



**FISCAL YEAR  
2012-2013**

**Budget**

---

**CITY OF FREEPORT**

**Norma Moreno Garcia**  
Mayor

**Michelle Kent**  
Councilwoman, Ward A

**Fred Bolton**  
Councilman, Ward B

**Sandra Loeza**  
Councilwoman, Ward C

**Sandra Barbree**  
Councilwoman, Ward D





**BUDGET: FISCAL YEAR 2012 - 2013**  
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**BUDGETED STATEMENT OF OPERATIONS BY DEPARTMENT/FUND**

ACCT#	DESCRIPTION	2009-2010		2010-2011		2011-2012		2012-2013		INC BUD-PROJ		INC FROM BUDGET	
		ACTUAL	ACTUAL	ACTUAL	APL YTD	BUDGET	PROJECTED	BUDGET	\$	%	\$	%	
<b>10 General Fund:</b>													
	Revenue	9,930,063	10,513,344	6,397,923	10,500,775	10,417,787	10,449,424	31,637	0.3%	-51,351	-0.5%		
	Expenses	10,380,032	10,068,517	5,669,688	10,561,131	10,289,516	10,008,435	-281,081	-2.7%	-552,696	-5.2%		
	Operating Net:	-449,969	444,827	728,235	-60,356	128,271	440,989	312,718	243.8%	501,345	-830.6%		
	Interfund Transfers	309,087	236,341	313,332	344,979	344,979	440,989	96,010	27.8%	96,010	27.8%		
	Net:	-739,056	208,486	414,903	-405,335	-216,708	0	216,708	-100.0%	405,335	-100.0%		
<b>14 Street &amp; Drainage:</b>													
	Revenue	1,333	836	195	30	250	0	-250	-100.0%	-30	-100.0%		
	Expenses	97,089	234,413	153,680	265,384	277,729	0	-277,729	-100.0%	-265,384	-100.0%		
	Operating Net:	-95,756	-233,577	-153,485	-265,354	-277,479	0	277,479	-100.0%	265,354	-100.0%		
	Interfund Transfers	0	0	0	122,305	122,305	0	-122,305	-100.0%	-122,305	-100.0%		
	Net:	-95,756	-233,577	-153,485	-387,659	-399,784	0	399,784	-100.0%	387,659	-100.0%		
<b>15 Golf Course:</b>													
	Revenue	346,527	373,757	218,739	511,848	404,735	458,650	53,915	13.3%	-53,198	-10.4%		
	Expenses	543,951	572,026	319,267	605,545	609,233	610,325	1,092	0.2%	4,780	0.8%		
	Operating Net:	-197,424	-198,269	-100,528	-83,697	-204,498	-151,675	52,823	-25.8%	-57,978	61.9%		
	Interfund Transfers	-184,851	-171,298	-93,697	-93,697	-93,697	-151,675	-57,978	61.9%	-57,978	61.9%		
	Net:	-12,573	-26,971	-8,831	0	-110,801	0	110,801	-100.0%	0	0.0%		
<b>16 Marina:</b>													
	Revenue	5,475	72,651	88,891	177,871	157,121	475,497	318,376	202.6%	297,626	167.3%		
	Expenses	35,799	255,011	220,576	320,078	333,460	457,334	123,874	37.1%	137,256	42.9%		
	Operating Net:	-30,324	-182,360	-131,685	-142,207	-176,339	18,163	194,502	-110.3%	160,370	-112.8%		
	Interfund Transfers	-47,089	-65,043	-142,207	-142,207	-142,207	0	142,207	-100.0%	142,207	-100.0%		
	Net:	16,765	-117,317	10,522	0	-34,132	18,163	52,295	-153.2%	18,163	0.0%		
<b>17 BEACH MAINTENANCE</b>													
	Revenue	0	0	0	40,000	0	0	0	0.0%	-40,000	-100.0%		
	Expenses	0	0	0	40,000	0	0	0	0.0%	-40,000	-100.0%		
	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	10,077	9,548	5,403	9,839	8,949	11,250	2,301	25.7%	1,411	14.3%		
	Expenses	32,603	10,566	11,260	11,250	11,280	11,250	-30	-0.3%	0	0.0%		
	Operating Net:	-22,526	-1,018	-5,857	-1,411	-2,331	0	2,331	-100.0%	1,411	-100.0%		
	Interfund Transfers	0	0	0	0	0	0	0	0.0%	0	0.0%		
	Net:	-22,526	-1,018	-5,857	-1,411	-2,331	0	2,331	-100.0%	1,411	-100.0%		
<b>20 Ambulance</b>													
	Revenue	610,527	717,689	475,131	638,013	671,510	671,549	39	0.0%	33,536	5.3%		
	Expenses	653,853	599,336	340,342	657,732	649,767	742,863	93,096	14.3%	85,131	12.9%		
	Operating Net:	-43,326	118,353	134,789	-19,719	21,743	-71,314	-93,057	-428.0%	-61,695	261.7%		
	Interfund Transfers	0	0	0	0	0	-71,314	-71,314	0.0%	-71,314	0.0%		
	Net:	-43,326	118,353	134,789	-19,719	21,743	-71,314	-21,743	-100.0%	19,719	-100.0%		



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

ACCT#	DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	APL YTD	2011-2012 BUDGET	PROJECT#	2012-2013 BUDGET	INC. BUD. PROJ %	INC FROM BUDGET \$	INC FROM BUDGET %
<b>56 Water &amp; Sewer</b>										
	Revenue	3,493,766	3,647,992	1,995,145	3,698,600	3,691,012	3,705,446	14,434	6,846	0.2%
	Expenses	3,595,197	3,695,812	2,210,337	3,864,765	3,632,043	3,923,446	291,403	58,681	1.5%
	Operating Net:	-101,431	-47,820	-215,192	-166,165	58,969	-218,000	-276,969	-51,835	-31.2%
	Interfund Transfers	0	0	-77,428	-166,165	-166,165	-218,000	-51,835	-51,835	-31.2%
	Net:	-101,431	-47,820	-137,784	0	225,134	0	-225,134	0	0.0%
<b>63 COO 2008 Construction</b>										
	Revenue	1,326	1,326	19	0	26	0	-26	0	0.0%
	Expenses	721,601	156,145	1,778	48,500	48,500	0	-48,500	-48,500	-100.0%
	Operating Net:	-720,275	-156,819	-1,759	-48,500	-48,474	0	48,474	48,500	-100.0%
	Interfund Transfers	-720,275	-156,819	-1,759	-48,500	-48,474	0	48,474	48,500	-100.0%
	Net:	-720,275	-156,819	-1,759	-48,500	-48,474	0	48,474	48,500	-100.0%
<b>64 Capital Purch Debit Svc</b>										
	Revenue	261,651	269,444	250,114	281,581	281,581	280,876	-705	-705	-0.3%
	Expenses	281,442	282,051	281,808	281,581	282,108	280,876	-1,232	-705	-0.3%
	Operating Net:	-19,791	-12,607	-31,694	0	-627	0	527	0	0.0%
	Interfund Transfers	0	0	0	-32,597	-32,597	0	32,597	32,597	-100.0%
	Net:	-19,791	-12,607	-31,694	-32,597	-32,070	0	-32,070	-32,597	-100.0%
<b>65 COO 2008 Debit Svc</b>										
	Revenue	272,217	283,142	264,214	297,368	297,368	300,166	2,798	2,798	0.9%
	Expenses	292,403	295,573	243,534	297,368	297,368	300,166	2,798	2,798	0.9%
	Operating Net:	-20,186	-12,431	20,680	0	0	0	0	0	0.0%
	Interfund Transfers	-77,147	0	0	-32,618	-32,618	0	32,618	32,618	-100.0%
	Net:	-97,323	-12,431	20,680	-32,618	-32,618	0	-32,618	-32,618	-100.0%
<b>TOTAL:</b>										
	Revenue	14,932,962	15,889,729	9,695,774	16,155,925	15,930,339	16,352,858	422,519	196,933	1.2%
	Expenses	16,633,970	16,171,450	9,452,270	16,953,334	16,431,004	16,334,695	-96,309	-618,539	-3.6%
	Operating Net:	-1,701,008	-281,721	243,504	-797,409	-500,665	18,163	518,828	815,572	-102.3%
	Interfund Transfers	0	0	0	0	0	0	0	0	0.0%
	Net:	-1,701,008	-281,721	243,504	-797,409	-500,665	18,163	518,828	815,572	-102.3%



**BUDGET 2012 - 2013  
PROPERTY TAX SCHEDULE**

YEAR	ASSESSED VALUATION		MAINTENANCE & OPERATIONS			INTEREST & SINKING			TOTAL			COLLECTION			TRUTH IN TAXATION		
			RATE	TAX LEVY	TAX COLLECTIONS	RATE	TAX LEVY	TAX COLLECTIONS	RATE	TAX LEVY	TAX COLLECTIONS	RATE	TAX LEVY	TAX COLLECTIONS	EFFECTIVE	NOTICE	ROLL-BACK
2012-2013	348,576,192		0.53331	1,858,991	1,747,451	0.16669	581,042	546,179	0.700000	2,440,033	2,293,631	94.0%		0.717484	0.700000	0.760000	0.760000
2011-2012	363,519,902		0.520739	1,892,990	1,779,411	0.159251	578,945	544,208	0.690000	2,471,935	2,323,619	94.0%	E	0.688053	0.680000	0.736865	
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	2,361,441	94.0%	E	0.708266	0.708266	0.721655	
2008-2009	342,786,386		0.546330	1,937,795	1,740,457	0.161936	574,376	544,479	0.708266	2,512,171	2,361,441	94.0%	E	0.708266	0.708266	0.721655	
2007-2008	332,828,074		0.628231	2,045,350	1,922,629	0.084769	282,136	265,287	0.710000	2,327,486	2,167,836	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	262,026,634		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	0.71394	0.77105	
2003-2004	238,683,587		0.748528	1,700,229	1,623,824				0.748528	1,700,229	1,623,824	95.5%	A	0.72673	0.72673	0.78487	
2002-2003	215,134,424		0.764000	1,643,627	1,563,042				0.764000	1,643,627	1,563,042	95.1%	A	0.74179	0.74179	0.80114	
2001-2002	206,349,550		0.777000	1,595,566	1,661,275				0.777000	1,595,566	1,561,275	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	1,612,509	1,426,359				0.781900	1,612,509	1,426,359	92.9%	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	1,638,626	1,496,846				0.811900	1,638,626	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	260,381,925		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				



CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2012

10 -GENERAL FUND

REVENUES	2011-2012					2012-2013		
	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011 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	1,962	1,630	2,160	1,770	900	1,542	1,770	1,542
10-350-306 ADM FEES - NO DL OR INS. PROOF	0	0	0	0	0	0	0	0
10-360-100 INTEREST INCOME	25,543	7,237	5,132	5,500	2,131	3,653	5,500	3,653
10-360-101 MISC INCOME	169,521	101,304	102,169	81,237	64,183	110,000	60,000	110,000
10-360-105 MARINE OPERATIONS REVENUE	0	86	0	0	0	0	0	0
10-360-106 BEACH OPERATIONS REVENUE	0	0	0	0	0	0	0	0
10-360-107 MUSEUM MEMBERSHIP DUES	0	0	70	0	0	0	0	0
10-360-108 SUMMERTIME BLUES REVENUE	0	0	0	0	565	565	0	565
10-360-150 PRINCIPAL PAYMENT FROM EDC	0	0	0	0	0	0	0	0
10-360-200 SALE OF PROPERTY	3,518	10,909	9,649	10,000	0	15,000	10,000	15,000
10-360-300 TAX ABATEMENT FEE	0	75	0	0	0	0	0	0
10-360-400 GRANT REVENUE	0	113,971	0	0	0	0	0	0
10-360-410 WETLANDS GRANT FUNDS	0	0	( 3,474)	0	0	0	0	0
10-360-420 FEDERAL REVENUE	0	0	0	0	0	0	0	0
10-360-430 SECO ENERGY GRANT FUNDS	0	0	0	0	0	0	0	0
10-360-450 INTERGOVERNMENTAL REVENUES	82,298	133,830	147,133	94,165	81,576	94,500	80,000	94,500
10-360-460 FEMA DISASTER RELIEF	367,485	0,710	79,842	0	0	0	0	0
10-360-600 LEASE INCOME	140,887	131,244	130,613	130,400	86,314	130,400	130,400	140,400
10-360-601 TROLLEY RENTAL	0	0	0	0	150	150	0	150
10-360-652 VIC PROMOTIONS	0	0	0	0	0	0	0	0
10-360-700 MOWING/DEMOLITION LIENS	15,610	10,934	7,366	7,500	9,715	2,500	7,500	2,500
10-360-800 MUSEUM FUNDRAISER REVENUE	0	0	0	37,850	37,700	37,700	0	0
10-360-801 MUSEUM DONATION-CHILDREN'S EXH	0	0	0	10,000	0	0	0	0
10-360-810 DONATION-TRAVELING DINOSAUR EX	0	0	0	0	0	0	0	0
10-360-900 MAIN STREET COMMISSION FUNDS	6,624	10,759	5,440	( 7,584)	( 6,670)	0	0	0
10-360-905 DONATIONS - SAM BASS MEM FUND	0	0	1,950	0	0	0	0	0
10-360-906 DONATIONS-YOUTH ART CONTEST	0	0	0	3,000	4,500	4,500	0	0
10-360-910 DONATIONS - HISTORICAL MUSEUM	0	0	6,460	16,612	19,219	20,000	0	0
10-360-915 DONATIONS - PARK	( 485)	0	0	0	0	0	0	0
10-360-920 DONATIONS - MISCELLANEOUS	51,432	27,750	16,048	8,210	4,710	4,710	0	4,710
10-360-925 DONATIONS - VETERAN'S MEMORIAL	2,490	200	415	0	100	100	0	100
10-360-930 DONATIONS - WETLANDS PROJECT	0	0	0	0	0	0	0	0
10-361-525 POLICE - SALE OF SEIZED EQUIP	49,646	0	13,206	15,634	14,208	14,208	0	0
10-362-525 POLICE - SEIZURES	24,967	15,515	26,712	0	3,893	3,893	0	0
10-363-525 POLICE - REPARATION	0	0	0	0	0	0	0	0
10-364-525 POLICE FEDERAL EQUITABLE SHARI	0	0	100,433	0	34,686	36,000	0	0
10-370-005 CASH OVER OR SHORT	2	9	4	0	0	0	0	0
10-399-000 PROCEEDS FROM SALE OF BOND	0	0	0	0	0	0	0	0
10-399-050 PROCEEDS FROM LEASE PURCHASE	0	0	200,925	0	0	0	0	0
10-399-100 INSURANCE RECOVERY	266,053	13,457	13,764	0	0	0	0	0
<b>TOTAL REVENUES</b>	<b>10,601,673</b>	<b>9,930,063</b>	<b>10,513,344</b>	<b>10,500,775</b>	<b>6,397,923</b>	<b>10,417,787</b>	<b>10,381,651</b>	<b>10,449,424</b>

CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2012

10 -GENERAL FUND  
 MAYOR & COUNCIL

EXPENDITURES	----- 2011-2012 -----					----- 2012-2013 -----		
	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<b>SUPPLIES</b>								
10-400-310 OFFICE/COMPUTER SUPPLIES	100	477	1,626	200	173	200	200	200
10-400-311 POSTAGE/SHIPPING	0	2	0	0	0	0	0	0
10-400-312 BOOKS/PUBL/SUBSCRIPTIONS	0	0	0	200	0	0	200	0
10-400-320 OTHER ELECTRONICS	0	0	0	0	0	0	0	0
10-400-335 CLOTHING	0	0	0	0	0	0	0	0
10-400-352 FURNITURE & FIXTURES	0	0	0	0	0	0	0	0
10-400-385 SMALL TOOLS & EQUIPMENT	0	0	0	0	0	0	0	0
10-400-399 OTHER SUPPLIES	219	234	475	550	36	550	550	550
<b>TOTAL SUPPLIES</b>	<b>319</b>	<b>714</b>	<b>2,101</b>	<b>950</b>	<b>215</b>	<b>750</b>	<b>950</b>	<b>750</b>
<b>SERVICES</b>								
10-400-400 CITY COUNCIL STIPENDS	10,300	10,700	10,400	10,700	5,125	10,700	10,700	10,700
10-400-415 TELEPHONE	381	569	577	325	632	1,264	325	1,050
10-400-430 ADVERTISING	0	4,681	5,737	7,000	0	7,000	7,000	7,000
10-400-499 OTHER SERVICES	0	0	0	0	0	0	0	0
<b>TOTAL SERVICES</b>	<b>10,681</b>	<b>15,957</b>	<b>16,714</b>	<b>18,025</b>	<b>5,757</b>	<b>18,964</b>	<b>18,025</b>	<b>18,750</b>
<b>SUNDRY</b>								
10-400-602 SEMINARS/DUES/TRAVEL	5,317	7,973	12,147	6,825	8,071	9,000	6,825	8,500
10-400-604 PUBLIC OFFICE LIABILITY	15,579	11,643	11,913	12,509	11,295	11,295	12,509	12,509
10-400-680 PLANNING COMMISSION	0	0	0	0	0	0	0	0
10-400-690 ELECTIONS	2,567	1,710	2,967	4,000	500	4,000	4,000	4,000
10-400-699 OTHER - SUNDRY	617	699	347	400	0	400	400	2,122
<b>TOTAL SUNDRY</b>	<b>24,080</b>	<b>22,025</b>	<b>27,374</b>	<b>23,734</b>	<b>19,865</b>	<b>24,695</b>	<b>23,734</b>	<b>27,131</b>
<b>CAPITAL OUTLAY</b>								
10-400-899 CAPITAL OUTLAY	0	1,495	0	0	0	0	0	0
<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>1,495</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL MAYOR &amp; COUNCIL</b>	<b>35,080</b>	<b>40,190</b>	<b>46,189</b>	<b>42,709</b>	<b>25,837</b>	<b>44,409</b>	<b>42,709</b>	<b>46,631</b>





**FISCAL YEAR 2012-2013  
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY**

**10-400 MAYOR & COUNCIL**

ACCT#	DESCRIPTION	2009-2010		2010-2011		2011-2012		2012-2013		INC BUD-PROJ		INC FROM BUDGET	
		ACTUAL	APL YTD	ACTUAL	BUDGET	BUDGET	PROJECT	BUDGET	BUDGET	\$	%	\$	%
10 400-310	OFFICE/COMPUTER SUPPLIES	477	178	1,626	200	200	200	200	0	0.0%	0	0.0%	
10 400-311	POSTAGE/SHIPPING	2	0	0	0	0	0	0	0	0.0%	0	0.0%	
10 400-312	BOOKS/PUBL/SUBSCRIPTIONS	0	0	0	200	0	0	0	0	0.0%	-200	-100.0%	
10 400-320	OTHER ELECTRONICS	0	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	0.0%	
10 400-352	FURNITURE & FIXTURES	0	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	0.0%	
10 400-399	OTHER SUPPLIES	234	36	475	550	550	550	550	0	0.0%	0	0.0%	
10 400-400	CITY COUNCIL STIPENDS	10,700	5,125	10,400	10,700	10,700	10,700	10,700	0	0.0%	0	0.0%	
10 400-415	TELEPHONE	568	632	577	325	325	1,264	1,060	0	0.0%	725	223.1%	
10 400-430	ADVERTISING	4,688	0	5,737	7,000	7,000	7,000	7,000	-214	-16.9%	0	0.0%	
10 400-499	OTHER SERVICES	0	0	0	0	0	0	0	0	0.0%	0	0.0%	
10 400-602	SEMINARS/DUES/TRAVEL	7,974	8,071	12,147	6,825	6,825	9,000	8,800	-500	-5.6%	1,675	24.5%	
10 400-604	PUBLIC OFFICE LIABILITY	11,643	11,295	11,913	12,509	12,509	11,295	12,809	1,214	10.7%	0	0.0%	
10 400-680	PLANNING COMMISSION	0	0	0	0	0	0	0	0	0.0%	0	0.0%	
10 400-690	ELECTIONS	1,710	500	2,967	4,000	4,000	4,000	4,000	0	0.0%	0	0.0%	
10 400-699	OTHER - SUNDRY	699	0	347	400	400	400	2,122	1,722	430.5%	1,722	430.5%	
10 400-899	CAPITAL OUTLAY	1,495	0	0	0	0	0	0	0	0.0%	0	0.0%	
		<b>40,190</b>	<b>25,837</b>	<b>46,189</b>	<b>42,709</b>	<b>42,709</b>	<b>44,409</b>	<b>46,631</b>	<b>2,222</b>	<b>5.0%</b>	<b>3,922</b>	<b>9.2%</b>	









**FISCAL YEAR 2012-2013  
ACCOUNT DETAIL JUSTIFICATION**

**10-400 MAYOR & COUNCIL**

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET
				APR YTD	BUDGET	
10 400-415	TELEPHONE	568	577	632	325	1,050
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Mayor's Cell Phone	1,050				

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET
				APR YTD	BUDGET	
10 400-430	ADVERTISING	4,688	5,737	0	7,000	7,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Public Notices	7,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET
				APR YTD	BUDGET	
10 400-499	OTHER SERVICES	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$



**FISCAL YEAR 2012-2013  
ACCOUNT DETAIL JUSTIFICATION**

**10-400 MAYOR & COUNCIL**

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 400-602	SEMINARS/DUES/TRAVEL	7,974	12,147	8,071	6,825	8,500	
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	TML Conference	3,350					
	TML Membership Dues	2,500					
	HGAC Membership Dues	525					
	BCCA Meeting Fees	450					
	Misc.	1,675					

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 400-604	PUBLIC OFFICE LIABILITY	11,643	11,913	11,295	12,509	12,509	
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Last Year	12,509					

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 400-680	PLANNING COMMISSION	0	0	0	0	-	
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS



**FISCAL YEAR 2012-2013  
ACCOUNT DETAIL JUSTIFICATION**

**10-400 MAYOR & COUNCIL**

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET
				APR YTD	BUDGET	
10 400-690	ELECTIONS	1,710	2,967	500	4,000	4,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		
						AMOUNTS
	May'2013 Election	4,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET
				APR YTD	BUDGET	
10 400-699	OTHER - SUNDRY	699	347	0	400	2,122
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		
						AMOUNTS
	ASCAP Music License	322				
	BCCA Meetings	500				
	BCCA Catering	1,300				

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET
				APR YTD	BUDGET	
10 400-899	CAPITAL OUTLAY	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: 40,190 46,189 25,837 42,709 44,409 46,631**

CITY OF FREEPORT  
APPROVED BUDGET  
AS OF: APRIL 30TH, 2012

10 -GENERAL FUND  
MAIN STREET PROGRAM

EXPENDITURES	2008-2009		2009-2010		2010-2011		2011-2012		2012-2013	
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	F-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET	
<b>SALARIES</b>										
10-405-100 SALARIES/WAGES	55,048	0	0	0	0	0	0	0	0	0
10-405-175 LONGEVITY	211	0	0	0	0	0	0	0	0	0
TOTAL SALARIES	55,258	0	0	0	0	0	0	0	0	0
<b>BENEFITS</b>										
10-405-201 F I C A & MEDICARE	4,207	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
10-405-230 T M R S	5,321	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
10-405-291 UNEMPLOYMENT INSURANCE	0	10,479	0	0	0	0	0	0	0	0
TOTAL BENEFITS	14,826	10,479	0	0	0	0	0	0	0	0
<b>SUPPLIES</b>										
10-405-310 OFFICE/COMPUTER SUPPLIES	158	110	505	600	600	322	600	600	200	200
10-405-311 POSTAGE/SHIPPING	13	0	0	125	0	125	125	125	100	100
10-405-320 OTHER ELECTRONICS	0	0	0	200	0	200	200	200	150	150
10-405-335 CLOTHING	0	0	0	0	0	0	0	0	0	0
10-405-352 FURNITURE & FIXTURES	0	936	0	0	0	0	0	0	0	0
10-405-385 SMALL TOOLS & EQUIPMENT	0	0	0	400	0	400	400	400	500	500
10-405-390 FUEL	0	0	0	0	0	0	0	0	0	0
10-405-399 OTHER SUPPLIES	913	0	0	300	0	300	300	300	500	500
TOTAL SUPPLIES	1,084	827	505	1,625	322	1,625	1,625	1,625	1,450	1,450
<b>SERVICES</b>										
10-405-413 PROFESSIONAL SERVICES	0	0	0	0	0	0	0	0	0	0
10-405-415 TELEPHONE	1,018	221	0	0	0	0	0	0	0	0
10-405-426 PHYSICALS/SCREENING	0	0	0	0	0	0	0	0	0	0
10-405-430 ADVERTISING	26,515	7,732	865	10,000	2,795	10,000	10,000	10,000	10,000	10,000
10-405-431 BLESSING OF THE FLEET	0	0	0	0	0	0	0	0	0	0
10-405-432 BRYAN BEACH BASH	0	0	0	0	0	0	0	0	0	0
10-405-433 SUMMERTIME BLUES FESTIVAL	0	294	110	0	63	0	0	0	0	0
10-405-435 SPECIAL EVENTS	7,208	5,033	24,632	25,000	19,780	25,000	25,000	25,000	20,000	20,000
10-405-436 TEXAS FESTIVAL	0	0	0	0	0	0	0	0	0	0
10-405-499 OTHER SERVICES	141	0	0	0	0	0	0	0	0	0
TOTAL SERVICES	34,882	13,279	25,607	35,000	22,639	35,000	35,000	35,000	30,000	30,000
<b>SUNDRY</b>										
10-405-602 SEMINARS/DUES/TRAVEL	3,947	800	628	1,500	300	1,500	1,500	1,500	1,050	1,050
10-405-699 OTHER - SUNDRY	15	0	0	500	0	500	500	500	500	500
TOTAL SUNDRY	3,962	800	628	2,000	300	2,000	2,000	2,000	1,550	1,550



CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2012

10 -GENERAL FUND  
 MAIN STREET PROGRAM

EXPENDITURES	2008-2009	2009-2010	2010-2011	2011-2012		2012-2013		
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<b>CAPITAL OUTLAY</b>								
10-405-899 CAPITAL OUTLAY	14,640	0	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY	14,640	0	0	0	0	0	0	0
<b>TOTAL MAIN STREET PROGRAM</b>	<b>124,653</b>	<b>25,385</b>	<b>26,740</b>	<b>30,625</b>	<b>23,260</b>	<b>38,625</b>	<b>38,625</b>	<b>33,000</b>



**FISCAL YEAR 2012-2013  
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY**

**10-405 MAIN STREET**

ACCT#	DESCRIPTION	2009-2010		2010-2011		2011-2012		2011-2012		INC BUD-PROJ		INC FROM BUDGET	
		ACTUAL		ACTUAL		BUDGET	PROJECTN	BUDGET		\$	%	\$	%
10 405-100	SALARIES/WAGES	0	0	0	0	0	0	0	0	0	0.0%	0	0.0%
10 405-175	LONGEVITY	0	0	0	0	0	0	0	0	0	0.0%	0	0.0%
10 405-201	F I C A & MEDICARE	0	0	0	0	0	0	0	0	0	0.0%	0	0.0%
10 405-210	GROUP INSURANCE	0	0	0	0	0	0	0	0	0	0.0%	0	0.0%
10 405-230	T M R S	0	0	0	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	0.0%
10 405-291	UNEMPLOYMENT INSURANCE	10,479	0	505	0	0	0	0	0	0	0.0%	0	0.0%
10 405-310	OFFICE/COMPUTER SUPPLIES	-110	322	0	600	600	600	200	600	-400	-66.7%	-400	-66.7%
10 405-311	POSTAGE/SHIPPING	0	0	0	125	125	125	100	100	-25	-20.0%	-25	-20.0%
10 405-320	OTHER ELECTRONICS	0	0	0	200	200	200	150	150	-50	-25.0%	-50	-25.0%
10 405-335	CLOTHING	0	0	0	0	0	0	0	0	0	0.0%	0	0.0%
10 405-352	FURNITURE & FIXTURES	937	0	0	0	0	0	0	0	0	0.0%	0	0.0%
10 405-385	SMALL TOOLS & EQUIPMENT	0	0	0	400	400	400	500	500	100	25.0%	100	25.0%
10 405-390	FUEL	0	0	0	0	0	0	0	0	0	0.0%	0	0.0%
10 405-399	OTHER SUPPLIES	0	0	0	0	0	0	0	0	0	0.0%	0	0.0%
10 405-413	PROFFESIONAL SERVICES	0	0	0	0	0	0	0	0	0	0.0%	0	0.0%
10 405-415	TELEPHONE	221	0	0	0	0	0	0	0	0	0.0%	0	0.0%
10 405-426	PHYSICALS/SCREENING	0	0	0	0	0	0	0	0	0	0.0%	0	0.0%
10 405-430	ADVERTISING	7,732	2,795	865	10,000	10,000	10,000	10,000	10,000	200	66.7%	200	66.7%
10-405-433	SUMMERTIME BLUES FESTIVAL			110	63	0	0	0	0	0	0.0%	0	0.0%
10 405-435	SPECIAL PROJECTS	5,326	19,780	24,632	25,000	25,000	25,000	20,000	20,000	-5,000	-20.0%	-5,000	-20.0%
10 405-499	OTHER SERVICES	0	0	0	0	0	0	0	0	0	0.0%	0	0.0%
10 405-602	SEMINARS/DUES/TRAVEL	800	300	628	1,500	1,500	1,500	1,050	1,050	-450	-30.0%	-450	-30.0%
10 405-699	OTHER - SUNDRY	0	0	0	500	500	500	600	600	0	0.0%	0	0.0%
10 405-899	CAPITAL OUTLAY	0	0	0	0	0	0	0	0	0	0.0%	0	0.0%
		<b>25,385</b>	<b>23,260</b>	<b>26,740</b>	<b>38,625</b>	<b>38,625</b>	<b>38,625</b>	<b>33,000</b>	<b>33,000</b>	<b>-5,625</b>	<b>-14.6%</b>	<b>-5,625</b>	<b>-14.6%</b>







**FISCAL YEAR 2012-2013  
ACCOUNT DETAIL - JUSTIFICATION**

**10-405 MAIN STREET**

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET
				APR YTD	BUDGET	
10 405-291	UNEMPLOYMENT INSURANCE	10,479	0	0	0	-
	ITEM DESCRIPTION	AMOUNTS				AMOUNTS
	UNEMPLOYMENT INSURANCE	-				

