045
<b>CAPITAL OUTLAY</b>								
10-525-898 EQUIPMENT LLEBG GRANT	0	0	0	0	0	0	0	0
10-525-899 CAPITAL OUTLAY	<u>160,798</u>	<u>221,204</u>	<u>82,573</u>	<u>91,166</u>	<u>75,947</u>	<u>91,166</u>	<u>30,000</u>	<u>30,000</u>
TOTAL CAPITAL OUTLAY	160,798	221,204	82,573	91,166	75,947	91,166	30,000	30,000
<b>TOTAL POLICE</b>	<b>2,931,759</b>	<b>3,213,073</b>	<b>3,343,311</b>	<b>3,244,647</b>	<b>1,346,927</b>	<b>3,185,380</b>	<b>3,296,183</b>	<b>3,296,183</b>





FISCAL YEAR 2011-2012  
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

10-525 POLICE DEPARTMENT

ACCT#	DESCRIPTION	2008-2009		2009-2010		2010-2011		2011-2012		INC BUD-PROJ		INC FROM BUDGET	
		ACTUAL	ACTUAL	APL YTD	BUDGET	PROJECTn	BUDGET	\$	%	\$	%		
10 525-100	SALARIES/WAGES	1,651,306	1,850,983	978,119	1,829,194	1,750,000	1,877,305	127,305	7.3%	48,111	2.6%		
10 525-165	EDUCATIONAL PAY	22,703	23,595	20,259	27,000	27,000	30,000	3,000	11.1%	3,000	11.1%		
10 525-175	LONGEVITY	12,966	13,227	6,522	15,000	14,000	12,500	-1,500	-10.7%	-2,500	-16.7%		
							0	0	0.0%	0	0.0%		
10 525-185	UNIFORM ALLOWANCE	5,857	5,416	3,491	5,400	5,400	5,400	0	0.0%	0	0.0%		
10 525-190	OVERTIME	126,373	148,847	82,516	50,000	90,000	90,000	0	0.0%	40,000	80.0%		
10 525-201	F I C A & MEDICARE	135,887	152,869	80,597	147,384	133,875	154,163	20,288	15.2%	6,779	4.6%		
10 525-210	GROUP INSURANCE	219,604	243,769	139,215	271,084	261,000	275,020	14,020	5.4%	3,936	1.5%		
10 525-230	T M R S	173,323	212,167	110,497	203,610	192,000	228,018	36,018	18.8%	24,408	12.0%		
10 525-240	WORKMEN'S COMPENSATION	47,271	49,930	37,533	43,000	37,533	43,000	5,467	14.6%	0	0.0%		
10 525-291	UNEMPLOYMENT INSURANCE	556	15,827	11,616	7,500	20,868	7,500	-13,368	-64.1%	0	0.0%		
10 525-310	OFFICE/COMPUTER SUPPLIES	14,326	12,237	11,799	37,582	22,000	25,386	3,386	15.4%	-12,196	-32.5%		
10 525-311	POSTAGE/SHIPPING	76	128	430	105	600	500	-100	-16.7%	395	376.2%		
10 525-320	OTHER ELECTRONICS	283	0	13,941	16,247	19,534	8,500	-11,034	-56.5%	-7,747	-47.7%		
10 525-335	CLOTHING	15,753	16,147	8,082	8,500	9,200	19,485	10,285	111.8%	10,985	129.2%		
10 525-352	FURNITURE & FIXTURES	5,369	520	0	0	0	6,200	6,200	0.0%	6,200	0.0%		
10 525-385	SMALL TOOLS & EQUIPMENT	0	0	510	1,316	1,056	2,750	1,694	160.4%	1,434	109.0%		
10 525-389	CHEMICALS	0	0	0	2,104	0	3,000	3,000	0.0%	896	42.6%		
10 525-390	FUEL	53,035	70,017	49,676	65,000	70,000	65,000	-5,000	-7.1%	0	0.0%		
10 525-391	PRISONER MEALS	8,682	11,481	5,095	9,450	9,450	18,000	8,550	90.5%	8,550	90.5%		
10 525-392	JANITORIAL SUPPLIES	2,614	2,397	1,968	3,000	3,000	3,500	500	16.7%	500	16.7%		
10 525-394	INVESTIGATIVE SUPPLIES	910	2,324	2,783	6,376	6,376	6,376	0	0.0%	0	0.0%		
10 525-395	AMMUNITION/GUN SUPPLIES	4,999	3,889	3,818	5,150	5,150	5,500	350	6.8%	350	6.8%		
10 525-399	OTHER SUPPLIES	7,010	11,963	6,426	11,267	11,267	9,056	-2,211	-19.6%	-2,211	-19.6%		
10 525-413	PROFESSIONAL SERVICES	1,960	7,385	4,003	21,818	21,818	11,450	-10,368	-47.5%	-10,368	-47.5%		
10 525-415	TELEPHONE	37,444	48,519	22,923	50,940	50,940	59,740	8,800	17.3%	8,800	17.3%		
10 525-425	CONTRACT LABOR	0	0	0	0	0	0	0	0.0%	0	0.0%		
10 525-426	PHYSICALS/SCREENING	2,200	1,991	885	2,700	2,700	2,700	0	0.0%	0	0.0%		
10 525-430	ADVERTISING	1,957	134	597	1,000	1,027	1,000	-27	-2.6%	0	0.0%		
10 525-431	ANIMAL FACILITY	74,703	85,182	59,546	59,546	59,546	68,256	8,710	14.6%	8,710	14.6%		
10 525-440	ELECTRICITY	71,759	65,264	31,020	54,000	62,000	35,100	-26,900	-43.4%	-18,900	-35.0%		
10 525-441	WATER	0	0	0	0	0	0	0	0.0%	0	0.0%		
10 525-442	GAS-ENTEX	8,705	7,189	3,539	10,000	6,000	7,500	1,500	25.0%	-2,500	-25.0%		
10 525-480	PRISONER MEDICAL	0	0	0	0	0	0	0	0.0%	0	0.0%		
10 525-482	SERVICE CONTRACTS	27,793	36,461	28,505	30,778	30,866	39,736	8,870	28.7%	8,958	29.1%		
10 525-485	LAUNDRY SERVICES	0	0	0	0	0	0	0	0.0%	0	0.0%		
10 525-499	OTHER SERVICES	997	0	0	500	500	1,000	500	100.0%	500	100.0%		
10 525-524	VEHICLE MAINTENANCE	57,435	44,798	19,621	30,000	30,563	20,000	-10,563	-34.6%	-10,000	-33.3%		
10 525-543	ELECTRONICS/COMPUTER MAINT	10,822	13,385	13,501	11,973	15,037	21,197	6,160	41.0%	9,224	77.0%		
10 525-545	BLDG/BLDG EQUIP MAINTENANCE	21,126	6,931	10,345	18,500	18,500	21,300	2,800	15.1%	2,800	15.1%		



FISCAL YEAR 2011-2012  
 BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

10-525 POLICE DEPARTMENT

ACCT#	DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET	INC BUD-PROJ		INC FROM BUDGET	
				APL YTD	BUDGET	PROJECTn		\$	%	\$	%
10 525-546	LAND/GROUNDS MAINT	0	449	259	0		0	0	0.0%	0	0.0%
10 525-601	FAITHFUL PERFORMANCE BOND	0	0	0	0		0	0	0.0%	0	0.0%
10 525-602	SEMINARS/DUES/TRAVEL	13,843	18,956	14,475	13,086	25,000	23,330	-1,670	-6.7%	10,244	78.3%
10 525-604	PUBLIC OFFICE LIABILITY	10,884	12,032	18,359	12,500	20,848	12,500	-8,348	-40.0%	0	0.0%
10 525-620	NARCOTICS/K-9	114,663	51,902	27,692	31,226	36,296	36,626	330	0.9%	5,400	17.3%
10 525-621	K-9 EXPENSE	0	0	11,998	12,000	12,000	2,000				
10 525-629	VEHICLE INSURANCE	1,499	1,449	2,089	2,000	2,089	2,089	0	0.0%	89	4.5%
10-525-687	DAMAGE CLAIMS	871	2,000	0	0		0				
10 525-699	OTHER - SUNDRY	22,165	8,978	7,326	8,450	8,450	1,250	-7,200	-85.2%	-7,200	-85.2%
10 525-898	MARINE OPERATIONS	2,140	0	210	3,195	725	3,250	2,525	348.3%	55	1.7%
10 525-899	CAPITAL OUTLAY	221,204	82,573	86,060	105,166	91,166	30,000	-61,166	-67.1%	-75,166	-71.5%
		<b>3,213,073</b>	<b>3,343,311</b>	<b>1,937,846</b>	<b>3,244,647</b>	<b>3,185,380</b>	<b>3,296,183</b>	<b>110,803</b>	<b>3.5%</b>	<b>51,536</b>	<b>1.6%</b>



**FISCAL YEAR 2011-2012  
ACCOUNT DETAIL JUSTIFICATION**

**10-525 POLICE DEPARTMENT**

ACCOUNT#	ACCOUNT DESCRIPTION		2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
					APR YTD	BUDGET	PROJECTION	
<b>10 525-100</b>	<b>SALARIES/WAGES</b>		<b>1,651,306</b>	<b>1,850,983</b>	<b>978,119</b>	<b>1,829,194</b>	<b>1,750,000</b>	<b>1,877,305</b>
	Current Full-Time Employees	43	1,755,465	NEW F/T SEXUAL ASSLT/CHILD PORN INVES				37,000
	New Full-Time TCO Employee	1	27,000	NEW SALARIES POSITION- TCO SUPERVISOR				10,000
	Current Part-Time Employees	6	47,840					
	New Full Time Jailer	0						
								3
				SALARY ADJ FOR CORPORAL POSITION(??)				2
<b>(Please see attached justification details)</b>								

ACCOUNT#	ACCOUNT DESCRIPTION		2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
					APR YTD	BUDGET	PROJECTION	
<b>10 525-165</b>	<b>EDUCATIONAL PAY</b>		<b>22,703</b>	<b>23,595</b>	<b>20,259</b>	<b>27,000</b>	<b>27,000</b>	<b>30,000</b>
	Education Pay		30,000					
	<i>Education Pay is paid in December</i>							
	Intermediate law enforcement certification \$500.							
	Advanced law enforcement certification \$1000.							
	Master law enforcement certification \$1500.							
				Calculated Field (do not attempt to input)				
<b>(Please see attached justification details)</b>								

ACCOUNT#	ACCOUNT DESCRIPTION		2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
					APR YTD	BUDGET	PROJECTION	
<b>10 525-175</b>	<b>LONGEVITY</b>		<b>12,966</b>	<b>13,227</b>	<b>6,522</b>	<b>15,000</b>	<b>14,000</b>	<b>12,500</b>
	Longevity Pay		12,500					
				Calculated Field (do not attempt to input)				



**FISCAL YEAR 2011-2012  
ACCOUNT DETAIL JUSTIFICATION**

**10-525 POLICE DEPARTMENT**


ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 525-185	UNIFORM ALLOWANCE	5,857	5,416	3,491	5,400	5,400	5,400
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	CID and Admin Staff	5,400					

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 525-190	OVERTIME	126,373	148,847	82,516	50,000	90,000	90,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Patrol Division	55,000		City Special Events, Beach patrol, Marine patrol			
	Telecommunications Division	10,000					
	Criminal Investigations	5,000		Adjustment			(78,474)
	Administrative Meetings	45,274					
	SWAT Training Mandatory	43,200					
	Physical Fitness Program	5,000					
	Pro-Active Investigations	5,000					



**FISCAL YEAR 2011-2012  
ACCOUNT DETAIL JUSTIFICATION**

**10-525 POLICE DEPARTMENT**

ACCOUNT#	ACCOUNT DESCRIPTION		2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
					APR YTD	BUDGET	PROJECTION	
10 525-201	F I C A & MEDICARE		135,887	152,869	80,597	147,384	133,875	154,163
	Calculated Field (do not attempt to input)	7.65%	154,163				Calculated Field (do not attempt to input)	

ACCOUNT#	ACCOUNT DESCRIPTION		2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
					APR YTD	BUDGET	PROJECTION	
10 525-210	GROUP INSURANCE		219,604	243,769	139,215	271,084	261,000	275,020
	Life Insurance / AD&D	0.00027	9,284				Calculated Field (do not attempt to input)	
	Long Term Disability	0.0043	8,072					
	Health Reimbursement Account	\$ 100.00	52,800					
	TML - Employee Health	377						
	Estimated % Increase	3%						
	TML Estimated Rate/Mo	388	44	204,864				

ACCOUNT#	ACCOUNT DESCRIPTION		2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
					APR YTD	BUDGET	PROJECTION	
10 525-230	T M R S		173,323	212,167	110,497	203,610	192,000	228,018
	OCT - DEC	11.41%						
	JAN - SEP	11.65%						
	Weighted Average	11.59%	228,018				Calculated Field (do not attempt to input)	
	Calculated Field (do not attempt to input)							



**FISCAL YEAR 2011-2012  
ACCOUNT DETAIL JUSTIFICATION**

**10-525 POLICE DEPARTMENT**

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009	2009-2010	2010-2011			2011-2012
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
10 525-240	WORKMEN'S COMPENSATION	47,271	49,930	37,533	43,000	37,533	43,000
	<u>ITEM DESCRIPTION</u>	<u>AMOUNTS</u>		<u>ITEM DESCRIPTION</u>			<u>AMOUNTS</u>
	WORKMEN'S COMPENSATION	43,000					

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009	2009-2010	2010-2011			2011-2012
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
10 525-291	UNEMPLOYMENT INSURANCE	556	15,827	11,616	7,500	20,868	7,500
	<u>ITEM DESCRIPTION</u>	<u>AMOUNTS</u>		<u>ITEM DESCRIPTION</u>			<u>AMOUNTS</u>
	UNEMPLOYMENT INSURANCE	7,500					

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009	2009-2010	2010-2011			2011-2012
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
10 525-310	OFFICE/COMPUTER SUPPLIES	14,326	12,237	11,799	37,582	22,000	25,386
	<u>ITEM DESCRIPTION</u>	<u>AMOUNTS</u>		<u>ITEM DESCRIPTION</u>			<u>AMOUNTS</u>
	Ink, toner and printer/copier supplies	3,150					
	Msc paper and office equipment	3,150			Software License for Toughbooks - 3		2,250
	Breakroom supplies	2,000			3 - Toughbooks		13,386
	VHS / CDRW supplies	550					
	Server back-up tapes	900					





**FISCAL YEAR 2011-2012  
ACCOUNT DETAIL JUSTIFICATION**

**10-525 POLICE DEPARTMENT**

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET	
				APR YTD	BUDGET	PROJECTION		
<b>10 525-352</b>	<b>FURNITURE &amp; FIXTURES</b>	<b>5,369</b>	<b>520</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,200</b>	
ITEM DESCRIPTION		AMOUNTS	ITEM DESCRIPTION				AMOUNTS	
Washing Machine for the Jail		600						
Dryer for the Jail		600						
Replace old dispatch chairs (specialized)		2	4,000					
Replace chairs in Lobby			1,000					

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET	
				APR YTD	BUDGET	PROJECTION		
<b>10 525-385</b>	<b>SMALL TOOLS &amp; EQUIPMENT</b>	<b>0</b>	<b>0</b>	<b>510</b>	<b>1,316</b>	<b>1,056</b>	<b>2,750</b>	
ITEM DESCRIPTION		AMOUNTS	ITEM DESCRIPTION				AMOUNTS	
Msc tools and equipment		250						
Replacement radio lapel microphones			500					
Replacement radio batteries			500					
Body Mic L3			1,500					

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
<b>10 525-389</b>	<b>CHEMICALS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,104</b>	<b>0</b>	<b>3,000</b>
ITEM DESCRIPTION		AMOUNTS	ITEM DESCRIPTION				AMOUNTS
General		3,000					







**FISCAL YEAR 2011-2012  
ACCOUNT DETAIL JUSTIFICATION**

**10-525 POLICE DEPARTMENT**

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009	2009-2010	2010-2011			2011-2012
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
10 525-394	INVESTIGATIVE SUPPLIES	910	2,324	2,783	6,376	6,376	6,376
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	CID Supplies	6,376					
	Crime Scene Investigation Supplies						
	Drug testing Supplies						

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009	2009-2010	2010-2011			2011-2012
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
10 525-395	AMMUNITION/GUN SUPPLIES	4,999	3,889	3,818	5,150	5,150	5,500
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Department Weapons Qualification	5,500					
	SWAT Weapons Qualification						
	Less Lethal Munitions						
	SWAT Chemical Munitions						
	40 MM SWAT tactical launcher						
	SWAT flash bang devices						

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009	2009-2010	2010-2011			2011-2012
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
10 525-399	OTHER SUPPLIES	7,010	11,963	6,426	11,267	11,267	9,056
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Large Dot Trap ACO/Callarum ACO	503			Home Security program		500
	WCS Snake Tongs	79			Protective gloves ACO		200
	Throw Net ACO	97			DARE supplies		300
	PNEU Dart Gun ACO	227			National Night Out supplies		500
	Animal Control Tranquilizer Darts	500			Jail Blankets		525
	Department Flag Replacement	3,000			Bait to attract animals into traps		150
	Employee Pre-Employment Testing	600			Quick Clot Aide @ 62.50		1,875











**FISCAL YEAR 2011-2012  
ACCOUNT DETAIL JUSTIFICATION**

**10-525 POLICE DEPARTMENT**

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009	2009-2010	2010-2011			2011-2012
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
10 525-499	OTHER SERVICES	997	0	0	500	500	1,000
ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Southeast Texas Police Chiefs Luncheon	500					
	Community Services Program	250					
	Educational Material, Instructors, Msc Supplies	250					

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009	2009-2010	2010-2011			2011-2012
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
10 525-524	VEHICLE MAINTENANCE	57,435	44,798	19,621	30,000	30,563	20,000
ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	General Maintenance	20,000					

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009	2009-2010	2010-2011			2011-2012
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
10 525-543	ELECTRONICS/COMPUTER MAINT	10,822	13,385	13,501	11,973	15,037	21,197
ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Anti-Virus	700		3 - computers			4,000
	Live Scan Printer and Maint	1,200					
	Replace UPS backup system	10,000					
	ACU 1000 Battery Replacement	1,297					
	Vista Com	4,000					











FISCAL YEAR 2011-2012  
ACCOUNT DETAIL JUSTIFICATION

10-525 POLICE DEPARTMENT

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 525-699	OTHER - SUNDRY	22,165	8,978	7,326	8,450	8,450	1,250
ITEM DESCRIPTION		AMOUNTS	ITEM DESCRIPTION			AMOUNTS	
	Officer Awards Ceremony	500					
	Dispatcher Luncheon	500					
	Misc	250					

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
10-525-687	DAMAGE CLAIMS	871	2,000	0	0	0	0
ITEM DESCRIPTION		AMOUNTS	ITEM DESCRIPTION			AMOUNTS	

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 525-899	CAPITAL OUTLAY	221,204	82,573	86,060	105,166	91,166	30,000
ITEM DESCRIPTION		AMOUNTS	ITEM DESCRIPTION			AMOUNTS	
	Police Chief Vehicle	30,000					7
							8
							9
							10
							11
							12

TRANSPOSE CAPITAL NUMBERS FROM THE CAPITAL TAB IN PRIORITY ORDER

TOTAL: 3,213,073 3,343,311 1,937,846 3,244,647 3,185,380 # 3,296,183

CITY OF FREEPORT  
APPROVED BUDGET  
AS OF: APRIL 30TH, 2011

## 10 -GENERAL FUND

## FIRE

EXPENDITURES	2010-2011					2011-2012		
	2007-2008 ACTUAL	2008-2009 ACTUAL	2009-2010 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<b>SALARIES</b>								
10-530-100 SALARIES/WAGES	175,605	180,386	136,001	400,369	86,975	380,000	382,471	382,471
10-530-165 EDUCATIONAL PAY	3,620	3,611	3,186	4,500	3,080	12,000	14,000	14,000
10-530-175 LONGEVITY	1,552	1,691	1,237	1,500	482	1,500	2,000	2,000
10-530-190 OVERTIME	0	15,175	0	5,157	1,686	15,000	18,700	18,700
TOTAL SALARIES	180,776	200,863	142,423	411,526	94,222	408,500	417,171	417,171
<b>BENEFITS</b>								
10-530-201 F I C A & MEDICARE	13,680	15,146	10,797	31,316	6,955	31,725	31,914	31,914
10-530-210 GROUP INSURANCE	16,930	16,921	13,123	43,267	7,242	37,091	43,596	43,596
10-530-230 T M R S	15,991	19,190	15,225	39,776	7,828	39,977	48,350	48,350
10-530-240 WORKMEN'S COMPENSATION	2,852	2,988	6,038	6,500	6,414	6,414	0	0
10-530-291 UNEMPLOYMENT INSURANCE	0	0	11,192	0	1,626	1,626	0	0
TOTAL BENEFITS	49,453	54,245	56,375	120,859	30,065	116,833	123,860	123,860
<b>SUPPLIES</b>								
10-530-310 OFFICE/COMPUTER SUPPLIES	3,013	2,866	2,172	2,000	438	2,000	2,000	2,000
10-530-312 BOOKS/PUBL/SUBSCRIPTIONS	1,974	1,602	1,616	2,000	284	2,000	2,000	2,000
10-530-320 OTHER ELECTRONICS	6,092	6,573	5,983	9,450	2,071	9,450	8,200	8,200
10-530-335 CLOTHING	4,942	9,832	4,935	6,000	5,237	6,000	7,000	7,000
10-530-352 FURNITURE & FIXTURES	1,520	679	1,000	4,167	829	3,500	1,500	1,500
10-530-385 SMALL TOOLS & EQUIPMENT	7,340	7,860	20,658	20,480	3,755	10,000	10,000	10,000
10-530-389 CHEMICALS	1,251	1,149	578	750	121	750	750	750
10-530-390 FUEL	29,696	21,203	22,713	20,000	12,648	24,000	25,000	25,000
10-530-392 JANITORIAL SUPPLIES	1,368	974	1,794	1,000	551	1,000	2,000	2,000
10-530-394 FIRE PREVENTION	400	800	620	750	458	750	750	750
10-530-399 OTHER SUPPLIES	1,073	872	626	600	20	500	500	500
TOTAL SUPPLIES	58,670	54,410	62,695	67,197	26,412	59,950	59,700	59,700
<b>SERVICES</b>								
10-530-415 TELEPHONE	9,125	9,231	13,872	10,000	5,564	10,000	11,500	11,500
10-530-425 CONTRACT LABOR	0	0	0	0	0	0	0	0
10-530-426 PHYSICALS/SCREENING	0	130	0	0	394	229	0	0
10-530-430 ADVERTISING	942	260	678	750	0	500	500	500
10-530-440 ELECTRICITY	17,724	27,910	22,672	20,000	9,697	20,000	13,000	13,000
10-530-441 WATER	0	0	0	0	0	0	0	0
10-530-442 GAS-ENTEX	1,338	1,806	3,033	4,326	1,250	3,000	3,000	3,000
10-530-482 S C B A	4,717	10,430	6,933	9,000	2,350	7,000	7,000	7,000
10-530-499 OTHER SERVICES	0	0	12	0	0	0	0	0
TOTAL SERVICES	33,847	49,767	47,200	44,076	19,256	40,729	35,000	35,000

CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2011

10 -GENERAL FUND

FIRE

EXPENDITURES	2010-2011					2011-2012		
	2007-2008 ACTUAL	2008-2009 ACTUAL	2009-2010 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<u>MAINTENANCE</u>								
10-530-524 VEHICLE MAINTENANCE	29,856	37,309	28,261	15,000	12,254	20,000	25,000	25,000
10-530-543 ELEC	0	0	0	6,490	2,708	4,000	5,050	5,050
10-530-545 BLDG/BLDG EQUIP MAINTENANCE	10,636	7,860	8,197	7,020	4,640	7,000	7,000	7,000
10-530-560 EQUIPMENT MAINTENANCE	<u>3,594</u>	<u>5,636</u>	<u>2,725</u>	<u>5,800</u>	<u>28</u>	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>
TOTAL MAINTENANCE	44,087	50,805	39,182	34,310	19,630	34,000	40,050	40,050
<u>SUNDRY</u>								
10-530-625 EMERGENCY MANAGEMENT	225,430	445,436	41,487	17,000	9,726	17,000	21,500	21,500
10-530-629 VEHICLE INSURANCE	2,248	1,747	2,414	2,500	2,606	2,606	2,685	2,685
10-530-683 FEMA FIREFIGHTERS GRANT	0	0	0	0	0	0	0	0
10-530-692 RESERVE FIREMEN INCENTIVES	16,500	6,267	6,692	9,000	3,372	9,000	9,000	9,000
10-530-693 RESERVE FIREMEN PENSION	6,330	7,020	5,070	6,300	2,272	6,000	6,000	6,000
10-530-699 OTHER - SUNDRY	<u>0</u>	<u>270</u>	<u>56,116</u>	<u>10,960</u>	<u>1,007</u>	<u>8,000</u>	<u>0</u>	<u>0</u>
TOTAL SUNDRY	250,508	460,740	111,779	45,760	18,983	42,606	39,185	39,185
<u>CAPITAL OUTLAY</u>								
10-530-899 CAPITAL OUTLAY	<u>35,543</u>	<u>61,030</u>	<u>11,948</u>	<u>158,471</u>	<u>2,254</u>	<u>158,471</u>	<u>0</u>	<u>0</u>
TOTAL CAPITAL OUTLAY	35,543	61,030	11,948	158,471	2,254	158,471	0	0
TOTAL FIRE	652,883	931,860	471,603	882,199	210,821	861,089	714,966	714,966



FISCAL YEAR 2011-2012  
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

10-530 FIRE

ACCT#	DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET	INC BUD-PROJ		INC FROM BUDGET	
				APL YTD	BUDGET	PROJECT#		\$	%	\$	%
10 530-100	SALARIES/WAGES	180,386	138,001	168,755	400,369	380,000	382,471	2,471	0.7%	-17,898	-4.5%
10 530-165	EDUCATIONAL PAY	3,611	3,186	6,842	4,500	12,000	14,000	2,000	16.7%	9,500	211.1%
10 530-175	LONGEVITY	1,691	1,237	846	1,500	1,500	2,000	500	33.3%	500	33.3%
							0	0	0.0%	0	0.0%
							0	0	0.0%	0	0.0%
10 530-190	OVERTIME	15,175	0	5,520	5,157	15,000	18,700	3,700	24.7%	13,543	262.6%
10 530-201	F I C A & MEDICARE	15,146	10,797	13,489	31,316	31,725	31,914	189	0.6%	598	1.9%
10 530-210	GROUP INSURANCE	16,921	13,123	17,759	43,267	37,091	43,596	6,505	17.5%	329	0.8%
10 530-230	T M R S	19,190	15,225	19,265	39,776	39,977	48,350	8,373	20.9%	8,574	21.6%
10 530-240	WORKMEN'S COMPENSATION	2,988	6,038	6,414	6,500	6,414	0	-6,414	-100.0%	-6,500	-100.0%
10 530-291	UNEMPLOYMENT INSURANCE	0	11,192	1,626	0	1,626	0	-1,626	-100.0%	0	0.0%
10 530-310	OFFICE/COMPUTER SUPPLIES	2,866	2,172	541	2,000	2,000	2,000	0	0.0%	0	0.0%
10 530-312	BOOKS/PUBL/SUBSCRIPTIONS	1,602	1,616	638	2,000	2,000	2,000	0	0.0%	0	0.0%
10 530-320	OTHER ELECTRONICS	6,573	5,983	2,071	9,450	9,450	8,200	-1,250	-13.2%	-1,250	-13.2%
10 530-335	CLOTHING	9,832	4,935	5,499	6,000	6,000	7,000	1,000	16.7%	1,000	16.7%
10 530-352	FURNITURE & FIXTURES	679	1,000	829	4,167	3,500	1,500	-2,000	-57.1%	-2,667	-64.0%
10 530-385	SMALL TOOLS & EQUIPMENT	7,860	20,658	2,757	20,480	10,000	10,000	0	0.0%	-10,480	-51.2%
10 530-389	CHEMICALS	1,149	578	72	750	750	750	0	0.0%	0	0.0%
10 530-390	FUEL	21,203	22,713	14,514	20,000	24,000	25,000	1,000	4.2%	5,000	25.0%
10 530-392	JANITORIAL SUPPLIES	974	1,794	-823	1,000	1,000	2,000	1,000	100.0%	1,000	100.0%
10 530-394	FIRE PREVENTION	800	620	458	750	750	750	0	0.0%	0	0.0%
10 530-399	OTHER SUPPLIES	672	626	20	600	500	500	0	0.0%	-100	-16.7%
10 530-415	TELEPHONE	9,231	13,872	5,834	10,000	10,000	11,500	1,500	15.0%	1,500	15.0%
10 530-426	PHYSICALS/SCREENING	130	0	229	0	229	0	-229	-100.0%	0	0.0%
10 530-430	ADVERTISING	260	678	0	750	500	500	0	0.0%	-250	-33.3%
10 530-440	ELECTRICITY	27,910	22,672	9,697	20,000	20,000	13,000	-7,000	-35.0%	-7,000	-35.0%
10 530-441	WATER	0	0	0	0	0	0	0	0.0%	0	0.0%
10 530-442	GAS-ENTEX	1,806	3,033	1,250	4,326	3,000	3,000	0	0.0%	-1,326	-30.7%
10 530-482	S C B A	10,430	6,933	1,808	9,000	7,000	7,000	0	0.0%	-2,000	-22.2%
10 530-499	OTHER SERVICES	0	12	0	0	0	0	0	0.0%	0	0.0%
10 530-524	VEHICLE MAINTENANCE	37,309	28,261	12,282	15,000	20,000	25,000	5,000	25.0%	10,000	66.7%
10 530-543	ELEC/COMPUTER MAINT.	0	0	2,708	6,490	4,000	5,050	0	0.0%	-20	-0.3%
10 530-545	BLDG/BLDG EQUIP MAINTENANCE	7,860	8,197	4,444	7,020	7,000	7,000	0	0.0%	-2,800	-48.3%
10 530-560	EQUIPMENT MAINTENANCE	5,636	2,725	28	5,800	3,000	3,000	0	0.0%	-2,800	-48.3%
10 530-625	EMERGENCY MANAGEMENT	445,436	41,487	9,726	17,000	17,000	21,500	4,500	26.5%	4,500	26.5%
10 530-629	VEHICLE INSURANCE	1,747	2,414	2,606	2,500	2,606	2,685	79	3.0%	185	7.4%
10 530-683	FEMA FIREFIGHTERS GRANT	0	0	0	0	0	0	0	0.0%	0	0.0%
10 530-692	RESERVE FIREMEN INCENTIVES	6,467	6,692	3,372	9,000	9,000	9,000	0	0.0%	0	0.0%
10 530-693	RESERVE FIREMEN PENSION	7,020	5,070	2,272	6,300	6,000	6,000	0	0.0%	-300	-4.8%
10 530-699	OTHER - SUNDRY	270	56,115	837	10,960	8,000	0	-8,000	-100.0%	-10,960	-100.0%



FISCAL YEAR 2011-2012  
 BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

10-530 FIRE

ACCT#	DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011		2011-2012 BUDGET	INC BUD-PROJ		INC FROM BUDGET		
				APL YTD	BUDGET		PROJECTS	\$	%	\$	%
10 530-899	CAPITAL OUTLAY	61,030	11,948	2,254	158,471	158,471	0	-158,471	-100.0%	-158,471	-100.0%
		<b>931,860</b>	<b>471,603</b>	<b>326,439</b>	<b>882,199</b>	<b>861,089</b>	<b>714,966</b>	<b>-146,123</b>	<b>-17.0%</b>	<b>-167,233</b>	<b>-19.0%</b>



**FISCAL YEAR 2011-2012  
ACCOUNT DETAIL JUSTIFICATION**

**10-530 FIRE**

ACCOUNT#	ACCOUNT DESCRIPTION		2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
					APR YTD	BUDGET	PROJECTION	
10 530-100	<b>SALARIES/WAGES</b>		180,386	138,001	168,755	400,369	380,000	382,471
	<b>ITEM DESCRIPTION</b>		<b>AMOUNT</b>		<b>ITEM DESCRIPTION</b>			<b>AMOUNT</b>
	Current Full-Time Employees	7	382,471					
	New Full-Time Employees	0	-					
	Current Part-Time Employees	0						
	New Part-Time Employees	0	-		Calculated Field			
	Temporary Employees	0	-		(do not attempt to input)			

ACCOUNT#	ACCOUNT DESCRIPTION		2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
					APR YTD	BUDGET	PROJECTION	
10 530-165	<b>EDUCATIONAL PAY</b>		3,611	3,186	6,842	4,500	12,000	14,000
	<b>ITEM DESCRIPTION</b>		<b>AMOUNT</b>		<b>ITEM DESCRIPTION</b>			<b>AMOUNT</b>
	Education Pay	7	14,000					
					Calculated Field			
					(do not attempt to input)			

ACCOUNT#	ACCOUNT DESCRIPTION		2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
					APR YTD	BUDGET	PROJECTION	
10 530-175	<b>LONGEVITY</b>		1,691	1,237	846	1,500	1,500	2,000
	<b>ITEM DESCRIPTION</b>		<b>AMOUNT</b>		<b>ITEM DESCRIPTION</b>			<b>AMOUNT</b>
	Longevity Pay	7	2,000					
					Calculated Field			
					(do not attempt to input)			







**FISCAL YEAR 2011-2012  
ACCOUNT DETAIL JUSTIFICATION**

**10-530 FIRE**

ACCOUNT#	ACCOUNT DESCRIPTION		2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
					APR YTD	BUDGET	PROJECTION	
10 530-201	F I C A & MEDICARE		15,146	10,797	13,489	31,316	31,725	31,914
	Calculated Field (do not attempt to input)	7.65%	31,914				Calculated Field (do not attempt to input)	

ACCOUNT#	ACCOUNT DESCRIPTION		2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
					APR YTD	BUDGET	PROJECTION	
10 530-210	GROUP INSURANCE		16,921	13,123	17,759	43,267	37,091	43,596
	Life Insurance / AD&D	0.00027	1,477				Calculated Field (do not attempt to input)	
	Long Term Disability	0.0043	Salary	1,127				
	Health Reimbursement Account	\$ 100.00	7	8,400				
	TML - Employee Health	377						
	Estimated % Increase	3%						
	TML Estimated Rate/Mo	396	7	32,592				

ACCOUNT#	ACCOUNT DESCRIPTION		2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
					APR YTD	BUDGET	PROJECTION	
10 530-230	T M R S		19,190	15,225	19,265	39,776	39,977	48,350
	OCT - DEC	11.41%						
	JAN - SEP	11.65%						
	Weighted Average	11.59%	48,350				Calculated Field (do not attempt to input)	
	Calculated Field (do not attempt to input)							













**FISCAL YEAR 2011-2012  
ACCOUNT DETAIL JUSTIFICATION**

**10-530 FIRE**

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 530-430	ADVERTISING	260	678	0	750	500	500
ITEM DESCRIPTION		AMOUNTS	ITEM DESCRIPTION				AMOUNTS
Recruiting		500					

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 530-440	ELECTRICITY	27,910	22,672	9,697	20,000	20,000	13,000
ITEM DESCRIPTION		AMOUNTS	ITEM DESCRIPTION				AMOUNTS
ELECTRICITY		13,000					

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 530-441	WATER	0	0	0	0	0	-
ITEM DESCRIPTION		AMOUNTS	ITEM DESCRIPTION				AMOUNTS
WATER		-					







**FISCAL YEAR 2011-2012  
ACCOUNT DETAIL JUSTIFICATION**

**10-530 FIRE**

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
<b>10 530-524</b>	<b>VEHICLE MAINTENANCE</b>	<b>37,309</b>	<b>28,261</b>	<b>12,282</b>	<b>15,000</b>	<b>20,000</b>	<b>25,000</b>
	<u>ITEM DESCRIPTION</u>	<u>AMOUNTS</u>		<u>ITEM DESCRIPTION</u>			<u>AMOUNTS</u>
	Vehicle Maintenance	25,000					
	Vehicle Age						
	Increased Call Volume						
	Engine and Pump per Vehicle						
	Establish PM Program?						