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET
				APR YTD	BUDGET	
10 405-310	OFFICE/COMPUTER SUPPLIES	-110	505	322	600	200
	ITEM DESCRIPTION	AMOUNTS				AMOUNTS
	Office supplies					200

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET
				APR YTD	BUDGET	
10 405-311	POSTAGE/SHIPPING	0	0	0	125	100
	ITEM DESCRIPTION	AMOUNTS				AMOUNTS
	Postage for reports, grant applications, etc					100













CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2012

10 --GENERAL FUND  
 ADMINISTRATION

EXPENDITURES	2011-2012					2012-2013		
	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<b>SALARIES</b>								
10-410-100 SALARIES/WAGES	407,532	436,165	468,798	464,541	255,106	464,541	464,541	481,150
10-410-165 EDUCATIONAL PAY	0	5,440	5,115	5,500	2,915	5,500	5,500	5,500
10-410-175 LONGEVITY	2,766	3,805	4,259	3,950	2,607	3,950	3,950	4,500
10-410-180 AUTO ALLOWANCE	2,677	12,334	8,991	9,000	4,971	9,000	9,000	9,000
10-410-185 UNIFORM ALLOWANCE	369	471	1,133	0	0	1,000	0	0
10-410-190 OVERTIME	1,004	1,547	806	2,500	315	1,500	2,500	1,500
10-410-199 SICK LEAVE FINAL CHECK	0	1,519	0	0	0	0	0	0
TOTAL SALARIES	414,348	461,281	489,103	485,491	265,913	485,491	485,491	501,650
<b>BENEFITS</b>								
10-410-201 F I C A & MEDICARE	30,865	33,822	35,105	37,140	16,593	37,140	37,140	38,376
10-410-202 BENEFITS INCREASES	0	0	0	0	0	0	0	0
10-410-210 GROUP INSURANCE	33,397	44,633	49,499	49,824	29,063	49,824	49,824	50,592
10-410-230 T M R S	39,723	47,167	40,380	53,521	30,062	53,524	53,524	55,798
10-410-235 BENEFIT ACCOUNT ADMIN FEES	5,230	4,944	5,226	5,440	3,061	5,440	5,440	5,440
10-410-240 WORKMEN'S COMPENSATION	2,125	1,149	379	400	229	400	400	400
10-410-291 UNEMPLOYMENT INSURANCE	10,029	10,433	0	0	0	0	0	0
TOTAL BENEFITS	121,476	142,149	130,590	146,328	79,012	146,328	146,328	150,606
<b>SUPPLIES</b>								
10-410-310 OFFICE/COMPUTER SUPPLIES	9,731	10,469	9,193	8,266	6,409	9,500	8,266	8,266
10-410-311 POSTAGE/SHIPPING	11,302	10,190	6,922	6,500	4,475	8,500	6,500	6,500
10-410-312 BOOKS/PUBL/SUBSCRIPTIONS	2,021	1,292	1,709	700	451	700	700	700
10-410-320 OTHER ELECTRONICS	0	0	0	2,750	0	2,750	2,750	750
10-410-335 CLOTHING	0	0	0	1,000	176	1,000	1,000	500
10-410-352 FURNITURE & FIXTURES	8,249	5,942	1,770	4,750	430	4,750	4,750	500
10-410-385 SMALL TOOLS & EQUIPMENT	0	36	0	0	0	0	0	0
10-410-390 FUEL	0	0	0	750	10	750	750	750
10-410-392 JANITORIAL SUPPLIES	1,144	1,450	1,662	1,325	875	1,325	1,325	1,325
10-410-399 OTHER SUPPLIES	2,131	1,959	2,392	500	104	500	500	500
TOTAL SUPPLIES	34,557	31,338	23,649	26,541	13,011	29,775	26,541	19,791
<b>SERVICES</b>								
10-410-413 PROFESSIONAL SERVICES	214,180	295,110	235,937	160,651	104,059	160,651	160,651	170,347
10-410-414 BANK CHARGES	2,702	2,896	2,959	2,815	1,911	3,200	2,815	2,815
10-410-415 TELEPHONE	6,781	9,023	11,802	8,225	8,408	15,000	8,225	9,300
10-410-426 PHYSICALS/SCREENING	175	295	115	200	35	200	200	200
10-410-429 WETLANDS GRANT FUNDS	0	0	0	0	0	0	0	0
10-410-430 ADVERTISING	7,790	5,492	7,089	5,300	3,902	5,300	5,300	6,000
10-410-431 BLESSING OF THE FLEET	0	7,222	439	0	0	0	0	0
10-410-432 BRYAN BEACH BASH	0	13,539	0	0	20	0	0	0
10-410-433 BRIDGES OF BRAZORIA CO.-BIKE R	0	0	250	0	900	800	0	0
10-410-434 MARKETING	12,014	11,590	4,844	8,075	3,141	8,075	8,075	6,340
10-410-435 FREEPORT CENTENNIAL	0	0	1,513	0	0	0	0	50,000
10-410-436 HAUNTED HOUSE	0	0	1,169	0	741	0	0	0

CITY OF FREEPORT  
APPROVED BUDGET  
AS OF: APRIL 30TH, 2012

10 -GENERAL FUND  
ADMINISTRATION

EXPENDITURES	2011-2012					2012-2013		
	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED FUDGET	APPROVED BUDGET
10-410-437 YOUTH ART	0	0	2,543	8,500	6,216	6,216	5,500	3,500
10-410-438 THANKSGIVING SUPER FEAST	0	0	7,807	11,310	9,856	9,856	10,000	10,000
10-410-439 BEACH OPERATIONS EXPENSE	0	0	0	0	0	0	0	0
10-410-440 ELECTRICITY	116,065	129,120	101,081	71,663	42,180	71,663	71,663	59,663
10-410-441 WATER	0	0	0	0	0	0	0	0
10-410-442 GAS-ENTEX	28,191	30,399	12,531	28,000	10,736	28,000	28,000	18,000
10-410-470 EQUIPMENT RENTAL	1,380	1,248	0	1,872	0	0	1,872	1,872
10-410-479 APPRAISAL DISTRICT	20,608	17,846	19,116	21,000	17,799	17,799	21,000	19,500
10-410-482 SERVICE CONTRACTS	2,347	6,019	5,867	3,600	3,512	7,000	3,600	7,500
10-410-484 TAX COLLECTIONS	2,950	2,137	2,204	2,250	2,185	2,185	2,250	2,250
10-410-488 SETTLEMENTS	0	0	0	0	0	0	0	0
10-410-499 OTHER SERVICES	294	71	0	0	0	0	0	0
TOTAL SERVICES	415,477	532,007	415,327	333,461	215,531	335,945	329,151	367,295
<b>MAINTENANCE</b>								
10-410-524 VEHICLE MAINTENANCE	0	0	802	0	0	0	0	0
10-410-543 ELECTRONICS/COMPUTER MAINT	17,082	33,028	53,023	46,302	22,291	4,632	46,302	39,386
10-410-545 BLDG/BLDG EQUIP MAINTENANCE	37,812	45,728	43,915	45,192	36,227	48,192	45,192	37,845
TOTAL MAINTENANCE	54,894	78,756	102,740	91,494	58,519	52,824	91,494	77,231
<b>SUNDRY</b>								
10-410-602 SEMINARS/DUES/TRAVEL	15,836	15,410	12,154	8,270	9,512	13,512	8,270	10,717
10-410-604 PUBLIC OFFICE LIABILITY	10,039	6,069	9,665	8,200	7,878	7,878	8,200	7,878
10-410-610 EMPLOYEE RELATIONS	9,838	10,454	6,303	6,010	4,647	6,010	6,010	2,500
10-410-611 PROMOTIONS	0	4,335	0	500	0	500	500	0
10-410-628 PROPERTY/GEN LIAB INSURANCE	77,861	87,209	88,269	91,000	95,423	95,423	91,000	97,573
10-410-687 DAMAGE CLAIMS	199	0	0	0	0	0	0	0
10-410-695 COLLEGE REIMBURSEMENT	4,100	1,996	5,363	5,000	3,413	5,000	5,000	5,000
10-410-696 ENERGY EFFICIENCY GRANT	0	0	0	0	0	0	0	0
10-410-699 OTHER - SUNDRY	1,688	23,266	9,153	2,000	10,169	12,000	2,000	5,000
TOTAL SUNDRY	119,561	149,039	130,919	120,980	131,041	140,323	120,980	128,668
<b>DEBT SERVICE</b>								
10-410-775 LEASE INTEREST	974	766	542	547	290	547	547	547
10-410-776 LEASE PRINCIPAL	3,682	3,886	56,438	3,703	2,426	3,703	3,703	3,703
TOTAL DEBT SERVICE	4,656	4,652	56,979	4,250	2,716	4,250	4,250	4,250
<b>CAPITAL OUTLAY</b>								
10-410-880 LAND ACQUISITION	0	955,286	13,853	2,000	6,003	3,000	2,000	0
10-410-899 CAPITAL OUTLAY	0	0	220,925	18,229	0	18,229	18,229	0
TOTAL CAPITAL OUTLAY	0	955,286	234,778	20,229	6,003	26,229	20,229	0
<b>ACCRUAL</b>								
10-410-995 DEPRECIATION EXPENSE	0	0	0	0	0	0	0	0
TOTAL ACCRUAL	0	0	0	0	0	0	0	0
<b>TOTAL ADMINISTRATION</b>	<b>1,165,068</b>	<b>2,354,508</b>	<b>1,584,084</b>	<b>1,228,774</b>	<b>771,746</b>	<b>1,221,165</b>	<b>1,224,464</b>	<b>1,249,491</b>



**FISCAL YEAR 2012-2013  
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY**

**10-410 GENERAL ADMINISTRATION**

ACCT#	DESCRIPTION	2009-2010		2010-2011		2011-2012		2012-2013		INC BUD.-PROJ		INC FROM BUDGET	
		ACTUAL		ACTUAL		BUDGET	PROJECTN	BUDGET		\$	%	\$	%
10 410-100	SALARIES/WAGES	437,684	468,798	255,106	464,541	464,541	464,541	481,150	16,609	3.6%	16,609	3.6%	
10 410-165	EDUCATION PAY	5,440	5,115	2,915	5,500	5,500	5,500	5,500	0	0.0%	0	0.0%	
10 410-175	LONGEVITY	3,805	4,259	2,607	3,950	3,950	3,950	4,500	550	13.9%	550	13.9%	
10 410-180	AUTO ALLOWANCE	12,334	8,991	4,971	9,000	9,000	9,000	9,000	0	0.0%	0	0.0%	
10 410-185	UNIFORM ALLOWANCE	471	1,133	0	1,000	1,000	1,000	0	-1,000	-100.0%	0	0.0%	
10 410-190	OVERTIME	1,547	806	315	2,500	2,500	1,500	1,500	0	0.0%	-1,000	-40.0%	
10 410-201	F I C A & MEDICARE	33,822	35,105	16,593	37,140	37,140	37,140	38,376	1,236	3.3%	1,236	3.3%	
10 410-210	GROUP INSURANCE	44,633	49,499	29,068	49,824	49,824	49,824	60,592	768	1.5%	768	1.5%	
10 410-230	T M R S	47,167	40,380	30,062	53,524	53,524	53,524	55,798	2,274	4.2%	2,274	4.2%	
10 410-235	BENEFIT ACCOUNT ADMIN FEES	4,944	5,226	3,061	5,440	5,440	5,440	5,440	0	0.0%	0	0.0%	
10 410-240	WORKMEN'S COMPENSATION	1,149	379	229	400	400	400	400	0	0.0%	0	0.0%	
10 410-291	UNEMPLOYMENT INSURANCE	10,433	0	0	0	0	0	0	0	0.0%	0	0.0%	
10 410-310	OFFICE/COMPUTER SUPPLIES	10,469	9,193	6,409	8,266	8,266	9,500	8,266	-1,234	-13.0%	0	0.0%	
10 410-311	POSTAGE/SHIPPING	10,190	6,922	4,475	6,500	6,500	8,500	6,500	-2,000	-23.5%	0	0.0%	
10 410-312	BOOKS/PUBL/SUBSCRIPTIONS	1,292	1,709	451	700	700	700	700	0	0.0%	0	0.0%	
10 410-320	OTHER ELECTRONICS	0	0	0	2,750	2,750	2,750	760	-2,000	-72.7%	0	0.0%	
10 410-335	CLOTHING	0	0	176	1,000	1,000	1,000	500	-500	-50.0%	0	0.0%	
10 410-352	FURNITURE & FIXTURES	5,942	1,770	430	4,750	4,750	4,750	500	-4,250	-89.5%	0	0.0%	
10 410-385	SMALL TOOLS & EQUIPMENT	36	0	0	0	0	0	0	0	0.0%	0	0.0%	
10 410-390	FUEL	0	0	10	750	750	750	760	0	0.0%	0	0.0%	
10 410-392	JANITORIAL SUPPLIES	1,450	1,662	875	1,325	1,325	1,325	1,325	0	0.0%	0	0.0%	
10 410-399	OTHER SUPPLIES	1,959	2,392	184	500	500	500	500	0	0.0%	0	0.0%	
10 410-413	PROFESSIONAL SERVICES	295,110	235,937	104,059	160,651	160,651	160,651	170,347	9,696	6.0%	9,696	6.0%	
10 410-414	BANK CHARGES	2,896	2,959	1,911	2,815	2,815	3,200	2,815	-385	-12.0%	0	0.0%	
10 410-415	TELEPHONE	9,023	11,802	8,408	8,225	8,225	15,000	9,300	-5,700	-38.0%	0	0.0%	
10 410-426	PHYSICALS/SCREENING	295	115	35	200	200	200	200	0	0.0%	0	0.0%	
10 410-429	WETLAND GRANT FUNDS	0	0	0	0	0	0	0	0	0.0%	0	0.0%	
10 410-430	ADVERTISING	5,492	7,089	3,902	5,300	5,300	5,300	6,000	700	13.2%	700	13.2%	
10 410 431	BLESSING OF THE FLEET	7,222	439	0	0	0	0	0	0	0.0%	0	0.0%	
10 410 432	BRYAN BEACH BASH	13,539	0	20	0	0	0	0	0	0.0%	0	0.0%	
10 410-433	BRIDGES OF BRAZORIA COUNTY	0	-250	800	0	0	800	0	0	0.0%	0	0.0%	
10 410-434	MARKETING	11,590	4,844	3,141	8,075	8,075	8,075	6,348	-1,727	-21.4%	-1,727	-21.4%	
10 410-435	FREEPORT CENTENNIAL	0	1,513	0	0	0	0	50,000	0	0.0%	0	0.0%	
10 410-436	HAUNTED HOUSE	0	-1,169	741	0	0	0	0	0	0.0%	0	0.0%	
10 410-437	YOUTH ART	0	2,543	6,216	8,500	8,500	6,216	3,500	0	0.0%	0	0.0%	
10 410-438	THANKSGIVING SUPER FEAST	0	7,807	9,856	11,310	11,310	9,856	10,000	0	0.0%	0	0.0%	
10 410-439	BEACH OPERATIONS EXPENSE	0	0	0	0	0	0	0	0	0.0%	0	0.0%	
10 410-440	ELECTRICITY	129,120	101,981	42,180	71,663	71,663	71,663	59,663	-12,000	-16.7%	-12,000	-16.7%	
10 410-441	WATER	0	0	0	0	0	0	0	0	0.0%	0	0.0%	
10 410-442	GAS-ENTEX	30,399	12,531	10,736	28,000	28,000	28,000	18,000	-10,000	-35.7%	-10,000	-35.7%	