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
<b>10 530-543</b>	<b>ELEC/COMPUTER MAINT.</b>	<b>0</b>	<b>0</b>	<b>2,708</b>	<b>6,490</b>	<b>4,000</b>	<b>5,050</b>
	<u>ITEM DESCRIPTION</u>	<u>AMOUNTS</u>		<u>ITEM DESCRIPTION</u>			<u>AMOUNTS</u>
	Fire Programs	1,750					
	eDispatches	1,300					
	Computer Repair	1,000					
	Radio Repair	1,000					

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
<b>10 530-545</b>	<b>BLDG/BLDG EQUIP MAINTENANCE</b>	<b>7,860</b>	<b>8,197</b>	<b>4,444</b>	<b>7,020</b>	<b>7,000</b>	<b>7,000</b>
	<u>ITEM DESCRIPTION</u>	<u>AMOUNTS</u>		<u>ITEM DESCRIPTION</u>			<u>AMOUNTS</u>
	Building Maintenance	7,000					
	Building Age						
	Double Staffing						
	Outside Organizations						







**FISCAL YEAR 2011-2012  
ACCOUNT DETAIL JUSTIFICATION**

**10-530 FIRE**

ACCOUNT#	ACCOUNT DESCRIPTION		2008-2009	2009-2010	2010-2011			2011-2012
			ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
10 530-699	OTHER - SUNDRY		270	56,115	837	10,960	8,000	-
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION		2008-2009	2009-2010	2010-2011			2011-2012
			ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
10 530-899	CAPITAL OUTLAY		61,030	11,948	2,254	158,471	158,471	-
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
		1	-					7
		2						8
		3						9
		4						10
		5						11
		6						12

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

**TOTAL: 931,860 471,603 326,439 882,199 861,089 # 714,966**

CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2011

10 -GENERAL FUND  
 BUILDING BLOCKS

EXPENDITURES				2010-2011			2011-2012	
	2007-2008 ACTUAL	2008-2009 ACTUAL	2009-2010 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED 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 M 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	3,832	858	352	10,000	1,241	5,000	0	0
10-555-390 FUEL	0	0	0	0	0	0	0	0
10-555-399 OTHER SUPPLIES	0	0	0	0	0	0	0	0
TOTAL SUPPLIES	3,832	858	352	10,000	1,241	5,000	0	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>3,832</b>	<b>858</b>	<b>352</b>	<b>10,000</b>	<b>1,241</b>	<b>5,000</b>	<b>0</b>	<b>0</b>

**FISCAL YEAR 2011-2012  
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY**

**10-555 BUILDING BLOCKS**

2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			201-2012		INC BUD-PROJ		INC FROM BUDGET	
		APL YTD	BUDGET	PROJECTn	ORIGINAL	BUDGET	\$	%	\$	%
858	352	1,642	10,000	5,000	0	0	-5,000	-100.0%	-10,000	-100.0%
858	352	1,642	10,000	5,000	0	0	-5,000	-100.0%	-10,000	-100.0%



**FISCAL YEAR 2011-2012  
ACCOUNT DETAIL JUSTIFICATION**

**10-555 BUILDING BLOCKS**

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009	2009-2010	2010-2011			2011-2012
		ACTUAL	ACTUAL	APL YTD	BUDGET	PROJECTION	BUDGET
10 555-386	BUILDING SUPPLIES	858	352	1,642	10,000	5,000	-
	<u>ITEM DESCRIPTION</u>	<u>AMOUNTS</u>		<u>ITEM DESCRIPTION</u>			<u>AMOUNTS</u>
	Supplies for the Building Block Program -Older homes are being replaced by HGAC/FEMA	-					

**TOTAL: 858 352 1,642 10,000 5,000 -**



CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2011

10 -GENERAL FUND  
 CODE ENFORCEMENT

EXPENDITURES	2010-2011					2011-2012		
	2007-2008 ACTUAL	2008-2009 ACTUAL	2009-2010 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<b>SALARIES</b>								
10-557-100 SALARIES/WAGES	64,064	54,036	63,741	70,595	24,243	70,595	75,738	75,738
10-557-175 LONGEVITY	208	297	313	312	123	312	334	334
10-557-185 UNIFORM ALLOWANCE	0	0	0	0	0	0	0	0
10-557-190 OVERTIME	783	292	333	800	0	800	800	800
TOTAL SALARIES	65,055	54,625	64,387	71,707	24,366	71,707	76,872	76,872
<b>BENEFITS</b>								
10-557-201 F I C A & MEDICARE	4,964	4,130	4,914	5,486	1,849	5,486	5,881	5,881
10-557-210 GROUP INSURANCE	10,759	8,696	10,487	12,362	3,268	12,362	12,456	12,456
10-557-230 T M R S	5,755	5,232	8,779	8,182	2,016	8,182	8,910	8,910
10-557-240 WORKMEN'S COMPENSATION	951	998	371	700	538	538	0	0
10-557-291 UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0	0
TOTAL BENEFITS	22,430	19,054	22,552	26,730	7,670	26,568	27,247	27,247
<b>SUPPLIES</b>								
10-557-310 OFFICE/COMPUTER SUPPLIES	1,946	1,810	2,242	2,000	1,181	2,000	2,000	2,000
10-557-311 POSTAGE/SHIPPING	8,423	6,550	8,900	7,645	4,829	7,645	8,000	8,000
10-557-312 BOOKS/PUBL/SUBSCRIPTIONS	0	0	146	400	0	400	400	400
10-557-320 OTHER ELECTRONICS	0	0	805	0	57	0	0	0
10-557-335 CLOTHING	383	467	359	500	196	500	250	250
10-557-352 FURNITURE & FIXTURES	0	0	0	300	50	300	300	300
10-557-385 SMALL TOOLS & EQUIPMENT	0	116	0	250	198	250	250	250
10-557-390 FUEL	2,238	903	1,236	2,000	1,543	2,000	4,000	4,000
10-557-399 OTHER SUPPLIES	18	75	26	0	0	0	0	0
TOTAL SUPPLIES	13,006	9,924	13,423	13,095	7,939	13,095	15,200	15,200
<b>SERVICES</b>								
10-557-411 BLDG DEMOLITION	24,070	9,277	18,081	45,830	45,911	45,911	25,000	25,000
10-557-415 TELEPHONE	3,003	3,374	4,403	4,600	2,432	4,600	4,600	4,600
10-557-425 CONTRACT LABOR	0	0	0	0	0	0	0	0
10-557-426 PHYSICALS/SCREENING	0	0	0	0	0	0	0	0
10-557-430 ADVERTISING	67	265	385	250	0	250	250	250
10-557-499 OTHER SERVICES	30	0	0	0	0	0	0	0
TOTAL SERVICES	27,169	12,916	22,870	50,680	48,343	50,761	29,850	29,850
<b>MAINTENANCE</b>								
10-557-524 VEHICLE MAINTENANCE	425	662	1,395	2,000	789	2,000	2,000	2,000
10-557-543 ELECTRONICS/COMPUTER MAINT	0	0	0	600	0	600	600	600
TOTAL MAINTENANCE	425	662	1,395	2,600	789	2,600	2,600	2,600

CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2011

10 -GENERAL FUND

CODE ENFORCEMENT

EXPENDITURES	2007-2008			2008-2009			2009-2010			2010-2011			2011-2012	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET						
<u>SUNDRY</u>														
10-557-602 SEMINARS/DUES/TRAVEL	822	840	2,225	2,500	111	2,500	3,000	3,000						
10-557-629 VEHICLE INSURANCE	337	262	506	1,200	1,251	1,251	1,300	1,300						
10-557-699 OTHER - SUNDRY	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>						
TOTAL SUNDRY	1,159	1,102	2,731	3,700	1,362	3,751	4,300	4,300						
<u>CAPITAL OUTLAY</u>														
10-557-899 CAPITAL OUTLAY	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>						
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	0	0						
TOTAL CODE ENFORCEMENT	129,245	98,282	127,359	168,512	99,469	168,482	156,069	156,069						



FISCAL YEAR 2011-2012  
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

10-557 CODE ENFORCEMENT

ACCT#	DESCRIPTION	2008-2008 ACTUAL	2009-2010 ACTUAL	2010-2011		2011-2012 BUDGET	INC BUD-PROJ		INC FROM BUDGET		
				APL YTD	BUDGET		\$	%	\$	%	
10 557-100	SALARIES/WAGES	54,036	63,741	40,534	70,595	70,595	75,738	5,143	7.3%	5,143	7.3%
							0	0	0.0%	0	0.0%
10 557-175	LONGEVITY	297	313	215	312	312	335	23	7.4%	23	7.4%
							0	0	0.0%	0	0.0%
10 557-185	UNIFORM ALLOWANCE	0	0	0	0		0	0	0.0%	0	0.0%
10 557-190	OVERTIME	292	333	0	800	800	800	0	0.0%	0	0.0%
10 557-201	F I C A & MEDICARE	4,130	4,914	3,092	5,486	5,486	5,881	395	7.2%	395	7.2%
10 557-210	GROUP INSURANCE	8,696	10,487	6,534	12,362	12,362	12,456	94	0.8%	94	0.8%
10 557-230	T M R S	5,232	6,779	4,161	8,182	8,182	8,910	728	8.9%	728	8.9%
10 557-240	WORKMEN'S COMPENSATION	996	371	538	700	538	0	-538	-100.0%	-700	-100.0%
10 557-291	UNEMPLOYMENT INSURANCE	0	0	0	0		0	0	0.0%	0	0.0%
10 557-310	OFFICE/COMPUTER SUPPLIES	1,810	2,242	1,181	2,000	2,000	2,000	0	0.0%	0	0.0%
10 557-311	POSTAGE/SHIPPING	6,550	8,900	4,829	7,645	7,645	8,000	355	4.6%	355	4.6%
10 557-312	BOOKS/PUBL/SUBSCRIPTIONS	0	-146	0	400	400	400	0	0.0%	0	0.0%
10 557-320	OTHER ELECTRONICS	0	805	-57	0	0	0	0	0.0%	0	0.0%
10 557-335	CLOTHING	467	359	196	500	500	250	-250	-50.0%	-250	-50.0%
10 557-352	FURNITURE & FIXTURES	0	0	50	300	300	300	0	0.0%	0	0.0%
10 557-385	SMALL TOOLS & EQUIPMENT	118	0	198	250	250	250	0	0.0%	0	0.0%
10 557-390	FUEL	903	1,236	1,675	2,000	2,000	4,000	2,000	100.0%	2,000	100.0%
10 557-399	OTHER SUPPLIES	75	26	0	0		0	0	0.0%	0	0.0%
10 557-411	BLDG DEMOLITION/MOWING	9,277	18,081	45,911	45,830	45,911	25,000	-20,911	-45.5%	-20,830	-45.5%
10 557-415	TELEPHONE	3,374	4,403	2,298	4,600	4,600	4,600	0	0.0%	0	0.0%
10 557-425	CONTRACT LABOR	0	0	0	0		0	0	0.0%	0	0.0%
10 557-426	PHYSICALS/SCREENING	0	0	0	0		0	0	0.0%	0	0.0%
10 557-430	ADVERTISING	265	385	0	250	250	250	0	0.0%	0	0.0%
10 557-499	OTHER SERVICES	0	0	0	0		0	0	0.0%	0	0.0%
10 557-524	VEHICLE MAINTENANCE	662	1,395	786	2,000	2,000	2,000	0	0.0%	0	0.0%
10 557-543	ELECTRONICS/COMPUTER MAINT	0	0	0	600	600	600	0	0.0%	0	0.0%
10 557-602	SEMINARS/DUES/TRAVEL	840	2,225	109	2,500	2,500	3,000	500	20.0%	500	20.0%
10 557-629	VEHICLE INSURANCE	262	510	1,251	1,200	1,251	1,300	49	3.9%	100	8.3%
10 557-699	OTHER - SUNDRY	0	0	0	0		0	0	0.0%	0	0.0%
10 557-899	CAPITAL OUTLAY	0	0	0	0		0	0	0.0%	0	0.0%
		<b>98,282</b>	<b>127,359</b>	<b>113,501</b>	<b>168,512</b>	<b>168,482</b>	<b>156,069</b>	<b>-12,413</b>	<b>-7.4%</b>	<b>-12,443</b>	<b>-7.4%</b>



**FISCAL YEAR 2011-2012  
ACCOUNT DETAIL JUSTIFICATION**

**10-557 CODE ENFORCEMENT**

ACCOUNT#	ACCOUNT DESCRIPTION		2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
					APR YTD	BUDGET	PROJECTION	
10 557-100	SALARIES/WAGES		54,036	63,741	40,534	70,595	70,595	75,738
<b>ITEM DESCRIPTION</b>			<b>AMOUNT</b>	<b>ITEM DESCRIPTION</b>			<b>AMOUNT</b>	
	Current Full-Time Employees	2	75,738					
	New Full-Time Employees	0	-					
	Current Part-Time Employees	0	-					
	New Part-Time Employees	0	-					
	Temporary Employees	0	-					
				Calculated Field (do not attempt to input)				


ACCOUNT#	ACCOUNT DESCRIPTION		2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
					APR YTD	BUDGET	PROJECTION	
10 557-175	LONGEVITY		297	313	215	312	312	335
<b>ITEM DESCRIPTION</b>			<b>AMOUNT</b>	<b>ITEM DESCRIPTION</b>			<b>AMOUNT</b>	
	Longevity Pay	2	335					
				Calculated Field (do not attempt to input)				





**FISCAL YEAR 2011-2012  
ACCOUNT DETAIL JUSTIFICATION**

**10-557 CODE ENFORCEMENT**

ACCOUNT#	ACCOUNT DESCRIPTION		2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
					APR YTD	BUDGET	PROJECTION	
10 557-201	F I C A & MEDICARE		4,130	4,914	3,092	5,486	5,486	5,881
	Calculated Field (do not attempt to input)	7.65%	5,881				Calculated Field (do not attempt to input)	

ACCOUNT#	ACCOUNT DESCRIPTION		2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
					APR YTD	BUDGET	PROJECTION	
10 557-210	GROUP INSURANCE		8,696	10,487	6,534	12,362	12,362	12,456
	Life Insurance / AD&D	0.00027	422				Calculated Field (do not attempt to input)	
	Long Term Disability	0.0043	322					
	Health Reimbursement Account	\$ 100.00	2,400					
	TML - Employee Health	377						
	Estimated % Increase	3%						
	TML Estimated Rate/Mo	388	2	9,312				

ACCOUNT#	ACCOUNT DESCRIPTION		2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
					APR YTD	BUDGET	PROJECTION	
10 557-230	T M R S		5,232	6,779	4,161	8,182	8,182	8,910
	OCT - DEC	11.41%						
	JAN - SEP	11.65%						
	Weighted Average	11.59%	8,910				Calculated Field (do not attempt to input)	
	Calculated Field (do not attempt to input)							

















**FISCAL YEAR 2011-2012  
ACCOUNT DETAIL JUSTIFICATION**

**10-557 CODE ENFORCEMENT**

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 557-543	ELECTRONICS/COMPUTER MAINT	0	0	0	600	600	600
ITEM DESCRIPTION		AMOUNTS	ITEM DESCRIPTION				AMOUNTS
Computer Maintenance		600					

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 557-602	SEMINARS/DUES/TRAVEL	840	2,225	109	2,500	2,500	3,000
ITEM DESCRIPTION		AMOUNTS	ITEM DESCRIPTION				AMOUNTS
Code dues, health dues, continuing education Want to increase to get additional training		3,000					

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 557-629	VEHICLE INSURANCE	262	510	1,251	1,200	1,251	1,300
ITEM DESCRIPTION		AMOUNTS	ITEM DESCRIPTION				AMOUNTS
VEHICLE INSURANCE This is a one time payment/year		1,300					



**FISCAL YEAR 2011-2012  
ACCOUNT DETAIL JUSTIFICATION**

**10-557 CODE ENFORCEMENT**

ACCOUNT#	ACCOUNT DESCRIPTION		2008-2009	2009-2010	2010-2011			2011-2012
			ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
10 557-699	OTHER - SUNDRY		0	0	0	0	0	-
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION		2008-2009	2009-2010	2010-2011			2011-2012
			ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
10 557-899	CAPITAL OUTLAY		0	0	0	0	0	-
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
		1					7	
		2					8	
		3					9	
		4					10	
		5					11	
		6					12	

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

**TOTAL: 98,282 127,359 113,501 168,512 168,482 156,069**

CITY OF FREEPORT  
APPROVED BUDGET  
AS OF: APRIL 30TH, 2011

10 -GENERAL FUND

BUILDING

EXPENDITURES	(----- 2010-2011 -----)					(----- 2011-2012 -----)		
	2007-2008 ACTUAL	2008-2009 ACTUAL	2009-2010 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<b>SALARIES</b>								
10-558-100 SALARIES/WAGES	103,850	87,904	96,699	127,026	43,621	127,026	132,740	132,740
10-558-165 EDUCATION PAY	0	0	2,507	2,500	858	2,500	2,500	2,500
10-558-175 LONGEVITY	373	245	128	130	66	130	150	150
10-558-180 AUTO ALLOWANCE	0	1,246	3,610	0	267	0	0	0
10-558-190 OVERTIME	<u>1,157</u>	<u>138</u>	<u>73</u>	<u>700</u>	<u>0</u>	<u>700</u>	<u>700</u>	<u>700</u>
TOTAL SALARIES	105,391	89,533	103,016	130,356	44,813	130,356	136,090	136,090
<b>BENEFITS</b>								
10-558-201 F I C A & MEDICARE	7,998	6,632	8,008	9,972	3,395	9,972	10,411	10,411
10-558-210 GROUP INSURANCE	14,406	12,301	12,857	18,543	4,959	18,543	18,684	18,684
10-558-230 T M R S	9,314	8,655	10,937	14,873	3,698	14,873	15,773	15,773
10-558-240 WORKMEN'S COMPENSATION	0	0	0	0	0	0	0	0
10-558-291 UNEMPLOYMENT INSURANCE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL BENEFITS	31,718	27,588	31,802	43,388	12,052	43,388	44,868	44,868
<b>SUPPLIES</b>								
10-558-310 OFFICE/COMPUTER SUPPLIES	1,119	2,759	2,878	2,000	714	2,000	2,000	2,000
10-558-311 POSTAGE/SHIPPING	0	600	0	0	0	0	0	0
10-558-312 BOOKS/PUBL/SUBSCRIPTIONS	289	158	343	550	0	550	550	550
10-558-320 OTHER ELECTRONICS	0	0	0	0	0	0	0	0
10-558-335 CLOTHING	0	0	306	200	81	200	200	200
10-558-352 FURNITURE & FIXTURES	0	0	0	500	0	500	250	250
10-558-385 SMALL TOOLS & EQUIPMENT	0	0	0	0	0	0	0	0
10-558-390 FUEL	4,183	1,010	974	5,650	1,211	5,650	5,650	5,650
10-558-399 OTHER SUPPLIES	<u>10</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL SUPPLIES	5,601	4,526	4,501	8,900	2,006	8,900	8,650	8,650
<b>SERVICES</b>								
10-558-413 PROFESSIONAL SERVICES	0	700	100	500	50	500	250	250
10-558-415 TELEPHONE	695	843	674	1,000	875	1,000	1,000	1,000
10-558-425 CONTRACT LABOR	0	6,300	480	500	0	500	0	0
10-558-426 PHYSICALS/SCREENING	35	115	80	100	0	100	100	100
10-558-430 ADVERTISING	251	137	593	500	395	500	250	250
10-558-499 OTHER SERVICES	<u>500</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL SERVICES	1,481	8,095	1,928	2,600	1,120	2,600	1,600	1,600
<b>MAINTENANCE</b>								
10-558-524 VEHICLE MAINTENANCE	696	115	322	1,000	36	1,000	1,000	1,000
10-558-543 ELECTRONICS/COMPUTER MAINT	<u>95</u>	<u>0</u>	<u>0</u>	<u>250</u>	<u>0</u>	<u>250</u>	<u>250</u>	<u>250</u>
TOTAL MAINTENANCE	791	115	322	1,250	36	1,250	1,250	1,250

CITY OF FREEPORT  
APPROVED BUDGET  
AS OF: APRIL 30TH, 2011

10 -GENERAL FUND

BUILDING

EXPENDITURES	2007-2008	2008-2009	2009-2010	2010-2011		2011-2012		
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<u>SUNDRY</u>								
10-558-602 SEMINARS/DUES/TRAVEL	6,676	1,138	135	2,000	673	2,000	2,500	2,500
10-558-604 PUBLIC OFFICE LIABILITY CLAIMS	0	0	0	0	0	0	0	0
10-558-629 VEHICLE INSURANCE	100	212	435	900	938	900	1,000	1,000
10-558-699 OTHER - SUNDRY	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL SUNDRY	6,856	1,350	570	2,900	1,611	2,900	3,500	3,500
<u>CAPITAL OUTLAY</u>								
10-558-899 CAPITAL OUTLAY	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>7,500</u>	<u>7,500</u>
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	7,500	7,500
TOTAL BUILDING	151,827	131,207	142,138	189,394	61,638	189,394	203,458	203,458





**FISCAL YEAR 2011-2012  
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY**

**10-558 BUILDING**

ACCT#	DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011		2011-2012 BUDGET	INC BUD-PROJ		INC FROM BUDGET		
				APL YTD	BUDGET		PROJECTED	\$	%	\$	%
10 558-100	SALARIES/WAGES	87,904	96,699	72,935	127,026	127,026	132,740	5,714	4.5%	5,714	4.5%
10-558-165	EDUCATION PAY		2,507	1,435	2,500	2,500	2,500	0	0.0%	0	0.0%
10 558-175	LONGEVITY	245	128	110	130	130	150	20	15.4%	20	15.4%
							0	0	0.0%	0	0.0%
10-558-180	AUTO ALLOWANCE	1,246	3,610	267			0	0	0.0%	0	0.0%
10 558-190	OVERTIME	138	73	0	700	700	700	0	0.0%	0	0.0%
10 558-201	F I C A & MEDICARE	6,632	8,008	5,663	9,972	9,972	10,411	439	4.4%	439	4.4%
10 558-210	GROUP INSURANCE	12,301	12,857	9,916	18,543	18,543	18,684	141	0.8%	141	0.8%
10 558-230	T M R S	8,655	10,937	7,617	14,873	14,873	15,773	900	6.1%	900	6.1%
10 558-240	WORKMEN'S COMPENSATION	0	0	0	0	0	0	0	0.0%	0	0.0%
10 558-291	UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0	0.0%	0	0.0%
10 558-310	OFFICE/COMPUTER SUPPLIES	2,759	2,878	972	2,000	2,000	2,000	0	0.0%	0	0.0%
10 558-311	POSTAGE/SHIPPING	600	0	0	0	0	0	0	0.0%	0	0.0%
10 558-312	BOOKS/PUBL/SUBSCRIPTIONS	158	343	271	550	550	550	0	0.0%	0	0.0%
10 558-320	OTHER ELECTRONICS	0	0	0	0	0	0	0	0.0%	0	0.0%
10 558-335	CLOTHING	0	306	81	200	200	200	0	0.0%	0	0.0%
10 558-352	FURNITURE & FIXTURES	0	0	0	500	500	250	-250	-50.0%	-250	-50.0%
10 558-385	SMALL TOOLS & EQUIPMENT	0	0	0	0	0	0	0	0.0%	0	0.0%
10 558-390	FUEL	1,010	974	1,310	5,650	5,650	5,650	0	0.0%	0	0.0%
10 558-399	OTHER SUPPLIES	0	0	0	0	0	0	0	0.0%	0	0.0%
10 558-413	PROFESSIONAL SERVICES	700	100	50	500	500	250	-250	-50.0%	-250	-50.0%
10 558-415	TELEPHONE	843	674	630	1,000	1,000	1,000	0	0.0%	0	0.0%
10 558-425	CONTRACT LABOR	6,300	480	0	500	500	0	-500	-100.0%	-500	-100.0%
10 558-426	PHYSICALS/SCREENING	115	80	0	100	100	100	0	0.0%	0	0.0%
10 558-430	ADVERTISING	137	593	395	500	500	250	-250	-50.0%	-250	-50.0%
10 558-499	OTHER SERVICES	0	0	0	0	0	0	0	0.0%	0	0.0%
10 558-524	VEHICLE MAINTENANCE	115	322	36	1,000	1,000	1,000	0	0.0%	0	0.0%
10 558-543	ELECTRONICS/COMPUTER MAINT	0	0	0	250	250	250	0	0.0%	0	0.0%
10 558-602	SEMINARS/DUES/TRAVEL	1,138	135	818	2,000	2,000	2,500	500	25.0%	500	25.0%
10 558-604	PUBLIC OFFICE LIABILITY CLAIMS	0	0	0	0	0	0	0	0.0%	0	0.0%
10 558-629	VEHICLE INSURANCE	211	434	939	900	900	1,000	100	11.1%	100	11.1%
10 558-699	OTHER - SUNDRY	0	0	0	0	0	0	0	0.0%	0	0.0%
10 558-899	CAPITAL OUTLAY	0	0	0	0	0	7,500	7,500	0.0%	7,500	0.0%
		<b>131,207</b>	<b>142,138</b>	<b>103,445</b>	<b>189,394</b>	<b>189,394</b>	<b>203,458</b>	<b>14,064</b>	<b>7.4%</b>	<b>14,064</b>	<b>7.4%</b>



**FISCAL YEAR 2011-2012  
ACCOUNT DETAIL JUSTIFICATION**

**10-558 BUILDING**

ACCOUNT#	ACCOUNT DESCRIPTION		2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
					APR YTD	BUDGET	PROJECTION	
10 558-100	SALARIES/WAGES		87,904	96,699	72,935	127,026	127,026	132,740
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Current Full-Time Employees	3	132,740					
	New Full-Time Employees	0	-					
	Current Part-Time Employees	0	-					
	New Part-Time Employees	0	-		Calculated Field			
	Temporary Employees	0	-		(do not attempt to input)			

ACCOUNT#	ACCOUNT DESCRIPTION		2005-2006 ACTUAL	2006-2007 ACTUAL	2007-2008			2008-2009 BUDGET
					APR YTD	BUDGET	PROJECTION	
10-558-165	EDUCATION PAY		0	2,507	1,435	2,500	2,500	2,500
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Education Pay	0	2,500					
					Calculated Field			
					(do not attempt to input)			

ACCOUNT#	ACCOUNT DESCRIPTION		2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
					APR YTD	BUDGET	PROJECTION	
10 558-175	LONGEVITY		245	128	110	130	130	150
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Longevity Pay	3	150					
					Calculated Field			
					(do not attempt to input)			





**FISCAL YEAR 2011-2012  
ACCOUNT DETAIL JUSTIFICATION**

**10-558 BUILDING**

ACCOUNT#	ACCOUNT DESCRIPTION		2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
					APR YTD	BUDGET	PROJECTION	
10 558-201	F I C A & MEDICARE		6,632	8,008	5,663	9,972	9,972	10,411
	Calculated Field (do not attempt to input)	7.65%	10,411				Calculated Field (do not attempt to input)	

ACCOUNT#	ACCOUNT DESCRIPTION		2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
					APR YTD	BUDGET	PROJECTION	
10 558-210	GROUP INSURANCE		12,301	12,857	9,916	18,543	18,543	18,684
	Life Insurance / AD&D	0.00027	633				Calculated Field (do not attempt to input)	
	Long Term Disability	0.0043	Salary 483					
	Health Reimbursement Account	\$ 100.00	3 3,600					
	TML - Employee Health	377						
	Estimated % Increase	3%						
	TML Estimated Rate/Mo	388	3 13,968					

ACCOUNT#	ACCOUNT DESCRIPTION		2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
					APR YTD	BUDGET	PROJECTION	
10 558-230	T M R S		8,655	10,937	7,617	14,873	14,873	15,773
	OCT - DEC	11.41%						
	JAN - SEP	11.65%						
	Weighted Average	11.59%	15,773				Calculated Field (do not attempt to input)	
	Calculated Field (do not attempt to input)							



**FISCAL YEAR 2011-2012  
ACCOUNT DETAIL JUSTIFICATION**

**10-558 BUILDING**

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 558-240	WORKMEN'S COMPENSATION	0	0	0	0	0	-
ITEM DESCRIPTION		AMOUNTS	ITEM DESCRIPTION			AMOUNTS	
WORKMEN'S COMPENSATION		-					

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 558-291	UNEMPLOYMENT INSURANCE	0	0	0	0	0	-
ITEM DESCRIPTION		AMOUNTS	ITEM DESCRIPTION			AMOUNTS	
UNEMPLOYMENT INSURANCE		-					

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 558-310	OFFICE/COMPUTER SUPPLIES	2,759	2,878	972	2,000	2,000	2,000
ITEM DESCRIPTION		AMOUNTS	ITEM DESCRIPTION			AMOUNTS	
Misc.		2,000					

















**FISCAL YEAR 2011-2012  
ACCOUNT DETAIL JUSTIFICATION**

**10-558 BUILDING**

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 558-629	VEHICLE INSURANCE	211	434	939	900	900	1,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	VEHICLE INSURANCE	1,000					

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 558-699	OTHER - SUNDRY	0	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 558-899	CAPITAL OUTLAY	0	0	0	0	0	7,500
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	1						7
	2						8
	3						9
	4						10
	GovQA software that can be utilized for						11
	Blgd. Permits & Codes for about \$7,500	7,500					12

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

**TOTAL: 131,207 142,138 103,445 189,394 189,394 # 203,458**

CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2011

10 -GENERAL FUND  
 GARBAGE COLLECTION

EXPENDITURES	2007-2008	2008-2009	2009-2010	2010-2011			2011-2012	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<u>SERVICES</u>								
10-564-499 GARBAGE COLLECTION	754,469	842,172	826,392	822,000	462,399	822,000	842,550	842,550
TOTAL SERVICES	754,469	842,172	826,392	822,000	462,399	822,000	842,550	842,550
TOTAL GARBAGE COLLECTION	754,469	842,172	826,392	822,000	462,399	822,000	842,550	842,550



FISCAL YEAR 2011 - 2012  
 BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

10-564 GARBAGE COLLECTION

ACCT#	DESCRIPTION	2008-2009	2009-2010	2010-2011		2011-2012	INC BUD-PROJ		INC FROM BUDGET		
		ACTUAL	ACTUAL	APL YTD	BUDGET	PROJECTn	BUDGET	\$	%	\$	%
10 564-499	GARBAGE COLLECTION	842,172	826,392	461,869	822,000	822,000	842,550	20,550	2.5%	20,550	2.5%
		<del>842,172</del>	<del>826,392</del>	<del>461,869</del>	<del>822,000</del>	<del>822,000</del>	<del>842,550</del>	<del>20,550</del>	<del>2.5%</del>	<del>20,550</del>	<del>2.5%</del>



**FISCAL YEAR 2011 - 2012  
ACCOUNT DETAIL JUSTIFICATION**

**10-564 GARBAGE COLLECTION**

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009	2009-2010	2010-2011			2011-2012
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
10 564-499	GARBAGE COLLECTION	842,172	826,392	461,869	822,000	822,000	842,550
	<b>ITEM DESCRIPTION</b>	<b>AMOUNTS</b>		<b>ITEM DESCRIPTION</b>			<b>AMOUNTS</b>
	GARBAGE COLLECTION	842,550					
	2.5 % INCREASE						

**TOTAL: 842,172 826,392 461,869 822,000 822,000 842,550**

CITY OF FREEPORT  
APPROVED BUDGET  
AS OF: APRIL 30TH, 2011

10 -GENERAL FUND

STREET &amp; DRAINAGE

EXPENDITURES	2010-2011					2011-2012		
	2007-2008 ACTUAL	2008-2009 ACTUAL	2009-2010 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<b>SALARIES</b>								
10-575-100 SALARIES/WAGES	436,907	458,898	415,818	493,106	153,987	470,000	504,675	504,675
10-575-175 LONGEVITY	1,929	2,117	2,258	2,156	940	2,156	2,350	2,350
10-575-190 OVERTIME	<u>45,812</u>	<u>10,799</u>	<u>15,302</u>	<u>10,000</u>	<u>1,390</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
TOTAL SALARIES	484,648	471,815	433,377	505,262	156,317	482,156	517,025	517,025
<b>BENEFITS</b>								
10-575-201 F I C A & MEDICARE	36,702	35,396	32,904	38,652	11,807	35,955	39,552	39,552
10-575-210 GROUP INSURANCE	69,473	81,917	77,335	98,896	23,432	95,000	99,648	99,648
10-575-230 T M R S	37,183	45,281	45,767	57,650	12,945	52,875	59,923	59,923
10-575-240 WORKMEN'S COMPENSATION	39,454	46,877	45,072	47,000	36,574	36,574	45,000	45,000
10-575-291 UNEMPLOYMENT INSURANCE	<u>6,697</u>	<u>9,929</u>	<u>3,271</u>	<u>6,000</u>	<u>0</u>	<u>6,000</u>	<u>3,000</u>	<u>3,000</u>
TOTAL BENEFITS	189,509	219,400	204,348	246,198	84,757	226,404	247,123	247,123
<b>SUPPLIES</b>								
10-575-310 OFFICE/COMPUTER SUPPLIES	1,037	2,158	483	1,050	1,001	1,050	800	800
10-575-320 OTHER ELECTRONICS	1,937	1,900	465	1,000	2,406	2,406	300	300
10-575-352 FURNITURE & FIXTURES	0	0	0	0	0	0	0	0
10-575-385 SMALL TOOLS & EQUIPMENT	11,937	8,345	6,632	5,850	3,991	5,850	5,750	5,750
10-575-389 CHEMICALS	7,115	7,131	5,418	6,000	2,580	6,000	6,000	6,000
10-575-390 FUEL	53,038	38,611	37,233	36,000	21,670	36,000	36,000	36,000
10-575-399 OTHER SUPPLIES	<u>4,775</u>	<u>4,014</u>	<u>3,175</u>	<u>2,500</u>	<u>2,303</u>	<u>2,500</u>	<u>2,600</u>	<u>2,600</u>
TOTAL SUPPLIES	79,838	62,158	53,406	52,400	33,951	53,806	51,450	51,450
<b>SERVICES</b>								
10-575-415 TELEPHONE	3,172	2,582	1,773	3,000	761	3,000	1,150	1,150
10-575-425 CONTRACT LABOR	19,728	15,000	288	5,000	140	5,000	0	0
10-575-426 PHYSICALS	1,510	70	815	500	230	500	500	500
10-575-430 ADVERTISING	2,767	403	316	300	108	703	500	500
10-575-440 ELECTRICITY	80,862	104,687	60,324	75,000	43,143	75,000	48,750	48,750
10-575-470 EQUIPMENT RENTAL	3,689	3,959	103	1,000	0	1,000	1,000	1,000
10-575-485 LAUNDRY SERVICES	4,802	4,351	4,029	4,500	1,686	4,500	4,500	4,500
10-575-498 WASTE DISPOSAL	19,177	27,667	8,652	15,000	3,651	15,000	15,000	15,000
10-575-499 OTHER SERVICES	<u>54</u>	<u>0</u>	<u>0</u>	<u>500</u>	<u>271</u>	<u>500</u>	<u>500</u>	<u>500</u>
TOTAL SERVICES	135,762	158,719	76,299	104,800	49,989	105,203	71,900	71,900
<b>MAINTENANCE</b>								
10-575-524 VEHICLE MAINTENANCE	43,134	51,579	31,967	30,000	16,467	30,000	25,000	25,000
10-575-530 STREET/DRAINING/SDWALK MAINT	83,486	124,441	151,076	200,000	122,268	178,515	150,000	150,000
10-575-533 CULVERT TILE	( 3,982)	( 488)	0	0	0	0	0	0
10-575-547 SIGNS MAINTENANCE	8,246	8,696	8,692	9,000	3,506	9,000	6,000	6,000
10-575-548 TRAFFIC LIGHTS MAINTENANCE	544	927	549	1,000	0	1,000	500	500
10-575-549 STREET LIGHTS MAINTENANCE	<u>628</u>	<u>0</u>	<u>478</u>	<u>1,200</u>	<u>0</u>	<u>1,200</u>	<u>500</u>	<u>500</u>
TOTAL MAINTENANCE	132,056	185,155	192,752	241,200	142,240	219,715	182,000	182,000



CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2011

10 -GENERAL FUND

STREET & DRAINAGE

EXPENDITURES	2007-2008	2008-2009	2009-2010	2010-2011			2011-2012	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<u>SUNDRY</u>								
10-575-602 SEMINARS/DUES/TRAVEL	85	0	121	460	96	671	940	940
10-575-629 VEHICLE INSURANCE	18,722	14,545	14,486	15,000	15,634	15,634	15,000	15,000
10-575-687 DAMAGE CLAIMS	0	0	0	0	0	258	0	0
10-575-699 OTHER - SUNDRY	<u>461</u>	<u>262</u>	<u>250</u>	<u>650</u>	<u>195</u>	<u>152</u>	<u>501</u>	<u>501</u>
TOTAL SUNDRY	19,268	14,807	14,857	16,110	15,924	16,715	16,441	16,441
<u>DEBT SERVICE</u>								
10-575-775 LEASE INTEREST	0	0	0	0	0	0	0	0
10-575-776 LEASE PRINCIPAL	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>52,323</u>	<u>52,323</u>
TOTAL DEBT SERVICE	0	0	0	0	0	0	52,323	52,323
<u>CAPITAL OUTLAY</u>								
10-575-899 CAPITAL OUTLAY	<u>37,270</u>	<u>86,405</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CAPITAL OUTLAY	37,270	86,405	0	0	0	0	0	0
TOTAL STREET & DRAINAGE	1,078,352	1,198,458	975,038	1,167,970	483,180	1,103,999	1,138,262	1,138,262



FISCAL YEAR 2011-2012  
 BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

10-575 STREETS

ACCT#	DESCRIPTION	2008-2009	2009-2010	2010-2011			2011-2012	INC BUD-PROJ		INC FROM BUDGET	
		ACTUAL	ACTUAL	APL YTD	BUDGET	PROJECTED	BUDGET	\$	%	\$	%
10 575-100	SALARIES/WAGES	458,898	415,818	255,525	493,106	470,000	504,675	34,675	7.4%	11,569	2.3%
							0	0	0.0%	0	0.0%
10 575-175	LONGEVITY	2,117	2,258	1,584	2,156	2,156	2,350	194	9.0%	194	9.0%
							0	0	0.0%	0	0.0%
							0	0	0.0%	0	0.0%
10 575-190	OVERTIME	10,799	15,302	2,788	10,000	10,000	10,000	0	0.0%	0	0.0%
10 575-201	F I C A & MEDICARE	35,396	32,904	19,664	38,652	35,955	39,552	3,597	10.0%	900	2.3%
10 575-210	GROUP INSURANCE	81,917	77,335	48,106	98,896	95,000	99,648	4,648	4.9%	752	0.8%
10 575-230	T M R S	45,281	45,767	26,552	57,650	52,875	59,923	7,048	13.3%	2,273	3.9%
10 575-240	WORKMEN'S COMPENSATION	46,877	45,072	36,574	47,000	36,574	45,000	8,426	23.0%	-2,000	-4.3%
10 575-291	UNEMPLOYMENT INSURANCE	9,929	3,271	0	6,000	6,000	3,000	-3,000	-50.0%	-3,000	-50.0%
10 575-310	OFFICE/COMPUTER SUPPLIES	2,158	483	977	1,050	1,050	800	-250	-23.8%	-250	-23.8%
10 575-320	OTHER ELECTRONICS	1,900	465	0	1,000	2,406	300	-2,106	-87.5%	-700	-70.0%
10 575-352	FURNITURE & FIXTURES	0	0	0	0	0	0	0	0.0%	0	0.0%
10 575-385	SMALL TOOLS & EQUIPMENT	8,345	6,632	3,634	5,850	5,850	5,750	-100	-1.7%	-100	-1.7%
10 575-389	CHEMICALS	7,131	5,418	2,580	6,000	6,000	6,000	0	0.0%	0	0.0%
10 575-390	FUEL	38,611	37,233	24,098	36,000	36,000	36,000	0	0.0%	0	0.0%
10 575-399	OTHER SUPPLIES	4,014	3,175	2,330	2,500	2,500	2,600	100	4.0%	100	4.0%
10 575-415	TELEPHONE	2,582	1,773	761	3,000	3,000	1,150	-1,850	-61.7%	-1,850	-61.7%
10 575-425	CONTRACT LABOR	15,000	288	140	5,000	5,000	0	-5,000	-100.0%	-5,000	-100.0%
10 575-426	PHYSICALS	70	815	230	500	500	500	0	0.0%	0	0.0%
10 575-430	ADVERTISING	403	316	108	300	703	500	-203	-28.9%	200	66.7%
10 575-440	ELECTRICITY	104,687	60,324	43,466	75,000	75,000	48,750	-26,250	-35.0%	-26,250	-35.0%
10 575-470	EQUIPMENT RENTAL	3,959	103	0	1,000	1,000	1,000	0	0.0%	0	0.0%
10 575-485	LAUNDRY SERVICES	4,351	4,029	1,825	4,500	4,500	4,500	0	0.0%	0	0.0%
10 575-498	WASTE DISPOSAL	27,667	8,652	3,651	15,000	15,000	15,000	0	0.0%	0	0.0%
10 575-499	OTHER SERVICES	0	0	271	500	500	500	0	0.0%	0	0.0%
10 575-524	VEHICLE MAINTENANCE	51,579	31,967	15,861	30,000	30,000	25,000	-5,000	-16.7%	-5,000	-16.7%
10 575-530	STREET/DRAINING/SDWALK MAINT	124,441	151,076	123,527	200,000	178,515	150,000	-28,515	-16.0%	-50,000	-25.0%
10 575-533	CULVERT TILE	-488	0	0	0	0	0	0	0.0%	0	0.0%
10 575-547	SIGNS MAINTENANCE	8,696	8,682	3,506	9,000	9,000	6,000	-3,000	-33.3%	-3,000	-33.3%
10 575-548	TRAFFIC LIGHTS MAINTENANCE	927	549	13	1,000	1,000	500	-500	-50.0%	-500	-50.0%
10 575-549	STREET LIGHTS MAINTENANCE	0	478	0	1,200	1,200	500	-700	-58.3%	-700	-58.3%
10 575-602	SEMINARS/DUES/TRAVEL	0	121	671	460	671	940	269	40.1%	480	104.3%
10 575-629	VEHICLE INSURANCE	14,545	14,486	15,634	15,000	15,634	15,000	-634	-4.1%	0	0.0%
10 575-687	DAMAGE CLAIMS	0	0	258	0	258	0	-258	-100.0%	0	0.0%
10 575-699	OTHER - SUNDRY	261	246	152	650	152	500	348	228.9%	-150	-23.1%
10 575-775	LEASE INTEREST	0	0	0	0	0	0	0	0.0%	0	0.0%
10 575-776	LEASE PRINCIPAL	0	0	0	0	0	52,323	52,323	0.0%	52,323	0.0%
10 575-899	CAPITAL OUTLAY	86,405	0	0	0	0	0	0	0.0%	0	0.0%



FISCAL YEAR 2011-2012  
 BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

10-575 STREETS

ACCT#	DESCRIPTION	2008-2009	2009-2010	2010-2011		2011-2012	INC BUD-PROJ		INC FROM BUDGET		
		ACTUAL	ACTUAL	APL YTD	BUDGET	PROJECTED	BUDGET	\$	%	\$	%
		1,198,458	975,038	634,486	1,167,970	1,103,999	1,138,262	34,263	3.1%	-29,708	-2.5%





FISCAL YEAR 2011-2012  
ACCOUNT DETAIL JUSTIFICATION

10-575 STREETS



ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009	2009-2010	2010-2011			2011-2012
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
10 575-190	OVERTIME	10,799	15,302	2,788	10,000	10,000	10,000
	<u>ITEM DESCRIPTION</u>	<u>AMOUNTS</u>		<u>ITEM DESCRIPTION</u>			<u>AMOUNTS</u>
	Increased mowing for lots	10,000		Hurricane			
	Parks, F.D., P.D. support			Scheduled deadlines to meet			
	New construction - 5 year plan			Beach maintenance			
	Emergency callouts, storm drainage pumps,			Special Projects			
	Mosquito control			Museum expansion phase 2			
	Traffic control - P.D. callouts						
	New construction emergencies,weather, materials						



**FISCAL YEAR 2011-2012  
ACCOUNT DETAIL JUSTIFICATION**

**10-575 STREETS**

ACCOUNT#	ACCOUNT DESCRIPTION		2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
					APR YTD	BUDGET	PROJECTION	
10 575-201	F I C A & MEDICARE		35,396	32,904	19,664	38,652	35,955	39,552
	Calculated Field (do not attempt to input)	7.65%	39,552		Calculated Field (do not attempt to input)			

ACCOUNT#	ACCOUNT DESCRIPTION		2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
					APR YTD	BUDGET	PROJECTION	
10 575-210	GROUP INSURANCE		81,917	77,335	48,106	98,896	95,000	99,648
	Life Insurance / AD&D	0.00027	3,376		Calculated Field (do not attempt to input)			
	Long Term Disability	0.0043	Salary 2,576					
	Health Reimbursement Account	\$ 100.00	16 19,200					
	TML - Employee Health	377						
	Estimated % Increase	3%						
	TML Estimated Rate/Mo	388	16 74,496					

ACCOUNT#	ACCOUNT DESCRIPTION		2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
					APR YTD	BUDGET	PROJECTION	
10 575-230	T M R S		45,281	45,767	26,552	57,650	52,875	59,923
	OCT - DEC	11.41%						
	JAN - SEP	11.65%						
	Weighted Average	11.59%	59,923		Calculated Field (do not attempt to input)			
	Calculated Field (do not attempt to input)							









**FISCAL YEAR 2011-2012  
ACCOUNT DETAIL JUSTIFICATION**

**10-575 STREETS**

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009	2009-2010	2010-2011			2011-2012
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
10 575-389	CHEMICALS	7,131	5,418	2,580	6,000	6,000	6,000
	<u>ITEM DESCRIPTION</u>	<u>AMOUNTS</u>		<u>ITEM DESCRIPTION</u>			<u>AMOUNTS</u>
	Mosquito chemical	3,000		Mosquito repellent/Wasp spray			
	Weed Killer	2,880					
	Soap 3 cases @ 40	120					
		-					

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009	2009-2010	2010-2011			2011-2012
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
10 575-390	FUEL	38,611	37,233	24,098	36,000	36,000	36,000
	<u>ITEM DESCRIPTION</u>	<u>AMOUNTS</u>		<u>ITEM DESCRIPTION</u>			<u>AMOUNTS</u>
	Fuel for vehicles & equipment	36,000					

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009	2009-2010	2010-2011			2011-2012
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
10 575-399	OTHER SUPPLIES	4,014	3,175	2,330	2,500	2,500	2,600
	<u>ITEM DESCRIPTION</u>	<u>AMOUNTS</u>		<u>ITEM DESCRIPTION</u>			<u>AMOUNTS</u>
	Face shields, gatorade, goggles, resperators	600					
	weather gear, rain boots, rain slickers,	200					
	replacement heads for weed eaters	150					
	gloves, face masks, ear plugs, safety glasses	1,000					
	chemical handling-goggles/faceshield, gloves	250					
	boxes of rags	200					
	weed eater string (spools)	200					









**FISCAL YEAR 2011-2012  
ACCOUNT DETAIL JUSTIFICATION**

**10-575 STREETS**

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009	2009-2010	2010-2011			2011-2012
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
10 575-524	VEHICLE MAINTENANCE	51,579	31,967	15,861	30,000	30,000	25,000
	<b>ITEM DESCRIPTION</b>	<b>AMOUNTS</b>		<b>ITEM DESCRIPTION</b>			<b>AMOUNTS</b>
	12 pickup trucks @ 1100	25,000		tires, parts, major emerg. Repairs, engine, transmisson			
	2-16yrd & 2-1ton dump trucks @ 850						
	17 large equipment @ 1200						
	10 small equipment @ 850						
	20 misc. @ 22.50						
	emergency towing and repair						
	11 large heavy equipment @ 1300						

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009	2009-2010	2010-2011			2011-2012
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
10 575-530	STREET/DRAINING/SDWALK MAINT	124,441	151,076	123,527	200,000	178,515	150,000
	<b>ITEM DESCRIPTION</b>	<b>AMOUNTS</b>		<b>ITEM DESCRIPTION</b>			<b>AMOUNTS</b>
	citywide sidewalk repair/replacement - materials	150,000					
	improvements - work orders/culverts						
	street repairs / alley maintenance						
	drainage, maintenance						
	mud jacking						

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009	2009-2010	2010-2011			2011-2012
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
10 575-533	CULVERT TILE	-488	0	0	0	0	-
	<b>ITEM DESCRIPTION</b>	<b>AMOUNTS</b>		<b>ITEM DESCRIPTION</b>			<b>AMOUNTS</b>



**FISCAL YEAR 2011-2012  
ACCOUNT DETAIL JUSTIFICATION**

**10-575 STREETS**

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 575-547	SIGNS MAINTENANCE	8,696	8,682	3,506	9,000	9,000	6,000
ITEM DESCRIPTION		AMOUNTS	ITEM DESCRIPTION			AMOUNTS	
Emergency, weather faded & damaged, barricades cones, barricade night lights		6,000					

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 575-548	TRAFFIC LIGHTS MAINTENANCE	927	549	13	1,000	1,000	500
ITEM DESCRIPTION		AMOUNTS	ITEM DESCRIPTION			AMOUNTS	
Maintenance - bulbs, breakers, lenses		500					

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 575-549	STREET LIGHTS MAINTENANCE	0	478	0	1,200	1,200	500
ITEM DESCRIPTION		AMOUNTS	ITEM DESCRIPTION			AMOUNTS	
Maintenance - bulbs, breakers, lenses		500					









**FISCAL YEAR 2011-2012  
ACCOUNT DETAIL JUSTIFICATION**

**10-575 STREETS**

ACCOUNT#	ACCOUNT DESCRIPTION		2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
					APR. YTD	BUDGET	PROJECTION	
10 575-899	CAPITAL OUTLAY		86,405	0	0	0	0	-
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
		1	-					
		2	-					
		3						
		4						
		5						
		6						

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

**TOTAL: 1,198,458 975,038 634,486 1,167,970 1,103,999 1,138,262**

CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2011

10 -GENERAL FUND  
 HISTORICAL MUSEUM

EXPENDITURES	2010-2011					2011-2012		
	2007-2008 ACTUAL	2008-2009 ACTUAL	2009-2010 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<b>SALARIES</b>								
10-578-100 SALARIES/WAGES	0	0	3,680	15,080	3,054	15,080	24,167	24,167
TOTAL SALARIES	0	0	3,680	15,080	3,054	15,080	24,167	24,167
<b>BENEFITS</b>								
10-578-201 F I C A & MEDICARE	0	0	262	1,153	234	1,153	1,849	1,849
10-578-210 GROUP INSURANCE	0	0	425	0	0	0	6,329	6,329
10-578-230 T M R S	0	0	191	0	0	0	2,801	2,801
10-578-240 WORKMEN'S COMPENSATION	0	0	0	0	0	0	0	0
TOTAL BENEFITS	0	0	878	1,153	234	1,153	10,979	10,979
<b>SUPPLIES</b>								
10-578-310 OFFICE/COMPUTER SUPPLIES	0	0	29	0	208	0	250	250
10-578-311 POSTAGE/SHIPPING	0	0	0	0	8	0	0	0
10-578-335 CLOTHING	0	0	183	0	0	0	200	200
10-578-352 FURNITURE & FIXTURES	0	0	625	500	207	500	500	500
10-578-385 SMALL TOOLS & EQUIPMENT	0	0	0	0	0	0	100	100
10-578-389 CHEMICALS	0	0	0	0	0	0	500	500
10-578-390 FUEL	0	0	0	0	0	0	0	0
10-578-399 OTHER SUPPLIES	0	0	0	0	0	0	250	250
TOTAL SUPPLIES	0	0	836	500	422	500	1,800	1,800
<b>SERVICES</b>								
10-578-415 TELEPHONE	0	0	416	0	804	1,283	1,100	1,100
10-578-426 PHYSICALS	0	0	80	0	80	115	0	0
10-578-430 ADVERTISING	0	0	51	0	427	427	0	0
10-578-440 ELECTRICITY	0	0	0	0	2,781	6,500	4,000	4,000
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
10-578-483 MUSEUM FUNDRAISER	0	0	( 9,498)	21,448	( 4,450)	21,448	0	0
TOTAL SERVICES	0	0	( 8,950)	21,448	( 357)	29,773	5,100	5,100
<b>MAINTENANCE</b>								
10-578-545 BLDG/BLDG EQUIP MAINTENANCE	0	0	6,278	7,000	6,376	7,000	7,250	7,250
TOTAL MAINTENANCE	0	0	6,278	7,000	6,376	7,000	7,250	7,250
<b>SUNDRY</b>								
10-578-602 SEMINARS/DUES/TRAVEL	0	0	0	0	0	0	500	500
10-578-610 EMPLOYEE RELATIONS	0	0	0	0	0	0	0	0
10-578-629 VEHICLE INSURANCE	0	0	0	0	0	0	0	0
10-578-684 HISTORICAL PROJECTS	0	0	4,876	10,000	6,528	10,000	20,000	20,000
10-578-699 OTHER SUNDRY	0	0	0	0	0	0	500	500
TOTAL SUNDRY	0	0	4,876	10,000	6,528	10,000	21,000	21,000

CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2011

10 -GENERAL FUND  
 HISTORICAL MUSEUM

EXPENDITURES	2007-2008	2008-2009	2009-2010	2010-2011			2011-2012	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<u>CAPITAL OUTLAY</u>								
10-578-899 CAPITAL OUTLAY	0	0	0	45,000	35,000	35,000	0	0
TOTAL CAPITAL OUTLAY	0	0	0	45,000	35,000	35,000	0	0
TOTAL HISTORICAL MUSEUM	0	0	7,597	100,181	51,257	98,506	70,296	70,296



FISCAL YEAR 2011-2012  
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

10-578 HISTORICAL MUSEUM

ACCT#	DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011		2011-2012 BUDGET	INC BUD-PROJ		INC FROM BUDGET		
				APL YTD	BUDGET		\$	%	\$	%	
10-578-100	SALARIES/WAGES	0	3,680	6,544	15,080	15,080	24,167	9,087	60.3%	9,087	60.3%
							0	0	0.0%	0	0.0%
10-578-175	LONGEVITY	0	0	0	0		0	0	0.0%	0	0.0%
							0	0	0.0%	0	0.0%
							0	0	0.0%	0	0.0%
10-578-190	OVERTIME	0	0	0	0		0	0	0.0%	0	0.0%
10-578-201	F I C A & MEDICARE	0	262	524	1,153	1,153	1,849	696	60.4%	696	60.4%
10-578-210	GROUP INSURANCE	0	425	0	0		6,329	6,329	0.0%	6,329	0.0%
10-578-230	T M R S	0	191	0	0		2,801	2,801	0.0%	2,801	0.0%
10-578-240	WORKMEN'S COMPENSATION	0	0	0	0		0	0	0.0%	0	0.0%
10-578-240	UNEMPLOYMENT INSURANCE	0	0	0	0		0	0	0.0%	0	0.0%
10-578-310	OFFICE/COMPUTER SUPPLIES	0	29	79	0		0	0	0.0%	0	0.0%
10-578-311	POSTAGE/SHIPPING	0	0	8	0		0	0	0.0%	0	0.0%
10-578-335	CLOTHING	0	183	0	0		200	200	0.0%	200	0.0%
10-578-352	FURNITURE & FIXTURES	0	625	207	500	500	500	0	0.0%	0	0.0%
10-578-385	SMALL TOOLS & EQUIPMENT	0	0	0	0		100	100	0.0%	100	0.0%
10-578-389	CHEMICALS	0	0	0	0		500	500	0.0%	500	0.0%
10-578-390	FUEL	0	0	0	0		0	0	0.0%	0	0.0%
10-578-399	OTHER SUPPLIES	0	0	0	0		250	250	0.0%	250	0.0%
10-578-415	TELEPHONE	0	416	804	0	1,283	1,100	-183	-14.3%	1,100	0.0%
10-578-425	CONTRACT LABOR	0	0	0	0		0	0	0.0%	0	0.0%
10-578-426	PHYSICALS	0	80	80	0	115	0	-115	-100.0%	0	0.0%
10-578-430	ADVERTISING	0	51	427	0	427	0	-427	-100.0%	0	0.0%
10-578-440	ELECTRICITY	0	0	2,458	0	6,500	4,000	-2,500	-38.5%	4,000	0.0%
10-578-470	EQUIPMENT RENTAL	0	0	0	0		0	0	0.0%	0	0.0%
10-578-483	MUSEUM FUNDRAISER	0	-9,498	550	21,448	21,448	0	-21,448	-100.0%	-21,448	-100.0%
10-578-498	WASTE DISPOSAL	0	0	0	0		0	0	0.0%	0	0.0%
10-578-499	OTHER SERVICES	0	0	0	0		0	0	0.0%	0	0.0%
10-578-524	VEHICLE MAINTENANCE	0	0	0	0		0	0	0.0%	0	0.0%
10-578-545	BLDG/BLDG EQUIP MAINT.	0	6,278	6,646	7,000	7,000	7,250	250	3.6%	250	3.6%
10 578-602	SEMINARS/DUES/TRAVEL	0	0	0	0		500	500	0.0%	500	0.0%
10 578-629	VEHICLE INSURANCE	0	0	0	0		0	0	0.0%	0	0.0%
10-578-684	HISTORICAL PROJECTS	0	4,875	5,316	10,000	10,000	20,000	10,000	100.0%	10,000	100.0%
10 578-699	OTHER - SUNDRY	0	0	0	0		500	500	0.0%	500	0.0%
10 578-775	LEASE INTEREST	0	0	0	0		0	0	0.0%	0	0.0%
10 578-776	LEASE PRINCIPAL	0	0	0	0		0	0	0.0%	0	0.0%
10 578-899	CAPITAL OUTLAY	0	0	5,000	45,000	35,000	0	-35,000	-100.0%	-45,000	-100.0%
		0	7,597	28,643	100,181	98,506	70,046	28,460	28.9%	30,435	30.1%



**FISCAL YEAR 2011-2012  
ACCOUNT DETAIL JUSTIFICATION**

**10-578 HISTORICAL MUSEUM**

ACCOUNT#	ACCOUNT DESCRIPTION		2008-2009	2009-2010	2010-2011			2011-2012
			ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
10-578-100	<b>SALARIES/WAGES</b>		0	3,680	6,544	15,080	15,080	24,167
	<b>ITEM DESCRIPTION</b>		<b>AMOUNT</b>		<b>ITEM DESCRIPTION</b>			<b>AMOUNT</b>
	Current Full-Time Employees	1	24,167					
	New Full-Time Employees	0	-		New fulltime employee rates			
	Current Part-Time Employees	0						
	New Part-Time Employees	0	-					
	Temporary Employees	0	-		(do not attempt to input)			


ACCOUNT#	ACCOUNT DESCRIPTION		2008-2009	2009-2010	2010-2011			2011-2012
			ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
10-578-175	<b>LONGEVITY</b>		0	0	0	0	0	-
	<b>ITEM DESCRIPTION</b>		<b>AMOUNT</b>		<b>ITEM DESCRIPTION</b>			<b>AMOUNT</b>
	Longevity Pay	1						
					Calculated Field			
					(do not attempt to input)			





**FISCAL YEAR 2011-2012  
ACCOUNT DETAIL JUSTIFICATION**

**10-578 HISTORICAL MUSEUM**

ACCOUNT#	ACCOUNT DESCRIPTION		2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
					APR YTD	BUDGET	PROJECTION	
10-578-201	F I C A & MEDICARE		0	262	524	1,153	1,153	1,849
	<u>ITEM DESCRIPTION</u>		<u>AMOUNT</u>		<u>ITEM DESCRIPTION</u>			<u>AMOUNT</u>
	Calculated Field (do not attempt to input)	7.65%	1,849		Calculated Field (do not attempt to input)			

ACCOUNT#	ACCOUNT DESCRIPTION		2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
					APR YTD	BUDGET	PROJECTION	
10-578-210	GROUP INSURANCE		0	425	0	0	0	6,329
	<u>ITEM DESCRIPTION</u>		<u>AMOUNT</u>		<u>ITEM DESCRIPTION</u>			<u>AMOUNT</u>
	Life Insurance / AD&D	0.00027	211		Calculated Field (do not attempt to input)			
	Long Term Disability	0.0043	Salary 166					
	Health Reimbursement Account	\$ 100.00	1 1,200					
	TML - Employee Health	377						
	Estimated % Increase	5%						
	TML Estimated Rate/Mo	396	1 4,752					

ACCOUNT#	ACCOUNT DESCRIPTION		2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
					APR YTD	BUDGET	PROJECTION	
10-578-230	T M R S		0	191	0	0	0	2,801
	<u>ITEM DESCRIPTION</u>		<u>AMOUNT</u>		<u>ITEM DESCRIPTION</u>			<u>AMOUNT</u>
	OCT - DEC	11.41%						
	JAN - SEP	11.65%						
	Weighted Average	11.59%	2,801		Calculated Field (do not attempt to input)			
	Calculated Field (do not attempt to input)							



**FISCAL YEAR 2011-2012  
ACCOUNT DETAIL JUSTIFICATION**

**10-578 HISTORICAL MUSEUM**

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
10-578-240	WORKMEN'S COMPENSATION	0	0	0	0	0	-
ITEM DESCRIPTION		AMOUNTS	ITEM DESCRIPTION				AMOUNTS
WORKMEN'S COMPENSATION		-					

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
10-578-240	UNEMPLOYMENT INSURANCE	0	0	0	0	0	-
ITEM DESCRIPTION		AMOUNTS	ITEM DESCRIPTION				AMOUNTS
UNEMPLOYMENT INSURANCE		-					

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
10-578-310	OFFICE/COMPUTER SUPPLIES	0	29	79	0	0	250
ITEM DESCRIPTION		AMOUNTS	ITEM DESCRIPTION				AMOUNTS
Msc.		250					











**FISCAL YEAR 2011-2012  
ACCOUNT DETAIL JUSTIFICATION**

**10-578 HISTORICAL MUSEUM**

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
10-578-426	PHYSICALS	0	80	80	0	115	-
ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION			AMOUNTS
None							

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
10-578-430	ADVERTISING	0	51	427	0	427	-
ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION			AMOUNTS
None							

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
10-578-440	ELECTRICITY	0	0	2,458	0	6,500	4,000
ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION			AMOUNTS
ELECTRICITY (Both Buildings)		4,000					









**FISCAL YEAR 2011-2012  
ACCOUNT DETAIL JUSTIFICATION**

**10-578 HISTORICAL MUSEUM**

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 578-699	OTHER - SUNDRY	0	0	0	0	0	500
ITEM DESCRIPTION		AMOUNTS	ITEM DESCRIPTION				AMOUNTS
Msc		500					

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
10-578-775	LEASE INTEREST	0	0	0	0	0	-
ITEM DESCRIPTION		AMOUNTS	ITEM DESCRIPTION				AMOUNTS
None		-					

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
10-578-776	LEASE PRINCIPAL	0	0	0	0	0	-
ITEM DESCRIPTION		AMOUNTS	ITEM DESCRIPTION				AMOUNTS
None		-					





CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2011

10 -GENERAL FUND  
 SR CITIZENS COMMISSION

EXPENDITURES	2007-2008	2008-2009	2009-2010	2010-2011			2011-2012	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<b>SUPPLIES</b>								
10-579-310 OFFICE/COMPUTER SUPPLIES	491	0	414	492	0	492	514	514
10-579-311 POSTAGE/SHIPPING	187	0	167	240	308	240	265	265
10-579-399 OTHER SUPPLIES	<u>333</u>	<u>1,587</u>	<u>1,390</u>	<u>2,360</u>	<u>1,657</u>	<u>2,360</u>	<u>2,380</u>	<u>2,380</u>
TOTAL SUPPLIES	1,011	1,587	1,970	3,092	1,965	3,092	3,159	3,159
<b>SERVICES</b>								
10-579-430 ADVERTISING	0	0	150	240	0	240	240	240
10-579-484 SR CITIZENS PROJECTS	<u>14,416</u>	<u>16,230</u>	<u>12,788</u>	<u>12,050</u>	<u>7,831</u>	<u>12,050</u>	<u>12,050</u>	<u>12,050</u>
TOTAL SERVICES	14,416	16,230	12,938	12,290	7,831	12,290	12,290	12,290
<b>TOTAL SR CITIZENS COMMISSION</b>	<b>15,427</b>	<b>17,817</b>	<b>14,909</b>	<b>15,382</b>	<b>9,795</b>	<b>15,382</b>	<b>15,449</b>	<b>15,449</b>



**FISCAL YEAR 2011-2012  
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY**

**10-579 SR CITIZENS COMMISSION**

ACCT#	DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011		2011-2012 BUDGET	INC BUD-PROJ		INC FROM BUDGET		
				APL YTD	BUDGET		PROJECTn	\$	%	\$	%
10 579-310	OFFICE/COMPUTER SUPPLIES	0	414	85	492	492	514	22	4.5%	22	4.5%
10 579-311	POSTAGE/SHIPPING	0	167	220	240	240	265	25	10.4%	25	10.4%
10 579-399	OTHER SUPPLIES	1,587	1,390	1,757	2,360	2,360	2,380	20	0.8%	20	0.8%
10 579-430	ADVERTISING	0	150	0	240	240	240	0	0.0%	0	0.0%
10 579-484	SR CITIZENS PROJECTS	16,230	12,788	7,025	12,050	12,050	12,050	0	0.0%	0	0.0%
		<b>17,817</b>	<b>14,909</b>	<b>9,087</b>	<b>15,382</b>	<b>15,382</b>	<b>15,449</b>	<b>67</b>	<b>0.4%</b>	<b>67</b>	<b>0.4%</b>





**FISCAL YEAR 2011-2012  
ACCOUNT DETAIL JUSTIFICATION**

**10-579 SR CITIZENS COMMISSION**

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009	2009-2010	2010-2011		2011-2012	
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
10 579-430	ADVERTISING	0	150	0	240	240	240
	<u>ITEM DESCRIPTION</u>	<u>AMOUNTS</u>		<u>ITEM DESCRIPTION</u>			<u>AMOUNTS</u>
	2 ads Schedule for Events	120					
	2 ads special programs	120					

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009	2009-2010	2010-2011		2011-2012	
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
10 579-484	SR CITIZENS PROJECTS	16,230	12,788	7,025	12,050	12,050	12,050
	<u>ITEM DESCRIPTION</u>	<u>AMOUNTS</u>		<u>ITEM DESCRIPTION</u>			<u>AMOUNTS</u>
	Speaker fees/gifts	400					
	4 Chartered Bus Trips	6,000		Christmas Party			1,500
	Picnic in the park	1,000					
	Door prizes, Entertainment	1,350					
	Thanksgiving Dinner	1,800					

**TOTAL: 17,817 14,909 9,087 15,382 15,382 15,449**

CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF APRIL 30TH, 2011

10 -GENERAL FUND  
 LIBRARY

EXPENDITURES	2007-2008	2008-2009	2009-2010	2010-2011			2011-2012	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<u>SUPPLIES</u>								
10-650-352 FURNITURE & FIXTURES	701	1,846	2,024	2,000	0	2,000	3,100	3,100
10-650-385 SMALL TOOLS & EQUIPMENT	0	0	0	0	0	0	0	0
10-650-392 JANITORIAL SUPPLIES	8,097	7,383	6,145	8,100	5,211	8,100	9,000	9,000
TOTAL SUPPLIES	8,798	9,229	8,169	10,100	5,211	10,100	12,100	12,100
<u>SERVICES</u>								
10-650-403 FLOOD INSURANCE	0	0	0	0	0	0	0	0
10-650-405 FURNITURE DISPLAY INSURANCE	0	0	0	0	0	0	0	0
10-650-415 TELEPHONE	1,005	1,184	1,275	1,200	708	1,200	1,200	1,200
10-650-430 ADVERTISING	0	0	150	250	0	250	250	250
10-650-440 ELECTRICITY	13,689	18,368	20,257	17,340	8,325	17,340	11,245	11,245
10-650-441 WATER	0	0	0	900	0	0	0	0
10-650-442 GAS-ENTEX	744	771	924	900	510	900	800	800
10-650-490 BOARD REQUEST	8,040	8,040	8,640	8,640	8,640	8,640	8,784	8,784
TOTAL SERVICES	23,478	28,362	31,247	28,330	18,182	28,330	22,279	22,279
<u>MAINTENANCE</u>								
10-650-545 BLDG/BLDG EQUIP MAINTENANCE	2,539	5,493	7,173	4,000	1,043	5,000	10,700	10,700
TOTAL MAINTENANCE	2,539	5,493	7,173	4,000	1,043	5,000	10,700	10,700
<u>SUNDRY</u>								
10-650-699 OTHER - SUNDRY	0	0	0	0	0	0	0	0
TOTAL SUNDRY	0	0	0	0	0	0	0	0
<u>CAPITAL OUTLAY</u>								
10-650-899 CAPITAL OUTLAY	0	0	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	0	0
<b>TOTAL LIBRARY</b>	<b>34,815</b>	<b>43,084</b>	<b>46,588</b>	<b>42,430</b>	<b>24,436</b>	<b>43,430</b>	<b>45,079</b>	<b>45,079</b>



FISCAL YEAR 2011-2012  
 BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

10-650 LIBRARY

ACCT#	DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011		2011-2012 BUDGET	INC BUD-PROJ		INC FROM BUDGET		
				APL YTD	BUDGET		PROJECTD	\$	%	\$	%
10 650-352	FURNITURE & FIXTURES	1,846	2,024	0	2,000	2,000	3,100	1,100	55.0%	1,100	55.0%
10 650-385	SMALL TOOLS & EQUIPMENT	0	0	0	0		0	0	0.0%	0	0.0%
10 650-392	JANITORIAL SUPPLIES	7,383	6,145	5,211	8,100	8,100	9,000	900	11.1%	900	11.1%
10 650-403	FLOOD INSURANCE	0	0	0	0		0	0	0.0%	0	0.0%
10 650-405	FURNITURE DISPLAY INSURANCE	0	0	0	0		0	0	0.0%	0	0.0%
10 650-415	TELEPHONE	1,184	1,275	708	1,200	1,200	1,200	0	0.0%	0	0.0%
10 650-430	ADVERTISING	0	150	0	250	250	250	0	0.0%	0	0.0%
10 650-440	ELECTRICITY	18,368	20,257	8,325	17,340	17,340	11,245	-6,095	-35.1%	-6,095	-35.1%
10 650-441	WATER	0	0	0	900	900	0	-900	-100.0%	-900	-100.0%
10 650-442	GAS-ENTEX	771	924	454	0		800	800	0.0%	800	0.0%
10 650-490	BOARD REQUEST	8,040	8,640	8,640	8,640	8,640	8,784	144	1.7%	144	1.7%
10 650-545	BLDG/BLDG EQUIP MAINTENANCE	5,492	7,173	1,104	4,000	4,000	10,700	6,700	167.5%	6,700	167.5%
10 650-699	OTHER - SUNDRY	0	0	0	0		0	0	0.0%	0	0.0%
10 650-899	CAPITAL OUTLAY	0	0	0	0		0	0	0.0%	0	0.0%
		43,084	46,588	24,442	42,430	42,430	45,079	2,649	6.2%	2,649	6.2%













CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2011

10 -GENERAL FUND

PARKS

EXPENDITURES				2010-2011			2011-2012	
	2007-2008 ACTUAL	2008-2009 ACTUAL	2009-2010 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<b>SALARIES</b>								
10-655-100 SALARIES/WAGES	454,150	467,377	469,731	474,469	156,450	460,000	490,105	490,105
10-655-175 LONGEVITY	1,279	1,719	2,162	2,420	663	2,420	2,600	2,600
10-655-190 OVERTIME	<u>30,052</u>	<u>35,309</u>	<u>27,294</u>	<u>23,000</u>	<u>6,003</u>	<u>23,000</u>	<u>27,300</u>	<u>27,300</u>
TOTAL SALARIES	485,481	504,405	499,186	499,889	163,116	485,420	520,005	520,005
<b>BENEFITS</b>								
10-655-201 F I C A & MEDICARE	36,735	37,601	36,902	38,624	12,128	35,190	39,780	39,780
10-655-210 GROUP INSURANCE	66,786	82,028	80,924	92,415	26,497	88,000	93,792	93,792
10-655-230 T M R S	37,046	48,213	51,980	57,608	13,456	51,750	59,184	59,184
10-655-240 WORKMEN'S COMPENSATION	11,408	15,656	13,908	12,000	7,481	7,481	10,000	10,000
10-655-291 UNEMPLOYMENT INSURANCE	<u>0</u>	<u>277</u>	<u>8,557</u>	<u>8,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL BENEFITS	151,975	183,976	192,271	208,647	59,562	182,421	202,756	202,756
<b>SUPPLIES</b>								
10-655-310 OFFICE/COMPUTER SUPPLIES	3,896	5,495	4,059	3,850	2,200	3,850	3,850	3,850
10-655-320 OTHER ELECTRONICS	474	1,414	1,170	1,000	759	1,000	1,000	1,000
10-655-331 AGRICULTURAL/BOTANICAL	12,669	13,361	14,772	67,780	36,368	67,780	58,750	58,750
10-655-333 VISITORS PROMOTIONS	834	814	1,444	1,250	500	1,250	1,250	1,250
10-655-335 CLOTHING	978	993	954	1,000	810	1,000	1,000	1,000
10-655-352 FURNITURE & FIXTURES	0	0	348	475	70	475	475	475
10-655-385 SMALL TOOLS & EQUIPMENT	4,488	7,214	7,631	7,500	590	7,500	7,500	7,500
10-655-389 CHEMICALS	8,093	8,815	5,701	5,750	2,365	5,750	5,750	5,750
10-655-390 FUEL	37,709	20,551	24,153	21,000	15,227	27,000	23,460	23,460
10-655-392 JANITORIAL SUPPLIES	13,728	10,682	11,832	10,500	6,472	11,836	13,085	13,085
10-655-399 OTHER SUPPLIES	<u>10,506</u>	<u>17,767</u>	<u>14,499</u>	<u>12,750</u>	<u>7,821</u>	<u>12,750</u>	<u>14,250</u>	<u>14,250</u>
TOTAL SUPPLIES	93,377	87,106	86,561	132,855	73,181	140,191	130,370	130,370
<b>SERVICES</b>								
10-655-415 TELEPHONE	7,248	9,300	9,157	7,800	4,571	7,800	7,752	7,752
10-655-425 CONTRACT LABOR	15,815	84	0	50,000	729	50,000	50,000	50,000
10-655-426 PHYSICALS	2,340	825	526	750	675	905	800	800
10-655-430 ADVERTISING	1,000	1,191	2,053	2,000	1,030	2,890	2,000	2,000
10-655-440 ELECTRICITY	88,316	124,879	99,398	75,000	43,495	82,000	48,750	48,750
10-655-441 WATER	0	0	0	0	0	0	0	0
10-655-442 GAS-ENTEX	2,158	1,738	3,050	2,900	1,476	2,900	3,204	3,204
10-655-482 SERVICE CONTRACTS	900	1,131	914	950	983	950	977	977
10-655-485 LAUNDRY SERVICES	3,225	4,951	4,018	4,400	1,849	4,400	3,600	3,600
10-655-499 OTHER SERVICES	<u>705</u>	<u>250</u>	<u>3,300</u>	<u>3,250</u>	<u>425</u>	<u>3,250</u>	<u>3,250</u>	<u>3,250</u>
TOTAL SERVICES	121,706	144,349	122,417	147,050	55,233	155,095	120,333	120,333

CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2011

10 -GENERAL FUND

PARKS

EXPENDITURES	(----- 2010-2011 -----)					(----- 2011-2012 -----)		
	2007-2008 ACTUAL	2008-2009 ACTUAL	2009-2010 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<b>MAINTENANCE</b>								
10-655-524 VEHICLE MAINTENANCE	25,483	23,669	21,693	19,500	13,544	19,500	19,500	19,500
10-655-545 BLDG/BLDG EQUIP MAINTENANCE	15,072	19,749	15,466	28,597	25,809	32,278	25,950	25,950
10-655-546 LAND/GROUNDS MAINT	<u>38,862</u>	<u>44,745</u>	<u>37,075</u>	<u>45,890</u>	<u>18,780</u>	<u>45,890</u>	<u>58,450</u>	<u>58,450</u>
TOTAL MAINTENANCE	79,417	88,164	74,234	93,987	58,133	97,668	103,900	103,900
<b>SUNDRY</b>								
10-655-602 SEMINARS/DUES/TRAVEL	1,434	1,006	217	1,800	( 286)	1,800	1,800	1,800
10-655-628 PROPERTY LIABILITY INSURANCE	0	0	0	0	790	0	0	0
10-655-629 VEHICLE INSURANCE	1,214	1,135	1,545	1,600	1,668	1,600	2,500	2,500
10-655-652 COMMUNITY SERVICE INSURANCE	1,171	1,220	1,374	1,375	1,565	1,375	1,565	1,565
10-655-687 DAMAGE CLAIMS	134	0	0	100	0	100	100	100
10-655-699 OTHER - SUNDRY	<u>44</u>	<u>73</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL SUNDRY	3,996	3,434	3,136	4,875	3,736	4,875	5,965	5,965
<b>DEBT SERVICE</b>								
10-655-775 LEASE INTEREST	0	0	0	0	0	0	0	0
10-655-776 LEASE PRINCIPAL	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL DEBT SERVICE	0	0	0	0	0	0	0	0
<b>CAPITAL OUTLAY</b>								
10-655-801 VETERAN'S MEMORIAL EXPENSES	37,292	21,245	1,048	0	0	0	0	0
10-655-805 OUTDOOR DECK RIVERPLACE	33,841	0	0	0	0	0	0	0
10-655-899 CAPITAL OUTLAY	<u>63,214</u>	<u>3,131</u>	<u>0</u>	<u>78,434</u>	<u>44,069</u>	<u>78,434</u>	<u>46,572</u>	<u>46,572</u>
TOTAL CAPITAL OUTLAY	134,347	24,376	1,048	78,434	44,069	78,434	46,572	46,572
<b>TOTAL PARKS</b>	<b>1,070,299</b>	<b>1,035,810</b>	<b>978,853</b>	<b>1,165,737</b>	<b>457,030</b>	<b>1,144,104</b>	<b>1,129,901</b>	<b>1,129,901</b>



FISCAL YEAR 2011-2012  
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

10-655 PARKS

ACCT#	DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011		2011-2012 BUDGET	INC BUD-PROJ		INC FROM BUDGET		
				APL YTD	BUDGET		\$	%	\$	%	
10 655-100	SALARIES/WAGES	467,377	469,731	263,332	474,469	460,000	490,105	30,105	6.5%	15,636	3.3%
							0	0	0.0%	0	0.0%
10 655-175	LONGEVITY	1,719	2,162	1,084	2,420	2,420	2,600	180	7.4%	180	7.4%
							0	0	0.0%	0	0.0%
							0	0	0.0%	0	0.0%
10 655-190	OVERTIME	35,309	27,294	9,910	23,000	23,000	27,300	4,300	18.7%	4,300	18.7%
10 655-201	F I C A & MEDICARE	37,601	36,902	20,427	38,624	35,190	39,780	4,590	13.0%	1,156	3.0%
10 655-210	GROUP INSURANCE	82,028	80,924	49,240	92,415	88,000	93,792	5,792	6.6%	1,377	1.5%
10 655-230	T M R S	48,213	51,980	27,524	57,608	51,750	59,184	7,434	14.4%	1,576	2.7%
10 655-240	WORKMEN'S COMPENSATION	15,856	13,908	7,481	12,000	7,481	10,000	2,519	33.7%	-2,000	-16.7%
10 655-291	UNEMPLOYMENT INSURANCE	277	8,557	0	8,000	0	0	0	0.0%	-8,000	-100.0%
10 655-310	OFFICE/COMPUTER SUPPLIES	5,495	4,059	2,079	3,850	3,850	3,850	0	0.0%	0	0.0%
10 655-320	OTHER ELECTRONICS	1,414	1,170	759	1,000	1,000	1,000	0	0.0%	0	0.0%
10 655-331	AGRICULTURAL/BOTANICAL	13,361	14,772	35,338	67,780	67,780	58,750	-9,030	-13.3%	-9,030	-13.3%
10 655-333	VISITORS PROMOTIONS	814	1,444	0	1,250	1,250	1,250	0	0.0%	0	0.0%
10 655-335	CLOTHING	993	954	999	1,000	1,000	1,000	0	0.0%	0	0.0%
10 655-352	FURNITURE & FIXTURES	0	348	70	475	475	475	0	0.0%	0	0.0%
10 655-385	SMALL TOOLS & EQUIPMENT	7,214	7,631	604	7,500	7,500	7,500	0	0.0%	0	0.0%
10 655-389	CHEMICALS	8,815	5,701	2,336	5,750	5,750	5,750	0	0.0%	0	0.0%
10 655-390	FUEL	20,551	24,153	17,599	21,000	27,000	23,460	-3,540	-13.1%	2,460	11.7%
10 655-392	JANITORIAL SUPPLIES	10,682	11,832	6,270	10,500	11,836	13,085	1,249	10.6%	2,585	24.6%
10 655-399	OTHER SUPPLIES	17,767	14,499	7,392	12,750	12,750	14,250	1,500	11.8%	1,500	11.8%
10 655-415	TELEPHONE	9,300	9,157	4,571	7,800	7,800	7,752	-48	-0.6%	-48	-0.6%
10 655-425	CONTRACT LABOR	84	0	3,643	50,000	50,000	50,000	0	0.0%	0	0.0%
10 655-426	PHYSICALS	825	526	755	750	905	800	-105	-11.6%	50	6.7%
10 655-430	ADVERTISING	1,191	2,053	1,030	2,000	2,890	2,000	-890	-30.8%	0	0.0%
10 655-440	ELECTRICITY	124,879	99,398	43,495	75,000	82,000	48,750	-33,250	-40.5%	-26,250	-35.0%
10 655-441	WATER	0	0	0	0	0	0	0	0.0%	0	0.0%
10 655-442	GAS-ENTEX	1,738	3,050	1,476	2,900	2,900	3,204	304	10.5%	304	10.5%
10 655-482	SERVICE CONTRACTS	1,131	914	983	950	950	977	27	2.8%	27	2.8%
10 655-485	LAUNDRY SERVICES	4,951	4,018	1,715	4,400	4,400	3,600	-800	-18.2%	-800	-18.2%
10 655-499	OTHER SERVICES	250	3,300	425	3,250	3,250	3,250	0	0.0%	0	0.0%
10 655-524	VEHICLE MAINTENANCE	23,669	21,693	13,365	19,500	19,500	19,500	0	0.0%	0	0.0%
10 655-545	BLDG/BLDG EQUIP MAINTENANCE	19,749	15,464	28,087	28,597	32,278	25,950	-6,328	-19.6%	-2,647	-9.3%
10 655-546	LAND/GROUNDS MAINT	44,745	37,075	25,553	45,890	45,890	58,450	12,560	27.4%	12,560	27.4%
10 655-602	SEMINARS/DUES/TRAVEL	1,006	217	450	1,800	1,800	1,800	0	0.0%	0	0.0%
10 655-629	PROPERTY,VEHICLE G/L INS.	1,135	1,545	2,458	1,600	1,600	2,500	900	56.3%	900	56.3%
10 655-652	COMMUNITY SERVICE INSURANCE	1,220	1,374	1,565	1,375	1,375	1,565	190	13.8%	190	13.8%
10 655-687	DAMAGE CLAIMS	0	0	0	100	100	100	0	0.0%	0	0.0%
10 655-699	OTHER - SUNDRY	75	0	0	0	0	0	0	0.0%	0	0.0%



FISCAL YEAR 2011-2012  
 BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

10-655 PARKS

ACCT#	DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011		2011-2012 BUDGET	INC BUD-PROJ		INC FROM BUDGET		
				APL YTD	BUDGET		PROJECTn	\$	%	\$	%
10 655-775	LEASE INTEREST	0	0	0	0	0	0	0.0%	0	0.0%	
10 655-776	LEASE PRINCIPAL	0	0	0	0	0	0	0.0%	0	0.0%	
10 655-801	VETERAN'S MEMORIAL EXPENSES	21,245	1,048	0	0	0	0	0.0%	0	0.0%	
10 655-805	OUTDOOR DECK RIVERPLACE	0	0	0	0	0	0	0.0%	0	0.0%	
10 655-899	CAPITAL OUTLAY	3,131	0	28,917	78,434	78,434	46,572	-31.862	-40.6%	-31,862	-40.6%
		<b>1,035,810</b>	<b>978,853</b>	<b>610,932</b>	<b>1,165,737</b>	<b>1,144,104</b>	<b>1,129,901</b>	<b>-14,203</b>	<b>-1.2%</b>	<b>-35,836</b>	<b>-3.1%</b>







**FISCAL YEAR 2011-2012  
ACCOUNT DETAIL JUSTIFICATION**

**10-655 PARKS**



ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009	2009-2010	2010-2011			2011-2012
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
10 655-190	OVERTIME	35,309	27,294	9,910	23,000	23,000	27,300
	<b>ITEM DESCRIPTION</b>	<b>AMOUNTS</b>		<b>ITEM DESCRIPTION</b>			<b>AMOUNTS</b>
	Park Events, Riverfest Fishin Fiesta Etc.	5,500		Maintenance			3,000
	Beach Operations	1,500					
	Holiday Staffing	3,800					
	Weekend Staffing-facility rental coverage	7,500					
	Mowing/Groundscare	3,800					
	Christmas Decorating	1,200					
	Basketball	1,000					



**FISCAL YEAR 2011-2012  
ACCOUNT DETAIL JUSTIFICATION**

**10-655 PARKS**

ACCOUNT#	ACCOUNT DESCRIPTION		2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
					APR YTD	BUDGET	PROJECTION	
10 655-201	F I C A & MEDICARE		37,601	36,902	20,427	38,624	35,190	39,780
	Calculated Field (do not attempt to input)	7.65%	39,780		Calculated Field (do not attempt to input)			

ACCOUNT#	ACCOUNT DESCRIPTION		2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
					APR YTD	BUDGET	PROJECTION	
10 655-210	GROUP INSURANCE		82,028	80,924	49,240	92,415	88,000	93,792
	Life Insurance / AD&D	0.00027	3,376		Calculated Field (do not attempt to input)			
	Long Term Disability	0.0043	Salary 2,576					
	Health Reimbursement Account	\$ 100.00	15 18,000					
	TML - Employee Health	377						
	Estimated % Increase	3%						
	TML Estimated Rate/Mo	388	15 69,840					

ACCOUNT#	ACCOUNT DESCRIPTION		2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
					APR YTD	BUDGET	PROJECTION	
10 655-230	T M R S		48,213	51,980	27,524	57,608	51,750	59,184
	OCT - DEC	11.41%			Calculated Field (do not attempt to input)			
	JAN - SEP	11.65%						
	Weighted Average	11.59%	59,184					
	Calculated Field (do not attempt to input)							



**FISCAL YEAR 2011-2012  
ACCOUNT DETAIL JUSTIFICATION**

**10-655 PARKS**

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 655-240	WORKMEN'S COMPENSATION	15,856	13,908	7,481	12,000	7,481	10,000
<b>ITEM DESCRIPTION</b>		<b>AMOUNTS</b>		<b>ITEM DESCRIPTION</b>			<b>AMOUNTS</b>
	WORKMEN'S COMPENSATION	10,000					

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 655-291	UNEMPLOYMENT INSURANCE	277	8,557	0	8,000	0	-
<b>ITEM DESCRIPTION</b>		<b>AMOUNTS</b>		<b>ITEM DESCRIPTION</b>			<b>AMOUNTS</b>
	UNEMPLOYMENT INSURANCE	-					

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 655-310	OFFICE/COMPUTER SUPPLIES	5,495	4,059	2,079	3,850	3,850	3,850
<b>ITEM DESCRIPTION</b>		<b>AMOUNTS</b>		<b>ITEM DESCRIPTION</b>			<b>AMOUNTS</b>
	ink caridges for three printers	600			software		400
	Paper,colored,2-part (house rental forms)	700			receipt books		300
	pen, pencils, markers, highlighters	600					
	copier fax toner	700					
	labels, address, file folder	125					
	envelopes #6, #10. clasp 9x12 & 5x8	125					
	misc.-tape, staples, paper clips,ect.	300					



**FISCAL YEAR 2011-2012  
ACCOUNT DETAIL JUSTIFICATION**

**10-655 PARKS**

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
<b>10 655-320</b>	<b>OTHER ELECTRONICS</b>	<b>1,414</b>	<b>1,170</b>	<b>759</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
ITEM DESCRIPTION		AMOUNTS	ITEM DESCRIPTION			AMOUNTS	
	Hand Held radios for employees	640					
	Batteries	100					
	Annual pager fee	260					

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
<b>10 655-331</b>	<b>AGRICULTURAL/BOTANICAL</b>	<b>13,361</b>	<b>14,772</b>	<b>35,338</b>	<b>67,780</b>	<b>67,780</b>	<b>58,750</b>
ITEM DESCRIPTION		AMOUNTS	ITEM DESCRIPTION			AMOUNTS	
	Flowers(pansies,verbena,vincas,marigolds, zinnias	11,750		rye grass, seed,grasses, trees			1,000
	grass seed	1,500		Flowers(lantana,petunias,marigolds,melampodium)			30,000
	freeze protection	1,500		flags/hardware for flags			5,000
	soil/mulch	3,000		Irrigation repairs for corridor			5,000

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
<b>10 655-333</b>	<b>VISITORS PROMOTIONS</b>	<b>814</b>	<b>1,444</b>	<b>0</b>	<b>1,250</b>	<b>1,250</b>	<b>1,250</b>
ITEM DESCRIPTION		AMOUNTS	ITEM DESCRIPTION			AMOUNTS	
				children's items			100
	mugs	100					
	caps	100					
	key-chains	100					
	koozies	100					
	beach bags	250					
	T - shirts	300					
	Post cards	200					





**FISCAL YEAR 2011-2012  
ACCOUNT DETAIL JUSTIFICATION**

**10-655 PARKS**

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
<b>10 655-389</b>	<b>CHEMICALS</b>	<b>8,815</b>	<b>5,701</b>	<b>2,336</b>	<b>5,750</b>	<b>5,750</b>	<b>5,750</b>
	<b>ITEM DESCRIPTION</b>	<b>AMOUNTS</b>		<b>ITEM DESCRIPTION</b>			<b>AMOUNTS</b>
	Brwonpatch Dterrent-daconil	950					
	Pre-emergent-Banner	900					
	Pre-emergent-Pendulum	850					
	Malathion-worm and mite deterrent	750					
	Ant killer	250					
	weed-out	1,250					
	Fertilizer triple 13	800					

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
<b>10 655-390</b>	<b>FUEL</b>	<b>20,551</b>	<b>24,153</b>	<b>17,599</b>	<b>21,000</b>	<b>27,000</b>	<b>23,460</b>
	<b>ITEM DESCRIPTION</b>	<b>AMOUNTS</b>		<b>ITEM DESCRIPTION</b>			<b>AMOUNTS</b>
	Parks fleet Daily Driving(up to 14 vehicles driven daily)						
	Surfside Annex(25 mile trip-approx 5200 miles annually)						
	(average monthly cost for fuel for fleet-\$1955.00)	23,460					

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
<b>10 655-392</b>	<b>JANITORIAL SUPPLIES</b>	<b>10,682</b>	<b>11,832</b>	<b>6,270</b>	<b>10,500</b>	<b>11,836</b>	<b>13,085</b>
	<b>ITEM DESCRIPTION</b>	<b>AMOUNTS</b>		<b>ITEM DESCRIPTION</b>			<b>AMOUNTS</b>
	Toilet Paper-Community Houses, VIC	2,010	23 x 33, 38 x 63 liners for Semmer beach clean up				675
	Paper towels-Riverplace community Houses VIC	1,610					
	Jumbo Toilet Paper FMP for events	1,250					
	Floor supplies-Mops, Brooms, dust mops, ect.	1,250					
	Floor Care-Stripper, cleaners, Wax	1,690					
	Bathroom cleaner-toilet bowl cleaner and disinfectant	1,950					
	Trash Can liners, drumliners 28x58,24x32, 33x39	2,650					

















**FISCAL YEAR 2011-2012  
ACCOUNT DETAIL JUSTIFICATION**

**10-655 PARKS**

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 655-699	OTHER - SUNDRY	75	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 655-775	LEASE INTEREST	0	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	LEASE INTEREST	-					

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 655-776	LEASE PRINCIPAL	0	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	LEASE PRINCIPAL	-					



**FISCAL YEAR 2011-2012  
ACCOUNT DETAIL JUSTIFICATION**

**10-655 PARKS**

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 655-801	VETERAN'S MEMORIAL EXPENSES	21,245	1,048	0	0	0	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNTS
	VETERAN'S MEMORIAL EXPENSES	-					

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 655-805	OUTDOOR DECK RIVERPLACE	0	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 655-899	CAPITAL OUTLAY	3,131	0	28,917	78,434	78,434	46,572
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	John Deere Mule	12,000					7
	2008 Ford E 350 XLT Van	19,000					8
	John Deere XUV 625i Mule with sprayer unit	12,672					9
	16 Ft. Tandax axle landscape trailer	2,900					10
							11
							12

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

**TOTAL: 1,035,810 978,853 610,932 1,165,737 1,144,104 1,129,901**

CITY OF FREEPORT  
APPROVED BUDGET  
AS OF: APRIL 30TH, 2011

10 -GENERAL FUND  
RECREATION

EXPENDITURES	(----- 2010-2011 -----)					(----- 2011-2012 -----)		
	2007-2008 ACTUAL	2008-2009 ACTUAL	2009-2010 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<b>SALARIES</b>								
10-665-100 SALARIES/WAGES	101,125	122,847	117,364	150,702	33,859	140,000	156,923	156,923
10-665-165 EDUCATION PAY	0	0	1,504	1,039	4	1,039	0	0
10-665-175 LONGEVITY	0	26	321	150	150	150	325	325
10-665-190 OVERTIME	<u>6,902</u>	<u>5,262</u>	<u>4,323</u>	<u>4,500</u>	<u>2,614</u>	<u>4,500</u>	<u>4,500</u>	<u>4,500</u>
TOTAL SALARIES	108,027	128,134	123,511	156,391	36,619	145,689	161,748	161,748
<b>BENEFITS</b>								
10-665-201 F I C A & MEDICARE	8,215	9,476	9,651	11,964	2,774	10,710	12,374	12,374
10-665-210 GROUP INSURANCE	6,043	10,658	12,357	24,644	5,961	24,000	18,684	18,684
10-665-230 T M R S	3,342	5,823	7,389	12,896	2,972	11,500	10,840	10,840
10-665-240 WORKMEN'S COMPENSATION	2,377	2,491	2,599	2,500	1,922	1,922	2,500	2,500
10-665-291 UNEMPLOYMENT INSURANCE	<u>3,253</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL BENEFITS	23,229	28,447	31,996	52,004	13,629	48,132	44,398	44,398
<b>SUPPLIES</b>								
10-665-310 OFFICE/COMPUTER SUPPLIES	1,656	2,437	2,520	2,300	1,127	3,424	2,300	2,300
10-665-311 POSTAGE/SHIPPING	0	0	0	0	0	0	0	0
10-665-320 OTHER ELECTRONICS	75	0	998	2,500	0	2,500	2,500	2,500
10-665-331 AGRICULTURAL/BOTANICAL	319	710	1,405	1,000	866	2,153	1,000	1,000
10-665-333 PROGRAM	8,775	10,399	34,668	29,500	16,812	29,500	31,650	31,650
10-665-335 CLOTHING	705	499	478	500	0	500	500	500
10-665-352 FURNITURE & FIXTURES	0	500	675	500	0	500	0	0
10-665-385 SMALL TOOLS & EQUIPMENT	303	466	133	300	124	460	300	300
10-665-391 RESALE MERCHANDISE	82	228	3,133	4,000	2,531	4,000	4,000	4,000
10-665-392 JANITORIAL SUPPLIES	1,302	1,834	1,617	1,800	1,343	2,484	2,300	2,300
10-665-399 OTHER SUPPLIES	<u>2,521</u>	<u>4,086</u>	<u>7,096</u>	<u>4,000</u>	<u>2,728</u>	<u>4,242</u>	<u>5,500</u>	<u>5,500</u>
TOTAL SUPPLIES	15,737	21,159	46,457	46,400	25,531	49,763	50,050	50,050
<b>SERVICES</b>								
10-665-415 TELEPHONE	2,461	3,085	5,056	4,700	2,158	4,700	3,500	3,500
10-665-425 CONTRACT LABOR	9,950	8,546	14,410	24,432	13,275	24,432	23,816	23,816
10-665-426 PHYSICALS/SCREENING	1,080	1,155	895	875	160	875	875	875
10-665-430 ADVERTISING	3,173	2,459	3,603	5,000	2,569	5,000	5,000	5,000
10-665-440 ELECTRICITY	29,015	29,078	35,328	32,000	17,004	32,000	20,800	20,800
10-665-441 WATER	0	0	0	0	0	0	0	0
10-665-485 LAUNDRY SERVICES	45	0	0	0	0	0	0	0
10-665-499 OTHER SERVICES	<u>0</u>	<u>342</u>	<u>267</u>	<u>1,000</u>	<u>496</u>	<u>1,000</u>	<u>3,000</u>	<u>3,000</u>
TOTAL SERVICES	45,725	44,664	59,558	68,007	35,661	66,007	56,991	56,991
<b>MAINTENANCE</b>								
10-665-545 BLDG/BLDG EQUIP MAINTENANCE	6,361	12,141	10,453	22,950	21,944	25,658	10,000	10,000
10-665-546 LAND/GROUNDS MAINT	796	614	634	650	0	650	800	800
10-665-553 POOL MAINTENANCE	<u>16,986</u>	<u>13,658</u>	<u>16,929</u>	<u>24,745</u>	<u>5,210</u>	<u>24,745</u>	<u>21,445</u>	<u>21,445</u>
TOTAL MAINTENANCE	24,143	26,413	28,016	48,345	27,155	51,053	32,245	32,245



CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2011

10 -GENERAL FUND

RECREATION

EXPENDITURES	2007-2008			2010-2011			2011-2012	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<b>SUNDRY</b>								
10-665-602 SEMINARS/DUES/TRAVEL	1,640	1,621	2,446	2,500	717	2,500	2,690	2,690
10-665-628 PROPERTY/GEN LIAB INSURANCE	0	0	0	0	5,000	5,000	0	0
10-665-687 DAMAGE CLAIMS	165	0	0	0	0	0	0	0
10-665-699 OTHER - SUNDRY	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL SUNDRY	1,805	1,621	2,446	2,500	5,717	7,500	2,690	2,690
<b>CAPITAL OUTLAY</b>								
10-665-899 CAPITAL OUTLAY	<u>0</u>	<u>3,070</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>30,000</u>	<u>30,000</u>
TOTAL CAPITAL OUTLAY	0	3,070	0	0	0	0	30,000	30,000
<b>TOTAL RECREATION</b>	<b>218,665</b>	<b>253,508</b>	<b>291,984</b>	<b>373,647</b>	<b>144,311</b>	<b>370,144</b>	<b>378,122</b>	<b>378,122</b>



**FISCAL YEAR 2011-2012  
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY**

**10-665 RECREATION**

ACCT#	DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET	INC BUD-PROJ		INC FROM BUDGET	
				APL YTD	BUDGET	PROJECTN		\$	%	\$	%
10 665-100	SALARIES/WAGES	122,847	117,364	57,670	150,702	140,000	156,923	16,923	12.1%	6,221	4.1%
10-665-165	EDUCATION PAY	0	1,504	-4	1,039	1,039	0	-1,039	-100.0%	-1,039	-100.0%
10 665-175	LONGEVITY	26	321	264	150	150	325	175	116.7%	175	116.7%
							0	0	0.0%	0	0.0%
							0	0	0.0%	0	0.0%
10 665-190	OVERTIME	5,262	4,323	4,108	4,500	4,500	4,500	0	0.0%	0	0.0%
10 665-201	F I C A & MEDICARE	9,476	9,651	4,700	11,964	10,710	12,374	1,664	15.5%	410	3.4%
10 665-210	GROUP INSURANCE	10,658	12,357	11,753	24,644	24,000	18,684	-5,316	-22.2%	-5,960	-24.2%
10 665-230	T M R S	5,823	7,389	6,212	12,896	11,500	10,840	-660	-5.7%	-2,056	-15.9%
10 665-240	WORKMEN'S COMPENSATION	2,491	2,599	1,922	2,500	1,922	2,500	578	30.1%	0	0.0%
10 665-291	UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0	0.0%	0	0.0%
10 665-310	OFFICE/COMPUTER SUPPLIES	2,437	2,520	1,081	2,300	3,424	2,300	-1,124	-32.8%	0	0.0%
10 665-311	POSTAGE/SHIPPING	0	0	0	0	0	0	0	0.0%	0	0.0%
10 665-320	OTHER ELECTRONICS	0	998	0	2,500	2,500	2,500	0	0.0%	0	0.0%
10 665-331	AGRICULTURAL/BOTANICAL	710	1,405	387	1,000	2,153	1,000	-1,153	-53.6%	0	0.0%
10 665-333	PROGRAM	10,399	34,668	17,804	29,500	29,500	31,650	2,150	7.3%	2,150	7.3%
10 665-335	CLOTHING	499	478	0	500	500	500	0	0.0%	0	0.0%
10 665-352	FURNITURE & FIXTURES	500	675	0	500	500	0	-500	-100.0%	-500	-100.0%
10 665-385	SMALL TOOLS & EQUIPMENT	466	133	123	300	460	300	-160	-34.8%	0	0.0%
10 665-391	RESALE MERCHANDISE	228	-3,133	2,535	4,000	4,000	4,000	0	0.0%	0	0.0%
10 665-392	JANITORIAL SUPPLIES	1,834	1,617	1,322	1,800	2,484	2,300	-184	-7.4%	500	27.8%
10 665-399	OTHER SUPPLIES	4,086	7,096	2,398	4,000	4,242	5,500	1,258	29.7%	1,500	37.5%
10 665-415	TELEPHONE	3,085	5,056	2,400	4,700	4,700	3,500	-1,200	-25.5%	-1,200	-25.5%
10 665-425	CONTRACT LABOR	8,546	14,410	10,275	24,432	24,432	23,816	-616	-2.5%	-616	-2.5%
10 665-426	PHYSICALS/SCREENING	1,155	895	80	875	875	875	0	0.0%	0	0.0%
10 665-430	ADVERTISING	2,459	3,603	2,794	5,000	5,000	5,000	0	0.0%	0	0.0%
10 665-440	ELECTRICITY	29,078	35,328	17,004	32,000	32,000	20,800	-11,200	-35.0%	-11,200	-35.0%
10 665-441	WATER	0	0	0	0	0	0	0	0.0%	0	0.0%
10 665-485	LAUNDRY SERVICES	0	0	0	0	0	0	0	0.0%	0	0.0%
10 665-499	OTHER SERVICES	342	267	684	1,000	1,000	3,000	2,000	200.0%	2,000	200.0%
10 665-545	BLDG/BLDG EQUIP MAINT	12,141	10,453	22,037	22,950	25,658	10,000	-15,658	-61.0%	-12,950	-56.4%
10 665-546	LAND/GROUNDS MAINT	614	634	0	650	650	800	150	23.1%	150	23.1%
10 665-553	POOL MAINTENANCE	13,658	16,929	6,811	24,745	24,745	21,445	-3,300	-13.3%	-3,300	-13.3%
10 665-602	SEMINARS/DUES/TRAVEL	1,618	2,444	751	2,500	2,500	2,690	190	7.6%	190	7.6%
10 665-628	PROP/GEN LIAB INSURANCE	0	0	5,000	0	5,000	0	0	0.0%	0	0.0%
10 665-687	DAMAGE CLAIMS	0	0	0	0	0	0	0	0.0%	0	0.0%
10 665-699	OTHER - SUNDRY	0	0	0	0	0	0	0	0.0%	0	0.0%
10 665-899	CAPITAL OUTLAY	3,070	0	0	0	0	30,000	30,000	0.0%	30,000	0.0%
		<b>253,508</b>	<b>291,984</b>	<b>180,111</b>	<b>373,647</b>	<b>370,144</b>	<b>378,122</b>	<b>7,978</b>	<b>2.2%</b>	<b>4,475</b>	<b>1.2%</b>



**FISCAL YEAR 2011-2012  
ACCOUNT DETAIL JUSTIFICATION**

**10-665 RECREATION**

ACCOUNT#	ACCOUNT DESCRIPTION		2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
					APR YTD	BUDGET	PROJECTION	
10 665-100	<b>SALARIES/WAGES</b>		122,847	117,364	57,670	150,702	140,000	156,923
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Current Full-Time Employees	3	88,703					
	New Full-Time Employees	0						
	Current Part-Time Employees							
	New Part-Time Employees							
	Temporary Employees	26	68,220					
	Calculated Field (do not attempt to input)							

ACCOUNT#	ACCOUNT DESCRIPTION		2005-2006 ACTUAL	2006-2007 ACTUAL	2007-2008			2008-2009 BUDGET
					APR YTD	BUDGET	PROJECTION	
10-665-165	<b>EDUCATION PAY</b>		0	1,504	-4	1,039	1,039	-
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Education Pay	0	-					
	Calculated Field (do not attempt to input)							

ACCOUNT#	ACCOUNT DESCRIPTION		2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
					APR YTD	BUDGET	PROJECTION	
10 665-175	<b>LONGEVITY</b>		26	321	264	150	150	325
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Longevity Pay	3	325					
	Calculated Field (do not attempt to input)							





**FISCAL YEAR 2011-2012  
ACCOUNT DETAIL JUSTIFICATION**

**10-665 RECREATION**

ACCOUNT#	ACCOUNT DESCRIPTION		2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
					APR YTD	BUDGET	PROJECTION	
10 665-201	F I C A & MEDICARE		9,476	9,651	4,700	11,964	10,710	12,374
	Calculated Field (do not attempt to input)	7.65%	12,374				Calculated Field (do not attempt to input)	

ACCOUNT#	ACCOUNT DESCRIPTION		2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
					APR YTD	BUDGET	PROJECTION	
10 665-210	GROUP INSURANCE		10,658	12,357	11,753	24,644	24,000	18,684
	Life Insurance / AD&D	0.00027	633				Calculated Field (do not attempt to input)	
	Long Term Disability	0.0043	Salary 483					
	Health Reimbursement Account	\$ 100.00	3 3,600					
	TML - Employee Health	377						
	Estimated % Increase	3%						
	TML Estimated Rate/Mo	388	3 13,968					

ACCOUNT#	ACCOUNT DESCRIPTION		2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
					APR YTD	BUDGET	PROJECTION	
10 665-230	T M R S		5,823	7,389	6,212	12,896	11,500	10,840
	OCT - DEC	11.41%						
	JAN - SEP	11.65%						
	Weighted Average	11.59%	10,840				Calculated Field (do not attempt to input)	
	Calculated Field (do not attempt to input)							



**FISCAL YEAR 2011-2012  
ACCOUNT DETAIL JUSTIFICATION**

**10-665 RECREATION**

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 665-240	WORKMEN'S COMPENSATION	2,491	2,599	1,922	2,500	1,922	2,500
	<b>ITEM DESCRIPTION</b>	<b>AMOUNTS</b>		<b>ITEM DESCRIPTION</b>			<b>AMOUNTS</b>
	WORKMEN'S COMPENSATION	2,500					

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 665-291	UNEMPLOYMENT INSURANCE	0	0	0	0	0	-
	<b>ITEM DESCRIPTION</b>	<b>AMOUNTS</b>		<b>ITEM DESCRIPTION</b>			<b>AMOUNTS</b>
	UNEMPLOYMENT INSURANCE						

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 665-310	OFFICE/COMPUTER SUPPLIES	2,437	2,520	1,081	2,300	3,424	2,300
	<b>ITEM DESCRIPTION</b>	<b>AMOUNTS</b>		<b>ITEM DESCRIPTION</b>			<b>AMOUNTS</b>
	Printer black ink cartridges HP/Brother printers	600					60
	Red, yellow and blue ink cartridges Brother printer	360					50
	4 cases of printer paper	250					460
	colored printer paper (brochures)	100					100
	Writing utensils: pens, pencils, markers, highlighters	60					200
	misc. supplies: tape, staples, paperclips, rubberband	60					











**FISCAL YEAR 2011-2012  
ACCOUNT DETAIL JUSTIFICATION**

**10-665 RECREATION**

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 665-399	<b>OTHER SUPPLIES</b>	<b>4,086</b>	<b>7,096</b>	<b>2,398</b>	<b>4,000</b>	<b>4,242</b>	<b>5,500</b>
	<b>ITEM DESCRIPTION</b>	<b>AMOUNTS</b>		<b>ITEM DESCRIPTION</b>			<b>AMOUNTS</b>
	weight room equipment-dumbbells, plates, bars	1,000		Weight room maintenance			1,000
	Gym equipment-game balls, stc.	150		1st aid kit replacement items			250
	Lifeguard umbrellas	400		Patio chairs/lounge chairs			250
	lifeguard equipment- whistles, lanyards, rescue tubes	125		cigarette receptical			150
	Ab Machine	1,500		CPR/Lifeguard Training Materials			400
	storage boxes	50		Paper products-paper plates,cups,napkins, etc.			225

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 665-415	<b>TELEPHONE</b>	<b>3,085</b>	<b>5,056</b>	<b>2,400</b>	<b>4,700</b>	<b>4,700</b>	<b>3,500</b>
	<b>ITEM DESCRIPTION</b>	<b>AMOUNTS</b>		<b>ITEM DESCRIPTION</b>			<b>AMOUNTS</b>
	Supervisor cellular phone service	600					
	4 telephone lines	2,300					
	DSL Service	600					

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 665-425	<b>CONTRACT LABOR</b>	<b>8,546</b>	<b>14,410</b>	<b>10,275</b>	<b>24,432</b>	<b>24,432</b>	<b>23,816</b>
	<b>ITEM DESCRIPTION</b>	<b>AMOUNTS</b>		<b>ITEM DESCRIPTION</b>			<b>AMOUNTS</b>
	Basketball program/game officials	5,500		Zumba pm classes			972
	Riverfest 3 on 3 basketball officials	300		Zumba Automic(Childrens class)			1,080
	Step Aerobics	2,496		Basketball skills camp			960
	Low impact Aerobics	2,496		Lifeguard certification class instructor fees			500
	Water Aerobics am classes	2,340		Lifeguard CPR class instructor fees			1,000
	Water Aerobics pm classes	972		Zumba tonong class			1,456
	Zumba class am	3,744					





**FISCAL YEAR 2011-2012  
ACCOUNT DETAIL JUSTIFICATION**

**10-665 RECREATION**

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 665-441	WATER	0	0	0	0	0	-
<b>ITEM DESCRIPTION</b>		<b>AMOUNTS</b>		<b>ITEM DESCRIPTION</b>			<b>AMOUNTS</b>
WATER		-					

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 665-485	LAUNDRY SERVICES	0	0	0	0	0	-
<b>ITEM DESCRIPTION</b>		<b>AMOUNTS</b>		<b>ITEM DESCRIPTION</b>			<b>AMOUNTS</b>

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 665-499	OTHER SERVICES	342	267	684	1,000	1,000	3,000
<b>ITEM DESCRIPTION</b>		<b>AMOUNTS</b>		<b>ITEM DESCRIPTION</b>			<b>AMOUNTS</b>
weight room equipment maintenance-treadmills		2,000					
Computer maintenance, upgrades		1,000					