**FISCAL YEAR 2012-2013  
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY**

**10-410 GENERAL ADMINISTRATION**

ACCT#	DESCRIPTION	2009-2010		2010-2011		2011-2012		2012-2013		INC BUD-PROJ		INC FROM BUDGET	
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET	PROJECTn	BUDGET	BUDGET	\$	%	\$	%
10 410-470	EQUIPMENT RENTAL	1,248	0	0	1,872	0	1,872	1,872	0	1,872	0.0%	0	0.0%
10 410-479	APPRAISAL DISTRICT	17,846	19,116	17,799	21,000	17,799	19,500	19,500	-1,500	1,701	9.6%	-1,500	-7.1%
10 410-482	SERVICE CONTRACTS	6,019	5,867	3,542	3,600	7,000	7,500	7,500	3,900	500	7.1%	3,900	108.3%
10 410-484	TAX COLLECTIONS	2,137	2,204	2,185	2,250	2,185	2,250	2,250	0	65	3.0%	0	0.0%
10 410-488	SETTLEMENTS	0	0	0	0	0	0	0	0	0	0.0%	0	0.0%
10 410-499	OTHER SERVICES	71	0	0	0	0	0	0	0	0	0.0%	0	0.0%
10 410-524	VEHICLE MAINTENANCE	0	802	0	0	0	0	0	0	0	0.0%	0	0.0%
10 410-543	ELECTRONICS/COMPUTER MAINT	33,028	58,023	22,291	46,302	4,632	39,386	39,386	-6,916	34,754	750.3%	-6,916	-14.9%
10 410-545	BLDG/BLDG EQUIP MAINTENANCE	45,728	43,915	36,227	45,192	48,192	37,845	37,845	-7,347	-10,347	-21.5%	-7,347	-16.3%
10 410-602	SEMINARS/DUES/TRAVEL	15,410	12,154	9,512	8,270	13,512	10,717	10,717	2,447	-2,795	-20.7%	2,447	29.6%
10 410-604	PUBLIC OFFICE LIABILITY	6,369	9,665	7,878	8,200	7,878	7,878	7,878	-322	0	0.0%	-322	-3.9%
10 410-610	EMPLOYEE RELATIONS	10,454	6,303	4,647	6,010	6,010	2,500	2,500	-3,510	-3,510	-58.4%	-3,510	-58.4%
10 410-611	PROMOTIONS	4,335	0	0	500	500	0	0	-500	-500	-100.0%	-500	-100.0%
10 410-628	PROPERTY INSURANCE	87,209	88,269	95,423	91,000	95,423	97,573	97,573	6,573	2,150	2.3%	6,573	7.2%
10 410-687	DAMAGE CLAIMS	0	0	0	0	0	0	0	0	0	0.0%	0	0.0%
10 410-695	COLLEGE REIMBURSEMENT	1,996	5,363	3,413	5,000	5,000	5,000	5,000	0	0	0.0%	0	0.0%
10 410-699	OTHER - SUNDRY	23,266	9,165	10,169	2,000	12,000	5,000	5,000	3,000	-7,000	-58.3%	3,000	150.0%
10 410-775	LEASE INTERERST	767	542	290	547	547	547	547	0	0	0.0%	0	0.0%
10 410-776	LEASE PRINCIPAL	3,886	56,438	2,425	3,703	3,703	3,703	3,703	0	0	0.0%	0	0.0%
10 410-880	LAND ACQUISITION	955,286	13,853	6,003	2,000	8,000	0	0	-2,000	-8,000	-100.0%	-2,000	-100.0%
10 410-899	CAPITAL OUTLAY	0	220,925	0	18,229	18,229	0	0	-18,229	-18,229	-100.0%	-18,229	-100.0%
		<b>2,354,508</b>	<b>1,584,084</b>	<b>771,746</b>	<b>1,228,774</b>	<b>1,221,165</b>	<b>1,249,491</b>	<b>1,249,491</b>	<b>20,717</b>	<b>28,326</b>	<b>2.3%</b>	<b>20,717</b>	<b>1.7%</b>









**FISCAL YEAR 2012-2013  
ACCOUNT DETAIL JUSTIFICATION**

**10-410 GENERAL ADMINISTRATION**

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 410-201	F I C A & M E D I C A R E	33,822	35,105	16,593	37,140	38,376	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Calculated Field (do not attempt to input)	38,376		Calculated Field (do not attempt to input)			

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 410-210	G R O U P I N S U R A N C E	44,633	49,499	29,068	49,824	50,592	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Life Insurance / AD&D	1,688		Calculated Field			
	Long Term Disability	1,288		(do not attempt to input)			
	Health Reimbursement Account	9,600					
	TML - Employee Health						
	Estimated % Increase						
	TML Estimated Rate/Mo	38,016					

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 410-230	T M R S	47,167	40,380	30,062	53,524	55,798	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	OCT - DEC						
	JAN - SEP						
	Weighted Average	55,798		Calculated Field (do not attempt to input)			
	Calculated Field (do not attempt to input)						



**FISCAL YEAR 2012-2013  
ACCOUNT DETAIL JUSTIFICATION**

**10-410 GENERAL ADMINISTRATION**

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET
				APR YTD	BUDGET	
10 410-235	BENEFIT ACCOUNT ADMIN FEES	4,944	5,226	3,061	5,440	5,440
	ITEM DESCRIPTION	AMOUNT\$				AMOUNT\$
	Medical Savings Account - \$43.42/employee/year	5,080				
	Sect 457 - Annl Maint Fee - \$18/employee/year	360				

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET
				APR YTD	BUDGET	
10 410-240	WORKMEN'S COMPENSATION	1,149	379	229	400	400
	ITEM DESCRIPTION	AMOUNT\$				AMOUNT\$
	WORKMEN'S COMPENSATION	400				

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET
				APR YTD	BUDGET	
10 410-291	UNEMPLOYMENT INSURANCE	10,433	0	0	0	-
	ITEM DESCRIPTION	AMOUNT\$				AMOUNT\$
	UNEMPLOYMENT INSURANCE	-				



**FISCAL YEAR 2012-2013  
ACCOUNT DETAIL JUSTIFICATION**

**10-410 GENERAL ADMINISTRATION**

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET
				APR YTD	BUDGET	
10 410-310	OFFICE/COMPUTER SUPPLIES	10,469	9,193	6,409	8,266	8,266
	ITEM DESCRIPTION	AMOUNT\$				AMOUNT\$
	Budget Materials	600				
	Toner for 2-Copiers 6@\$110	1,600				
	Other Miscellaneous Office Supplies	1,500				
	Copy Paper - 4.0 cases/Mo @ \$27	1,296				
	Stationary + Envelopes	1,500				
	Laser Checks plus Window Envelopes - 2 purchases	1,770				

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET
				APR YTD	BUDGET	
10 410-311	POSTAGE/SHIPPING	10,190	6,922	4,475	6,500	6,500
	ITEM DESCRIPTION	AMOUNT\$				AMOUNT\$
	POSTAGE/SHIPPING	6,500				

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET
				APR YTD	BUDGET	
10 410-312	BOOKS/PUBL/SUBSCRIPTIONS	1,292	1,709	451	700	700
	ITEM DESCRIPTION	AMOUNT\$				AMOUNT\$
	Brazosport Facts Subscription	200				
	Ordinance Updates	500				





**FISCAL YEAR 2012-2013  
ACCOUNT DETAIL JUSTIFICATION**

**10-410 GENERAL ADMINISTRATION**

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET
				APR YTD	BUDGET	
10 410-385	SMALL TOOLS & EQUIPMENT	36	0	0	0	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
						AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET
				APR YTD	BUDGET	
10 410-390	FUEL	0	0	10	750	750
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	Mileage Reimbursement	750				AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET
				APR YTD	BUDGET	
10 410-392	JANITORIAL SUPPLIES	1,450	1,662	875	1,325	1,325
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	Liners	50				300
	Toilet Tissue	250				75
	Acid Bowl Cleaner	200				200
	Floor Wax	50				200

















**FISCAL YEAR 2012-2013  
ACCOUNT DETAIL JUSTIFICATION**

**10-410 GENERAL ADMINISTRATION**

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET
				APR YTD	BUDGET	
10 410-442	GAS-ENTEX	30,399	12,531	10,736	28,000	18,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Gas-Entex	18,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET
				APR YTD	BUDGET	
10 410-470	EQUIPMENT RENTAL	1,248	0	0	1,872	1,872
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Postage Meter Retnal 458/Qtr.	1,872				

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET
				APR YTD	BUDGET	
10 410-479	APPRAISAL DISTRICT	17,846	19,116	17,799	21,000	19,500
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Budgeted by Appraisal District	19,500				













**FISCAL YEAR 2012-2013  
ACCOUNT DETAIL JUSTIFICATION**

**10-410 GENERAL ADMINISTRATION**

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010	2010-2011	2011-2012		2012-2013
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION
10 410-687	DAMAGE CLAIMS	0	0	0	0	0
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	DAMAGE CLAIMS	-				

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010	2010-2011	2011-2012		2012-2013
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION
10 410-695	COLLEGE REIMBURSEMENT	1,996	5,363	3,413	5,000	5,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	COLLEGE REIMBURSEMENT	5,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010	2010-2011	2011-2012		2012-2013
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION
10 410-699	OTHER - SUNDRY	23,266	9,165	10,169	2,000	12,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Misc.	5,000				



**FISCAL YEAR 2012-2013  
ACCOUNT DETAIL JUSTIFICATION**

**10-410 GENERAL ADMINISTRATION**

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET
				APR YTD	BUDGET	
10-410-775	LEASE INTEREST	767	542	290	547	547
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
		-				
	Plotter Lease	547				

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET
				APR YTD	BUDGET	
10-410-776	LEASE PRINCIPAL	3,886	56,438	2,425	3,703	3,703
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
		-				
	Plotter principal	3,703				

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET
				APR YTD	BUDGET	
10-410-880	LAND ACQUISITION	955,286	13,853	6,003	2,000	8,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
		-				
	Misc. Land purchases					



**FISCAL YEAR 2012-2013  
ACCOUNT DETAIL JUSTIFICATION**

**10-410 GENERAL ADMINISTRATION**

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET
				APR YTD	BUDGET	
10 410-899	CAPITAL OUTLAY	0	220,925	0	18,229	-
	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: 2,354,508 1,584,084 771,746 1,228,774 1,221,165 1,249,491**

CITY OF FREEPORT  
APPROVED BUDGET  
AS OF: APRIL 30TH, 2012

10 -GENERAL FUND  
SERVICE CENTER

EXPENDITURES	2011-2012						2012-2013	
	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<b>SALARIES</b>								
10-420-100 SALARIES/WAGES	102,206	63,363	81,157	98,459	50,031	95,877	98,459	65,024
10-420-165 EDUCATIONAL PAY	0	0	0	0	0	0	0	0
10-420-175 LONGEVITY	900	646	1,060	650	521	650	650	650
10-420-190 OVERTIME	<u>1,143</u>	<u>2,209</u>	<u>2,692</u>	<u>1,500</u>	<u>1,801</u>	<u>1,500</u>	<u>1,500</u>	<u>2,000</u>
TOTAL SALARIES	104,249	66,219	84,909	100,509	52,154	98,027	100,609	67,674
<b>BENEFITS</b>								
10-420-201 F I C A & MEDICARE	7,787	4,954	6,520	7,697	3,529	7,499	7,697	5,177
10-420-210 GROUP INSURANCE	19,097	11,427	16,212	18,684	9,066	18,523	18,684	12,648
10-420-230 T H R S	10,052	6,968	9,418	11,661	6,021	11,184	11,661	7,091
10-420-240 WORKMEN'S COMPENSATION	2,491	2,610	1,965	1,965	1,480	3,000	1,965	1,486
10-420-291 UNEMPLOYMENT INSURANCE	<u>( 72)</u>	<u>2,796</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,600</u>	<u>0</u>	<u>0</u>
TOTAL BENEFITS	39,354	28,756	34,115	40,007	20,122	41,206	40,007	27,202
<b>SUPPLIES</b>								
10-420-310 OFFICE/COMPUTER SUPPLIES	3,295	1,319	1,701	3,300	1,117	3,300	3,300	3,025
10-420-311 POSTAGE/SHIPPING	42	0	0	0	0	0	0	0
10-420-320 OTHER ELECTRONICS	463	465	275	500	0	500	500	250
10-420-335 CLOTHING	558	726	802	610	279	610	610	610
10-420-340 GAS AND DIESEL	<u>( 11,928)</u>	<u>23,355)</u>	<u>25,727</u>	<u>0</u>	<u>692</u>	<u>0</u>	<u>0</u>	<u>0</u>
10-420-341 STATE GAS TAX	<u>( 2,356)</u>	<u>3,935</u>	<u>5</u>	<u>0</u>	<u>987)</u>	<u>0</u>	<u>0</u>	<u>0</u>
10-420-343 OIL AND GREASE	4,230	3,562	4,926	5,500	1,925	5,500	5,500	5,950
10-420-344 GARAGE PARTS	3,818	2,494	2,257	2,500	898	2,500	2,500	2,350
10-420-352 FURNITURE & FIXTURES	0	0	0	0	0	0	0	0
10-420-385 SMALL TOOLS & EQUIPMENT	2,879	2,113	1,547	4,300	2,691	4,300	4,300	2,800
10-420-390 FUEL	1,898	1,779	1,687	1,100	448	1,100	1,100	1,100
10-420-392 JANITORIAL SUPPLIES	715	646	642	900	607	900	900	1,050
10-420-399 OTHER SUPPLIES	<u>1,242</u>	<u>1,435</u>	<u>718</u>	<u>1,309</u>	<u>684</u>	<u>1,309</u>	<u>1,309</u>	<u>1,260</u>
TOTAL SUPPLIES	4,855	4,871	40,287	20,019	8,412	20,019	20,019	18,395
<b>SERVICES</b>								
10-420-413 PROFESSIONAL SERVICES	3,595	718	731	2,000	1,802	2,000	2,000	2,000
10-420-415 TELEPHONE	1,323	2,483	2,386	2,000	1,637	2,000	2,000	2,000
10-420-426 PHYSICALS/SCREENING	80	0	0	150	35	150	150	100
10-420-440 ELECTRICITY	22,048	24,538	21,553	12,000	7,755	14,000	12,000	12,000
10-420-441 WATER	0	0	0	0	0	0	0	0
10-420-442 GAS-ENTEX	713	179	194	400	117	400	400	400
10-420-470 EQUIPMENT RENTAL	110	118	0	300	118	300	300	300
10-420-482 SERVICE CONTRACTS	0	0	0	0	0	0	0	0
10-420-485 LAUNDRY SERVICES	1,189	835	704	1,000	558	1,000	1,000	750
10-420-499 OTHER SERVICES	<u>1,560</u>	<u>925</u>	<u>1,106</u>	<u>1,550</u>	<u>210</u>	<u>1,550</u>	<u>1,550</u>	<u>2,180</u>
TOTAL SERVICES	30,617	29,796	26,673	19,400	12,262	21,400	19,400	19,730

CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2012

10 -GENERAL FUND  
 SERVICE CENTER

EXPENDITURES	2008-2009			2009-2010			2010-2011			2011-2012			2012-2013	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET						
<b>MAINTENANCE</b>														
10-420-524 VEHICLE MAINTENANCE	852	645	353	800	212	800	800	740						
10-420-545 BLDG/BLDG EQUIP MAINTENANCE	5,008	2,846	1,105	1,100	267	1,100	1,100	1,300						
10-420-546 LAND/GROUNDS MAINT	<u>1,113</u>	<u>48</u>	<u>257</u>	<u>760</u>	<u>1,016</u>	<u>1,300</u>	<u>760</u>	<u>1,460</u>						
TOTAL MAINTENANCE	7,053	3,539	1,715	2,660	1,494	3,200	2,660	4,100						
<b>SUNDRY</b>														
10-420-602 SEMINARS/DUES/TRAVEL	0	0	97	300	0	300	300	250						
10-420-629 VEHICLE INSURANCE	123	168	175	175	235	235	175	175						
10-420-699 OTHER - SUNDRY	<u>259</u>	<u>9,900</u>	<u>54</u>	<u>400</u>	<u>159</u>	<u>400</u>	<u>400</u>	<u>350</u>						
TOTAL SUNDRY	382	10,068	326	875	394	935	875	775						
<b>CAPITAL OUTLAY</b>														
10-420-899 CAPITAL OUTLAY	<u>25,983</u>	<u>0</u>	<u>0</u>	<u>8,400</u>	<u>11,012</u>	<u>11,012</u>	<u>8,400</u>	<u>13,000</u>						
TOTAL CAPITAL OUTLAY	25,983	0	0	8,400	11,012	11,012	8,400	13,000						
<b>ACCRUAL</b>														
10-420-995 DEPRECIATION EXPENSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>						
TOTAL ACCRUAL	0	0	0	0	0	0	0	0						
<b>TOTAL SERVICE CENTER</b>	<b>212,495</b>	<b>133,507</b>	<b>188,025</b>	<b>191,970</b>	<b>105,851</b>	<b>196,399</b>	<b>191,970</b>	<b>150,876</b>						



**FISCAL YEAR 2012-2013  
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY**

**10-420 SERVICE CENTER**

ACCT#	DESCRIPTION	2009-2010		2010-2011		2011-2012		2012-2013		INC BUD-PROJ		INC FROM BUDGET	
		ACTUAL	APPLYD	ACTUAL	BUDGET	BUDGET	PROJECTD	BUDGET	BUDGET	\$	%	\$	%
10 420-100	SALARIES/WAGES	63,363	50,031	81,157	98,459	95,877	55,024	55,024	55,024	-30,853	-32.2%	-33,435	-34.0%
10 420-175	LONGEVITY	646	521	1,060	650	650	650	650	650	0	0.0%	0	0.0%
10 420-190	OVERTIME	2,209	1,601	2,692	1,500	1,500	2,000	2,000	2,000	500	33.3%	500	33.3%
10 420-201	FICA & MEDICARE	4,954	3,529	6,520	7,697	7,499	5,177	5,177	5,177	-2,322	-31.0%	-2,520	-32.7%
10 420-210	GROUP INSURANCE	11,427	9,086	16,212	18,684	18,523	12,648	12,648	12,648	-5,875	-31.7%	-6,036	-32.3%
10 420-230	T M R S	6,968	6,021	9,418	11,661	11,184	7,891	7,891	7,891	-3,293	-29.4%	-3,770	-32.3%
10 420-240	WORKMEN'S COMPENSATION	2,610	1,486	1,965	1,965	3,000	1,486	1,486	1,486	-1,514	-50.5%	-479	-24.4%
10 420-291	UNEMPLOYMENT INSURANCE	2,796	0	0	0	1,600	0	0	0	-1,600	-100.0%	0	0.0%
10 420-310	OFFICE/COMPUTER SUPPLIES	1,319	1,117	1,701	3,300	3,300	3,025	3,025	3,025	-275	-8.3%	-275	-8.3%
10 420-311	POSTAGE/SHIPPING	0	0	0	0	0	0	0	0	0	0.0%	0	0.0%
10 420-320	OTHER ELECTRONICS	465	0	275	500	500	250	250	250	-250	-50.0%	-250	-50.0%
10 420-335	CLOTHING	726	279	802	610	610	610	610	610	0	0.0%	0	0.0%
10 420-340	GAS AND DIESEL	-23,355	692	25,727	0	0	0	0	0	0	0.0%	0	0.0%
10 420-341	STATE GAS TAX	3,935	5	5	0	0	0	0	0	0	0.0%	0	0.0%
10 420-343	OIL AND GREASE	3,562	1,925	4,926	5,500	5,500	5,960	5,960	5,960	450	8.2%	450	8.2%
10 420-344	GARAGE PARTS	2,494	898	2,257	2,500	2,500	2,350	2,350	2,350	-150	-6.0%	-150	-6.0%
10 420-352	FURNITURE & FIXTURES	0	0	0	0	0	0	0	0	0	0.0%	0	0.0%
10 420-385	SMALL TOOLS & EQUIPMENT	2,113	2,691	1,547	4,300	4,300	2,800	2,800	2,800	-1,500	-34.9%	-1,500	-34.9%
10 420-390	FUEL	1,789	448	1,687	1,100	1,100	1,100	1,100	1,100	0	0.0%	0	0.0%
10 420-392	JANITORIAL SUPPLIES	646	667	642	900	900	1,050	1,050	1,050	150	16.7%	150	16.7%
10 420-399	OTHER SUPPLIES	1,435	684	718	1,309	1,309	1,260	1,260	1,260	-49	-3.7%	-49	-3.7%
10 420-413	PROFESSIONAL SERVICES	718	1,802	731	2,000	2,000	2,000	2,000	2,000	0	0.0%	0	0.0%
10 420-415	TELEPHONE	2,483	1,637	2,386	2,000	2,000	2,000	2,000	2,000	0	0.0%	0	0.0%
10 420-426	PHYSICALS/SCREENING	0	35	0	150	150	100	100	100	-50	-33.3%	-50	-33.3%
10 420-440	ELECTRICITY	24,538	7,755	21,553	12,000	14,000	12,000	12,000	12,000	-2,000	-14.3%	0	0.0%
10 420-441	WATER	0	0	0	0	0	0	0	0	0	0.0%	0	0.0%
10 420-442	GAS-ENTEX	179	117	194	400	400	400	400	400	0	0.0%	0	0.0%
10 420-470	EQUIPMENT RENTAL	118	148	0	300	300	300	300	300	0	0.0%	0	0.0%
10 420-482	SERVICE CONTRACTS	0	0	0	0	0	0	0	0	0	0.0%	0	0.0%
10 420-485	LAUNDRY SERVICES	835	558	704	1,000	1,000	750	750	750	-250	-25.0%	-250	-25.0%
10 420-499	OTHER SERVICES	925	210	1,106	1,550	1,550	2,180	2,180	2,180	630	40.6%	630	40.6%
10 420-524	VEHICLE MAINTENANCE	645	212	353	800	800	740	740	740	-60	-7.5%	-60	-7.5%
10 420-545	BLDG/BLDG EQUIP MAINTENANCE	2,846	266	1,105	1,100	1,100	1,900	1,900	1,900	800	72.7%	800	72.7%
10 420-546	LAND/GROUNDS MAINT	48	1,016	257	760	1,300	1,460	1,460	1,460	160	12.3%	700	92.1%
10 420-602	SEMINARS/DUES/TRAVEL	0	97	0	300	300	250	250	250	-50	-16.7%	-50	-16.7%
10 420-629	VEHICLE INSURANCE	170	235	174	175	235	175	175	175	-60	-25.5%	0	0.0%
10 420-699	OTHER - SUNDRY	9,900	54	54	400	400	360	360	360	-50	-12.5%	-50	-12.5%
10 420-899	CAPITAL OUTLAY	133,607	195,851	188,025	191,970	196,399	13,008	13,008	13,008	1,988	18.1%	4,600	54.8%
							150,875	150,875	150,875	-45,523	-23.2%	-41,084	-21.4%









**FISCAL YEAR 2012-2013  
ACCOUNT DETAIL JUSTIFICATION**

**10-420 SERVICE CENTER**

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET
				APR YTD	BUDGET	
10 420-201	F I C A & M E D I C A R E	4,954	6,520	3,529	7,697	5,177
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		
	Calculated Field	7.65%		Calculated Field		
	(do not attempt to input)			(do not attempt to input)		

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET
				APR YTD	BUDGET	
10 420-210	G R O U P I N S U R A N C E	11,427	16,212	9,086	18,684	12,648
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		
	Life Insurance / AD&D	422		Calculated Field		
	Long Term Disability	322		(do not attempt to input)		
	Health Reimbursement Account	2,400				
	TML - Employee Health					
	Estimated % Increase					
	TML Estimated Rate/Mo	9,504				

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET
				APR YTD	BUDGET	
10 420-230	T M R S	6,968	9,418	6,021	11,661	7,891
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		
	OCT - DEC					
	JAN - SEP					
	Weighted Average	11.66%		Calculated Field		
		7,891		(do not attempt to input)		
	Calculated Field					
	(do not attempt to input)					







**FISCAL YEAR 2012-2013  
ACCOUNT DETAIL JUSTIFICATION**

**10-420 SERVICE CENTER**

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET
				APR YTD	BUDGET	
10 420-340	GAS AND DIESEL	-23,355	25,727	692	0	0
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		
						AMOUNTS

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET
				APR YTD	BUDGET	
10 420-341	STATE GAS TAX	3,935	5	-987	0	0
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		
						AMOUNTS

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET
				APR YTD	BUDGET	
10 420-343	OIL AND GREASE	3,562	4,926	1,925	5,500	5,950
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		
	hydraulic fluid 400 gal.	1,000				
	motor oil 300 gal.	2,500				
	Grease 7 Drums @315	2,250				
	oil filter disposal \$25. ea. @8 drums	200				



**FISCAL YEAR 2012-2013  
ACCOUNT DETAIL JUSTIFICATION**

**10-420 SERVICE CENTER**

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET
				APR YTD	BUDGET	
10 420-344	GARAGE PARTS	2,494	2,257	898	2,500	2,350
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Shop Stock	400				
	Shop Cleaners	150				
	Tire and wheel maintance	450				
	Small parts	350				
	Hose and fittings	500				
	lubricants and oil	500				

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET
				APR YTD	BUDGET	
10 420-352	FURNITURE & FIXTURES	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET
				APR YTD	BUDGET	
10 420-385	SMALL TOOLS & EQUIPMENT	2,113	1,547	2,691	4,300	2,800
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	small tools for shop truck	1,000				
	(wrenches, sockets, etc.)					
	Mechanic / Employee city tools	1,000				
	Ice Machine					
	Update Scanner for new vehicles	800				



**FISCAL YEAR 2012-2013  
ACCOUNT DETAIL JUSTIFICATION**

**10-420 SERVICE CENTER**

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET
				APR YTD	BUDGET	
10 420-390	FUEL	1,789	1,687	448	1,100	1,100
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		
	FUEL	1,100				AMOUNTS

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET
				APR YTD	BUDGET	
10 420-392	JANITORIAL SUPPLIES	646	642	667	900	1,050
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		
	Sanitary Items	600				AMOUNTS
	Janitorial Cleaners	400				
	Cleaning Supplies	50				

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET
				APR YTD	BUDGET	
10 420-399	OTHER SUPPLIES	1,435	718	684	1,309	1,260
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		
	gatorade	200				AMOUNTS
	Filters and Hoses	900				
	bandaids; fir aid items	100				
	light bulbs	60				











THE CITY OF  
**FISCAL YEAR 2012-2013**  
**ACCOUNT DETAIL JUSTIFICATION**

**10-420 SERVICE CENTER**

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET
				APR YTD	BUDGET	
10 420-499	OTHER SERVICES	925	1,106	210	1,550	2,180
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		
	pest control	200				
	fire hydrant inspection	200				
	Fuel tank UST annual fee	1,000				
	yearly recovery system inspection	600				
	Annual SIR fee	180				

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET
				APR YTD	BUDGET	
10 420-524	VEHICLE MAINTENANCE	645	353	212	800	740
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		
	oil changes	60				
	tires	400				
	safety inspection	80				
	vehical repairs	200				

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET
				APR YTD	BUDGET	
10 420-545	BLDG/BLDG EQUIP MAINTENANCE	2,846	1,105	266	1,100	1,900
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		
	Building repairs	1,000				
	lighting in barn (lamps/bulbs)	100				
	repair of water lines (supplies/materials)	100				
	Maint. On video camera	400				
	Equipment Maint.	300				





THE CITY OF  
**FISCAL YEAR 2012-2013**  
**ACCOUNT DETAIL JUSTIFICATION**

**10-420 SERVICE CENTER**

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET
				APR YTD	BUDGET	
10 420-699	OTHER - SUNDRY	9,900	54	159	400	350
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		
	coffee; cups; plates; forks;	150				
	over-time lunches	100				
	other unforeseen expenses	100				

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET
				APR YTD	BUDGET	
10 420-899	CAPITAL OUTLAY	0	0	11,012	8,400	13,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		
	1					7
	2	13,000				8
	3					9
	4					10
	5					11
	6					12

TRANSPOSE CAPITAL NUMBERS FROM THE CAPITAL TAB IN PRIORITY ORDER.