**FISCAL YEAR 2011-2012  
ACCOUNT DETAIL JUSTIFICATION**

**10-665 RECREATION**

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009	2009-2010	2010-2011			2011-2012
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
<b>10 665-545</b>	<b>BLDG/BLDG EQUIP MAINT</b>	<b>12,141</b>	<b>10,453</b>	<b>22,037</b>	<b>22,950</b>	<b>25,658</b>	<b>10,000</b>
	<u>ITEM DESCRIPTION</u>	<u>AMOUNTS</u>		<u>ITEM DESCRIPTION</u>			<u>AMOUNTS</u>
	Misc. supplies-nails, screws doorknobs, bolts	550		light fixture replacements-weight room			1,200
	paint supplies-roller covers, brushes, trays	700		restrip and paint gym floor			750
	Paint products interior & exterior bldgs	1,550		break-away basketball backboards			1,500
				ADA approved water fountain-inside			700
	electrical maintenance	800					
	a/c maintenance	1,050					
	pest control	500					
	replacement of light bulbs	700					

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009	2009-2010	2010-2011			2011-2012
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
<b>10 665-546</b>	<b>LAND/GROUNDS MAINT</b>	<b>614</b>	<b>634</b>	<b>0</b>	<b>650</b>	<b>650</b>	<b>800</b>
	<u>ITEM DESCRIPTION</u>	<u>AMOUNTS</u>		<u>ITEM DESCRIPTION</u>			<u>AMOUNTS</u>
	irrigation maintenance	350					
	pool deck and other grounds care	450					

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009	2009-2010	2010-2011			2011-2012
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
<b>10 665-553</b>	<b>POOL MAINTENANCE</b>	<b>13,658</b>	<b>16,929</b>	<b>6,811</b>	<b>24,745</b>	<b>24,745</b>	<b>21,445</b>
	<u>ITEM DESCRIPTION</u>	<u>AMOUNTS</u>		<u>ITEM DESCRIPTION</u>			<u>AMOUNTS</u>
	Liquid chlorine	13,000		2 diving board stand replacements			4800
	stabilizer 4 x 80	540		brushes 3 x 19			60
	muriatic acid 3 x 65	225		pool maintenance			1,000
	Chlorine shock 4 x 65	960					
	Algaecide 20 cases x 20.00	500					
	testing chemicals	100					
	vacuum poles 3 x 50	260					





CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2011

10 -GENERAL FUND

TRANSFERRED TO

EXPENDITURES	2007-2008			2010-2011			2011-2012	
	2007-2008 ACTUAL	2008-2009 ACTUAL	2009-2010 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<u>INTERFUND TRANSFERS</u>								
10-700-014 STREET AND DRAINAGE 60 TAX	0	0	0	0	0	0	0	0
10-700-015 TRANSFER TO GOLF COURSE	314,574	150,000	184,851	51,965	51,965	51,965	93,697	93,697
10-700-016 TRANSFER TO MARINA OPERATIONS	0	0	47,089	65,043	65,043	65,043	142,207	142,207
10-700-018 TRANSFER TO HOTEL-HOTEL TAX FD	0	0	0	0	0	0	0	0
10-700-020 TRANSFER TO AMBULANCE	52,126	139,513	0	0	0	0	0	0
10-700-030 TRANSFER TO EDC	0	0	0	0	0	0	0	0
10-700-038 TRANSFER TO MARINA CONST	0	0	0	0	0	0	0	0
10-700-046 TRANSFER TO LLEBG	0	0	0	0	0	0	0	0
10-700-056 TRANSFER TO WATER & SEWER	79,452	247,692	0	0	0	0	77,428	77,428
10-700-064 TRANSFER TO DEBT SVC	0	0	0	0	0	0	0	0
10-700-065 TRANSFER TO DEBT SERV FND 65	0	0	77,147	0	0	0	0	0
10-700-076 TRANSFER TO URBAN RENEWAL	0	0	0	0	0	0	0	0
TOTAL INTERFUND TRANSFERS	446,152	537,205	309,087	117,008	117,008	117,008	313,332	313,332
TOTAL TRANSFERRED TO	446,152	537,205	309,087	117,008	117,008	117,008	313,332	313,332



CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2011

10 -GENERAL FUND  
 TRANSFERRED FROM

EXPENDITURES				2010-2011			2011-2012	
	2007-2008 ACTUAL	2008-2009 ACTUAL	2009-2010 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED 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	( 1,000,000)	( 1,000,000)	0	0	0	0	( 122,305)	( 122,305)
10-710-018 TRANSFER FROM HOTEL-MOTEL TAX	0	( 15,000)	0	0	0	0	0	0
10-710-030 TRANSFER FROM EDC	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL INTERFUND TRANSFERS	( 1,000,000)	( 1,015,000)	0	0	0	0	( 122,305)	( 122,305)
TOTAL TRANSFERRED FROM	( 1,000,000)	( 1,015,000)	0	0	0	0	( 122,305)	( 122,305)

CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2011

10 -GENERAL FUND

CONTINGENCY

EXPENDITURES				2010-2011			2011-2012	
	2007-2008 ACTUAL	2008-2009 ACTUAL	2009-2010 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<b>SUNDRY</b>								
10-800-699 CONTINGENCY	0	0	46,521	26,000	18,477	26,000	294,014	294,014
TOTAL SUNDRY	0	0	46,521	26,000	18,477	26,000	294,014	294,014
<b>CAPITAL OUTLAY</b>								
10-800-899 CAPITAL OUTLAY	0	0	327,928	0	0	0	0	0
TOTAL CAPITAL OUTLAY	0	0	327,928	0	0	0	0	0
TOTAL CONTINGENCY	0	0	374,448	26,000	18,477	26,000	294,014	294,014



**FISCAL YEAR 2011-2012  
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY**

**10-800 CONTINGENCY**

ACCT#	DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011		2011-2012 BUDGET	INC BUD-PROJ		INC FROM BUDGET		
				APL YTD	BUDGET		PROJECTD	\$	%	\$	%
10 800-699	CONTINGENCY	0	46,520	18,434	25,000	25,000	294,014	268,014	1030.8%	268,014	1030.8%
10-800-899	CAPITAL OUTLAY	0	327,928								
		0	374,448	18,434	26,000	26,000	294,014	268,014	1030.8%	268,014	1030.8%



CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2011

10 -GENERAL FUND  
 MAJOR CAPITAL FUND

EXPENDITURES	2010-2011			2011-2012				
	2007-2008 ACTUAL	2008-2009 ACTUAL	2009-2010 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<u>CAPITAL OUTLAY</u>								
10-900-899 MAJOR CAPITAL FUND	0	0	0	0	0	0	250,000	250,000
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	250,000	250,000
<hr/>								
TOTAL MAJOR CAPITAL FUND	0	0	0	0	0	0	250,000	250,000
<hr/>								
TOTAL EXPENDITURES	7,994,283	9,113,249	10,613,062	9,970,543	4,235,982	9,793,746	10,381,651	10,381,651
<hr/>								
REVENUE OVER/(UNDER) EXPENDITURES	2,270,527	1,488,424	( 810,420)	( 151,030)	2,090,498	368,718	0	0
<hr/>								



**FISCAL YEAR 2011-2012  
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY**

**10-900 MAJOR CAPITAL FUND**

ACCT#	DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET	INC BUD-PROJ		INC FROM BUDGET	
				APL YTD	BUDGET	PROJECTn		\$	%	\$	%
10 800-899	CAPITAL OUTLAY	0	0	0	0	0	250,000	250,000	0.0%	250,000	0.0%
		0	0								
		0	0	0	0	0	250,000	250,000	0.0%	250,000	0.0%



CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2011

14 -STREET & DRAINAGE FUND

REVENUES				2010-2011		2011-2012		
	2007-2008 ACTUAL	2008-2009 ACTUAL	2009-2010 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
14-360-100 INTEREST INCOME	72,354	6,245	1,333	650	511	750	30	30
14-360-101 MISC INCOME	0	0	0	0	0	0	0	0
14-370-100 PAVING LIENS REVENUE	11,432	0	0	0	0	0	0	0
<b>TOTAL REVENUES</b>	<b>83,787</b>	<b>6,245</b>	<b>1,333</b>	<b>650</b>	<b>511</b>	<b>750</b>	<b>30</b>	<b>30</b>



CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2011

14 -STREET & DRAINAGE FUND  
 STREET & DRAINAGE

EXPENDITURES	2007-2008			2010-2011			2011-2012	
	2007-2008 ACTUAL	2008-2009 ACTUAL	2009-2010 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<b>SERVICES</b>								
14-575-413 PROFESSIONAL SERVICES	1,000	995	0	0	0	0	0	0
14-575-414 BANK CHARGES	99	99	105	100	58	100	0	0
14-575-430 ADVERTISING	0	0	0	0	0	0	0	0
TOTAL SERVICES	1,099	1,094	105	100	58	100	0	0
<b>CAPITAL OUTLAY</b>								
14-575-800 YELLOWSTONE - AVE G. TO 288	0	0	0	0	0	0	0	0
14-575-801 MAGNOLIA-2ND ST. PUMP STATION	0	0	0	0	0	0	0	0
14-575-802 WHARTON - AVE. G TO AVE. H	0	0	0	0	0	0	0	0
14-575-803 AVENUE G - FROM AUTRY TO ALLEY	0	0	0	0	0	0	0	0
14-575-804 EAST BROAD -SYCAMORE TO POPLAR	0	0	0	0	0	0	0	0
14-575-805 FRONT ST. - VELASCO TO FISHER	0	0	0	0	0	0	0	0
14-575-806 AVE C - DIVISION TO VELASCO	0	0	0	0	0	0	0	0
14-575-807 TRAVIS - JONES TO AVE. G	0	0	0	0	0	0	0	0
14-575-808 VARNER - AVE H TO AVE G ALLEY	0	0	0	0	0	0	0	0
14-575-809 ASH - FROM 9TH TO 7TH	0	0	0	0	0	0	0	0
14-575-810 OAK - FROM 8TH TO 7TH	0	0	0	0	0	0	0	0
14-575-811 POPLAR - FROM 2ND TO 5TH	0	0	0	0	0	0	0	0
14-575-812 AVE D - QUINTANA TO 288	0	0	0	0	0	0	0	0
14-575-813 OLD RIVER - AVE O TO GULF BLVD	0	0	0	0	0	0	0	0
14-575-815 AVE D - VELASCO TO 7TH AVE RR	0	0	0	0	0	0	0	0
14-575-816 VARIOUS CAPITAL IMPROVEMENTS	0	0	0	0	0	0	0	0
14-575-817 SKINNER ST FROM AVE J TO AVE S	0	0	0	0	0	0	0	0
14-575-818 VELASCO BRIDGE REPLACEMENT	0	0	0	0	0	0	0	0
14-575-819 COUNTY INTERLOCAL AGREEMENT	0	0	0	358,312	0	358,312	0	0
14-575-820 DRAINAGE	0	840	96,985	0	0	0	0	0
14-575-821 CDBG PROJECT	0	0	0	157,829	0	157,829	0	0
14-575-899 CAPITAL OUTLAY	935,923	0	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY	935,923	840	96,985	516,141	0	516,141	0	0
<b>TOTAL STREET &amp; DRAINAGE</b>	<b>937,023</b>	<b>1,934</b>	<b>97,089</b>	<b>516,241</b>	<b>58</b>	<b>516,241</b>	<b>0</b>	<b>0</b>

CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2011

14 -STREET & DRAINAGE FUND  
 TRANSFERRED TO

EXPENDITURES				----- 2010-2011 -----			----- 2011-2012 -----	
	2007-2008 ACTUAL	2008-2009 ACTUAL	2009-2010 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<u>INTERFUND TRANSFERS</u>								
14-700-010 TRANSFER TO GEN FUND	1,000,000	1,000,000	0	0	0	0	122,305	122,305
14-700-030 TRANSFER TO EDC	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL INTERFUND TRANSFERS	1,000,000	1,000,000	0	0	0	0	122,305	122,305
TOTAL TRANSFERRED TO	1,000,000	1,000,000	0	0	0	0	122,305	122,305

CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2011

14 -STREET & DRAINAGE FUND  
 TRANSFERRED FROM

EXPENDITURES	2010-2011			2011-2012				
	2007-2008 ACTUAL	2008-2009 ACTUAL	2009-2010 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<u>INTERFUND TRANSFERS</u>								
14-710-010 TRANSFER FROM GENERAL FUND	0	0	0	0	0	0	0	0
14-710-032 TRANSFER FROM EDC CONSTRUCTION	0	0	0	0	0	0	0	0
TOTAL INTERFUND TRANSFERS	0	0	0	0	0	0	0	0
TOTAL TRANSFERRED FROM	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES	1,937,023	1,001,934	97,089	516,241	58	516,241	122,305	122,305
REVENUE OVER/(UNDER) EXPENDITURES	( 1,853,236)	( 995,689)	( 95,757)	( 515,591)	452	( 515,491)	( 122,275)	( 122,275)



FISCAL YEAR 2011-2012  
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

14-575 STREET & DRAINAGE FUND

ACCT#	DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET	INC BUD-PROJ		INC FROM BUDGET	
				APR YTD	BUDGET	PROJECTED		\$	%	\$	%
	REVENUES	6,245	1,333	598	650	750	0	-750	-100.0%	-650	-100.0%
14 575-413	PROFESSIONAL SERVICES	995	0	0	0		0	0	0.0%	0	0.0%
14 575-414	BANK CHARGES	99	105	59	100	100	0	-100	-100.0%	-100	-100.0%
14 575-430	ADVERTISING	0	0	0	0		0	0	0.0%	0	0.0%
14 575-800	YELLOWSTONE - AVE G. TO 288	0	0	0	0		0	0	0.0%	0	0.0%
14 575-801	AUTREY- VICTORIA TO AVE G	0	0	0	0		0	0	0.0%	0	0.0%
14 575-802	FISHER - GULF TO AVE F	0	0	0	0		0	0	0.0%	0	0.0%
14 575-803	BRITT BAILEY - GULF TO AVE H	0	0	0	0		0	0	0.0%	0	0.0%
14 575-804	S AVE H - VELASCO TO ARCHER	0	0	0	0		0	0	0.0%	0	0.0%
14 575-805	S AVE G - VELASCO TO ARCHER	0	0	0	0		0	0	0.0%	0	0.0%
14 575-806	ARCHER - GULF TO S AVE H	0	0	0	0		0	0	0.0%	0	0.0%
14 575-807	S AVE F - BRITT BAILEY DIVISION	0	0	0	0		0	0	0.0%	0	0.0%
14 575-808	E PARK - 4TH TO E 7TH	0	0	0	0		0	0	0.0%	0	0.0%
14 575-809	OLD RIVER	0	0	0	0		0	0	0.0%	0	0.0%
14 575-810	E 5TH - E PARK TO NAVIGATION	0	0	0	0		0	0	0.0%	0	0.0%
14 575-811	W 7TH - MAPLE TO OAK	0	0	0	0		0	0	0.0%	0	0.0%
14 575-812	RESURFACE STREETS AND ALLEY:	0	0	0	0		0	0	0.0%	0	0.0%
14 575-813	E 7TH - E PARK TO NAVIGATION	0	0	0	0		0	0	0.0%	0	0.0%
14 575-815	E 6TH - E PARK TO NAVIGATION	0	0	0	0		0	0	0.0%	0	0.0%
14 575-816	VARIOUS CAPITAL IMPROVEMENTS	0	0	0	0		0	0	0.0%	0	0.0%
14 575-817	YELLOWSTONE FROM A TO G	0	0	0	0		0	0	0.0%	0	0.0%
14 575-818	VELASCO BRIDGE REPLACEMENT	0	0	0	0		0	0	0.0%	0	0.0%
14 575-819	COUNTY INTERLOCAL AGREEM	0	0	0	358,312	358,312	0	-358,312	-100.0%	-358,312	-100.0%
14 575-820	DRAINAGE	840	96,984	0	0		0	0	0.0%	0	0.0%
14 575-821	CDBG PROJECT	0	0	0	157,829	157,829	0	-157,829	-100.0%	-157,829	-100.0%
14 575-899	CAPITAL OUTLAY	0	0	0	0		0	0	0.0%	0	0.0%
	TOTAL EXPENSES	1,934	97,089	59	516,241	516,241	0	-516,141	-100.0%	-516,241	-100.0%
	NET: OPERATING	4,311	-95,756	539	-515,591	-515,491	0	515,491	-100.0%	515,591	-100.0%
	INTERFUND TRANSFERS	1,000,000	0	0	0	0	122,000	122,000	0.0%	122,000	0.0%
	NET	-995,689	-95,756	539	-515,591	-515,491	-122,000	393,491	-76.3%	393,591	-76.3%



**FISCAL YEAR 2011-2012  
ACCOUNT DETAIL JUSTIFICATION**

**14-575 STREET & DRAINAGE FUND**

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
14 575-413	PROFESSIONAL SERVICES	995	0	0	0	0	-
ITEM DESCRIPTION		AMOUNTS	ITEM DESCRIPTION			AMOUNTS	
	Engineering Surveys						
	Drainage for Maple 400, 500, & 600 blks, 2nd, Mulberry 1400, 1500, & 1700 blks. 100, 200 blk. Of Gulf at Dezavalla 288 sidewalk			drainage survey from 2nd to new gym at high school			

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
14 575-414	BANK CHARGES	99	105	59	100	100	-
ITEM DESCRIPTION		AMOUNTS	ITEM DESCRIPTION			AMOUNTS	
	BANK CHARGES						

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
14 575-430	ADVERTISING	0	0	0	0	0	-
ITEM DESCRIPTION		AMOUNTS	ITEM DESCRIPTION			AMOUNTS	

















**FISCAL YEAR 2011-2012  
ACCOUNT DETAIL JUSTIFICATION**

**14-575 STREET & DRAINAGE FUND**

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
14 575-819	COUNTY INTERLOCAL AGREEM	0	0	0	358,312	358,312	-
ITEM DESCRIPTION		AMOUNTS	ITEM DESCRIPTION			AMOUNTS	
County Interlocal Agreement		-					

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
14 575-820	DRAINAGE	840	96,984	0	0	0	-
ITEM DESCRIPTION		AMOUNTS	ITEM DESCRIPTION			AMOUNTS	

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
14 575-821	CDBG PROJECT	0	0	0	157,829	157,829	-
ITEM DESCRIPTION		AMOUNTS	ITEM DESCRIPTION			AMOUNTS	



FISCAL YEAR 2011-2012  
ACCOUNT DETAIL JUSTIFICATION

14-575 STREET & DRAINAGE FUND

ACCOUNT#	ACCOUNT DESCRIPTION		2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
					APR.YTD	BUDGET	PROJECTION	
14 575-899	CAPITAL OUTLAY		0	0	0	0	0	-
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION			AMOUNTS
		1					7	
		2					8	
		3					9	
		4					10	
		5					11	
		6					12	

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

TOTAL: 1,934 97,089 59 516,241 516,241 -

CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2011

18 -HOTEL-MOTEL TAX FUND

REVENUES	2010-2011			2011-2012				
	2007-2008 ACTUAL	2008-2009 ACTUAL	2009-2010 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
18-318-500 TAX - HOTEL-MOTEL OCCUPANCY	20,240	16,014	14,580	9,809	3,006	8,582	9,809	9,809
18-360-100 INTEREST INCOME	1,214	211	42	30	19	0	30	30
<b>TOTAL REVENUES</b>	<b>21,460</b>	<b>16,225</b>	<b>14,623</b>	<b>9,839</b>	<b>3,025</b>	<b>8,582</b>	<b>9,839</b>	<b>9,839</b>

CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2011

18 -HOTEL-MOTEL TAX FUND

HOTEL-MOTEL TAX FUND

EXPENDITURES	2010-2011			2011-2012				
	2007-2008 ACTUAL	2008-2009 ACTUAL	2009-2010 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<u>SERVICES</u>								
18-412-414 BANK CHARGES	28	17	18	16	10	30	0	0
18-412-430 ADVERTISING	5,940	9,547	19,600	0	300	0	0	0
18-412-490 BRAZOSPORT CHAMBER OF COMMERCE	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
18-412-491 BRAZORIA COUNTY ALLIANCE	<u>5,000</u>	<u>5,250</u>	<u>5,250</u>	<u>5,250</u>	<u>5,250</u>	<u>5,250</u>	<u>5,250</u>	<u>5,250</u>
TOTAL SERVICES	15,968	19,814	29,868	10,266	10,560	10,280	10,250	10,250
<u>SUNDRY</u>								
18-412-699 OTHER - SUNDRY	<u>0</u>	<u>0</u>	<u>2,735</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,000</u>	<u>1,000</u>
TOTAL SUNDRY	0	0	2,735	0	0	0	1,000	1,000
TOTAL HOTEL-MOTEL TAX FUND	15,968	19,814	32,603	10,266	10,560	10,280	11,250	11,250

CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2011

18 -HOTEL-MOTEL TAX FUND

TRANSFERRED TO

EXPENDITURES	2007-2008			2008-2009			2009-2010			2010-2011			2011-2012	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET						
<u>INTERFUND TRANSFERS</u>														
18-700-010 TRANSFER TO GEN FUND	0	15,000	0	0	0	0	0	0						
TOTAL INTERFUND TRANSFERS	0	15,000	0	0	0	0	0	0						
TOTAL TRANSFERRED TO	0	15,000	0	0	0	0	0	0						
TOTAL EXPENDITURES	15,966	34,814	32,603	10,266	10,560	10,280	11,250	11,250						
REVENUE OVER/(UNDER) EXPENDITURES	5,492	( 18,589)	( 17,980)	( 427)	( 7,535)	( 1,698)	( 1,411)	( 1,411)						





FISCAL YEAR 2011-2012  
 BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

18-412 HOTEL - MOTEL TAX FUND

ACCT#	DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011		2011 - 2012 BUDGET	INC BUD-PROJ		INC FROM BUDGET		
				APR YTD	BUDGET		PROJECTED	\$	%	\$	%
	REVENUES	16,225	14,623	2,366	9,839	8,582	9,839	1,257	14.6%	0	0.0%
18 412-414	BANK CHARGES	17	18	10	16	30	0	-30	-100.0%	-16	-100.0%
18 412-430	ADVERTISING	9,547	19,600	300	0	0	0	0	0.0%	0	0.0%
18 412-490	BRAZOSPORT CHAMBER OF COMM	5,000	5,000	5,000	5,000	5,000	5,000	0	0.0%	0	0.0%
18 412-491	BRAZORIA COUNTY ALLIANCE	5,250	5,250	5,250	5,250	5,250	5,250	0	0.0%	0	0.0%
18-412-699	OTHER SUNDRY	0	2,735				1,000				
	TOTAL EXPENSES	19,814	32,603	10,560	10,266	10,280	11,250	-30	-0.3%	984	9.6%
	NET: OPERATING	-3,589	-17,980	-8,194	-427	-1,698	-1,411	287	-16.9%	-984	230.4%
	INTERFUND TRANSFERS	15,000	0	0	0	0	0	0	0.0%	0	0.0%
	NET	-18,589	-17,980	-8,194	-427	-1,698	-1,411	287	-16.9%	-984	230.4%





FISCAL YEAR 2011-2012  
ACCOUNT DETAIL JUSTIFICATION

18-412 HOTEL - MOTEL TAX FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
18-412-491	BRAZORIA COUNTY ALLIANCE	5,250	5,250	5,250	5,250	5,250	5,250
ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	BRAZORIA COUNTY ALLIANCE	5,250					

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
18-412-699	OTHER SUNDRY	0	2,735	0	0	0	1,000
ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	HISPANIC CHAMBER OF COMMERCE	1,000					

TOTAL: 19,814 32,603 10,560 10,266 10,280 11,250



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

ACCT#	DESCRIPTION	2008-2009	2009-2010	2010-2011		2011-2012	INC BUD-PROJ		INC FROM BUDGET	
		ACTUAL	ACTUAL	APL YTD	BUDGET	PROJECTED	BUDGET	\$	%	\$

**EXPENSES:**

**BY FUNCTION** *(includes Capital)*

ADMINISTRATION	4,185,938	4,104,340	1,448,277	2,153,092	2,107,632	2,528,511	420,879	20.0%	375,419	17.4%
PUBLIC SAFETY	5,283,422	4,906,309	2,906,073	5,269,553	5,184,451	5,180,515	-3,936	-0.1%	-89,038	-1.7%
STREET & DRAINAGE	1,200,392	1,072,127	634,544	1,684,211	1,620,240	1,138,262	-481,978	-29.7%	-545,949	-32.4%
PARKS, REC, GOLF	1,962,633	1,882,757	1,132,277	2,189,161	2,161,206	2,174,096	12,890	0.6%	-15,065	-0.7%
WATER & SEWER	3,944,069	3,616,902	1,989,382	3,791,764	3,801,743	3,776,028	-25,715	-0.7%	-15,736	-0.4%
OTHER	1,055,525	1,003,647	684,864	1,341,164	1,338,257	1,424,894	34,482	2.6%	83,730	6.2%
<b>TOTAL:</b>	<b>17,631,979</b>	<b>16,586,082</b>	<b>8,795,417</b>	<b>16,428,945</b>	<b>16,213,529</b>	<b>16,222,306</b>	<b>8,777</b>	<b>0.1%</b>	<b>-206,639</b>	<b>-1.3%</b>

**BY CATEGORY**

SALARIES	4,715,351	4,804,194	2,792,186	5,197,474	5,114,716	5,407,086	292,370	5.7%	209,612	4.0%
BENEFITS	1,578,266	1,700,369	1,007,014	1,906,339	1,778,565	1,947,877	169,312	9.5%	41,538	2.2%
SUPPLIES	497,426	549,129	318,316	678,223	664,941	752,417	87,476	13.2%	74,194	10.9%
SERVICES	5,557,465	5,461,127	3,092,071	5,492,183	5,516,149	5,371,737	-144,412	-2.6%	-120,446	-2.2%
MAINTENANCE	564,625	558,535	398,940	619,701	619,152	591,596	-27,556	-4.5%	-28,105	-4.5%
SUNDRY	1,380,697	482,407	407,629	483,718	539,050	816,643	277,593	51.5%	332,925	68.8%
BONDS/LEASES/DEPR	637,379	831,458	548,957	833,244	833,244	881,749	48,505	5.8%	48,505	5.8%
CAPITAL	2,700,770	2,198,863	230,304	1,218,063	1,147,712	453,201	-694,511	-60.5%	-764,852	-62.8%
<b>TOTAL:</b>	<b>17,631,979</b>	<b>16,586,082</b>	<b>8,795,417</b>	<b>16,428,945</b>	<b>16,213,529</b>	<b>16,222,306</b>	<b>8,777</b>	<b>0.1%</b>	<b>-206,639</b>	<b>-1.3%</b>

**BY FUND**

10 GENERAL	9,591,044	10,303,975	5,383,042	9,853,535	9,676,738	10,190,624	513,886	5.3%	337,089	3.4%
14 STREET & DRAINAGE	1,934	97,089	58	516,241	516,241	0	-516,241	-100.0%	-516,241	-100.0%
15 GOLF COURSE	612,414	550,423	307,705	591,965	588,146	605,545	17,399	3.0%	13,580	2.3%
16 MARINA	0	35,799	136,198	214,543	239,713	320,078				
17 BEACH MAINTENANCE						40,000				
18 HOTEL - MOTEL TAX	19,814	32,603	10,560	10,266	10,280	11,250	970	9.4%	984	9.6%
20 AMBULANCE	647,901	653,853	338,212	612,057	605,445	651,332	45,887	7.6%	39,275	6.4%
56 WATER & SEWER	3,944,069	3,616,902	1,989,382	3,791,764	3,801,743	3,776,028	-25,715	-0.7%	-15,736	-0.4%
63 COO 2008 CONSTRUCT	2,244,072	721,601	106,169	260,851	197,500	48,500	-149,000	-75.4%	-212,351	-81.4%
64 CAPITAL DEBT SVC	282,014	281,442	282,051	281,849	281,849	281,581	-268	-0.1%	-268	-0.1%
65 COO 2008 DEBT SVC	288,717	292,395	242,040	295,874	295,874	297,368	1,494	0.5%	1,494	0.5%
<b>TOTAL:</b>	<b>17,631,979</b>	<b>16,586,082</b>	<b>8,795,417</b>	<b>16,428,945</b>	<b>16,213,529</b>	<b>16,222,306</b>	<b>8,777</b>	<b>0.1%</b>	<b>-206,639</b>	<b>-1.3%</b>



**BUDGET: FY 2011 - 2012**  
**Summary by Account# / Category**

ACCT#	DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET	INC BUD-PROJ		INC FROM BUDGET	
				APL YTD	BUDGET	PROJECTn		\$	%	\$	%
100	SALARIES/WAGES	4,381,298	4,428,811	2,605,553	4,989,577	4,822,494	5,114,775	292,281	6.1%	125,188	2.5%
165	EDUCATIONAL PAY	33,878	46,248	33,317	46,630	50,080	52,600	2,520	5.0%	8,970	15.3%
175	LONGEVITY	28,347	27,404	14,895	29,487	28,817	27,311	-1,306	-4.6%	-2,156	-7.3%
180	AUTO ALLOWANCE	4,220	15,944	5,529	9,000	9,000	9,000	0	0.0%	0	0.0%
185	UNIFORM ALLOWANCE	6,829	6,488	3,893	7,025	7,025	5,400	-1,825	-23.1%	-1,625	-23.1%
190	OVERTIME	272,794	279,880	128,899	116,775	197,500	198,000	500	0.3%	81,225	69.8%
199	SALARY/AUTO TRANSFER	-9,813	1,519	0	0	0	0	0	0.0%	0	0.0%
<b>SALARIES - 1xx</b>		<b>4,715,351</b>	<b>4,804,194</b>	<b>2,792,186</b>	<b>5,197,474</b>	<b>5,114,716</b>	<b>5,407,086</b>	<b>292,370</b>	<b>5.7%</b>	<b>209,612</b>	<b>4.0%</b>
201	F I C A & MEDICARE	353,816	381,536	206,902	397,889	378,335	413,643	35,308	9.3%	15,954	4.0%
210	GROUP INSURANCE	613,184	635,141	392,256	777,346	737,045	797,162	60,117	8.2%	19,816	2.5%
230	T M R S	440,660	490,864	280,137	551,304	517,728	601,267	83,541	16.1%	49,863	9.1%
235	BENEFIT ACCOUNT ADMIN FEES	5,236	4,944	3,032	5,100	5,100	5,440	340	6.7%	340	6.7%
240	WORKMEN'S COMPENSATION	145,655	145,529	111,445	140,800	111,865	119,865	8,000	7.2%	-20,935	-14.9%
291	UNEMPLOYMENT INSURANCE	21,760	62,555	13,242	34,100	28,494	10,500	-17,994	-63.2%	-23,800	-89.2%
299	BENEFITS TRANSFER	-1,847	0	0	0	0	0	0	0.0%	0	0.0%
<b>BENEFITS - 2xx</b>		<b>1,578,268</b>	<b>1,700,369</b>	<b>1,007,014</b>	<b>1,906,339</b>	<b>1,778,565</b>	<b>1,947,877</b>	<b>169,312</b>	<b>9.5%</b>	<b>41,538</b>	<b>2.2%</b>
310	OFFICE/COMPUTER SUPPLIES	58,758	55,502	29,218	71,929	56,521	68,966	12,445	22.0%	-2,983	-4.1%
311	POSTAGE/SHIPPING	27,922	29,619	18,005	24,115	28,904	29,890	986	3.4%	5,775	23.9%
312	BOOKS/PUBL/SUBSCRIPTIONS	3,781	3,105	1,663	4,450	4,450	3,850	-600	-13.5%	-600	-13.5%
320	OTHER ELECTRONICS	10,833	9,976	18,714	30,897	35,390	24,350	-11,040	-31.2%	-6,347	-20.7%
331	AGRICULTURAL/BOTANICAL	14,070	18,176	35,725	68,780	69,833	59,750	-10,183	-14.6%	-9,030	-13.1%
333	PROGRAM	11,213	36,112	0	30,750	30,750	32,900	2,150	7.0%	2,160	7.0%
335	CLOTHING	37,852	34,004	18,073	48,222	48,212	58,795	12,583	27.2%	10,573	21.9%
340	GAS AND DIESEL	-11,828	-23,355	-23,924	6,000	0	0	0	0.0%	-8,000	-100.0%
341	STATE GAS TAX	-2,356	3,935	-1,307	1,500	0	0	0	0.0%	-1,500	-100.0%
343	OIL AND GREASE	4,230	3,562	2,943	5,575	5,575	5,500	-75	-1.3%	-75	-1.3%
344	GARAGE PARTS	3,818	2,494	1,267	2,500	2,500	2,500	0	0.0%	0	0.0%
352	FURNITURE & FIXTURES	17,142	12,070	1,155	9,942	8,775	17,075	8,300	84.8%	7,133	71.7%
383	EMS EXPENDABLES	18,538	25,620	19,637	22,298	22,298	35,000	12,702	57.0%	12,702	57.0%
385	SMALL TOOLS & EQUIPMENT	28,187	38,885	11,448	41,746	31,870	36,850	4,980	15.6%	-4,898	-11.7%
386	BUILDING SUPPLIES	858	352	1,642	10,000	5,000	0	-5,000	-100.0%	-10,000	-100.0%
389	CHEMICALS	37,655	40,889	15,698	39,604	37,500	46,000	8,500	22.7%	8,398	16.1%
390	FUEL	154,114	174,043	116,588	168,997	184,899	181,335	-3,564	-1.9%	12,338	7.3%
391	RESALE MERCHANDISE	8,909	8,348	7,830	13,460	13,450	22,000	8,550	63.6%	8,550	63.6%
392	JANITORIAL SUPPLIES	28,021	28,843	15,657	27,825	29,820	33,110	3,490	11.8%	5,485	19.9%
394	FIRE PREVENTION	1,711	2,844	3,241	7,128	7,128	7,128	0	0.0%	0	0.0%
395	AMMUNITION/GUN SUPPLIES	4,999	3,889	3,818	5,150	5,150	5,500	350	6.8%	350	6.8%
399	OTHER SUPPLIES	41,301	44,316	23,629	37,767	38,018	41,920	2,902	7.4%	4,153	11.0%
<b>SUPPLIES - 3xx</b>		<b>497,426</b>	<b>549,129</b>	<b>318,316</b>	<b>678,223</b>	<b>664,941</b>	<b>712,417</b>	<b>47,476</b>	<b>7.1%</b>	<b>34,194</b>	<b>5.0%</b>
400	CITY COUNCIL STIPENDS	10,300	10,700	5,550	10,700	10,700	10,700	0	0.0%	0	0.0%
406	FEES	20,047	29,847	29,239	30,000	29,239	30,000	761	2.6%	0	0.0%
407	COLLECTION AGENCY FEES	48,862	58,863	19,353	52,318	52,518	52,700	182	0.3%	382	0.7%
411	BLDG DEMOLITION	9,277	18,081	45,911	45,830	45,911	25,000	-20,911	-45.5%	-20,830	-45.5%
413	PROFESSIONAL SERVICES	239,430	320,963	138,528	220,175	222,318	194,378	-27,942	-12.6%	-25,799	-11.7%
414	BANK CHARGES	13,972	15,842	10,573	13,011	15,325	20,878	5,553	36.2%	7,867	60.5%
415	TELEPHONE	85,166	110,454	55,009	106,121	107,514	113,517	6,003	5.6%	7,396	7.0%
425	CONTRACT LABOR	29,930	22,575	14,060	79,932	79,932	74,166	-5,766	-7.2%	-5,766	-7.2%
426	PHYSICALS/SCREENING	8,443	6,227	3,814	6,505	7,124	8,125	-999	-14.0%	-380	-5.8%
430	ADVERTISING	55,187	50,110	20,619	23,990	29,794	35,940	6,146	20.6%	11,950	49.8%
431	ANIMAL FACILITY	74,703	92,404	59,546	59,546	59,546	88,258	8,710	14.6%	8,710	14.6%
432	BRYAN BEACH BASH/SUMMERTIME BLUES	0	13,833	0	0	0	0	0	#DIV/0!	0	0.0%
434	MARKETING	12,014	17,898	9,398	25,500	20,500	28,075	7,575	37.0%	2,575	10.1%
435	SPECIAL EVENTS	7,208	5,033	3,982	25,000	25,000	25,000	0	0.0%	0	0.0%
437	YOUTH ART	0	0	5,457	7,450	5,457	5,500	43	0.0%	-1,950	0.0%
438	THANKSGIVING SUPER FEAST	0	0	7,848	5,000	7,848	10,000	2,152	0.0%	5,000	0.0%
440	ELECTRICITY	539,206	484,363	224,309	433,590	481,090	281,693	-179,397	-38.9%	-151,697	-35.0%
441	WATER	0	0	0	900	0	0	0	0.0%	0	0.0%
442	GAS-ENTEX	41,925	44,774	15,868	50,139	41,200	42,904	1,704	4.1%	-7,235	-14.4%
470	EQUIPMENT RENTAL	5,449	1,469	3,126	3,372	1,300	4,972	3,672	282.5%	1,600	47.4%
479	APPRAISAL DISTRICT	20,608	17,846	18,116	17,846	19,116	21,000	1,884	9.9%	3,154	17.7%
480	PRISONER MEDICAL	0	0	0	0	0	0	0	0.0%	0	0.0%
482	SERVICE CONTRACTS	41,702	50,327	33,927	44,328	42,418	51,313	8,897	21.0%	6,985	15.8%
483	MUSEUM FUNDRAISER	0	-9,498	550	21,448	21,448	0	-21,448	0.0%	-21,448	-100.0%
484	SR CITIZENS PROJECTS	19,180	14,928	9,229	14,250	14,254	14,300	46	0.3%	50	0.4%
485	LAUNDRY SERVICES	16,187	12,351	5,728	13,080	13,060	12,100	-980	-7.4%	-980	-7.4%
490	BOARD REQUEST	8,040	8,640	8,640	8,640	7,640	7,784	144	1.9%	-856	-9.9%
491	BRAZORIA COUNTY CHAMBER/ALLIANCE	10,250	10,250	10,250	10,250	11,250	11,250	0	0.0%	1,000	9.8%
498	BWA WATER RESALE	1,150,240	1,197,200	695,360	1,203,780	1,203,780	1,324,136	120,376	10.0%	120,376	10.0%
498	VEOLIA - OTHER	226,436	74,578	8,998	135,000	135,000	53,000	-82,000	-60.7%	-82,000	-60.7%
499	VEOLIA - CONTRACT OPERATIONS	2,865,903	2,781,381	1,628,085	2,824,522	2,825,889	2,847,052	21,163	0.7%	22,530	0.8%
<b>SERVICES - 4xx</b>		<b>5,557,485</b>	<b>5,461,127</b>	<b>3,082,071</b>	<b>5,492,183</b>	<b>5,516,149</b>	<b>5,371,737</b>	<b>-144,412</b>	<b>-2.8%</b>	<b>-120,448</b>	<b>-2.2%</b>
524	VEHICLE MAINTENANCE	188,004	144,866	72,648	111,775	117,338	107,000	-10,338	-8.8%	-4,775	-4.3%
830	STREET/DRAINING/SWALK MAINT	124,441	151,076	123,527	200,000	178,516	150,000	-28,515	-16.0%	-50,000	-25.0%



THE CITY OF

BUDGET: FY 2011 - 2012  
Summary by Account# / Category

ACCT#	DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET	INC BUD-PROJ		INC FROM BUDGET	
				APL YTD	BUDGET	PROJECTED		\$	%	\$	%
533	CULVERT TILE	-488	0	0	0	0	0	0.0%	0	0.0%	
543	ELECTRONICS/COMPUTER MAINT	30,343	57,911	81,425	75,344	85,852	91,149	5,297	6.2%	15,805	21.0%
545	BLDG/BLDG EQUIP MAINTENANCE	121,081	112,280	93,530	128,087	135,732	133,492	-2,240	-1.7%	5,425	4.2%
546	LAND/GROUNDS MAINT	72,347	83,018	37,453	82,770	82,770	78,510	15,740	25.1%	15,740	25.1%
547	SIGNS MAINTENANCE	8,898	8,682	3,508	9,000	9,000	6,000	-3,000	-33.3%	-3,000	-33.3%
548	TRAFFIC LIGHTS MAINTENANCE	827	549	13	1,000	1,000	500	-500	-50.0%	-500	-50.0%
549	STREET LIGHTS MAINTENANCE	0	478	0	1,200	1,200	500	-700	-58.3%	-700	-58.3%
553	POOL MAINTENANCE	13,858	16,929	6,811	24,745	24,745	21,445	-3,300	-13.3%	-3,300	-13.3%
560	EQUIPMENT MAINTENANCE	5,636	2,725	27	5,800	3,000	3,000	0	0.0%	-2,800	-48.3%
591	BEACH MAINTENANCE EXPENSE						40,000				
MAINTENANCE - 5xx		564,825	558,536	398,840	619,701	619,152	631,596	12,444	2.0%	11,895	1.9%
602	SEMINARS/DUES/TRAVEL	82,352	65,206	41,899	68,977	73,311	72,709	-602	-0.8%	2,732	3.9%
604	PUBLIC OFFICE LIABILITY	36,502	30,044	40,173	31,643	40,775	35,096	-5,679	-13.9%	3,453	10.9%
610	EMPLOYEE RELATIONS	9,838	10,454	3,922	7,000	7,000	6,010	-990	-14.1%	-990	-14.1%
611	PROMOTIONS	0	4,336	0	0	25,545	500	-25,045	-98.0%	500	0.0%
620	NARCOTICS/K-9	114,663	51,902	27,692	31,226	38,298	36,826	330	0.9%	5,400	17.3%
621	K-9 EXPENSE	0	0	11,998	12,000	12,000	2,000	-10,000	-83.3%	-10,000	-83.3%
626	EMERGENCY MANAGEMENT	447,578	41,487	9,937	20,195	17,725	24,750	7,025	39.8%	4,555	22.6%
628	PROPERTY-VEHICLE INSURANCE	97,811	109,009	116,013	131,514	118,352	139,697	21,345	18.0%	6,183	6.2%
652	COMMUNITY SERVICE INSURANCE	1,220	1,374	1,585	1,375	1,375	1,565	190	13.8%	190	13.8%
680	PLANNING COMMISSION	0	0	0	0	0	0	0	0.0%	0	0.0%
684	TECHNOLOGY FUND EXPENSE	82,317	6,027	5,317	10,200	10,200	35,797	25,597	251.0%	25,597	251.0%
685	SECURITY FUND EXPENSE	18,531	18	0	200	200	200	0	0.0%	0	0.0%
687	DAMAGE CLAIMS	1,070	2,000	-22,388	100	358	100	-258	-72.1%	0	0.0%
690	ELECTIONS	2,587	1,710	1,100	4,000	4,000	4,000	0	0.0%	0	0.0%
692	RESERVE FIREMEN INCENTIVES	6,267	8,692	3,372	9,000	9,000	9,000	0	0.0%	0	0.0%
693	RESERVE FIREMEN PENSION	7,020	5,070	2,272	6,300	6,300	6,300	0	0.0%	0	0.0%
695	COLLEGE REIMBURSEMENT	4,100	1,995	3,055	2,500	3,055	5,000	1,945	63.7%	2,500	100.0%
697	LEASE -EQUIPMENT/PROPERTY	0	19,078	76,165	85,897	98,992	136,278	37,286	37.7%	50,581	0.0%
699	OTHER - SUNDRY/CONTINGENCY	25,666	126,008	85,537	60,781	74,566	301,015	226,449	303.7%	240,224	395.2%
SUNDRY - 6xx		895,600	482,407	407,629	483,718	539,050	816,643	277,593	51.5%	332,925	68.8%
700	PRINCIPAL	335,000	553,000	372,000	580,000	580,000	594,000	14,000	2.4%	14,000	2.4%
706	COST OF BOND ISSUE	0	0	0	0	0	0	0	0.0%	0	0.0%
710	INTEREST EXPENSE	297,123	273,471	173,841	248,094	248,094	230,276	-17,818	-7.2%	-17,818	-7.2%
730	DEBT SERVICE FEES	600		600	800	900	900	0	0.0%	0	0.0%
775	LEASE INTEREST	873	571	248	547	547	547	0	0.0%	0	0.0%
778	LEASE PRINCIPAL	3,682	4,416	2,467	3,703	3,703	56,026	52,323	1413.0%	52,323	1413.0%
940	BOND AMORTIZATION	16,188									
985	DEPRECIATION	459,919									
BONDS/LEASES/DEPRECIATION - 7xx		1,122,478	831,458	548,957	833,244	833,244	891,749	48,505	5.8%	48,505	5.8%
819	COUNTY INTERLOCAL	0	0	0	358,312	358,312	0	0	0.0%	0	0.0%
820	DRAINAGE	840	98,033	0	0	0	0	0	0.0%	0	0.0%
821	CDBG PROJECT	0	0	0	157,829	157,829	0	0	0.0%	0	0.0%
880	LAND ACQUISITION	0	955,288	1,905	0	3,000	2,000	-1,000	-33.3%	2,000	0.0%
899	CAPITAL OUTLAY	2,699,930	1,145,544	228,399	701,922	628,571	451,201	-177,370	-28.2%	-250,721	-35.7%
CAPITAL - 8xx		2,700,770	2,198,853	230,304	1,218,063	1,147,712	453,201	-684,511	-60.5%	-784,882	-62.8%
TOTAL EXPENSES		17,631,979	16,586,082	8,795,417	16,428,945	16,213,529	16,222,306	8,777	0.1%	-208,839	-1.3%

CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2011

64 -CAPITAL PUR DEBT SVC

REVENUES	2007-2008	2008-2009	2009-2010	----- 2010-2011 -----		----- 2011-2012 -----		
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
64-310-110 TAX - PR - CURRENT YEAR I&S	267,448	259,923	261,623	262,822	243,669	281,849	281,581	281,581
64-310-120 PRIOR YEARS TAXES	5,096	7,864	0	0	0	0	0	0
64-311-110 P&I CURRENT YEAR TAX	2,828	6,432	0	0	0	0	0	0
64-360-100 INTEREST INCOME	403	85	29	25	26	0	0	0
<b>TOTAL REVENUES</b>	<b>275,775</b>	<b>274,304</b>	<b>261,651</b>	<b>262,847</b>	<b>243,694</b>	<b>281,849</b>	<b>281,581</b>	<b>281,581</b>

CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2011

64 -CAPITAL PUR DEBT SVC  
 DEBT SERVICE

EXPENDITURES	2007-2008			2010-2011			2011-2012	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<u>DEBT SERVICE</u>								
64-615-700 PRINCIPAL	162,000	170,000	170,000	187,000	187,000	187,000	196,000	196,000
64-615-710 INTEREST EXPENSE	119,796	111,714	103,442	94,549	94,751	94,549	85,281	85,281
64-615-730 DEBT SERVICE FEES	<u>300</u>	<u>300</u>	<u>0</u>	<u>300</u>	<u>300</u>	<u>300</u>	<u>300</u>	<u>300</u>
TOTAL DEBT SERVICE	282,096	282,014	281,442	281,849	282,051	281,849	281,581	281,581
TOTAL DEBT SERVICE	282,096	282,014	281,442	281,849	282,051	281,849	281,581	281,581



CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2011

64 -CAPITAL PUR DEBT SVC  
 TRANSFERRED FROM

EXPENDITURES	(----- 2010-2011 -----)					(----- 2011-2012 -----)		
	2007-2008 ACTUAL	2008-2009 ACTUAL	2009-2010 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<hr/>								
<u>INTERFUND TRANSFERS</u>								
64-710-010 TRANSFER FROM GENERAL FUND	0	0	0	0	0	0	0	0
TOTAL INTERFUND TRANSFERS	0	0	0	0	0	0	0	0
<hr/>								
TOTAL TRANSFERRED FROM	0	0	0	0	0	0	0	0
<hr/>								
TOTAL EXPENDITURES	282,096	282,014	281,442	281,849	282,051	281,849	281,581	281,581
<hr/>								
REVENUE OVER/(UNDER) EXPENDITURES	( 6,321)	( 7,710)	( 19,790)	998	( 38,356)	0	0	0
<hr/>								



FISCAL YEAR 2011-2012  
 BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

64-410 CAPITAL DEBT SVC FUND

ACCT#	DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011		2011-2012 BUDGET	INC BUD-PROJ		INC FROM BUDGET		
				APR YTD	BUDGET		PROJECTn	\$	%	\$	%
	REVENUES	274,304	261,652	245,796	282,847	281,849	281,581	-268	-0.1%	-1,266	-0.4%
64 410-414	BANK CHARGES	0	0	0	0	0	0	0	0.0%	0	0.0%
64 615-700	PRINCIPAL	170,000	178,000	187,000	187,000	187,000	196,000	9,000	4.8%	9,000	4.8%
64 615-710	INTEREST EXPENSE	111,714	103,442	94,751	94,549	94,549	85,281	-9,268	-9.8%	-9,268	-9.8%
64 615-730	DEBT SERVICE FEES	300	0	300	300	300	300	0	0.0%	0	0.0%
	TOTAL EXPENSES	282,014	281,442	282,051	281,849	281,849	281,581	-536	-0.2%	-268	-0.1%





CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2011

65 -COO 2008 DEBT SERVICE

REVENUES	2007-2008	2008-2009	2009-2010	[----- 2010-2011 -----] (----- 2011-2012 -----)		PROJECTED	REQUESTED	APPROVED
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	YEAR END	BUDGET	BUDGET
65-310-110 TAX CURRENT YEAR I&S	0	279,159	271,858	295,902	255,857	298,300	297,368	297,368
65-311-110 P&I CURRENT YEAR TAX	0	0	0	0	0	0	0	0
65-360-100 INTEREST INCOME	1,457	796	247	160	133	0	0	0
65-399-000 PROCEEDS FROM THE SALE OF BOND	75,585	0	0	0	0	0	0	0
<b>TOTAL REVENUES</b>	<b>77,042</b>	<b>279,954</b>	<b>272,105</b>	<b>296,062</b>	<b>255,990</b>	<b>298,300</b>	<b>297,368</b>	<b>297,368</b>

CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2011

65 -COO 2008 DEBT SERVICE

DEBT SERVICE

EXPENDITURES	(----- 2010-2011 -----)					(----- 2011-2012 -----)		
	2007-2008 ACTUAL	2008-2009 ACTUAL	2009-2010 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<u>SERVICES</u>								
65-615-414 BANK CHARGES	0	1	0	0	0	0	0	0
TOTAL SERVICES	0	1	0	0	0	0	0	0
<u>DEBT SERVICE</u>								
65-615-700 PRINCIPAL	0	165,000	175,000	185,000	0	185,000	190,000	190,000
65-615-710 INTEREST EXPENSE	69,831	123,717	117,395	110,574	0	110,574	107,068	107,068
65-615-730 DEBT SERVICE FEES	75,585	0	0	300	0	300	300	300
TOTAL DEBT SERVICE	145,416	288,717	292,395	295,874	0	295,874	297,368	297,368
TOTAL DEBT SERVICE	145,416	288,717	292,395	295,874	0	295,874	297,368	297,368

CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2011

65 -COO 2008 DEBT SERVICE

TRANSFERRED FROM

EXPENDITURES	2007-2008			2008-2009			2009-2010			2010-2011			2011-2012	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET						
<u>INTERFUND TRANSFERS</u>														
65-710-010 TRANSFER FROM GENERAL FUND	0	0	( 77,147)	0	0	0	0	0						
TOTAL INTERFUND TRANSFERS	0	0	( 77,147)	0	0	0	0	0						
TOTAL TRANSFERRED FROM	0	0	( 77,147)	0	0	0	0	0						
TOTAL EXPENDITURES	145,425	288,717	215,256	295,874	0	295,874	297,368	297,368						
REVENUE OVER/(UNDER) EXPENDITURES	( 68,383)	( 8,763)	56,849	188	255,990	2,426	0	0						



FISCAL YEAR 2011-2012  
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

65-410 COO 2008 \$3.35M Debt Svc

ACCT#	DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011		2011-2012 BUDGET	INC BUD-PROJ		INC FROM BUDGET		
				APR YTD	BUDGET		PROJECT <sub>n</sub>	\$	%	\$	%
	REVENUES	279,954	272,105	258,197	296,062	298,300	297,368	-932	-0.3%	1,306	0.4%
65 410-414	BANK CHARGES	1	0	0	0	0	0	0	0.0%	0	0.0%
65 615-700	PRINCIPAL	165,000	175,000	185,000	185,000	185,000	190,000	5,000	2.7%	5,000	2.7%
65 615-710	INTEREST EXPENSE	123,716	117,395	57,040	110,574	110,574	107,068	-3,506	-3.2%	-3,506	-3.2%
65 615-730	DEBT SERVICE FEES	0	0	0	300	300	300	0	0.0%	0	0.0%
	TOTAL EXPENSES	288,717	292,395	242,040	295,874	295,874	297,368	562	0.2%	1,494	0.5%
	NET: OPERATING	-8,763	-20,290	16,157	188	2,426	0	-2,426	-100.0%	-188	-100.0%
	INTERFUND TRANSFERS	0	0	0	0	0	0	0	0.0%	0	0.0%
	NET	-8,763	-20,290	16,157	188	2,426	0	-2,426	-100.0%	-188	-100.0%







**FISCAL YEAR 2011-2012  
ACCOUNT DETAIL JUSTIFICATION**

**65-410 COO 2008 \$3.35M Debt Svc**

ACCOUNT#	ACCOUNT DESCRIPTION		2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
					APR. YTD	BUDGET	PROJECTION	
65 615-730	DEBT SERVICE FEES		0	0	0	300	300	300
	Fees		300					

**TOTAL: 288,717 292,395 242,040 295,874 295,874 297,368**



# 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	-
		<b>564,747.88</b>	<b>1,943,000.00</b>	<b>2,507,747.88</b>	



**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
10	10/24/08	57,959.00	170,000.00	227,959.00	2,225,000.00
11	04/24/09	53,845.00		53,845.00	2,225,000.00
12	10/24/09	53,845.00	178,000.00	231,845.00	2,047,000.00
13	04/24/10	49,537.40		49,537.40	2,047,000.00
14	10/24/10	49,537.40	187,000.00	236,537.40	1,860,000.00
15	04/24/11	45,012.00		45,012.00	1,860,000.00
16	10/24/11	45,012.00	196,000.00	241,012.00	1,664,000.00
17	04/24/12	40,268.80		40,268.80	1,664,000.00
18	10/24/12	40,268.80	205,000.00	245,268.80	1,459,000.00
19	04/24/13	35,307.80		35,307.80	1,459,000.00
20	10/24/13	35,307.80	215,000.00	250,307.80	1,244,000.00
21	04/24/14	30,104.80		30,104.80	1,244,000.00
22	10/24/14	30,104.80	226,000.00	256,104.80	1,018,000.00
23	04/24/15	24,635.60		24,635.60	1,018,000.00
24	10/24/15	24,635.60	237,000.00	261,635.60	781,000.00
25	04/24/16	18,900.20		18,900.20	781,000.00
26	10/24/16	18,900.20	248,000.00	266,900.20	533,000.00
27	04/24/17	12,898.60		12,898.60	533,000.00
28	10/24/17	12,898.60	260,000.00	272,898.60	273,000.00
29	04/24/18	6,606.60		6,606.60	273,000.00
30	10/24/18	6,606.60	273,000.00	279,606.60	-
		<b>1,288,746.80</b>	<b>3,000,000.00</b>	<b>4,288,746.80</b>	

**Capital Equipment Purchases:**

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



**CERTIFICATES OF OBLIGATION  
PROJECTION**

**SERIES- 2008**

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

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

<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.

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

# BUDGET LEGISLATION



## 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.

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

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

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

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

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

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

At the meeting of the City Council at which the budget is submitted, the City Council shall fix the time and place of a public hearing on the budget and shall cause to be published in the official newspaper of the City of Freeport, a notice of 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 items of the budget, except items in proposed expenditures fixed by law, but where it shall increase the total proposed expenditures, it shall also provide for an increase in the total anticipated revenue at least to equal such proposed expenditures.

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

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

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

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

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

Upon final adoption, the budget shall be in effect for the fiscal year. A copy of the budget, as finally adopted, shall be provided to the person performing the duties of City Secretary, the County Clerk of Brazoria County and the State Controller 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.

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

**SECTION 9.18. POWER TO TAX.**

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

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

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



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

ACCT#	DESCRIPTION	2008-2009	2009-2010	APL YTD	2010-2011	PROJECTED	2011-2012	INC BUD-PROJ		INC FROM BUDGET	
		ACTUAL	ACTUAL		BUDGET		BUDGET	\$	%	\$	%

**REVENUES:**

**BY CATEGORY**

ANTICIPATED REVENUES COMPARED WITH OTHER YEARS

>>> TAXES	8,607,887	8,427,985	5,702,315	8,648,419	8,881,701	9,180,163	298,462	3.4%	531,744	6.1%
PERMITS & FEES	112,951	63,455	32,265	65,030	61,112	52,095	-9,017	-14.8%	-12,935	-19.9%
GARBAGE REVENUES	796,230	738,463	471,176	809,000	809,000	829,345	20,345	2.5%	20,345	2.5%
REVENUE PRODUCING	82,298	147,193	24,911	138,650	146,650	193,931	47,281	32.2%	55,281	39.9%
FINES & FEES	387,482	397,839	250,782	340,760	390,760	421,075	30,315	7.8%	80,315	23.6%
MISCELLANEOUS	1,216,549	578,745	400,768	407,102	468,839	293,860	-174,979	-37.3%	-113,242	-27.8%
GOLF COURSE	454,501	346,527	214,233	540,000	416,848	511,848	95,000	22.8%	-28,152	-5.2%
AMBULANCE	430,772	610,527	388,984	640,401	620,000	638,013	18,013	2.9%	-2,388	-0.4%
WATER & SEWER	3,618,650	3,365,737	1,892,509	3,712,973	3,502,476	3,698,600	196,124	5.6%	-14,373	-0.4%
MARINA	0	5,475	23,967	149,500	73,267	177,871	104,604	142.8%	28,371	19.0%
BEACH REVENUES	0	0	0	0	0	40,000	40,000	0.0%	40,000	0.0%
<b>TOTAL:</b>	<b>15,707,320</b>	<b>14,681,946</b>	<b>9,401,910</b>	<b>15,451,835</b>	<b>15,370,653</b>	<b>16,036,801</b>	<b>666,148</b>	<b>4.3%</b>	<b>584,966</b>	<b>3.8%</b>

**BY FUND**

10 GENERAL	10,601,673	9,802,642	6,375,031	9,819,513	10,162,464	10,381,651	219,187	2.2%	562,138	5.7%
14 STREET & DRAINAGE	6,245	1,333	598	650	750	30	-720	-96.0%	-620	-95.4%
15 GOLF COURSE	454,501	346,527	214,233	540,000	416,848	511,848	95,000	22.8%	-28,152	-5.2%
16 MARINA	0	5,475	23,967	149,500	79,164	177,871	40,000			
17 BEACH MAINTENANCE						40,000				
18 HOTEL - MOTEL TAX	16,225	14,623	2,366	9,839	8,582	9,839	1,257	14.6%	0	0.0%
20 AMBULANCE	430,772	610,527	388,984	640,401	620,000	638,013	18,013	2.9%	-2,388	-0.4%
56 WATER & SEWER	3,618,650	3,365,737	1,892,509	3,712,973	3,502,476	3,698,600	196,124	5.6%	-14,373	-0.4%
63 COO 2008 CONSTRUCT	24,996	1,326	230	50	220	0	-220	-100.0%	-50	-100.0%
64 CAPITAL DEBT SVC	274,304	261,651	245,796	282,847	281,849	281,581	-268	-0.1%	-1,266	-0.4%
65 COO 2008 DEBT SVC	279,954	272,105	258,196	296,062	298,300	297,368	-932	-0.3%	1,306	0.4%
<b>TOTAL:</b>	<b>15,707,320</b>	<b>14,681,946</b>	<b>9,401,910</b>	<b>15,451,835</b>	<b>15,370,653</b>	<b>16,036,801</b>	<b>666,148</b>	<b>4.3%</b>	<b>584,966</b>	<b>3.8%</b>



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

ACCT#	DESCRIPTION	2008-2009	2009-2010	2010-2011		2011-2012	INC BUD-PROJ		INC FROM BUDGET		
		ACTUAL	ACTUAL	APL YTD	BUDGET	PROJECTn	BUDGET	\$	%	\$	%
10-400	MAYOR & COUNCIL	35,078	40,189	30,998	40,008	41,963	42,709	746	1.8%	2,701	6.8%
10-405	MAIN STREET	124,653	25,385	4,974	28,625	26,890	38,625	11,735	43.6%	10,000	34.9%
10-410	GENERAL ADMINISTRATION	1,165,068	2,336,277	753,051	1,209,619	1,227,276	1,224,464	-2,812	-0.2%	14,845	1.2%
10-415	PURCHASING	26,522	0	0	0	0	0	0	0.0%	0	0.0%
10-420	SERVICE CENTER	212,495	133,507	56,512	194,440	173,038	191,970	18,932	10.9%	-2,470	-1.3%
10-430	MUNICIPAL COURT	261,099	168,045	86,630	172,744	174,661	158,507	-16,154	-9.2%	-14,237	-8.2%
10-525	POLICE DEPARTMENT	3,213,073	3,343,311	1,937,846	3,244,647	3,185,380	3,296,183	110,803	3.5%	51,536	1.6%
10-530	FIRE	931,860	471,603	326,439	882,199	861,089	714,966	-146,123	-17.0%	-167,233	-19.0%
10-555	BUILDING BLOCKS	858	352	1,642	10,000	5,000	0	-5,000	-100.0%	-10,000	-100.0%
10-557	CODE ENFORCEMENT	98,282	127,359	113,501	168,512	168,482	156,069	-12,413	-7.4%	-12,443	-7.4%
10-558	BUILDING	131,207	142,138	103,445	189,394	189,394	203,458	14,064	7.4%	14,064	7.4%
10-564	GARBAGE COLLECTION	842,172	826,392	461,869	822,000	822,000	842,550	20,550	2.5%	20,550	2.5%
10-575	STREET	1,198,458	975,038	634,486	1,167,970	1,103,999	1,138,262	34,263	3.1%	-29,708	-2.5%
10-578	HISTORICAL MUSEUM	0	7,597	28,643	100,181	98,506	70,296	-28,210	-28.6%	-29,885	-29.8%
10-579	SR CITIZENS COMMISSION	17,817	14,909	9,087	15,382	15,382	15,449	67	0.4%	67	0.4%
10-650	LIBRARY	43,084	46,588	24,442	42,430	43,430	45,079	1,649	3.8%	2,649	6.2%
10-655	PARKS	1,035,810	978,853	610,932	1,165,737	1,144,104	1,129,901	-14,203	-1.2%	-35,836	-3.1%
10-665	RECREATION	253,508	291,984	180,111	373,647	370,144	378,122	7,978	2.2%	4,475	1.2%
10-800	CONTINGENCY	0	374,448	18,434	26,000	26,000	294,014	268,014	1030.8%	268,014	1030.8%
10-900	MAJOR CAPITAL FUND	0	0	0	0	0	250,000	250,000	0.0%	250,000	0.0%
14-575	STREET & DRAINAGE FUND	1,934	97,089	58	516,241	516,241	0	-516,241	-100.0%	-516,241	-100.0%
15-656	GOLF COURSE FUND	612,414	550,423	307,705	591,965	588,146	605,545	17,399	3.0%	13,580	2.3%
16-416	MARINA	0	35,799	136,198	214,543	239,713	320,078	80,365	33.5%	105,535	49.2%
17-575	BEACH MAINTENANCE FUND	0	0	0	0	0	40,000	40,000	0.0%	40,000	0.0%
18-412	HOTEL-MOTEL TAX FUND	19,814	32,603	10,560	10,266	10,280	11,250	970	9.4%	984	9.6%
20-535	AMBLANCE/EMS FUND	647,901	653,853	338,212	612,057	605,445	651,332	45,887	7.6%	39,275	6.4%
56-565	WATER & SEWER FUND	3,944,069	3,616,902	1,989,382	3,791,764	3,801,743	3,776,028	-25,715	-0.7%	-15,736	-0.4%
63-410	COO 2008 CONSTRUCTION	2,244,072	721,601	106,169	260,851	197,500	48,500	-149,000	-75.4%	-212,351	-81.4%
64-410	CAPITAL DEBT SVC FUND	282,014	281,442	282,051	281,849	281,849	281,581	-268	-0.1%	-268	-0.1%
65-410	COO 2008 DEBT SVC	288,717	292,395	242,040	295,874	295,874	297,368	1,494	0.5%	1,494	0.5%
<b>EXPENSES</b>		<b>17,631,979</b>	<b>16,586,082</b>	<b>8,795,417</b>	<b>16,428,945</b>	<b>16,213,529</b>	<b>16,222,306</b>	<b>8,777</b>	<b>0.1%</b>	<b>-206,639</b>	<b>-1.3%</b>

CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2011

15 -GOLF COURSE FUND

REVENUES	2010-2011			2011-2012				
	2007-2008 ACTUAL	2008-2009 ACTUAL	2009-2010 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
15-348-200 C O G S - CART RENTAL FEE	( 76,900)	( 33,004)	( 36,111)	( 38,647)	( 26,114)	( 38,652)	( 38,650)	( 38,650)
15-348-401 C O G S - MERCHANDISE	( 64,475)	( 76,906)	( 50,161)	( 45,000)	( 33,618)	( 53,000)	( 35,000)	( 35,000)
15-348-402 C O G S - FOOD	( 6,826)	( 8,902)	( 7,010)	( 7,075)	( 3,926)	( 8,500)	( 8,500)	( 8,500)
15-348-403 C O G S - BEER	( 22,467)	( 25,789)	( 26,254)	( 22,500)	( 15,528)	( 30,000)	( 30,000)	( 30,000)
15-348-404 C O G S - SOFT DRINKS&CHIPS	( 18,300)	( 20,029)	( 21,378)	( 16,200)	( 10,886)	( 18,000)	( 18,000)	( 18,000)
15-349-100 REVENUE - RECEIPTS (NO TAX)	208,582	250,702	166,951	307,112	97,585	185,000	275,000	275,000
15-349-101 REVENUE - RECEIPTS (TAXABLE)	2,236	515	1,193	2,250	923	1,500	1,498	1,498
15-349-200 REVENUE - GOLF CART RENTAL	136,391	132,934	89,533	120,000	59,940	120,000	120,000	120,000
15-349-401 REVENUE - MERCHANDISE	66,734	79,258	59,739	80,000	43,437	82,000	60,000	60,000
15-349-402 REVENUE - PREPARED FOODS	5,101	9,062	9,213	13,500	5,724	13,500	13,500	13,500
15-349-403 REVENUE - BEER SALES	38,661	42,892	47,660	45,000	29,585	55,000	60,000	60,000
15-349-404 REVENUE - SOFT DRINKS&CHIPS	22,330	32,723	30,372	27,000	14,680	28,000	30,000	30,000
15-349-450 REVENUE - MEMBERSHIPS	28,160	63,392	82,026	75,000	51,067	80,000	82,000	82,000
15-360-100 INTEREST INCOME	312	85	14	0	5	0	0	0
15-360-101 MISC INCOME	478	514	447	0	( 1,260)	0	0	0
15-360-300 CART STORAGE FEE	3,921	4,860	270	360	0	0	0	0
15-360-920 DONATIONS - MISCELLANEOUS	0	160	0	0	0	0	0	0
15-370-005 CASH OVER OR SHORT	0	36	24	0	0	0	0	0
15-381-700 BAD DEBT WRITE-OFF	0	0	0	0	0	0	0	0
15-399-100 INSURANCE RECOVERY	0	0	0	0	0	0	0	0
<b>TOTAL REVENUES</b>	<b>323,939</b>	<b>454,501</b>	<b>346,527</b>	<b>540,000</b>	<b>211,614</b>	<b>416,848</b>	<b>511,848</b>	<b>511,848</b>

CITY OF FREEPORT  
APPROVED BUDGET  
AS OF: APRIL 30TH, 2011

## 15 -GOLF COURSE FUND

## GOLF COURSE

EXPENDITURES	2010-2011					2011-2012		
	2007-2008 ACTUAL	2008-2009 ACTUAL	2009-2010 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<b>SALARIES</b>								
15-656-100 SALARIES/WAGES	277,425	277,149	276,247	319,665	95,180	319,665	325,694	325,694
15-656-175 LONGEVITY	1,609	1,275	1,203	1,350	103	1,350	750	750
15-656-190 OVERTIME	2,857	4,397	2,848	1,000	198	1,000	1,000	1,000
TOTAL SALARIES	281,891	282,821	280,298	322,015	95,481	322,015	327,444	327,444
<b>BENEFITS</b>								
15-656-201 F I C A & MEDICARE	21,128	22,424	22,610	24,634	7,224	24,634	25,049	25,049
15-656-210 GROUP INSURANCE	33,232	45,180	50,258	55,449	14,323	55,449	56,003	56,003
15-656-230 T M R S	17,645	23,926	26,906	30,450	7,212	30,450	31,834	31,834
15-656-240 WORKMEN'S COMPENSATION	14,001	15,671	14,572	15,000	11,181	11,181	12,000	12,000
15-656-291 UNEMPLOYMENT INSURANCE	0	1,040	0	0	0	0	0	0
TOTAL BENEFITS	86,006	108,242	114,346	125,533	39,940	121,714	124,886	124,886
<b>SUPPLIES</b>								
15-656-310 OFFICE/COMPUTER SUPPLIES	1,618	2,523	1,913	1,500	583	1,500	1,500	1,500
15-656-320 OTHER ELECTRONICS	0	0	0	0	0	0	0	0
15-656-331 AGRICULTURAL/BOTANICAL	124	0	0	0	0	0	0	0
15-656-335 CLOTHING	0	448	488	500	203	500	500	500
15-656-352 FURNITURE & FIXTURES	0	0	0	0	0	0	0	0
15-656-385 SMALL TOOLS & EQUIPMENT	1,202	1,305	1,683	3,300	387	3,300	3,300	3,300
15-656-389 CHEMICALS	30,087	20,561	28,993	25,000	13,192	25,000	30,000	30,000
15-656-390 FUEL	23,629	13,807	12,430	16,000	6,798	16,000	13,000	13,000
15-656-392 JANITORIAL SUPPLIES	398	676	963	1,000	566	1,000	1,000	1,000
15-656-399 OTHER SUPPLIES	2,472	1,069	1,654	1,000	739	1,000	1,500	1,500
TOTAL SUPPLIES	59,529	40,389	48,123	48,300	22,466	48,300	50,800	50,800
<b>SERVICES</b>								
15-656-413 PROFESSIONAL SERVICES	0	0	0	0	0	0	0	0
15-656-414 BANK CHARGES	6,971	8,388	8,718	6,500	5,427	6,500	10,500	10,500
15-656-415 TELEPHONE	3,936	4,990	6,772	6,500	3,453	6,500	6,500	6,500
15-656-426 PHYSICALS/SCREENING	1,080	570	755	500	390	500	0	0
15-656-430 ADVERTISING	2,751	4,663	4,431	3,200	3,111	3,200	3,000	3,000
15-656-440 ELECTRICITY	31,891	24,412	24,517	26,000	9,817	26,000	10,985	10,985
15-656-482 SERVICE CONTRACTS	0	0	0	0	0	0	0	0
15-656-485 LAUNDRY SERVICES	4,661	5,696	3,470	3,120	1,622	3,120	3,000	3,000
15-656-499 OTHER SERVICES	1,800	312	2,432	2,500	1,367	2,500	2,500	2,500
TOTAL SERVICES	53,090	49,031	51,095	48,320	25,187	48,320	36,485	36,485
<b>MAINTENANCE</b>								
15-656-524 VEHICLE MAINTENANCE	19,793	16,340	15,142	13,000	9,669	13,000	13,200	13,200
15-656-545 BLDG/BLDG EQUIP MAINTENANCE	4,639	11,792	7,624	2,500	893	2,500	2,500	2,500
15-656-546 LAND/GROUNDS MAINT	26,190	25,875	24,813	15,500	11,641	15,500	18,500	18,500
TOTAL MAINTENANCE	50,622	54,007	47,578	31,000	22,203	31,000	34,200	34,200

CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2011

15 -GOLF COURSE FUND

GOLF COURSE

EXPENDITURES	2010-2011			2011-2012				
	2007-2008 ACTUAL	2008-2009 ACTUAL	2009-2010 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<u>SUNDRY</u>								
15-656-602 SEMINARS/DUES/TRAVEL	1,244	1,458	1,795	500	460	500	500	500
15-656-604 PUBLIC OFFICE LIABILITY	0	0	0	0	236	0	1,887	1,887
15-656-629 VEHICLE INSURANCE	449	424	579	600	620	600	601	601
15-656-687 DAMAGE CLAIMS	0	0	0	0	0	0	0	0
15-656-697 LEASE PRINCIPAL	0	0	7,409	15,697	7,555	0	28,742	28,742
15-656-699 OTHER - SUNDRY	<u>1,039</u>	<u>0</u>	<u>798</u>	<u>0</u>	<u>0</u>	<u>15,697</u>	<u>0</u>	<u>0</u>
TOTAL SUNDRY	2,733	1,882	8,985	16,797	8,871	16,797	31,730	31,730
<u>DEBT SERVICE</u>								
15-656-775 LEASE INTEREST	0	0	0	0	0	0	0	0
15-656-776 LEASE PRINCIPAL	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL DEBT SERVICE	0	0	0	0	0	0	0	0
<u>CAPITAL OUTLAY</u>								
15-656-880 LAND ACQUISITION	0	0	0	0	0	0	0	0
15-656-899 CAPITAL OUTLAY	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	0	0
<u>ACCRUAL</u>								
15-656-995 DEPRECIATION EXPENSE	0	76,043	0	0	0	0	0	0
15-656-999 ACCRUAL: CAPITAL OUTLAY	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL ACCRUAL	0	76,043	0	0	0	0	0	0
TOTAL GOLF COURSE	533,872	612,414	550,425	591,965	214,147	588,146	605,545	605,545