TOTAL: 133,507 188,025 105,851 191,970 196,399 150,876

CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2012

10 -GENERAL FUND  
 MUNICIPAL COURT

EXPENDITURES	2011-2012					2012-2013		
	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<b>SALARIES</b>								
10-430-100 SALARIES/WAGES	89,060	92,221	86,785	77,741	39,053	77,741	77,741	39,265
10-430-165 EDUCATIONAL PAY	994	1,504	1,150	0	0	0	0	0
10-430-175 LONGEVITY	1,119	1,148	969	750	145	330	750	300
10-430-185 UNIFORM ALLOWANCE	602	602	460	0	165	370	0	0
10-430-190 OVERTIME	3,393	710	4,129	500	1,291	2,000	500	0
TOTAL SALARIES	95,168	96,185	93,493	78,991	40,674	80,441	76,991	39,565
<b>BENEFITS</b>								
10-430-201 F I C A & MEDICARE	7,034	7,179	7,093	6,043	3,043	6,300	6,043	3,027
10-430-210 GROUP INSURANCE	15,963	16,528	16,485	12,456	6,371	13,000	12,456	6,324
10-430-230 T M R S	9,117	10,111	9,989	8,010	4,308	9,400	8,010	3,634
10-430-240 WORKMEN'S COMPENSATION	1,494	1,659	1,307	0	0	0	0	0
10-430-291 UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0	0
TOTAL BENEFITS	33,608	35,488	34,873	26,509	13,722	27,700	26,509	12,985
<b>SUPPLIES</b>								
10-430-310 OFFICE/COMPUTER SUPPLIES	3,240	2,058	1,323	2,000	783	2,000	2,000	2,000
10-430-311 POSTAGE/SHIPPING	600	300	1,200	2,500	1,550	2,500	2,500	2,500
10-430-312 BOOKS/PUBL/SUBSCRIPTIONS	0	0	0	0	0	0	0	0
10-430-335 CLOTHING	0	283	0	250	0	250	250	250
10-430-352 FURNITURE & FIXTURES	499	0	0	0	0	0	0	0
10-430-385 SMALL TOOLS & EQUIPMENT	0	0	0	0	0	0	0	0
10-430-390 FUEL	3,090	3,498	2,796	2,800	0	1,400	2,800	0
10-430-399 OTHER SUPPLIES	297	210	21	200	93	200	200	200
TOTAL SUPPLIES	7,732	6,349	5,340	7,750	2,526	6,350	7,750	4,950
<b>SERVICES</b>								
10-430-407 COLLECTION AGENCY FEES	1,410	4,832	3,176	1,500	1,431	1,500	1,500	2,500
10-430-413 CITY JUDGE	18,000	17,650	18,000	18,000	10,500	18,000	18,000	18,000
10-430-414 BANK CHARGES	2,356	3,224	3,059	3,400	1,201	3,400	3,400	3,400
10-430-415 TELEPHONE	2,098	2,618	3,610	2,100	1,452	2,500	2,100	2,100
10-430-426 PHYSICALS/SCREENING	0	0	115	0	80	80	0	0
10-430-499 OTHER SERVICES	3,706	3,706	831	800	673	800	800	800
TOTAL SERVICES	27,570	22,366	28,792	25,800	12,476	26,280	25,800	26,800
<b>MAINTENANCE</b>								
10-430-524 VEHICLE MAINTENANCE	43	664	500	500	0	500	500	0
10-430-543 ELECTRONICS/COMPUTER MAINT	3,547	4,709	2,471	1,250	670	1,250	1,250	1,250
TOTAL MAINTENANCE	3,590	5,373	2,971	1,750	670	1,750	1,750	1,250

CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2012

10 -GENERAL FUND  
 MUNICIPAL COURT

EXPENDITURES	2011-2012						2012-2013	
	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011 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	2,425	324	1,385	1,400	546	1,400	1,400	1,400
10-430-629 VEHICLE INSURANCE	104	217	235	235	316	316	235	316
10-430-684 TECHNOLOGY FUND EXPENSE	62,317	1,151	7,995	15,797	15,250	16,258	15,797	7,360
10-430-685 SECURITY FUND EXPENSE	16,531	18	2,970	200	0	200	200	200
10-430-699 OTHER - SUNDRY	0	75	28	0	0	0	0	0
TOTAL SUNDRY	81,376	2,285	12,612	17,707	17,120	18,249	17,707	9,351
<b>CAPITAL OUTLAY</b>								
10-430-899 CAPITAL OUTLAY	19,149	0	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY	19,149	0	0	0	0	0	0	0
<b>ACCRUAL</b>								
10-430-995 DEPRECIATION EXPENSE	0	0	0	0	0	0	0	0
TOTAL ACCRUAL	0	0	0	0	0	0	0	0
<b>TOTAL MUNICIPAL COURT</b>	<b>201,099</b>	<b>163,045</b>	<b>178,081</b>	<b>158,507</b>	<b>87,187</b>	<b>160,770</b>	<b>159,507</b>	<b>94,901</b>



**FISCAL YEAR 2012-2013  
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY**

**10-430 MUNICIPAL COURT**

ACCT#	DESCRIPTION	2009-2010		2010-2011		2011-2012		2012-2013		INC BUD-PROJ		INC FROM BUDGET	
		ACTUAL	ACTUAL	ACTUAL	APL YTD	BUDGET	BUDGET	BUDGET	BUDGET	\$	%	\$	%
10 430-100	SALARIES/WAGES	92,221	86,785	77,741	39,053	77,741	77,741	39,255	-38,476	-48.5%	-38,476	-49.5%	
10 430-165	EDUCATIONAL PAY	1,504	1,150	0	0	0	0	0	0	0.0%	0	0.0%	
10 430-175	LONGEVITY	1,148	969	750	145	750	330	300	-30	-9.1%	-450	-60.0%	
10 430-185	UNIFORM ALLOWANCE	602	460	0	185	0	370	0	-370	-100.0%	0	0.0%	
10 430-190	OVERTIME	710	4,129	500	1,291	500	2,000	0	-2,000	-100.0%	-500	-100.0%	
10 430-201	F I C A & MEDICARE	7,179	7,093	6,043	3,043	6,043	6,300	3,027	-3,273	-52.0%	-3,016	-49.9%	
10 430-210	GROUP INSURANCE	16,528	16,485	12,456	6,371	12,456	13,000	6,324	-6,676	-51.4%	-6,132	-49.2%	
10 430-230	T M R S	10,111	9,989	8,010	4,308	8,010	8,400	3,534	-4,766	-56.7%	-4,376	-54.6%	
10 430-240	WORKMEN'S COMPENSATION	1,669	1,307	0	0	0	0	0	0	0.0%	0	0.0%	
10 430-291	UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0	0	0.0%	0	0.0%	
10 430-310	OFFICE/COMPUTER SUPPLIES	2,058	1,323	2,000	783	2,000	2,000	2,000	0	0.0%	0	0.0%	
10 430-311	POSTAGE/SHIPPING	300	1,200	2,500	1,650	2,500	2,500	2,500	0	0.0%	0	0.0%	
10 430-312	BOOKS/PUBL/SUBSCRIPTIONS	0	0	0	0	250	250	250	0	0.0%	0	0.0%	
10 430-335	CLOTHING	283	0	0	0	0	0	0	0	0.0%	0	0.0%	
10 430-352	FURNITURE & FIXTURES	0	0	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	0.0%	
10 430-390	FUEL	3,498	2,796	2,800	0	2,800	1,400	0	-1,400	-100.0%	-2,800	-100.0%	
10 430-399	OTHER SUPPLIES	210	21	200	93	200	200	200	0	0.0%	0	0.0%	
10 430-407	COLLECTION AGENCY FEES	-4,832	3,176	1,500	-1,431	1,500	1,500	2,500	1,000	66.7%	1,000	66.7%	
10 430-413	CITY JUDGE	17,650	18,000	18,000	10,500	18,000	18,000	18,000	0	0.0%	0	0.0%	
10 430-414	BANK CHARGES	3,224	3,059	3,400	1,201	3,400	3,400	3,400	0	0.0%	0	0.0%	
10 430-415	TELEPHONE	2,618	3,610	2,100	1,452	2,100	2,500	2,100	-400	-16.0%	0	0.0%	
10 430-426	PHYSICALS/SCREENING	0	115	0	80	0	80	0	-80	-100.0%	0	0.0%	
10 430-499	OTHER SERVICES	3,706	831	800	673	800	800	800	0	0.0%	0	0.0%	
10 430-524	VEHICLE MAINTENANCE	664	500	500	0	500	500	0	-500	-100.0%	-500	-100.0%	
10 430-543	ELECTRONICS/COMPUTER MAINT	4,709	2,471	1,250	670	1,250	1,250	1,250	0	0.0%	0	0.0%	
10 430-601	FAITHFUL PERFORMANCE BOND	0	0	75	0	75	75	75	0	0.0%	0	0.0%	
10 430-602	SEMINARS/DUES/TRAVEL	824	1,385	1,400	546	1,400	1,400	1,400	0	0.0%	0	0.0%	
10 430-629	VEHICLE INSURANCE	217	235	235	316	235	316	316	0	0.0%	81	34.5%	
10 430-684	TECHNOLOGY FUND EXPENSE	1,151	7,995	15,797	16,258	15,797	16,258	7,360	-8,898	-54.7%	-8,437	-53.4%	
10 430-685	SECURITY FUND EXPENSE	18	2,970	200	0	200	200	200	0	0.0%	0	0.0%	
10 430-699	OTHER - SUNDRY	75	27	0	0	0	0	0	0	0.0%	0	0.0%	
10 430-899	CAPITAL OUTLAY	0	0	0	0	0	0	0	0	0.0%	0	0.0%	
		<b>168,045</b>	<b>178,081</b>	<b>158,507</b>	<b>87,187</b>	<b>158,507</b>	<b>160,770</b>	<b>94,901</b>	<b>-65,869</b>	<b>-41.0%</b>	<b>-63,606</b>	<b>-40.1%</b>	









**FISCAL YEAR 2012-2013  
ACCOUNT DETAIL JUSTIFICATION**

**10-430 MUNICIPAL COURT**

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET
				APR YTD	BUDGET	
10 430-201	F I C A & M E D I C A R E	7,179	7,093	3,043	6,043	3,027
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		
	Calculated Field	3,027		Calculated Field		
	(do not attempt to input)			(do not attempt to input)		

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET
				APR YTD	BUDGET	
10 430-210	G R O U P I N S U R A N C E	16,528	16,485	6,371	12,456	6,324
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		
	Life Insurance / AD&D	211		Calculated Field		
	Long Term Disability	161		(do not attempt to input)		
	Health Reimbursement Account	1,200				
	TML - Employee Health					
	Estimated % Increase					
	TML Estimated Rate/Mo	4,752				

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET
				APR YTD	BUDGET	
10 430-230	T M R S	10,111	9,989	4,308	8,010	3,634
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		
	OCT - DEC		11.65%			
	JAN - SEP		11.66%			
	Weighted Average	3,634	11.66%	Calculated Field		
				(do not attempt to input)		
	Calculated Field					
	(do not attempt to input)					



**FISCAL YEAR 2012-2013  
ACCOUNT DETAIL JUSTIFICATION**

**10-430 MUNICIPAL COURT**

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET
				APR YTD	BUDGET	
10 430-240	WORKMEN'S COMPENSATION	1,669	1,307	0	0	-
	ITEM DESCRIPTION	AMOUNT\$				AMOUNT\$
	WORKMEN'S COMPENSATION					

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET
				APR YTD	BUDGET	
10 430-291	UNEMPLOYMENT INSURANCE	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNT\$				AMOUNT\$
	UNEMPLOYMENT INSURANCE					

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET
				APR YTD	BUDGET	
10 430-310	OFFICE/COMPUTER SUPPLIES	2,058	1,323	783	2,000	2,000
	ITEM DESCRIPTION	AMOUNT\$				AMOUNT\$
	Other Miscellaneous Supplies	2,000				







**FISCAL YEAR 2012-2013  
ACCOUNT DETAIL JUSTIFICATION**

**10-430 MUNICIPAL COURT**

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET
				APR YTD	BUDGET	
10 430-399	OTHER SUPPLIES	210	21	93	200	200
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	Miscellaneous	200				

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET
				APR YTD	BUDGET	
10 430-407	COLLECTION AGENCY FEES	-4,832	3,176	-1,431	1,500	2,500
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	Omnibase Fees	2,500				

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET
				APR YTD	BUDGET	
10 430-413	CITY JUDGE	17,650	18,000	10,500	18,000	18,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	SAGNESS GIROUARD III					
	MILAN MILLER	18,000				



**FISCAL YEAR 2012-2013  
ACCOUNT DETAIL JUSTIFICATION**

**10-430 MUNICIPAL COURT**

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010	2010-2011	2011-2012		2012-2013
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION
10 430-414	BANK CHARGES	3,224	3,059	1,201	3,400	3,400
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	BANK CHARGES					
	Credit Card Charges for taking Visa/MasterCard	3,400				

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010	2010-2011	2011-2012		2012-2013
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION
10 430-415	TELEPHONE	2,618	3,610	1,452	2,100	2,100
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	AT&T: DSL - Court Portion					
	AT&T: Land Line Phones / Long Distance	2,100				

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010	2010-2011	2011-2012		2012-2013
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION
10 430-426	PHYSICALS/SCREENING	0	115	80	0	80
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS



**FISCAL YEAR 2012-2013**

**ACCOUNT DETAIL JUSTIFICATION**

**10-430**

**MUNICIPAL COURT**

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 430-499	OTHER SERVICES	3,706	831	673	800	800	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Jury Trial: Payments to Jurors	800					
	Interpreter Fees						

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 430-524	VEHICLE MAINTENANCE	664	500	0	500	-	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 430-543	ELECTRONICS/COMPUTER MAINT	4,709	2,471	670	1,250	1,250	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	TOTAL	1,250					









**FISCAL YEAR 2012-2013  
ACCOUNT DETAIL JUSTIFICATION**

**10-430 MUNICIPAL COURT**

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 430-899	CAPITAL OUTLAY	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: 168,045 178,081 87,187 158,507 160,770 94,901**

CITY OF FTLEPORT  
APPROVED BUDGET  
AS OF: APRIL 30TH, 2012

10 -GENERAL FUND

POLICE

EXPENDITURES	2008-2009	2009-2010	2010-2011	2011-2012		2012-2013		
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<b>SALARIES</b>								
10-525-100 SALARIES/WAGES	1,651,306	1,850,983	1,724,143	1,077,305	1,036,254	1,877,305	1,877,305	1,915,658
10-525-165 EDUCATIONAL PAY	22,703	23,595	24,337	30,000	21,930	30,000	30,000	45,700
10-525-175 LONGEVITY	12,966	13,227	10,976	12,500	4,940	12,500	12,500	9,000
10-525-185 UNIFORM ALLOWANCE	5,857	5,416	5,713	5,400	3,363	6,726	5,400	5,400
10-525-190 OVERTIME	<u>126,373</u>	<u>138,847</u>	<u>140,370</u>	<u>104,165</u>	<u>103,026</u>	<u>135,000</u>	<u>90,000</u>	<u>90,000</u>
TOTAL SALARIES	1,819,206	2,042,067	1,905,539	2,029,370	1,170,121	2,061,531	2,015,205	2,065,758
<b>BENEFITS</b>								
10-525-201 F I C A & MEDICARE	135,887	152,869	140,025	154,163	74,414	154,163	154,163	150,030
10-525-210 GROUP INSURANCE	219,604	243,769	255,382	275,020	152,793	275,020	275,020	297,228
10-525-230 T M R S	173,323	212,167	212,215	228,018	133,706	228,018	228,018	229,339
10-525-240 WORKMEN'S COMPENSATION	47,271	49,930	37,533	43,000	40,667	43,000	43,000	43,000
10-525-291 UNEMPLOYMENT INSURANCE	<u>556</u>	<u>15,827</u>	<u>25,353</u>	<u>7,500</u>	<u>4,743</u>	<u>7,500</u>	<u>7,500</u>	<u>7,500</u>
TOTAL BENEFITS	576,641	674,562	671,307	707,701	406,323	707,701	707,701	735,097
<b>SUPPLIES</b>								
10-525-310 OFFICE/COMPUTER SUPPLIES	14,326	12,237	37,030	25,386	6,552	25,386	25,386	18,350
10-525-311 POSTAGE/SHIPPING	76	128	592	500	359	500	500	500
10-525-320 OTHER ELECTRONICS	283	0	21,940	8,500	4,124	8,500	8,500	2,840
10-525-335 CLOTHING	15,753	16,147	13,016	19,485	13,303	19,485	19,485	18,000
10-525-352 FURNITURE & FIXTURES	5,369	520	0	6,200	1,165	6,200	6,200	1,025
10-525-385 SMALL TOOLS & EQUIPMENT	0	0	1,080	2,750	132	2,750	2,750	2,850
10-525-389 CHEMICALS	0	0	1,547	3,000	1,020	3,000	3,000	2,000
10-525-390 FUEL	53,035	70,017	88,971	45,000	58,758	95,000	65,000	37,000
10-525-391 PRISONER MEALS	8,682	11,481	9,134	18,000	4,327	18,000	18,000	12,000
10-525-392 JANITORIAL SUPPLIES	2,614	2,397	3,322	3,500	2,650	3,500	3,500	3,500
10-525-394 INVESTIGATIVE SUPPLIES	910	2,324	6,123	7,992	5,688	7,992	6,376	7,993
10-525-395 AMMUNITION/GUN SUPPLIES	4,999	3,889	4,628	5,500	3,504	5,500	5,500	7,950
10-525-399 OTHER SUPPLIES	<u>7,810</u>	<u>11,963</u>	<u>11,722</u>	<u>9,056</u>	<u>4,008</u>	<u>9,056</u>	<u>9,056</u>	<u>18,124</u>
TOTAL SUPPLIES	113,057	131,103	198,607	174,839	105,589	204,869	173,253	182,132
<b>SERVICES</b>								
10-525-413 PROFESSIONAL SERVICES	1,960	53,906	18,999	11,450	1,995	11,450	11,450	29,940
10-525-415 TELEPHONE	37,444	48,519	38,671	59,740	26,959	44,141	59,740	44,141
10-525-425 CONTRACT LABOR	0	0	0	0	60	60	0	60
10-525-426 PHYSICALS/SCREENING	2,200	1,991	1,691	2,700	1,789	2,700	2,700	2,700
10-525-430 ADVERTISING	1,957	134	1,186	1,000	718	1,000	1,000	1,000
10-525-431 ANIMAL FACILITY	74,703	85,182	59,546	68,256	68,256	68,256	68,256	68,256
10-525-440 ELECTRICITY	71,759	65,264	63,803	35,100	25,089	45,000	35,100	42,000
10-525-441 WATER	0	0	0	0	0	0	0	0
10-525-442 GAS-ENTEX	8,705	7,189	5,024	7,500	3,655	6,000	7,500	6,000
10-525-480 PRISONER MEDICAL	0	0	0	0	0	0	0	0
10-525-482 SERVICE CONTRACTS	27,793	36,796	32,360	39,736	35,489	39,736	39,736	52,073
10-525-485 LAUNDRY SERVICES	0	0	0	0	0	0	0	0
10-525-499 OTHER SERVICES	<u>997</u>	<u>0</u>	<u>540</u>	<u>1,000</u>	<u>682</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
TOTAL SERVICES	227,519	290,900	221,821	226,482	164,693	219,343	226,882	247,170

CITY OF FREEPORT  
APPROVED BUDGET  
AS OF: APRIL 30TH, 2012

10 -GENERAL FUND

POLICE

EXPENDITURES	2011-2012					2012-2013		
	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<b>MAINTENANCE</b>								
10-525-524 VEHICLE MAINTENANCE	57,435	39,388	33,227	20,000	10,825	20,000	20,000	20,000
10-525-543 ELECTRONICS/COMPUTER MAINT	10,522	13,385	15,530	24,197	7,590	15,037	21,197	23,800
10-525-545 BLDG/BLDG EQUIP MAINTENANCE	21,125	8,931	20,070	21,300	13,326	21,300	21,300	22,500
10-525-546 LAND/GROUNDS MAINT	0	449	607	0	0	0	0	0
TOTAL MAINTENANCE	69,383	60,153	69,434	65,497	31,741	56,337	62,497	66,300
<b>SUNDRY</b>								
10-525-601 FAITHFUL PERFORMANCE BOND	0	0	0	0	0	0	0	0
10-525-602 SEMINARS/DUES/TRAVEL	13,843	18,956	27,297	32,163	21,998	28,663	23,330	24,213
10-525-604 PUBLIC OFFICE LIABILITY	10,884	12,032	20,848	12,500	22,211	22,211	12,500	12,500
10-525-619 FEDERAL NARCOTICS EXPENSE	0	0	80	100,433	9,908	0	0	0
10-525-620 NARCOTICS/K-9	114,663	51,902	44,759	42,711	15,751	41,286	36,626	6,000
10-525-621 K-9 EXPENSE	0	0	11,999	2,000	612	2,000	2,000	5,000
10-525-625 MARINE OPERATIONS	2,140	0	725	3,250	(3,957)	3,250	3,250	0
10-525-629 VEHICLE INSURANCE	1,499	1,449	2,089	2,089	2,807	2,807	2,039	2,806
10-525-687 DAMAGE CLAIMS	871	2,000	6,225	0	0	0	0	0
10-525-699 OTHER - SUNDRY	22,163	3,979	8,419	1,250	1,196	1,250	1,250	1,250
TOTAL SUNDRY	166,062	95,317	107,993	196,396	70,525	101,467	81,045	51,769
<b>CAPITAL OUTLAY</b>								
10-525-898 EQUIPMENT LLEBG GRANT	0	0	0	0	0	0	0	0
10-525-899 CAPITAL OUTLAY	221,204	87,983	119,341	55,603	29,521	91,166	30,000	134,773
TOTAL CAPITAL OUTLAY	221,204	87,983	119,341	55,603	29,521	91,166	30,000	134,773
<b>ACCRUAL</b>								
10-525-995 DEPRECIATION EXPENSE	0	0	0	0	0	0	0	0
TOTAL ACCRUAL	0	0	0	0	0	0	0	0
<b>TOTAL POLICE</b>	<b>3,213,073</b>	<b>3,390,166</b>	<b>3,294,042</b>	<b>3,455,918</b>	<b>1,972,514</b>	<b>3,442,414</b>	<b>3,296,183</b>	<b>3,482,999</b>



**FISCAL YEAR 2012-2013  
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY**

**10-525 POLICE DEPARTMENT**

ACCT#	DESCRIPTION	2009-2010		2010-2011		2011-2012		2012-2013		INC BUD. PROJ		INC FROM BUDGET		
		ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%	\$	%	
10 525-100	SALARIES/WAGES	1,860,983	1,724,143	1,036,254	1,877,305	1,877,305	1,877,305	1,915,688	38,353	2.0%	38,353	2.0%	38,353	2.0%
10 525-165	EDUCATIONAL PAY	23,595	24,337	21,930	30,000	30,000	30,000	45,700	15,700	52.3%	15,700	52.3%	15,700	52.3%
10 525-175	LONGEVITY	13,227	10,976	4,948	12,500	12,500	12,500	9,900	-3,500	-28.0%	-3,500	-28.0%	-3,500	-28.0%
10 525-185	UNIFORM ALLOWANCE	5,416	5,713	3,363	5,400	5,400	5,400	5,400	-1,326	-19.7%	-1,326	-19.7%	0	0.0%
10 525-190	OVERTIME	148,847	140,370	103,626	104,165	104,165	135,000	90,000	-45,000	-33.3%	-45,000	-33.3%	-14,165	-13.6%
10 525-201	F I C A & MEDICARE	152,869	140,825	74,414	154,163	154,163	154,163	168,030	3,867	2.5%	3,867	2.5%	3,867	2.5%
10 525-210	GROUP INSURANCE	243,769	255,382	152,793	275,020	275,020	275,020	297,228	22,208	8.1%	22,208	8.1%	22,208	8.1%
10 525-230	T M R S	212,167	212,215	133,706	228,018	228,018	228,018	229,339	1,321	0.6%	1,321	0.6%	1,321	0.6%
10 525-240	WORKMEN'S COMPENSATION	49,930	37,533	40,667	43,000	43,000	43,000	43,000	0	0.0%	0	0.0%	0	0.0%
10 525-291	UNEMPLOYMENT INSURANCE	15,827	25,353	4,743	7,500	7,500	7,500	7,500	0	0.0%	0	0.0%	0	0.0%
10 525-310	OFFICE/COMPUTER SUPPLIES	12,237	37,030	6,552	25,386	25,386	25,386	18,360	-7,036	-27.7%	-7,036	-27.7%	-7,036	-27.7%
10 525-311	POSTAGE/SHIPPING	128	592	359	500	500	500	500	0	0.0%	0	0.0%	0	0.0%
10 525-320	OTHER ELECTRONICS	0	21,940	4,124	8,500	8,500	8,500	2,840	-5,660	-66.6%	-5,660	-66.6%	-5,660	-66.6%
10 525-335	CLOTHING	16,147	13,016	13,303	19,485	19,485	19,485	18,000	-1,485	-7.6%	-1,485	-7.6%	-1,485	-7.6%
10 525-352	FURNITURE & FIXTURES	520	0	1,165	6,200	6,200	6,200	1,025	-5,175	-83.5%	-5,175	-83.5%	-5,175	-83.5%
10 525-385	SMALL TOOLS & EQUIPMENT	0	1,080	132	2,750	2,750	2,750	2,860	100	3.6%	100	3.6%	100	3.6%
10 525-389	CHEMICALS	0	1,547	1,020	3,000	3,000	3,000	2,000	-1,000	-33.3%	-1,000	-33.3%	-1,000	-33.3%
10 525-390	FUEL	70,017	88,974	58,758	65,000	65,000	95,000	87,000	-8,000	-8.4%	-8,000	-8.4%	22,000	33.8%
10 525-391	PRISONER MEALS	11,481	9,134	4,327	18,000	18,000	18,000	12,000	-6,000	-33.3%	-6,000	-33.3%	-6,000	-33.3%
10 525-392	JANITORIAL SUPPLIES	2,397	3,322	2,650	3,500	3,500	3,500	3,500	0	0.0%	0	0.0%	0	0.0%
10 525-394	INVESTIGATIVE SUPPLIES	2,324	6,123	5,688	7,992	7,992	7,992	7,992	0	0.0%	0	0.0%	0	0.0%
10 525-395	AMMUNITION/GUN SUPPLIES	3,889	4,628	3,504	5,500	5,500	5,500	7,950	2,450	44.5%	2,450	44.5%	2,450	44.5%
10 525-399	OTHER SUPPLIES	11,963	11,222	4,008	9,056	9,056	9,056	18,124	9,068	100.1%	9,068	100.1%	9,068	100.1%
10 525-413	PROFESSIONAL SERVICES	53,906	18,999	1,995	11,450	11,450	11,450	29,940	18,490	161.5%	18,490	161.5%	18,490	161.5%
10 525-415	TELEPHONE	48,519	38,671	26,959	59,740	59,740	44,141	44,141	-15,599	-26.1%	-15,599	-26.1%	-15,599	-26.1%
10 525-425	CONTRACT LABOR	0	0	60	0	0	60	60	60	0.0%	60	0.0%	60	0.0%
10 525-426	PHYSICALS/SCREENING	1,991	1,691	1,789	2,700	2,700	2,700	2,700	0	0.0%	0	0.0%	0	0.0%
10 525-430	ADVERTISING	134	1,186	718	1,000	1,000	1,000	1,000	0	0.0%	0	0.0%	0	0.0%
10 525-431	ANIMAL FACILITY	85,182	59,546	68,256	68,256	68,256	68,256	68,256	0	0.0%	0	0.0%	0	0.0%
10 525-440	ELECTRICITY	65,254	63,803	25,089	35,100	35,100	45,000	42,000	-3,000	-6.7%	-3,000	-6.7%	6,900	19.7%
10 525-441	WATER	0	0	0	0	0	0	0	0	0.0%	0	0.0%	0	0.0%
10 525-442	GAS-ENTEX	7,189	5,024	3,655	7,500	7,500	6,000	6,000	-1,500	-20.0%	-1,500	-20.0%	-1,500	-20.0%
10 525-480	PRISONER MEDICAL	0	0	0	0	0	0	0	0	0.0%	0	0.0%	0	0.0%
10 525-482	SERVICE CONTRACTS	36,796	32,360	35,489	39,736	39,736	39,736	52,073	12,337	31.0%	12,337	31.0%	12,337	31.0%
10 525-485	LAUNDRY SERVICES	0	0	0	0	0	0	0	0	0.0%	0	0.0%	0	0.0%
10 525-499	OTHER SERVICES	0	540	682	1,000	1,000	1,000	1,000	0	0.0%	0	0.0%	0	0.0%
10 525-524	VEHICLE MAINTENANCE	39,388	33,227	10,825	20,000	20,000	20,000	20,000	0	0.0%	0	0.0%	0	0.0%
10 525-543	ELECTRONICS/COMPUTER MAINT	13,385	15,530	7,590	24,197	24,197	15,037	23,800	8,763	58.3%	8,763	58.3%	-397	-1.6%
10 525-545	BLDG/BLDG EQUIP MAINTENANCE	6,931	20,070	13,326	21,300	21,300	21,300	22,500	1,200	5.6%	1,200	5.6%	1,200	5.6%



**FISCAL YEAR 2012-2013  
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY**

**10-525 POLICE DEPARTMENT**

ACCT#	DESCRIPTION	2009-2010		2010-2011		2011-2012		2012-2013		INC RUD PROJ		INC FROM BUDGET	
		ACTUAL		ACTUAL	APL YTD	BUDGET	PROJECTD	BUDGET		\$	%	\$	%
10 525-546	LAND/GROUNDS MAINT	449	0	607	0	0	0	0	0	0	0.0%	0	0.0%
10 525-601	FAITHFUL PERFORMANCE BOND	0	0	0	0	0	0	0	0	0	0.0%	0	0.0%
10 525-602	SEMINARS/DUES/TRAVEL	18,956	21,998	27,297	21,998	32,163	28,663	24,213	0	0	0.0%	0	0.0%
10 525-604	PUBLIC OFFICE LIABILITY	12,032	22,211	20,848	22,211	12,500	22,211	12,600	-4,450	-15.5%	-7,950	-24.7%	
10-525-619	FEDERAL NARCOTICS EXPENSE	0	9,908	80	9,908	100,433	0	0	-9,711	-43.7%	0	0.0%	
10 525-620	NARCOTICS/K-9	51,902	15,751	44,759	15,751	42,711	41,286	6,800	-35,286	-85.5%	-36,711	-86.0%	
10 525-621	K-9 EXPENSE	0	612	11,999	612	2,000	2,000	5,000	0	0.0%	718	34.4%	
10 525-629	VEHICLE INSURANCE	1,449	2,807	2,089	2,807	2,089	2,807	2,807	0	0.0%	0	0.0%	
10-525-687	DAMAGE CLAIMS	2,000	0	-8,225	0	0	0	0	0	0.0%	0	0.0%	
10 525-699	OTHER - SUNDRY	8,977	1,196	8,421	1,196	1,250	1,250	1,250	-3,250	-100.0%	-3,250	-100.0%	
10 525-898	MARINE OPERATIONS	0	-3,957	724	-3,957	3,250	3,250	0	43,607	47.8%	79,170	142.4%	
10 525-899	CAPITAL OUTLAY	87,983	29,521	119,341	29,521	55,603	91,166	134,773	40,585	1.2%	27,081	0.8%	
		<b>3,390,166</b>	<b>1,978,514</b>	<b>3,294,042</b>	<b>1,978,514</b>	<b>3,455,918</b>	<b>3,442,414</b>	<b>3,482,999</b>	<b>40,585</b>	<b>1.2%</b>	<b>27,081</b>	<b>0.8%</b>	