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CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2011

15 -GOLF COURSE FUND  
 TRANSFERRED FROM

EXPENDITURES	2007-2008			2008-2009			2009-2010			2010-2011			2011-2012	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET						
<u>INTERFUND TRANSFERS</u>														
15-710-010 TRANSFER FROM GENERAL FUND	( 314,574)	( 150,000)	( 184,851)	( 51,965)	( 51,965)	( 51,965)	( 93,697)	( 93,697)						
TOTAL INTERFUND TRANSFERS	( 314,574)	( 150,000)	( 184,851)	( 51,965)	( 51,965)	( 51,965)	( 93,697)	( 93,697)						
TOTAL TRANSFERRED FROM	( 314,574)	( 150,000)	( 184,851)	( 51,965)	( 51,965)	( 51,965)	( 93,697)	( 93,697)						
TOTAL EXPENDITURES	219,298	462,414	365,574	540,000	162,182	536,101	511,840	511,848						
REVENUE OVER/(UNDER) EXPENDITURES	104,641	( 7,913)	( 19,047)	0	49,431	( 119,333)	0	0						



**FISCAL YEAR 2011-2012  
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY**

**15-656 GOLF COURSE FUND**

ACCT#	DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011		2011-2012 BUDGET	INC BUD-PROJ		INC FROM BUDGET		
				APR YTD	BUDGET		PROJECTn	\$	%	\$	%
<b>REVENUES</b>		<b>454,501</b>	<b>346,527</b>	<b>214,233</b>	<b>540,000</b>	<b>416,848</b>	<b>511,848</b>	<b>95,000</b>	<b>22.8%</b>	<b>-28,152</b>	<b>-5.2%</b>
15 656-100	SALARIES/WAGES	277,149	276,247	161,874	319,665	319,665	325,694	6,029	1.9%	6,029	1.9%
15 656-175	LONGEVITY	1,275	1,203	186	1,350	1,350	750	-600	-44.4%	-600	-44.4%
15 656-190	OVERTIME	4,397	2,848	644	1,000	1,000	1,000	0	0.0%	0	0.0%
15 656-201	F I C A & MEDICARE	22,424	22,610	12,314	24,634	24,634	25,049	415	1.7%	415	1.7%
15 656-210	GROUP INSURANCE	45,180	50,258	28,648	55,449	55,449	56,003	554	1.0%	554	1.0%
15 656-230	T M R S	23,926	26,906	14,929	30,450	30,450	31,834	1,384	4.5%	1,384	4.5%
15 656-240	WORKMEN'S COMPENSATION	15,671	14,572	11,181	15,000	11,181	12,000	819	7.3%	-3,000	-20.0%
15 656-291	UNEMPLOYMENT INSURANCE	1,040	0	0	0	0	0	0	0.0%	0	0.0%
15 656-310	OFFICE/COMPUTER SUPPLIES	2,523	1,913	1,030	1,500	1,500	1,500	0	0.0%	0	0.0%
15 656-320	OTHER ELECTRONICS	0	0	0	0	0	0	0	0.0%	0	0.0%
15 656-331	AGRICULTURAL/BOTANICAL	0	0	0	0	0	0	0	0.0%	0	0.0%
15 656-335	CLOTHING	448	488	203	500	500	500	0	0.0%	0	0.0%
15 656-352	FURNITURE & FIXTURES	0	0	0	0	0	0	0	0.0%	0	0.0%
15 656-385	SMALL TOOLS & EQUIPMENT	1,305	1,683	1,341	3,300	3,300	3,300	0	0.0%	0	0.0%
15 656-389	CHEMICALS	20,561	28,993	10,608	25,000	25,000	30,000	5,000	20.0%	5,000	20.0%
15 656-390	FUEL	13,807	12,430	4,888	16,000	16,000	13,000	-3,000	-18.8%	-3,000	-18.8%
15 656-392	JANITORIAL SUPPLIES	676	963	566	1,000	1,000	1,000	0	0.0%	0	0.0%
15 656-399	OTHER SUPPLIES	1,069	1,654	739	1,000	1,000	1,500	500	50.0%	500	50.0%
15 656-413	PROFESSIONAL SERVICES	0	0	0	0	0	0	0	0.0%	0	0.0%
15 656-414	BANK CHARGES	8,388	8,718	5,427	6,500	6,500	10,500	4,000	61.5%	4,000	61.5%
15 656-415	TELEPHONE	4,990	6,772	3,453	6,500	6,500	6,500	0	0.0%	0	0.0%
15 656-426	PHYSICALS/SCREENING	570	755	355	500	500	0	-500	-100.0%	-500	-100.0%
15 656-430	ADVERTISING	4,663	4,431	3,311	3,200	3,200	3,000	-200	-6.3%	-200	-6.3%
15 656-440	ELECTRICITY	24,412	24,517	9,817	26,000	26,000	10,985	-15,015	-57.8%	-15,015	-57.8%
15 656-482	SERVICE CONTRACTS	0	0	0	0	0	0	0	0.0%	0	0.0%
15 656-485	LAUNDRY SERVICES	5,696	3,470	1,726	3,120	3,120	3,000	-120	-3.8%	-120	-3.8%
15 656-499	OTHER SERVICES	312	2,432	1,367	2,500	2,500	2,500	0	0.0%	0	0.0%
15 656-524	VEHICLE MAINTENANCE	16,340	15,142	9,919	13,000	13,000	13,200	200	1.5%	200	1.5%
15 656-545	BLDG/BLDG EQUIP MAINTENANCE	11,792	7,624	1,017	2,500	2,500	2,500	0	0.0%	0	0.0%
15 656-546	LAND/GROUNDS MAINT	25,875	24,813	11,641	15,500	15,500	18,500	3,000	19.4%	3,000	19.4%
15 656-602	SEMINARS/DUES/TRAVEL	1,458	1,795	460	500	500	500	0	0.0%	0	0.0%
15 656-604	PUBLIC OFFICE LIABILITY	0	0	1,887	0	0	1,887	1,887	0.0%	1,887	0.0%
15 656-629	VEHICLE INSURANCE	424	579	620	600	600	600	0	0.0%	0	0.0%
15 656-687	DAMAGE CLAIMS	0	0	0	0	0	0	0	0.0%	0	0.0%
15 656-699	OTHER - SUNDRY	0	-798	7,554	15,697	15,697	0	-15,697	-100.0%	-15,697	-100.0%
15-656-775	LEASE INTEREST	0	0	0	0	0	0	0	0.0%	0	0.0%
15-656-697	LEASE PRINCIPAL	0	7,407	0	0	0	28,742	28,742	0.0%	28,742	0.0%



FISCAL YEAR 2011-2012  
 BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

15-656 GOLF COURSE FUND

ACCT#	DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011		2011-2012 BUDGET	INC BUD-PROJ		INC FROM BUDGET		
				APR YTD	BUDGET		PROJECTn	\$	%	\$	%
15 656-880	LAND ACQUISITION	0	0	0	0	0	0	0.0%	0	0.0%	
15 656-899	CAPITAL OUTLAY	76,043	0	0	0	0	0	0.0%	0	0.0%	
	<b>TOTAL EXPENSES</b>	<b>612,414</b>	<b>550,426</b>	<b>307,705</b>	<b>591,965</b>	<b>588,146</b>	<b>605,545</b>	<b>13,045</b>	<b>2.2%</b>	<b>13,580</b>	<b>2.3%</b>
	<b>NET: OPERATING</b>	<b>-157,913</b>	<b>-203,898</b>	<b>-93,472</b>	<b>-51,965</b>	<b>-171,298</b>	<b>-93,697</b>	<b>77,601</b>	<b>-45.3%</b>	<b>-41,732</b>	<b>80.3%</b>
	<b>INTERFUND TRANSFERS</b>	<b>-150,000</b>	<b>-184,851</b>	<b>-51,965</b>	<b>-51,965</b>	<b>-51,965</b>	<b>-93,697</b>	<b>-41,732</b>	<b>80.3%</b>	<b>-41,732</b>	<b>80.3%</b>
	<b>NET</b>	<b>-7,913</b>	<b>-19,047</b>	<b>-41,507</b>	<b>0</b>	<b>-119,333</b>	<b>0</b>	<b>119,333</b>	<b>-100.0%</b>	<b>0</b>	<b>0.0%</b>





**FISCAL YEAR 2011-2012  
ACCOUNT DETAIL JUSTIFICATION**

**15-656 GOLF COURSE FUND**

ACCOUNT#	ACCOUNT DESCRIPTION		2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
					APR YTD	BUDGET	PROJECTION	
15 656-201	F I C A & M E D I C A R E		22,424	22,610	12,314	24,634	24,634	25,049
	Calculated Field (do not attempt to input)	7.65%	25,049				Calculated Field (do not attempt to input)	

ACCOUNT#	ACCOUNT DESCRIPTION		2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
					APR YTD	BUDGET	PROJECTION	
15 656-210	G R O U P I N S U R A N C E		45,180	50,258	28,648	55,449	55,449	56,003
	Life Insurance / AD&D	0.00027	1,899				Calculated Field (do not attempt to input)	
	Long Term Disability	0.0043	Salary 1,400					
	Health Reimbursement Account	\$ 100.00	9 10,800					
	TML - Employee Health	377.44						
	Estimated % Increase	3%						
	TML Estimated Rate/Mo	389	9 41,904					

ACCOUNT#	ACCOUNT DESCRIPTION		2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
					APR YTD	BUDGET	PROJECTION	
15 656-230	T M R S		23,926	26,906	14,929	30,450	30,450	31,834
	OCT - DEC	11.41%						
	JAN - SEP	11.65%						
	Weighted Average	11.59%	31,834				Calculated Field (do not attempt to input)	
	Calculated Field (do not attempt to input)							





**FISCAL YEAR 2011-2012  
ACCOUNT DETAIL JUSTIFICATION**

**15-656 GOLF COURSE FUND**

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009	2009-2010	2010-2011			2011-2012
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
15 656-320	OTHER ELECTRONICS	0	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009	2009-2010	2010-2011			2011-2012
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
15 656-331	AGRICULTURAL/BOTANICAL	0	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009	2009-2010	2010-2011			2011-2012
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
15 656-335	CLOTHING	448	488	203	500	500	500
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Employee Shirts	500					



**FISCAL YEAR 2011-2012  
ACCOUNT DETAIL JUSTIFICATION**

**15-656 GOLF COURSE FUND**

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009	2009-2010	2010-2011		2011-2012	
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
15 656-352	FURNITURE & FIXTURES	0	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS	

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009	2009-2010	2010-2011		2011-2012	
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
15 656-385	SMALL TOOLS & EQUIPMENT	1,305	1,683	1,341	3,300	3,300	3,300
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS	
	New portable pump to drain bunkers and low areas	1,500					
	Blower	500					
	(2) Weedeaters	1,000					
	mWSC. Parts	300					

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009	2009-2010	2010-2011		2011-2012	
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
15 656-389	CHEMICALS	20,561	28,993	10,608	25,000	25,000	30,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS	
	Fertilizer/ Fungicides/Pesticides	25,000					
	Herbicide for fairways/roughs to control weeds	5,000					









**FISCAL YEAR 2011-2012  
ACCOUNT DETAIL JUSTIFICATION**

**15-656 GOLF COURSE FUND**

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
15 656-426	PHYSICALS/SCREENING	570	755	355	500	500	-
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
15 656-430	ADVERTISING	4,663	4,431	3,311	3,200	3,200	3,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Flyers/Pamphlets to Distribute Facts Ads - Monthly	3,000					

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
15 656-440	ELECTRICITY	24,412	24,517	9,817	26,000	26,000	10,985
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	ELECTRICITY	10,985					





**FISCAL YEAR 2011-2012  
ACCOUNT DETAIL JUSTIFICATION**

**15-656 GOLF COURSE FUND**

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
15 656-524	VEHICLE MAINTENANCE	16,340	15,142	9,919	13,000	13,000	13,200
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Mowers, Ground Equip.	11,500					
	Tires for new areator	1,500					
	Sand Bottle Replacement, Damage from	200					

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
15 656-545	BLDG/BLDG EQUIP MAINTENANCE	11,792	7,624	1,017	2,500	2,500	2,500
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Fix urinal in mens restroom, light bulbs, a/c filters, ice machine filters, misc. repairs	2,500					

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
15 656-546	LAND/GROUNDS MAINT	25,875	24,813	11,641	15,500	15,500	18,500
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Top dressing for freens	9,000					
	Waste Management services	1,500					
	flower, tree care	1,000					
	sod to repair damaged areas	3,000					
	replace trash cans, water jugs	1,000					
	dirt to start leveling tee boxes	3,000					







**FISCAL YEAR 2011-2012  
ACCOUNT DETAIL JUSTIFICATION**

**15-656 GOLF COURSE FUND**

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
15-656-697	LEASE PRINCIPAL	0	7,407	0	0	0	28,742
ITEM DESCRIPTION		AMOUNTS	ITEM DESCRIPTION			AMOUNTS	
		-					
	John Deere sprayer lease	8,630					
	Mower lease	7,872					
	Toro Reelmaster Mower	12,240					

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
15 656-880	LAND ACQUISITION	0	0	0	0	0	-
ITEM DESCRIPTION		AMOUNTS	ITEM DESCRIPTION			AMOUNTS	

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
15 656-899	CAPITAL OUTLAY	76,043	0	0	0	0	-
ITEM DESCRIPTION		AMOUNTS	ITEM DESCRIPTION			AMOUNTS	
							7
							8
	3						9
	4						10
	5						11
	6						12

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

**TOTAL: 612,414 550,425 307,705 591,965 588,146 605,545**



CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2011

16 -MARINA OPERATIONS

REVENUES	2007-2008	2008-2009	2009-2010	2010-2011		2011-2012		
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
16-335-109 MARINA DONATIONS	0	0	0	0	0	5,897	0	0
16-355-105 MARINA SLIP LEASE REVENUE	0	0	2,386	132,000	13,180	44,187	141,571	141,571
16-355-106 MARINA ELECTRICAL REVENUE	0	0	19	0	1,711	8,445	7,500	7,500
16-355-107 MARINA TRANSIT REVENUE	0	0	2,043	7,500	1,967	8,502	7,750	7,750
16-355-108 MARINA DEPOSIT REVENUE	0	0	1,028	10,000	5,309	12,133	21,050	21,050
16-355-109 MISC. REVENUE	0	0	0	0	0	0	0	0
<b>TOTAL REVENUES</b>	<b>0</b>	<b>0</b>	<b>5,475</b>	<b>149,500</b>	<b>22,167</b>	<b>79,164</b>	<b>177,871</b>	<b>177,871</b>

CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2011

16 -MARINA OPERATIONS  
 MARINA OPERATIONS

EXPENDITURES	2010-2011					2011-2012		
	2007-2008 ACTUAL	2008-2009 ACTUAL	2009-2010 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<b>SALARIES</b>								
16-416-100 SALARIES/WAGES	0	0	0	62,680	11,158	48,500	79,059	79,059
16-416-175 LONGEVITY	0	0	0	0	0	0	0	0
16-416-190 OVERTIME	0	0	0	0	0	0	5,000	5,000
TOTAL SALARIES	0	0	0	62,680	11,158	48,500	84,059	84,059
<b>BENEFITS</b>								
16-416-201 FICA & MEDICARE	0	0	0	4,795	655	3,710	6,431	6,431
16-416-210 GROUP INSURANCE	0	0	0	6,181	1,542	4,656	12,467	12,467
16-416-230 T M R S	0	0	0	5,134	899	4,100	8,869	8,869
16-416-240 WORKMEN'S COMPENSATION	0	0	0	0	0	0	0	0
TOTAL BENEFITS	0	0	0	16,110	3,097	12,466	27,767	27,767
<b>SUPPLIES</b>								
16-416-310 OFFICE/COMPUTER SUPPLIES	0	0	2,566	1,000	625	1,000	8,000	8,000
16-416-311 POSTAGE/SHIPPING	0	0	0	0	0	19	500	500
16-416-320 OTHER ELECTRONICS	0	0	0	0	0	0	400	400
16-416-335 CLOTHING	0	0	0	0	0	0	500	500
16-416-352 FURNITURE & FIXTURES	0	0	0	0	0	0	0	0
16-416-385 SMALL TOOLS & EQUIPMENT	0	0	0	750	1,343	1,454	2,200	2,200
16-416-390 FUEL	0	0	0	0	0	602	4,575	4,575
16-416-399 OTHER SUPPLIES	0	0	47	1,000	1,266	1,759	3,025	3,025
TOTAL SUPPLIES	0	0	2,723	2,750	3,235	4,834	19,200	19,200
<b>SERVICES</b>								
16-416-413 PROFESSIONAL SERVICES	0	0	0	0	45	0	2,025	2,025
16-416-414 BANK CHARGES	0	0	47	1,200	269	400	1,800	1,800
16-416-415 TELEPHONE	0	0	2,361	1,500	1,133	2,100	1,500	1,500
16-416-425 CONTRACT LABOR	0	0	7,398	0	0	0	350	350
16-416-426 PHYSICALS/SCREENING	0	0	0	0	240	285	0	0
16-416-430 ADVERTISING	0	0	51	0	1,323	1,942	150	150
16-416-434 MARKETING	0	0	6,398	20,000	7,733	15,000	20,000	20,000
16-416-440 ELECTRICITY	0	0	2,944	5,000	3,805	12,000	5,400	5,400
16-416-441 WATER	0	0	0	0	0	0	0	0
16-416-470 EQUIPMENT RENTAL	0	0	0	0	6,250	0	1,800	1,800
16-416-482 SERVICE CONTRACTS	0	0	0	0	0	0	0	0
16-416-499 OTHER SUPPLIES	0	0	0	700	884	1,967	0	0
TOTAL SERVICES	0	0	19,201	28,400	21,682	33,694	33,025	33,025
<b>MAINTENANCE</b>								
16-416-543 ELECTRONICS/COMPUTER MAINT	0	0	365	500	25	50	8,500	8,500
16-416-545 BLDG/BLDG EQUIP MAINTENANCE	0	0	1,583	0	296	296	2,500	2,500
TOTAL MAINTENANCE	0	0	1,948	500	321	346	11,000	11,000

CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2011

16 -MARINA OPERATIONS  
 MARINA OPERATIONS

EXPENDITURES	2010-2011			2011-2012				
	2007-2008 ACTUAL	2008-2009 ACTUAL	2009-2010 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<u>SUNDRY</u>								
16-416-602 SEMINARS/DUES/TRAVEL	0	0	213	1,200	1,442	1,609	1,629	1,629
16-416-611 PROMOTIONS	0	0	0	0	0	25,545	0	0
16-416-628 PROPERTY INSURANCE	0	0	0	20,112	21,954	0	23,112	23,112
16-416-687 DAMAGE CLAIMS	0	0	0	0	( 22,646)	0	0	0
16-416-697 LEASE PRINCIPAL	0	0	11,667	70,000	58,653	98,992	107,536	107,536
16-416-699 OTHER SUNDRY	<u>0</u>	<u>0</u>	<u>48</u>	<u>12,791</u>	<u>13,640</u>	<u>13,727</u>	<u>750</u>	<u>750</u>
TOTAL SUNDRY	0	0	11,927	104,103	73,042	139,873	133,027	133,027
<u>CAPITAL OUTLAY</u>								
16-416-899 CAPITAL OUTLAY	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>12,000</u>	<u>12,000</u>
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	12,000	12,000
TOTAL MARINA OPERATIONS	0	0	35,799	214,543	112,537	239,713	320,078	320,078

CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2011

16 -MARINA OPERATIONS

TRANSFERRED FROM

EXPENDITURES	2007-2008	2008-2009	2009-2010	2010-2011			2011-2012	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<u>INTERFUND TRANSFERS</u>								
16-710-010 TRANSFER FROM GENERAL FUND	0	0	( 47,089)	( 65,043)	( 65,043)	( 65,043)	( 142,207)	( 142,207)
TOTAL INTERFUND TRANSFERS	0	0	( 47,089)	( 65,043)	( 65,043)	( 65,043)	( 142,207)	( 142,207)
TOTAL TRANSFERRED FROM	0	0	( 47,089)	( 65,043)	( 65,043)	( 65,043)	( 142,207)	( 142,207)
TOTAL EXPENDITURES	0	0	11,290	149,500	47,494	174,670	177,871	177,871
REVENUE OVER/(UNDER) EXPENDITURES	0	0	16,765	0	( 25,327)	( 95,506)	0	0



FISCAL YEAR 2011-2012  
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

16-416 MARINA FUND

ACCT#	DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET	INC BUD-PROJ		INC FROM BUDGET	
				APR YTD	BUDGET	PROJECTED		\$	%	\$	%
	REVENUES	0	5,475	23,167	149,500	79,164	177,871	98,707	124.7%	28,371	19.0%
16-416-100	SALARIES/WAGES	0	0	23,882	62,680	48,500	79,059	30,559	63.0%	16,379	26.1%
16-416-175	EDUCATIONAL PAY	0	0	0	0		0	0	0.0%	0	0.0%
16-416-190	LONGEVITY	0	0	0	0		0	0	0.0%	0	0.0%
							0	0	0.0%	0	0.0%
16-416-190	OVERTIME	0	0	174	0		5,000	5,000	0.0%	5,000	0.0%
16-416-201	F I C A & MEDICARE	0	0	1,494	4,795	3,710	6,431	2,721	73.3%	1,636	34.1%
16-416-210	GROUP INSURANCE	0	0	3,085	6,181	4,656	12,467	7,811	167.8%	6,286	101.7%
16-416-230	T M R S	0	0	1,957	5,134	4,100	8,869	4,769	116.3%	3,735	72.7%
16-416-240	WORKMEN'S COMPENSATION	0	0	0	0		0	0	0.0%	0	0.0%
16-416-291	UNEMPLOYMENT INSURANCE	0	0	0	0		0	0	0.0%	0	0.0%
16-416-310	OFFICE/COMPUTER SUPPLIES		2,586	749	1,000	1,000	8,000				
16-416-320	POSTAGE/SHIPPING	0	0	0	0	19	500	481	2531.6%	500	0.0%
16-416-320	OTHER ELECTRONICS	0	90	0	0		400	400	0.0%	400	0.0%
16-416-335	CLOTHING	0	0	0	0		500	500	0.0%	500	0.0%
16-416-352	SMALL TOOLS & EQUIP	0	0	1,343	750	1,454	2,200	746	51.3%	1,450	193.3%
16-416-390	FUEL	0	0	90	0	602	4,575	3,973	660.0%	4,575	0.0%
16-416-399	OTHER SUPPLIES	0	47	1,266	1,000	1,759	3,025	1,266	72.0%	2,025	202.5%
16-416-413	PROFESSIONAL SERVICES	0	0	45	0		2,025	2,025	0.0%	2,025	0.0%
16-416-414	BANK CHARGES	0	47	269	1,200	400	1,800	1,400	350.0%	600	50.0%
16-416-415	TELEPHONE	0	2,361	1,454	1,500	2,100	1,500	-600	-28.6%		
16-416-425	CONTRACT LABOR	0	7,398	0	0		350				
16-416-426	PHYSICALS/SCREENING	0	0	240	0	285	0	-285	-100.0%	0	0.0%
16-416-430	ADVERTISING	0	51	1,348	0	1,942	150	-1,792	-92.3%		
16-416-434	MARKETING	0	6,398	7,750	20,000	15,000	20,000	5,000	33.3%		
16-416-440	ELECTRICITY	0	2,944	3,851	5,000	12,000	5,400	-6,600	-55.0%		
16-416-470	EQUIPMENT RENTAL	0	0	3,125	0		1,800				
16-416-499	OTHER SERVICES	0	0	884	700	1,967	0	-1,967	-100.0%	-700	-100.0%
16-416-543	ELECTRONICS/COMPUTER MAINT	0	365	25	500	50	8,500	8,450	#####		
16-416-545	BUILD/BUILD EQUIP MAINT	0	1,583	296	0	296	2,500	2,204	744.6%		
16-416-602	SEMINARS/DUES/TRAVEL	0	213	1,311	1,200	1,609	1,630	21	1.3%	430	35.8%
16-416-628	PROPERTY INSURANCE	0	0	21,954	20,112	25,545	23,112				
16-416-687	DAMAGE CLAIMS	0	0	-22,646	0		0				
16-416-697	LEASE PRINCIPAL	0	11,667	68,611	70,000	98,992	107,536				
16-416-699	OTHER - SUNDRY	0	49	13,641	12,791	13,727	750	-12,977	-94.5%	-12,041	-94.1%
16-416-899	CAPITAL OUTLAY	0	0	0	0		12,000	12,000	0.0%	12,000	0.0%
	TOTAL EXPENSES	0	35,799	136,198	214,543	239,713	320,078	4,854	2.0%	105,535	49.2%



FISCAL YEAR 2011-2012  
 BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

16-416 MARINA FUND

ACCT#	DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011		2011-2012 BUDGET	INC BUD-PROJ		INC FROM BUDGET		
				APR YTD	BUDGET		PROJECTn	BUDGET	\$	%	\$
	NET: OPERATING	0	-30,324	-113,031	-65,043	-160,549	-142,207	18,342	-11.4%	-77,164	118.6%
	INTERFUND TRANSFERS	0	-47,089	-65,043	-65,043	-65,043	-142,207	-77,164	118.6%	-77,164	118.6%
	NET	0	16,765	-47,988	0	-95,506	0	95,506	-100.0%	0	0.0%



**FISCAL YEAR 2011-2012  
ACCOUNT DETAIL JUSTIFICATION**

**16-416 MARINA FUND**

ACCOUNT#	ACCOUNT DESCRIPTION		2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
					APR YTD	BUDGET	PROJECTION	
16-416-100	SALARIES/WAGES		0	0	23,882	62,680	48,500	79,059
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Current Full-Time Employees	1	41,519					
	New Full-Time Employees	1	30,000					
	Current Part-Time Employees	1	7,540					
	New Part-Time Employees	0	-		Calculated Field			
	Temporary Employees	0	-		(do not attempt to input)			

ACCOUNT#	ACCOUNT DESCRIPTION		2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
					APR YTD	BUDGET	PROJECTION	
16-416-175	EDUCATIONAL PAY		0	0	0	0	0	-
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Education Pay		-					
					Calculated Field			
					(do not attempt to input)			

ACCOUNT#	ACCOUNT DESCRIPTION		2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
					APR YTD	BUDGET	PROJECTION	
16-416-190	LONGEVITY		0	0	0	0	0	-
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Longevity Pay	0	-					
					Calculated Field			
					(do not attempt to input)			







**FISCAL YEAR 2011-2012  
ACCOUNT DETAIL JUSTIFICATION**

**16-416 MARINA FUND**

ACCOUNT#	ACCOUNT DESCRIPTION		2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
					APR YTD	BUDGET	PROJECTION	
16-416-201	F I C A & MEDICARE		0	0	1,494	4,795	3,710	6,431
	Calculated Field (do not attempt to input)	7.65%	6,431		Calculated Field (do not attempt to input)			

ACCOUNT#	ACCOUNT DESCRIPTION		2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
					APR YTD	BUDGET	PROJECTION	
16-416-210	GROUP INSURANCE		0	0	3,085	6,181	4,656	12,467
	Life Insurance / AD&D	0.00027	454		Calculated Field (do not attempt to input)			
	Long Term Disability	0.0043	Salary 301					
	Health Reimbursement Account	\$ 100.00	2 2,400					
	TML - Employee Health	377						
	Estimated % Increase	3%						
	TML Estimated Rate/Mo	388	2 9,312					

ACCOUNT#	ACCOUNT DESCRIPTION		2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
					APR YTD	BUDGET	PROJECTION	
16-416-230	T M R S		0	0	1,957	5,134	4,100	8,869
	OCT - DEC	11.41%						
	JAN - SEP	11.65%						
	Weighted Average	11.59%	8,869		Calculated Field (do not attempt to input)			
	Calculated Field (do not attempt to input)							



**FISCAL YEAR 2011-2012  
ACCOUNT DETAIL JUSTIFICATION**

**16-416 MARINA FUND**

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
16-416-240	WORKMEN'S COMPENSATION	0	0	0	0	0	-
ITEM DESCRIPTION		AMOUNTS	ITEM DESCRIPTION			AMOUNTS	
WORKMEN'S COMPENSATION		-					

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
16-416-291	UNEMPLOYMENT INSURANCE	0	0	0	0	0	-
ITEM DESCRIPTION		AMOUNTS	ITEM DESCRIPTION			AMOUNTS	
UNEMPLOYMENT INSURANCE		-					

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
16-416-310	OFFICE/COMPUTER SUPPLIES	0	2,586	749	1,000	1,000	8,000
ITEM DESCRIPTION		AMOUNTS	ITEM DESCRIPTION			AMOUNTS	
OFFICE/COMPUTER SUPPLIES		-	Office Furniture, file cabinets, copy machine, tables, chairs			3000	
OFFICE/COMPUTER SUPPLIES			Mops, brooms, cleaning supplies, toilet paper, shower cur			5000	





FISCAL YEAR 2011-2012  
ACCOUNT DETAIL JUSTIFICATION

16-416 MARINA FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
16-416-352	SMALL TOOLS & EQUIP	0	0	1,343	750	1,454	2,200
	<b>ITEM DESCRIPTION</b>	<b>AMOUNTS</b>		<b>ITEM DESCRIPTION</b>			<b>AMOUNTS</b>
	WEED EATER			Lawn care for landscaping			250
	WHEEL BARROW			For moving mulch, plants			100
	LAWN TOOLS			Shovel, clippers, rake, broom and ect.			100
	DOCK CARTS			Dock carts for all 5 docks			700
	FLASHLIGHTS			Flash lights and batteries			50
	SWIM LADDER, THROW RING, NET			All 5 docks need a ladder and throw ring for safety			500
	TOOLS/TOOL BOX			Screw driver, hammer, wrenches, Ect.			500

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
16 416-390	FUEL	0	0	90	0	602	4,575
	<b>ITEM DESCRIPTION</b>	<b>AMOUNTS</b>		<b>ITEM DESCRIPTION</b>			<b>AMOUNTS</b>
	GOLF CART/CAR GAS			Lawnmower, weed eater, golf cart, car			1500
	FORKLIFT DIESEL			Fuel for forklift			3000
	OIL			2 cycle for lawnmower/golf cart			75

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
16-416-399	OTHER SUPPLIES	0	47	1,266	1,000	1,759	3,025
	<b>ITEM DESCRIPTION</b>	<b>AMOUNTS</b>		<b>ITEM DESCRIPTION</b>			<b>AMOUNTS</b>
	PILING CAPS			Caps for pilings/71 metal & 50 wood 121 x 25.00			3025







**FISCAL YEAR 2011-2012  
ACCOUNT DETAIL JUSTIFICATION**

**16-416 MARINA FUND**

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
16-416-434	MARKETING	0	6,398	7,750	20,000	15,000	20,000
<b>ITEM DESCRIPTION</b>		<b>AMOUNTS</b>		<b>ITEM DESCRIPTION</b>			<b>AMOUNTS</b>
BANNERS, FLYERS, BROCHURES, WEB-SITE				Boat Shows and Boating Events			18,000
BOATER'S DIRECTORY				Boaters Directory			2,000

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
16-416-440	ELECTRICITY	0	2,944	3,851	5,000	12,000	5,400
<b>ITEM DESCRIPTION</b>		<b>AMOUNTS</b>		<b>ITEM DESCRIPTION</b>			<b>AMOUNTS</b>
ELECTRICITY		5,400					

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
16 416-470	EQUIPMENT RENTAL	0	0	3,125	0	0	1,800
<b>ITEM DESCRIPTION</b>		<b>AMOUNTS</b>		<b>ITEM DESCRIPTION</b>			<b>AMOUNTS</b>
MOBIL MINI TRAILER				Office Trailer 150 x 12			1,800



**FISCAL YEAR 2011-2012  
ACCOUNT DETAIL JUSTIFICATION**

**16-416 MARINA FUND**

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
16-416-499	OTHER SERVICES	0	0	884	700	1,967	-
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
16-416-543	ELECTRONICS/COMPUTER MAINT	0	365	25	500	50	8,500
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	OFFICE/COMPUTER SUPPLIES	-	Scribble Software & MarinaOffice, cash register				8500

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
16-416-545	BUILD/BUILD EQUIP MAINT	0	1,583	296	0	296	2,500
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	S, BREAKERS, TAPE, WATER HOSES, SPRINKL		Breakers & light bulbs for pedastools, water hoses for each duct tape, sprinklers for landscaping				1000
	FIRE EXTINGUISHERS		20 Fire Extinguishers for Dry Stack/Yearly inspections				1500







**FISCAL YEAR 2011-2012  
ACCOUNT DETAIL JUSTIFICATION**

**16-416 MARINA FUND**

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
16-416-697	LEASE PRINCIPAL	0	11,667	68,611	70,000	98,992	107,536
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Freeport Waterfront land lease	70,000					
	Briarwood Holdings land lease	16,500					
	GLO Lease(ends 5-13-13)	21,036					

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
16-416-699	OTHER - SUNDRY	0	49	13,641	12,791	13,727	750
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	CHEMICALS/FERTALIZERS						250
	Flags						300
	SPILL EQUIPMENT						200

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
16-416-899	CAPITAL OUTLAY	0	0	0	0	0	12,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	John Deere Mule	12,000					7
		-					8
							10
							11
							12

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

**TOTAL: - 35,799 136,198 214,543 239,713 320,078**

CITY OF FREEPORT  
APPROVED BUDGET  
AS OF: APRIL 30TH, 2011

17 -BEACH MAINTENANCE FUND

	(----- 2010-2011 -----)			(----- 2011-2012 -----)				
REVENUES	2007-2008 ACTUAL	2008-2009 ACTUAL	2009-2010 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
17-356-105 BEACH REVENUES	0	0	0	0	0	0	40,000	40,000
TOTAL REVENUES	0	0	0	0	0	0	40,000	40,000

CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2011

17 - BEACH MAINTENANCE FUND

STREET & DRAINAGE

EXPENDITURES	2010-2011			2011-2012				
	2007-2008 ACTUAL	2008-2009 ACTUAL	2009-2010 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<u>MAINTENANCE</u>								
17-575-591 BEACH MAINTENANCE EXPENSE	0	0	0	0	0	0	40,000	40,000
TOTAL MAINTENANCE	0	0	0	0	0	0	40,000	40,000
<hr/>								
TOTAL STREET & DRAINAGE	0	0	0	0	0	0	40,000	40,000
<hr/>								
TOTAL EXPENDITURES	0	0	0	0	0	0	40,000	40,000
<hr/>								
REVENUE OVER/(UNDER) EXPENDITURES	0	0	0	0	0	0	0	0
<hr/>								



FISCAL YEAR 2011 - 2012  
 BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

17-575 BEACH MAINTENANCE FUND

ACCT#	DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET	INC BUD-PROJ		INC FROM BUDGET	
				APL YTD	BUDGET	PROJECTED		\$	%	\$	%
17-575-591	BEACH MAINTENANCE FUND	0	0	0	0	0	40,000	40,000	0.0%	40,000	0.0%
		0	0	0	0	0	40,000	40,000	0.0%	40,000	0.0%



CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2011

20 -AMBULANCE REVENUE FUND

REVENUES	2007-2008	2008-2009	2009-2010	2010-2011			2011-2012	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
20-301-100 AMBULANCE REVENUE	488,879	336,500	518,829	550,000	321,540	533,934	550,000	550,000
20-302-100 WATER BILL DONATIONS	89,359	87,657	87,678	89,500	50,904	87,553	89,500	89,500
20-302-700 BAD DEBT - WATER BILL DONATIONS	( 3,145)	556	( 1,258)	( 1,600)	( 707)	( 1,600)	( 1,600)	( 1,600)
20-360-100 INTEREST INCOME	583	428	120	113	21	113	113	113
20-360-101 MISC INCOME	0	4,160	0	0	0	0	0	0
20-360-400 GRANT REVENUE	0	1,472	0	2,298	0	0	0	0
20-360-920 DONATIONS - MISCELLANEOUS	10,000	0	4,783	90	0	0	0	0
20-399-100 INSURANCE RECOVERY	0	0	375	0	0	0	0	0
<b>TOTAL REVENUES</b>	<b>585,676</b>	<b>430,772</b>	<b>610,527</b>	<b>640,401</b>	<b>371,758</b>	<b>620,000</b>	<b>638,013</b>	<b>638,013</b>





CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2011

20 -AMBULANCE REVENUE FUND  
 FIRE AND EMS BILLING

EXPENDITURES	2007-2008			2008-2009			2009-2010			2010-2011			2011-2012	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET						
<u>ACCRUAL</u>														
20-535-995 DEPRECIATION EXPENSE	0	31,631	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	0	0	0	0	0	0	0	0						
TOTAL ACCRUAL	0	31,631	0	0	0	0	0	0						
TOTAL FIRE AND EMS BILLING	448,289	647,901	653,853	612,057	225,587	605,445	651,332	651,332						

CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2011

20 -AMBULANCE REVENUE FUND

TRANSFERRED FROM

EXPENDITURES	2010-2011			2011-2012				
	2007-2008 ACTUAL	2008-2009 ACTUAL	2009-2010 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<u>INTERFUND TRANSFERS</u>								
20-710-010 TRANSFER FROM GENERAL FUND	( 52,126)	( 139,513)	0	0	0	0	0	0
TOTAL INTERFUND TRANSFERS	( 52,126)	( 139,513)	0	0	0	0	0	0
TOTAL TRANSFERRED FROM	( 52,126)	( 139,513)	0	0	0	0	0	0
TOTAL EXPENDITURES	396,163	508,388	653,853	612,057	225,587	605,445	651,332	651,332
REVENUE OVER/(UNDER) EXPENDITURES	189,513	( 77,616)	( 43,326)	28,344	146,171	14,555	( 13,319)	( 13,319)



**FISCAL YEAR 2011-2012  
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY**

**20-535 AMBULANCE / EMS FUND**

ACCT#	DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011		2011-2012 BUDGET	INC BUD-PROJ		INC FROM BUDGET		
				APR YTD	BUDGET		PROJECTED	\$	%	\$	%
<b>REVENUES</b>		<b>430,772</b>	<b>610,527</b>	<b>388,984</b>	<b>640,401</b>	<b>620,000</b>	<b>638,013</b>	<b>18,013</b>	<b>2.9%</b>	<b>-2,388</b>	<b>-0.4%</b>
20 535-100	SALARIES/WAGES	329,946	330,960	186,363	341,063	336,000	349,122	13,122	3.9%	8,059	2.4%
20 535-165	EDUCATIONAL PAY	6,369	8,512	996	3,650	600	600	0	0.0%	-3,050	-83.6%
20 535-175	LONGEVITY	35	253	128	75	225	192	-33	-14.7%	117	156.0%
							0	0	0.0%	0	0.0%
							0	0	0.0%	0	0.0%
20 535-190	OVERTIME	68,442	74,695	21,277	16,718	35,500	35,500	0	0.0%	18,782	112.3%
20 535-201	F I C A & MEDICARE	29,937	31,098	15,792	27,524	28,466	29,484	1,018	3.6%	1,960	7.1%
20 535-210	GROUP INSURANCE	48,349	47,093	27,144	55,629	46,952	56,052	9,100	19.4%	423	0.8%
20 535-230	T M R S	37,672	41,352	20,644	41,051	35,870	44,669	8,799	24.5%	3,618	8.8%
20 535-240	WORKMEN'S COMPENSATION	6,945	7,246	6,150	8,000	6,150	5,000	-1,150	-18.7%	-3,000	-37.5%
20 535-291	UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0	0.0%	0	0.0%
20 535-311	POSTAGE/SHIPPING	244	332	36	500	500	500	0	0.0%	0	0.0%
20 535-320	OTHER ELECTRONICS	0	0	0	0	0	0	0	0.0%	0	0.0%
20 535-335	CLOTHING	9,301	9,145	2,592	30,010	27,300	27,300	0	0.0%	-2,710	-9.0%
20 535-352	FURNITURE & FIXTURES	0	0	0	0	0	0	0	0.0%	0	0.0%
20 535-383	EMS EXPENDABLES	18,538	25,620	19,637	22,298	22,298	35,000	12,702	57.0%	12,702	57.0%
20 535-399	OTHER SUPPLIES	0	0	0	0	0	0	0	0.0%	0	0.0%
20 535-407	BILLING AGENCY FEES	46,322	63,092	31,019	50,118	50,118	50,000	-118	-0.2%	-118	-0.2%
20 535-414	BANK CHARGES	184	194	108	180	180	162	-18	-10.0%	-18	-10.0%
20 535-425	CONTRACT LABOR	0	0	0	0	0	0	0	0.0%	0	0.0%
20 535-426	PHYSICALS/SCREENING	1,088	790	845	800	845	800	-45	-5.3%	0	0.0%
20 535-499	OTHER SERVICES	0	0	0	0	0	0	0	0.0%	0	0.0%
20 535-602	SEMINARS/DUES/TRAVEL	12,898	14,093	5,481	14,351	14,351	16,950	2,599	18.1%	2,599	18.1%
20 535-699	OTHER - SUNDRY	0	-622	0	90	90	0	-90	-100.0%	-90	-100.0%
20 535-899	CAPITAL OUTLAY	0	0	0	0	0	0	0	0.0%	0	0.0%
20-535-995	DEPRECIATION	31,631	0	0	0	0	0	0	0.0%	0	0.0%
<b>TOTAL EXPENSES</b>		<b>647,901</b>	<b>653,853</b>	<b>338,212</b>	<b>612,057</b>	<b>605,445</b>	<b>651,332</b>	<b>2,464</b>	<b>0.4%</b>	<b>39,275</b>	<b>6.4%</b>
<b>NET: OPERATING</b>		<b>-217,129</b>	<b>-43,326</b>	<b>50,772</b>	<b>28,344</b>	<b>14,555</b>	<b>-13,319</b>	<b>-27,874</b>	<b>-191.5%</b>	<b>-41,663</b>	<b>-147.0%</b>
<b>INTERFUND TRANSFERS</b>		<b>-139,513</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0.0%</b>
<b>NET</b>		<b>-77,616</b>	<b>-43,326</b>	<b>50,772</b>	<b>28,344</b>	<b>14,555</b>	<b>-13,319</b>	<b>-27,874</b>	<b>-191.5%</b>	<b>-41,663</b>	<b>-147.0%</b>







FISCAL YEAR 2011-2012  
ACCOUNT DETAIL JUSTIFICATION

20-535 AMBULANCE / EMS FUND

ACCOUNT#	ACCOUNT DESCRIPTION		2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
					APR YTD	BUDGET	PROJECTION	
20 535-201	F I C A & MEDICARE		29,937	31,098	15,792	27,524	28,466	29,484
	Calculated Field (do not attempt to input)	7.65%	29,484		Calculated Field (do not attempt to input)			

ACCOUNT#	ACCOUNT DESCRIPTION		2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
					APR YTD	BUDGET	PROJECTION	
20 535-210	GROUP INSURANCE		48,349	47,093	27,144	55,629	46,952	56,052
	Life Insurance / AD&D	0.00027	1,899		Calculated Field (do not attempt to input)			
	Long Term Disability	0.0043	Salary 1,449					
	Health Reimbursement Account	\$ 100.00	9 10,800					
	TML - Employee Health	377						
	Estimated % Increase	3%						
	TML Estimated Rate/Mo	388	9 41,904					

ACCOUNT#	ACCOUNT DESCRIPTION		2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
					APR YTD	BUDGET	PROJECTION	
20 535-230	T M R S		37,672	41,352	20,644	41,051	35,870	44,669
	OCT - DEC	11.41%						
	JAN - SEP	11.65%						
	Weighted Average	11.59%	44,669		Calculated Field (do not attempt to input)			
	Calculated Field (do not attempt to input)							















**FISCAL YEAR 2011-2012  
ACCOUNT DETAIL JUSTIFICATION**

**20-535 AMBULANCE / EMS FUND**

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR. YTD	BUDGET	PROJECTION	
20 535-899	CAPITAL OUTLAY	0	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$	
	1					7	
	2					8	
	3					9	
	4					10	
	5					11	
	6					12	

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

**TOTAL: 647,901 653,853 338,212 612,057 605,445 651,332**

CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2011

56 -WATER & SEWER FUND

REVENUES	2010-2011						2011-2012	
	2007-2008 ACTUAL	2008-2009 ACTUAL	2009-2010 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
56-360-100 INTEREST INCOME	2,378	197	194	110	65	100	100	100
56-360-101 MISC INCOME	3,610	75	0	75	1,001	1,001	0	0
56-360-102 MISC INCOME RETURN CHECKS	2,350	2,500	2,480	1,800	1,090	1,800	1,200	1,200
56-360-400 COMMUNITY DEV GRANT	131,037	921	0	0	0	0	0	0
56-360-920 DONATIONS - MISCELLANEOUS	0	0	0	0	0	0	0	0
56-370-005 CASH OVER OR SHORT	134	( 171)	( 737)	( 300)	( 75)	( 300)	0	0
56-381-200 WATER REVENUE	1,907,319	1,915,485	1,946,966	2,163,793	1,148,276	2,104,117	2,266,000	2,266,000
56-381-201 WATER REVENUE - MISC	0	0	0	0	0	0	0	0
56-381-300 SEWER REVENUE	1,277,423	1,289,711	1,260,057	1,389,495	719,449	1,326,064	1,320,000	1,320,000
56-381-301 SEWER REVENUE - MISC	0	0	0	0	0	0	0	0
56-381-500 SEWER SURCHARGE	223,598	247,922	15,080	20,000	830	1,500	1,000	1,000
56-381-600 WATER TAP FEE	4,623	6,952	2,895	2,500	5,162	5,162	5,300	5,300
56-381-601 SEWER TAP FEE	5,559	0	2,273	2,500	0	0	0	0
56-381-700 BAD DEBT WRITE-OFF	( 33,645)	( 31,679)	( 16,072)	( 45,000)	( 20,441)	( 1,000)	( 20,000)	( 20,000)
56-381-701 CREDIT ADJUSTMENTS	0	1	0	0	0	0	0	0
56-381-800 PAYMENT DISCOUNTS	0	0	0	0	0	0	0	0
56-381-900 CONNECT & DISCONNECT FEES	171,267	186,737	152,600	178,000	42,296	64,032	125,000	125,000
56-399-050 CONTRIBUTIONS/CAPITAL	0	0	0	0	0	0	0	0
<b>TOTAL REVENUES</b>	<b>3,695,649</b>	<b>3,610,650</b>	<b>3,365,737</b>	<b>3,712,973</b>	<b>1,897,653</b>	<b>3,502,476</b>	<b>3,696,600</b>	<b>3,696,600</b>

CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2011

56 -WATER & SEWER FUND

WATER & SEWER

EXPENDITURES	2010-2011					2011-2012		
	2007-2008 ACTUAL	2008-2009 ACTUAL	2009-2010 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<b>SALARIES</b>								
56-565-100 SALARIES/WAGES	75,691	70,378	71,639	73,029	25,093	73,029	76,035	76,035
56-565-175 LONGEVITY	532	628	704	730	280	730	760	760
56-565-190 OVERTIME	<u>3,560</u>	<u>1,024</u>	<u>1,799</u>	<u>1,100</u>	<u>143</u>	<u>5,000</u>	<u>0</u>	<u>0</u>
TOTAL SALARIES	79,783	72,030	74,143	74,859	25,516	78,759	76,795	76,795
<b>BENEFITS</b>								
56-565-201 F I C A & MEDICARE	5,834	5,057	5,564	5,726	1,917	7,000	5,875	5,875
56-565-210 GROUP INSURANCE	13,382	10,748	11,518	12,362	3,266	13,001	23,467	23,467
56-565-230 T M R S	6,913	6,541	7,724	8,541	2,112	8,300	8,901	8,901
56-565-240 WORKMEN'S COMPENSATION	333	349	364	0	0	0	0	0
56-565-291 UNEMPLOYMENT INSURANCE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL BENEFITS	26,462	22,695	25,170	26,629	7,295	28,301	38,243	38,243
<b>SUPPLIES</b>								
56-565-310 OFFICE/COMPUTER SUPPLIES	8,622	7,343	9,758	5,750	1,313	5,750	6,000	6,000
56-565-311 POSTAGE/SHIPPING	13,854	8,416	9,600	8,500	9,670	11,000	11,000	11,000
56-565-335 CLOTHING	0	0	0	0	0	0	0	0
56-565-385 SMALL TOOLS & EQUIPMENT	0	0	0	0	0	0	0	0
56-565-399 OTHER SUPPLIES	<u>0</u>	<u>21</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL SUPPLIES	20,476	15,761	19,358	14,250	10,983	16,750	17,000	17,000
<b>SERVICES</b>								
56-565-406 FEES	20,777	20,047	29,847	30,000	29,239	29,239	30,000	30,000
56-565-407 COLLECTION AGENCY FEES	2,153	930	403	1,000	728	1,200	1,200	1,200
56-565-413 PROFESSIONAL SERVICES	0	0	0	0	0	0	0	0
56-565-414 BANK CHARGES	213	228	432	215	1,408	2,200	2,200	2,200
56-565-415 TELEPHONE	483	1,040	1,262	1,321	885	1,321	1,325	1,325
56-565-426 PHYSICALS/SCREENING	0	0	0	70	0	70	0	0
56-565-430 ADVERTISING	0	0	0	0	0	0	500	500
56-565-440 ELECTRICITY	0	0	0	0	0	0	0	0
56-565-483 SPECIAL SERVICES	0	0	0	0	0	0	0	0
56-565-496 BWA WATER RESALE	1,150,965	1,150,240	1,197,200	1,203,760	695,360	1,203,760	1,324,136	1,324,136
56-565-498 VEOLIA - OTHER	113,228	198,770	65,926	120,000	5,349	120,000	38,000	38,000
56-565-499 VEOLIA - CONTRACT OPERATIONS	<u>1,946,890</u>	<u>2,016,129</u>	<u>1,944,277</u>	<u>1,991,892</u>	<u>995,951</u>	<u>1,991,892</u>	<u>1,991,902</u>	<u>1,991,902</u>
TOTAL SERVICES	3,234,709	3,387,384	3,239,346	3,348,258	1,728,919	3,349,682	3,389,263	3,389,263
<b>MAINTENANCE</b>								
56-565-543 ELECTRONICS/COMPUTER MAINT	<u>4,212</u>	<u>4,483</u>	<u>6,425</u>	<u>7,517</u>	<u>6,510</u>	<u>8,000</u>	<u>8,000</u>	<u>8,000</u>
TOTAL MAINTENANCE	4,212	4,483	6,425	7,517	6,510	8,000	8,000	8,000

CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2011

56 -WATER & SEWER FUND  
 WATER & SEWER

EXPENDITURES	2010-2011			2011-2012				
	2007-2008 ACTUAL	2008-2009 ACTUAL	2009-2010 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<u>SUNDRY</u>								
56-565-602 SEMINARS/DUES/TRAVEL	73	1,960	0	980	0	980	500	500
56-565-604 PUBLIC OFFICE LIABILITY	0	0	0	0	0	0	0	0
56-565-699 OTHER - SUNDRY	<u>106</u>	<u>321</u>	<u>( 175)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL SUNDRY	179	2,281	( 175)	980	0	980	500	500
<u>CAPITAL OUTLAY</u>								
56-565-874 RIVERSIDE LIFT STATION	0	0	0	0	0	0	0	0
56-565-876 LIFT STATION PUMPS	0	0	0	0	0	0	0	0
56-565-880 LAND ACQUISITION	0	0	0	0	0	0	0	0
56-565-899 CAPITAL OUTLAY	<u>0</u>	<u>0</u>	<u>0</u>	<u>68,000</u>	<u>0</u>	<u>68,000</u>	<u>0</u>	<u>0</u>
TOTAL CAPITAL OUTLAY	0	0	0	68,000	0	68,000	0	0
<u>ACCRUAL</u>								
56-565-995 DEPRECIATION EXPENSE	0	362,236	0	0	0	0	0	0
56-565-999 ACCRUAL: CAPITAL OUTLAY	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL ACCRUAL	0	362,236	0	0	0	0	0	0
TOTAL WATER & SEWER	3,365,821	3,866,889	3,364,268	3,540,493	1,779,223	3,550,472	3,529,801	3,529,801

CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2011

56 -WATER & SEWER FUND

DEBT SERVICE

EXPENDITURES	2010-2011			2011-2012				
	2007-2008 ACTUAL	2008-2009 ACTUAL	2009-2010 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<u>INTERFUND TRANSFERS</u>								
56-615-004 BOND ISSUE COST AMORTIZATION	15,188	0	15,188	0	0	0	0	0
TOTAL INTERFUND TRANSFERS	15,188	0	15,188	0	0	0	0	0
<u>DEBT SERVICE</u>								
56-615-700 PRINCIPAL	0	0	200,000	208,000	0	208,000	208,000	208,000
56-615-710 INTEREST EXPENSE	70,276	61,692	52,634	42,971	21,851	42,971	37,927	37,927
56-615-730 DEBT SERVICE FEES	300	300	0	300	300	300	300	300
TOTAL DEBT SERVICE	70,576	61,992	252,634	251,271	22,151	251,271	246,227	246,227
<u>ACCRUAL</u>								
56-615-900 ACCRUAL: PRINCIPAL	0	0	0	0	0	0	0	0
56-615-905 COST OF BOND ISSUE	0	0	0	0	0	0	0	0
56-615-940 BOND ISSUE AMMORTIZATION	0	15,188	0	0	0	0	0	0
TOTAL ACCRUAL	0	15,188	0	0	0	0	0	0
TOTAL DEBT SERVICE	85,764	77,180	267,822	251,271	22,151	251,271	246,227	246,227



CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2011

56 -WATER & SEWER FUND

TRANSFERRED TO

EXPENDITURES	2007-2008	2008-2009	2009-2010	[----- 2010-2011 -----]			[----- 2011-2012 -----]	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<hr/>								
<u>INTERFUND TRANSFERS</u>								
56-700-043 TRANSFER TO I & S FROM W & S	0	247,692	252,634	0	0	0	0	0
TOTAL INTERFUND TRANSFERS	0	247,692	252,634	0	0	0	0	0
<hr/>								
TOTAL TRANSFERRED TO	0	247,692	252,634	0	0	0	0	0

CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2011

56 -WATER & SEWER FUND

TRANSFERRED FROM

EXPENDITURES	2007-2008			2008-2009			2009-2010			2010-2011			2011-2012	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET						
<u>INTERFUND TRANSFERS</u>														
56-710-010 TRANSFER FROM GENERAL FUND	( 79,452)	( 247,692)	0	0	0	0	( 77,428)	( 77,428)						
56-710-043 XFR FROM W & S TO I & S	0	( 247,692)	( 252,634)	0	0	0	0	0						
TOTAL INTERFUND TRANSFERS	( 79,452)	( 495,384)	( 252,634)	0	0	0	( 77,428)	( 77,428)						
TOTAL TRANSFERRED FROM	( 79,452)	( 495,384)	( 252,634)	0	0	0	( 77,428)	( 77,428)						
TOTAL EXPENDITURES	3,372,133	3,696,377	3,632,090	3,791,764	1,801,373	3,801,743	3,698,600	3,698,600						
REVENUE OVER/(UNDER) EXPENDITURES	323,516	( 77,727)	( 266,353)	( 78,791)	96,280	( 299,267)	0	0						



FISCAL YEAR 2011-2012  
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

56-565 WATER & SEWER FUND

ACCT#	DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011		2011-2012 BUDGET	INC BUD-PROJ		INC FROM BUDGET		
				APR YTD	BUDGET		PROJECTED	\$	%	\$	%
	<b>REVENUES</b>	<b>3,618,650</b>	<b>3,365,737</b>	<b>1,892,509</b>	<b>3,712,973</b>	<b>3,502,476</b>	<b>3,698,600</b>	<b>196,124</b>	<b>5.6%</b>	<b>-14,373</b>	<b>-0.4%</b>
56 565-100	SALARIES/WAGES	70,378	71,639	41,946	73,029	73,029	76,035	3,006	4.1%	3,006	4.1%
							0	0	0.0%	0	0.0%
56 565-175	LONGEVITY	628	704	464	730	730	760	30	4.1%	30	4.1%
							0	0	0.0%	0	0.0%
							0	0	0.0%	0	0.0%
56 565-190	OVERTIME	1,024	1,799	143	1,100	5,000	0	-5,000	-100.0%	-1,100	-100.0%
56 565-201	F I C A & MEDICARE	5,057	5,564	3,198	5,726	7,000	5,875	-1,125	-16.1%	149	2.6%
56 565-210	GROUP INSURANCE	10,748	11,518	6,531	12,362	13,001	23,467	10,466	80.5%	11,105	89.8%
56 565-230	T M R S	6,541	7,724	4,342	8,541	8,300	8,901	601	7.2%	360	4.2%
56 565-240	WORKMEN'S COMPENSATION	349	364	0	0	0	0	0	0.0%	0	0.0%
56 565-291	UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0	0.0%	0	0.0%
56 565-310	OFFICE/COMPUTER SUPPLIES	7,343	9,758	1,313	5,750	5,750	6,000	250	4.3%	250	4.3%
56 565-311	POSTAGE/SHIPPING	8,416	9,600	7,790	8,500	11,000	11,000	0	0.0%	2,500	29.4%
56 565-335	CLOTHING	0	0	0	0	0	0	0	0.0%	0	0.0%
56 565-385	SMALL TOOLS & EQUIPMENT	0	0	0	0	0	0	0	0.0%	0	0.0%
56 565-399	OTHER SUPPLIES	21	0	0	0	0	0	0	0.0%	0	0.0%
56 565-406	FEES	20,047	29,847	29,239	30,000	29,239	30,000	761	2.6%	0	0.0%
56 565-407	COLLECTION AGENCY FEES	930	403	728	1,000	1,200	1,200	0	0.0%	200	20.0%
56 565-413	PROFESSIONAL SERVICES	0	0	0	0	0	0	0	0.0%	0	0.0%
56 565-414	BANK CHARGES	228	432	1,408	215	2,200	2,200	0	0.0%	1,985	923.3%
56 565-415	TELEPHONE	1,040	1,262	795	1,321	1,321	1,325	4	0.3%	4	0.3%
56 565-426	PHYSICALS/SCREENING	0	0	0	70	70	0	-70	-100.0%	-70	-100.0%
56 565-430	ADVERTISING	0	0	0	0	0	500	500	0.0%	500	0.0%
56 565-440	ELECTRICITY	0	0	0	0	0	0	0	0.0%	0	0.0%
56 565-483	SPECIAL SERVICES	0	0	0	0	0	0	0	0.0%	0	0.0%
56 565-496	BWA WATER RESALE	1,150,240	1,197,200	695,360	1,203,760	1,203,760	1,324,136	120,376	10.0%	120,376	10.0%
56 565-498	VEOLIA - OTHER	198,770	65,926	5,349	120,000	120,000	38,000	-82,000	-68.3%	-82,000	-68.3%
56 565-499	VEOLIA - CONTRACT OPERATIONS	2,016,129	1,944,277	1,161,943	1,991,892	1,991,892	1,991,902	10	0.0%	10	0.0%
56 565-543	ELECTRONICS/COMPUTER MAINT	4,483	6,426	6,681	7,517	8,000	8,000	0	0.0%	483	6.4%
56 565-602	SEMINARS/DUES/TRAVEL	1,960	0	0	980	980	500	-480	-49.0%	-480	-49.0%
56 565-604	PUBLIC OFFICE LIABILITY	0	0	0	0	0	0	0	0.0%	0	0.0%
56 565-699	OTHER - SUNDRY	321	-175	0	0	0	0	0	0.0%	0	0.0%
56 615-700	PRINCIPAL	0	200,000	0	208,000	208,000	208,000	0	0.0%	0	0.0%
56 615-710	INTEREST EXPENSE	61,692	52,634	21,852	42,971	42,971	37,927	-5,044	-11.7%	-5,044	-11.7%
56 615-730	DEBT SERVICE FEES	300	0	300	300	300	300	0	0.0%	0	0.0%
56 565-899	CAPITAL OUTLAY	0	0	0	68,000	68,000	0	-68,000	-100.0%	-68,000	-100.0%
56-565-995	DEPRECIATION	362,236	0	0	0	0	0				



FISCAL YEAR 2011-2012  
 BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

56-565 WATER & SEWER FUND

ACCT#	DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET	INC BUD-PROJ		INC FROM BUDGET	
				APR YTD	BUDGET	PROJECTn		\$	%	\$	%
56-615-004	AMORTIZATION	15,188	0	0	0	0	0				
	<b>TOTAL EXPENSES</b>	<b>3,944,069</b>	<b>3,616,902</b>	<b>1,989,382</b>	<b>3,791,764</b>	<b>3,801,743</b>	<b>3,776,028</b>	<b>-73,044</b>	<b>-1.9%</b>	<b>-15,736</b>	<b>-0.4%</b>
	<b>NET: OPERATING</b>	<b>-325,419</b>	<b>-251,165</b>	<b>-96,873</b>	<b>-78,791</b>	<b>-299,267</b>	<b>-77,428</b>	<b>221,839</b>	<b>-74.1%</b>	<b>1,363</b>	<b>-1.7%</b>
	<b>INTERFUND TRANSFERS</b>	<b>-247,692</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-77,428</b>	<b>-77,428</b>	<b>0.0%</b>	<b>-77,428</b>	<b>0.0%</b>
	<b>NET</b>	<b>-77,727</b>	<b>-251,165</b>	<b>-96,873</b>	<b>-78,791</b>	<b>-299,267</b>	<b>0</b>	<b>299,267</b>	<b>-100.0%</b>	<b>78,791</b>	<b>-100.0%</b>



**FISCAL YEAR 2011-2012  
ACCOUNT DETAIL JUSTIFICATION**

**56-565 WATER & SEWER FUND**

ACCOUNT#	ACCOUNT DESCRIPTION		2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
					APR YTD	BUDGET	PROJECTION	
56 565-100	<b>SALARIES/WAGES</b>		<b>70,378</b>	<b>71,639</b>	<b>41,946</b>	<b>73,029</b>	<b>73,029</b>	<b>76,035</b>
	Current Full-Time Employees	2	76,035					
	New Full-Time Employees	0	-					
	Current Part-Time Employees	0	-					
	New Part-Time Employees	0	-					
	Temporary Employees	0	-					
					Calculated Field (do not attempt to input)			


ACCOUNT#	ACCOUNT DESCRIPTION		2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
					APR YTD	BUDGET	PROJECTION	
56 565-175	<b>LONGEVITY</b>		<b>628</b>	<b>704</b>	<b>464</b>	<b>730</b>	<b>730</b>	<b>760</b>
	Longevity Pay	2	760					
					Calculated Field (do not attempt to input)			





**FISCAL YEAR 2011-2012  
ACCOUNT DETAIL JUSTIFICATION**

**56-565 WATER & SEWER FUND**

ACCOUNT#	ACCOUNT DESCRIPTION		2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
					APR YTD	BUDGET	PROJECTION	
56 565-201	F I C A & MEDICARE		5,057	5,564	3,198	5,726	7,000	5,875
	Calculated Field (do not attempt to input)	7.65%	5,875				Calculated Field (do not attempt to input)	

ACCOUNT#	ACCOUNT DESCRIPTION		2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
					APR YTD	BUDGET	PROJECTION	
56 565-210	GROUP INSURANCE		10,748	11,518	6,531	12,362	13,001	23,467
	Life Insurance / AD&D	0.00027	492				Calculated Field (do not attempt to input)	
	Long Term Disability	0.0043	Salary 327					
	Health Reimbursement Account	\$ 100.00	2 4,800					
	TML - Employee Health	377						
	Estimated % Increase	3%						
	TML Estimated Rate/Mo	388	2 17,848					

ACCOUNT#	ACCOUNT DESCRIPTION		2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
					APR YTD	BUDGET	PROJECTION	
56 565-230	T M R S		6,541	7,724	4,342	8,541	8,300	8,901
	OCT - DEC	11.41%						
	JAN - SEP	11.65%						
	Weighted Average	11.59%	8,901				Calculated Field (do not attempt to input)	
	Calculated Field (do not attempt to input)							









**FISCAL YEAR 2011-2012  
ACCOUNT DETAIL JUSTIFICATION**

**56-565 WATER & SEWER FUND**

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
56 565-399	OTHER SUPPLIES	21	0	0	0	0	-
ITEM DESCRIPTION		AMOUNTS	ITEM DESCRIPTION				AMOUNTS

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
56 565-406	FEES	20,047	29,847	29,239	30,000	29,239	30,000
ITEM DESCRIPTION		AMOUNTS	ITEM DESCRIPTION				AMOUNTS
Reimbursement: Veolia Water for TCEQ Water System Permit Fees		30,000					

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
56 565-407	COLLECTION AGENCY FEES	930	403	728	1,000	1,200	1,200
ITEM DESCRIPTION		AMOUNTS	ITEM DESCRIPTION				AMOUNTS
Municipal Services Bureau Collections for past due water billing		1,200					



**FISCAL YEAR 2011-2012  
ACCOUNT DETAIL JUSTIFICATION**

**56-565 WATER & SEWER FUND**

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
56 565-413	PROFESSIONAL SERVICES	0	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
56 565-414	BANK CHARGES	228	432	1,408	215	2,200	2,200
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	BANK CHARGES	2,200					

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
56 565-415	TELEPHONE	1,040	1,262	795	1,321	1,321	1,325
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Telephone	1,325					









**FISCAL YEAR 2011-2012  
ACCOUNT DETAIL JUSTIFICATION**

**56-565 WATER & SEWER FUND**

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
56 565-604	PUBLIC OFFICE LIABILITY	0	0	0	0	0	-
ITEM DESCRIPTION		AMOUNTS	ITEM DESCRIPTION				AMOUNTS
PUBLIC OFFICE LIABILITY		-					

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
56 565-699	OTHER - SUNDRY	321	-175	0	0	0	-
ITEM DESCRIPTION		AMOUNTS	ITEM DESCRIPTION				AMOUNTS

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
56 615-700	PRINCIPAL	0	200,000	0	208,000	208,000	208,000
ITEM DESCRIPTION		AMOUNTS	ITEM DESCRIPTION				AMOUNTS
Principal		208,000					



**FISCAL YEAR 2011-2012  
ACCOUNT DETAIL JUSTIFICATION**

**56-565 WATER & SEWER FUND**

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
56 615-710	INTEREST EXPENSE	61,692	52,634	21,852	42,971	42,971	37,927
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Interest	37,927					

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
56 615-730	DEBT SERVICE FEES	300	0	300	300	300	300
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Fees	300					

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
56 565-899	CAPITAL OUTLAY	0	0	0	68,000	68,000	-
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	1						7
	2						8
	3						9
	4						10
	5						11
	6						12

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

**TOTAL: 3,944,069 3,616,902 1,989,382 3,791,764 3,801,743 3,776,028**



CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2011

63 -COO 2008 CONSTRUCTION

REVENUES	2007-2008	2008-2009	2009-2010	2010-2011			2011-2012	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
63-360-100 INTEREST INCOME	38,359	24,996	1,326	50	209	220	0	0
63-399-000 PROCEEDS FROM SALE OF BOND	3,274,415	0	0	0	0	0	0	0
<b>TOTAL REVENUES</b>	<b>3,312,774</b>	<b>24,996</b>	<b>1,326</b>	<b>50</b>	<b>209</b>	<b>220</b>	<b>0</b>	<b>0</b>

CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2011

63 -COO 2008 CONSTRUCTION  
 ADMINISTRATION

EXPENDITURES	2007-2008	2008-2009	2009-2010	2010-2011			2011-2012	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<u>SERVICES</u>								
63-410-413 PROFESSIONAL SERVICES	0	0	0	0	0	0	0	0
63-410-414 BANK CHARGES	0	0	0	0	0	0	0	0
TOTAL SERVICES	0	0	0	0	0	0	0	0
<u>DEBT SERVICE</u>								
63-410-705 COST OF BOND ISSUE	0	0	0	0	0	0	0	0
TOTAL DEBT SERVICE	0	0	0	0	0	0	0	0
<u>CAPITAL OUTLAY</u>								
63-410-899 CAPITAL OUTLAY	113,072	2,244,072	721,601	260,851	106,169	197,500	48,500	48,500
TOTAL CAPITAL OUTLAY	113,072	2,244,072	721,601	260,851	106,169	197,500	48,500	48,500
TOTAL ADMINISTRATION	113,072	2,244,072	721,601	260,851	106,169	197,500	48,500	48,500
TOTAL EXPENDITURES	113,072	2,244,072	721,601	260,851	106,169	197,500	48,500	48,500
REVENUE OVER/(UNDER) EXPENDITURES	3,199,702	( 2,219,076)	( 720,275)	( 260,801)	( 105,959)	( 197,280)	( 48,500)	( 48,500)



FISCAL YEAR 2011-2012  
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

63-410 COO 2008 CONSTRUCTION 3.35M

ACCT#	DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET	INC BUD-PROJ		INC FROM BUDGET	
				APR YTD	BUDGET	PROJECTn		\$	%	\$	%
	REVENUES	24,996	1,326	230	50	280	0	-280	-100.0%	-50	-100.0%
63 410-413	PROFESSIONAL SERIVCES	0	0	0	0	0	0	0	0.0%	0	0.0%
63 410-414	BANK CHARGES	0	0	0	0	0	0	0	0.0%	0	0.0%
63 410-705	COST OF BOND ISSUE	0	0	0	0	0	0	0	0.0%	0	0.0%
63 410-899	CAPITAL OUTLAY	2,244,072	721,601	106,169	260,851	197,500	48,500	-149,000	-75.4%	-212,351	-81.4%
	<b>TOTAL EXPENSES</b>	<b>2,244,072</b>	<b>721,601</b>	<b>106,169</b>	<b>260,851</b>	<b>197,500</b>	<b>48,500</b>	<b>-149,000</b>	<b>-75.4%</b>	<b>-212,351</b>	<b>-81.4%</b>
	<b>NET: OPERATING</b>	<b>-2,219,076</b>	<b>-720,275</b>	<b>-105,939</b>	<b>-260,801</b>	<b>-197,220</b>	<b>-48,500</b>	<b>148,720</b>	<b>-75.4%</b>	<b>212,301</b>	<b>-81.4%</b>
	INTERFUND TRANSFERS	0	0	0	0	0	0	0	0.0%	0	0.0%
	<b>NET</b>	<b>-2,219,076</b>	<b>-720,275</b>	<b>-105,939</b>	<b>-260,801</b>	<b>-197,220</b>	<b>-48,500</b>	<b>148,720</b>	<b>-75.4%</b>	<b>212,301</b>	<b>-81.4%</b>



**FISCAL YEAR 2011-2012  
ACCOUNT DETAIL JUSTIFICATION**

**63-410 COO 2008 CONSTRUCTION 3.35M**

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
63 410-413	PROFESSIONAL SERIVCES	0	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
63 410-414	BANK CHARGES	0	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	BANK CHARGES						

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR YTD	BUDGET	PROJECTION	
63 410-705	COST OF BOND ISSUE	0	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	COST OF BOND ISSUE	-					



**FISCAL YEAR 2011-2012  
ACCOUNT DETAIL JUSTIFICATION**

**63-410 COO 2008 CONSTRUCTION 3.35M**

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011			2011-2012 BUDGET
				APR-YTD	BUDGET	PROJECTION	
63 410-899	CAPITAL OUTLAY	2,244,072	721,601	106,169	260,851	197,500	48,500
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Sewer Line Replacement	28,500					7
	Water Line Replacement	20,000					8
							9
							10
							11
							12

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

**TOTAL: 2,244,072 721,601 106,169 260,851 197,500 48,500**



## CASH / FUND BALANCE PROJECTION

CASH BALANCE:	ACTUAL	PROJECTn	BUDGET	
	Cash as of 09/30/10	Cash as of 09/30/11	2011-2012 Cash Use	TOTAL
10 General Fund	3,950,361	4,199,746	0	4,199,746
14 Street & Drainage Fund	651,032	122,000	122,000	0
15 Golf Course Fund	21,332	21,332	0	21,332
16 Marina Operations Fund	23,969	-71,537	0	-71,537
17 Beach Maintenance fund	0	0	0	0
18 Hotel-Motel Tax Fund	17,221	15,523	1,698	13,825
20 Ambulance / EMS Fund	31,552	46,107	13,319	32,788
56 Water & Sewer Fund	150,220	-149,047	0	-149,047
63 COO 2008 Construction Fund	277,278	79,998	48,500	31,498
64 Captial Debt Service	14,473	14,473	998	13,475
65 COO 2008 Debt Service	201,050	203,476	188	203,288
87 Clearing Fund	0	0	0	0
<b>TOTALS:</b>	<b>5,338,488</b>	<b>4,482,071</b>	<b>186,703</b>	<b>4,295,368</b>

FUND BALANCE:	ACTUAL	PROJECTn	BUDGET	
	FB as of 09/30/10	FB as of 09/30/11	2011-2012 Activity	TOTAL
10 General Fund	3,591,769	3,841,154	0	3,841,154
14 Street & Drainage Fund	651,350	122,000	122,000	0
15 Golf Course Fund	811,649	811,649	0	811,649
16 Marina Operations Fund	16,765	-78,741	0	-78,741
17 Beach Maintenance Fund	0	0	0	0
18 Hotel-Motel Tax Fund	25,283	23,585	1,698	21,887
20 Ambulance / EMS Fund	258,398	272,953	13,319	259,634
56 Water & Sewer Fund	5,676,236	5,376,969	0	5,376,969
63 COO 2008 Construction Fund	260,350	63,070	48,500	14,570
64 Captial Debt Service	-23,990	-23,990	998	-24,988
65 COO 2008 Debt Service	-20,298	-17,872	188	-18,060
87 Clearing Fund	0	0	0	0
<b>TOTALS:</b>	<b>11,247,512</b>	<b>10,390,777</b>	<b>186,703</b>	<b>10,204,074</b>

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