**FISCAL YEAR 2012-2013  
ACCOUNT DETAIL JUSTIFICATION**

**10-525 POLICE DEPARTMENT**

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 525-201	F I C A & M E D I C A R E	152,869	140,825	74,414	154,163	158,030	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Calculated Field	158,030		Calculated Field			
	(do not attempt to input)			(do not attempt to input)			

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 525-210	G R O U P I N S U R A N C E	243,769	255,382	152,793	275,020	297,228	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Life Insurance / AD&D	9,917		Calculated Field			
	Long Term Disability	7,567		(do not attempt to input)			
	Health Reimbursement Account	56,400					
	TML - Employee Health						
	Estimated % Increase						
	TML Estimated Rate/Mo	223,344					

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 525-230	T M R S	212,167	212,215	133,706	228,018	229,339	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	OCT - DEC		11.65%				
	JAN - SEP		11.66%				
	Weighted Average	229,339	11.66%	Calculated Field			
				(do not attempt to input)			
	Calculated Field						
	(do not attempt to input)						





**FISCAL YEAR 2012-2013  
ACCOUNT DETAIL JUSTIFICATION**

**10-525 POLICE DEPARTMENT**

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010	2010-2011	2011-2012		2012-2013
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION
10 525-311	POSTAGE/SHIPPING	128	592	359	500	500
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	POSTAGE/SHIPPING	500				

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010	2010-2011	2011-2012		2012-2013
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION
10 525-320	OTHER ELECTRONICS	0	21,940	4,124	8,500	8,500
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Police handheld radio charger/battery refurbished	500				
	Tactical Microphones SWAT	2,340				

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010	2010-2011	2011-2012		2012-2013
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION
10 525-335	CLOTHING	16,147	13,016	13,303	19,485	19,485
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Police Uniforms	14,022				
	Explorers	1,500				
	Jail clothing, mattress, blankets and sandals	2,478				



**FISCAL YEAR 2012-2013  
ACCOUNT DETAIL JUSTIFICATION**

**10-525 POLICE DEPARTMENT**

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET
				APR YTD	BUDGET	
10 525-352	FURNITURE & FIXTURES	520	0	1,165	6,200	1,025
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Replacement of worn office chairs-5	1,025				

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET
				APR YTD	BUDGET	
10 525-385	SMALL TOOLS & EQUIPMENT	0	1,080	132	2,750	2,850
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Misc tools and equipment	250				
	Replacement radio lapel microphones	500				
	Replacement radio batteries	500				
	Body Mic L3	1,600				

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET
				APR YTD	BUDGET	
10 525-389	CHEMICALS	0	1,547	1,020	3,000	2,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	General	2,000				





**FISCAL YEAR 2012-2013  
ACCOUNT DETAIL JUSTIFICATION**

**10-525 POLICE DEPARTMENT**

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010	2010-2011	2011-2012		2012-2013	
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
10 525-394	INVESTIGATIVE SUPPLIES	2,324	6,123	5,688	7,992	7,992	
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	CID Supplies	7,992					
	Crime Scene Investigation Supplies						
	Drug testing Supplies						
	Rape kits						

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010	2010-2011	2011-2012		2012-2013	
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
10 525-395	AMMUNITION/GUN SUPPLIES	3,889	4,628	3,504	5,500	5,500	
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Department Weapons Qualification	5,500	Taser darts			1,250	
	Sheriff Department Range Fee \$50@ day	1,200					

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010	2010-2011	2011-2012		2012-2013	
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
10 525-399	OTHER SUPPLIES	11,963	11,222	4,008	9,056	9,056	
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Large dog trap ACO/Callarum ACO	400	Swat Ballistic Helmets & Gear			7	
	Small dog trap and equipment pole	350	Protective gloves ACO			200	
	Dept Flag Replacement 2@quarter	3,500	National Night Out supplies			500	
	Animal Control Tranquillizer Darts	250	Truck Lift for ACO			1	
	Chief Advisory Council	1,500	Quick Clot Aide and SABBE Gear @ 62.50			1,500	
	Employee Pre-Employment Testing	1,000	Net gun peacemaker ACO			299	

























**FISCAL YEAR 2012-2013  
ACCOUNT DETAIL JUSTIFICATION**

**10-525 POLICE DEPARTMENT**

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010	2010-2011	2011-2012		2012-2013
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
10 525-899	CAPITAL OUTLAY	87,983	119,341	29,521	55,603	134,773
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNTS
2 - Police Cars		60,000				7
Bullet Proof Vest		10,500				8
Equip. Police Evidence Room		9,273				9
A/C Replacement		55,000				10
						11
						12

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

**TOTAL: 3,390,166 3,294,042 1,978,514 3,455,918 3,442,414 3,462,999**

CITY OF FREEPORT  
APPROVED BUDGET  
AS OF: APRIL 30TH, 2012

10 -GENERAL FUND

FIRE

EXPENDITURES	2011-2012					2012-2013		
	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<b>SALARIES</b>								
10-530-100 SALARIES/WAGES	180,386	130,001	410,077	382,471	215,486	382,471	382,471	385,172
10-530-165 EDUCATIONAL PAY	3,611	3,186	15,423	14,000	9,429	18,000	14,000	29,500
10-530-175 LONGEVITY	1,691	1,237	1,561	2,000	1,048	2,000	2,000	2,000
10-530-190 OVERTIME	<u>15,175</u>	<u>0</u>	<u>8,492</u>	<u>18,700</u>	<u>6,533</u>	<u>18,700</u>	<u>18,700</u>	<u>19,300</u>
TOTAL SALARIES	200,863	142,423	435,553	417,171	232,496	211,171	417,171	435,972
<b>BENEFITS</b>								
10-530-201 F I C A & MEDICARE	15,146	10,797	32,762	31,914	17,141	31,914	31,914	33,352
10-530-210 GROUP INSURANCE	16,921	13,123	33,723	43,596	24,887	43,956	43,596	44,265
10-530-230 T M R S	19,190	15,225	40,614	48,350	27,103	48,350	48,350	50,529
10-530-240 WORKMEN'S COMPENSATION	2,988	6,038	6,414	0	2,204	2,204	0	2,204
10-530-291 UNEMPLOYMENT INSURANCE	<u>0</u>	<u>11,192</u>	<u>7,898</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL BENEFITS	54,245	56,375	134,411	123,860	71,334	126,424	123,860	130,353
<b>SUPPLIES</b>								
10-530-310 OFFICE/COMPUTER SUPPLIES	2,866	2,172	1,385	2,000	1,311	2,000	2,000	2,000
10-530-312 BOOKS/PUBL/SUBSCRIPTIONS	1,602	1,616	1,762	2,000	671	2,000	2,000	2,000
10-530-320 OTHER ELECTRONICS	6,573	5,983	4,110	8,200	5,480	8,200	8,200	8,000
10-530-335 CLOTHING	9,832	4,935	5,822	7,000	4,762	7,000	7,000	7,000
10-530-352 FURNITURE & FIXTURES	679	1,000	4,046	1,500	1,012	1,500	1,500	1,500
10-530-385 SMALL TOOLS & EQUIPMENT	7,860	20,658	14,921	10,000	6,021	10,000	10,000	10,000
10-530-389 CHEMICALS	1,149	578	132	750	55	750	750	750
10-530-390 FUEL	21,203	22,713	27,679	25,000	14,839	25,000	25,000	25,000
10-530-392 JANITORIAL SUPPLIES	974	1,794	1,731	2,000	1,107	2,000	2,000	3,000
10-530-394 FIRE PREVENTION	800	620	458	750	0	750	750	500
10-530-399 OTHER SUPPLIES	<u>872</u>	<u>626</u>	<u>470</u>	<u>500</u>	<u>97</u>	<u>500</u>	<u>500</u>	<u>500</u>
TOTAL SUPPLIES	54,410	62,695	62,513	59,700	35,355	59,700	59,700	60,250
<b>SERVICES</b>								
10-530-415 TELEPHONE	9,231	13,872	9,331	11,500	5,960	11,500	11,500	10,000
10-530-425 CONTRACT LABOR	0	0	0	0	0	0	0	0
10-530-426 PHYSICALS/SCREENING	130	0	780	0	70	70	0	0
10-530-430 ADVERTISING	260	678	279	500	0	500	500	500
10-530-440 ELECTRICITY	27,910	22,672	21,073	13,000	7,175	13,000	13,000	13,000
10-530-441 WATER	0	0	0	0	0	0	0	0
10-530-442 GAS-ENTEX	1,806	3,033	1,594	3,000	696	3,000	3,000	2,000
10-530-482 S C B A	10,430	6,933	8,034	7,000	1,543	7,000	7,000	7,000
10-530-499 OTHER SERVICES	<u>0</u>	<u>12</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL SERVICES	49,767	47,200	41,592	35,000	15,453	35,070	35,000	32,500

CITY OF FREEPORT  
APPROVED BUDGET  
AS OF: APRIL 30TH, 2012

## 10 -GENERAL FUND

## FIRE

EXPENDITURES	2008-2009		2009-2010		2010-2011		2011-2012		2012-2013	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET		
<u>MAINTENANCE</u>										
10-530-524 VEHICLE MAINTENANCE	37,309	28,201	19,409	25,000	9,650	25,000	25,000	25,000	25,000	
10-530-543 ELEC	0	0	5,022	5,050	2,337	5,050	5,050	5,050	5,000	
10-530-545 BLDG/BLDG EQUIP MAINTENANCE	7,860	8,197	6,640	7,000	5,500	7,000	7,000	7,000	7,000	
10-530-560 EQUIPMENT MAINTENANCE	<u>5,636</u>	<u>2,725</u>	<u>2,156</u>	<u>3,000</u>	<u>3,985</u>	<u>3,985</u>	<u>3,000</u>	<u>4,000</u>		
TOTAL MAINTENANCE	50,305	39,182	34,027	40,050	21,523	41,035	40,050	41,000		
<u>SUNDRY</u>										
10-530-602 SEMINARS/DUES/TRAVEL	0	0	960	0	89	0	0	0	0	
10-530-625 EMERGENCY MANAGEMENT	445,436	41,487	17,367	21,500	12,279	21,500	21,500	21,500	21,500	
10-530-629 VEHICLE INSURANCE	1,747	2,414	2,606	2,685	3,600	3,608	2,685	3,600	3,600	
10-530-683 FEMA FIREFIGHTERS GRANT	0	0	0	0	0	0	0	0	0	
10-530-692 RESERVE FIREMEN INCENTIVES	6,267	6,692	7,338	9,000	5,447	9,000	9,000	9,000	9,000	
10-530-693 RESERVE FIREMEN PENSION	7,020	5,070	4,736	6,000	2,592	6,000	6,000	6,000	6,000	
10-530-699 OTHER - SUNDRY	<u>270</u>	<u>56,116</u>	<u>11,490</u>	<u>0</u>	<u>(7,651)</u>	<u>0</u>	<u>0</u>	<u>3,200</u>		
TOTAL SUNDRY	460,740	111,779	42,577	39,185	16,764	40,108	39,185	43,300		
<u>CAPITAL OUTLAY</u>										
10-530-899 CAPITAL OUTLAY	<u>61,030</u>	<u>11,948</u>	<u>7,033</u>	<u>139,000</u>	<u>136,923</u>	<u>139,000</u>	<u>0</u>	<u>0</u>		
TOTAL CAPITAL OUTLAY	61,030	11,948	7,033	139,000	136,923	139,000	0	0		
<u>ACCRUAL</u>										
10-530-995 DEPRECIATION EXPENSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL ACCRUAL	0	0	0	0	0	0	0	0	0	
<b>TOTAL FIRE</b>	<b>931,860</b>	<b>471,603</b>	<b>757,705</b>	<b>853,966</b>	<b>529,849</b>	<b>862,508</b>	<b>714,966</b>	<b>743,375</b>		



FISCAL YEAR 2012-2013  
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

10-530 FIRE

ACCT#	DESCRIPTION	2009-2010		2010-2011		2011-2012		2012-2013		INC BUD-PROJ		INC FROM BUDGET	
		ACTUAL	BUDGET	ACTUAL	BUDGET	APLYTD	BUDGET	PROJECTN	BUDGET	\$	%	\$	%
10 530-100	SALARIES/WAGES	138,001	410,077	215,486	382,471	382,471	382,471	385,172	2,701	0.7%	2,701	0.7%	
10 530-165	EDUCATIONAL PAY	3,186	15,423	9,429	14,000	14,000	18,000	29,500	11,500	63.9%	15,500	110.7%	
10 530-175	LONGEVITY	1,237	1,561	1,048	2,000	2,000	2,000	2,000	0	0.0%	0	0.0%	
10 530-190	OVERTIME	0	8,492	6,533	18,700	18,700	18,700	19,300	600	3.2%	600	3.2%	
10 530-201	F I C A & MEDICARE	10,797	32,762	17,141	31,914	31,914	31,914	33,352	1,438	4.5%	1,438	4.5%	
10 530-210	GROUP INSURANCE	13,123	38,723	24,887	43,956	43,956	43,956	44,268	312	0.7%	672	1.5%	
10 530-230	T M R S	15,225	48,614	27,103	48,350	48,350	48,350	50,529	2,179	4.5%	2,179	4.5%	
10 530-240	WORKMEN'S COMPENSATION	6,038	6,414	2,204	0	0	2,204	2,204	0	0.0%	2,204	0.0%	
10 530-291	UNEMPLOYMENT INSURANCE	11,192	7,898	0	0	0	0	0	0	0.0%	0	0.0%	
10 530-310	OFFICE/COMPUTER SUPPLIES	2,172	1,385	1,311	2,000	2,000	2,000	2,000	0	0.0%	0	0.0%	
10 530-312	BOOKS/PUBL/SUBSCRIPTIONS	1,616	1,762	671	2,000	2,000	2,000	2,000	0	0.0%	0	0.0%	
10 530-320	OTHER ELECTRONICS	5,983	4,110	5,480	8,200	8,200	8,200	8,000	-200	-2.4%	-200	-2.4%	
10 530-335	CLOTHING	4,935	5,822	4,762	7,000	7,000	7,000	7,000	0	0.0%	0	0.0%	
10 530-352	FURNITURE & FIXTURES	1,000	4,046	1,012	1,500	1,500	1,500	1,500	0	0.0%	0	0.0%	
10 530-385	SMALL TOOLS & EQUIPMENT	20,658	14,921	6,021	10,000	10,000	10,000	10,000	0	0.0%	0	0.0%	
10 530-389	CHEMICALS	578	132	55	750	750	750	750	0	0.0%	0	0.0%	
10 530-390	FUEL	22,713	27,679	14,839	25,000	25,000	25,000	25,000	0	0.0%	0	0.0%	
10 530-392	JANITORIAL SUPPLIES	1,794	1,731	1,107	2,000	2,000	2,000	3,000	1,000	50.0%	1,000	50.0%	
10 530-394	FIRE PREVENTION	620	458	0	750	750	750	500	-250	-33.3%	-250	-33.3%	
10 530-399	OTHER SUPPLIES	626	470	97	500	500	500	500	0	0.0%	0	0.0%	
10 530-415	TELEPHONE	13,872	9,831	5,969	11,500	11,500	11,500	10,000	-1,500	-13.0%	-1,500	-13.0%	
10 530-426	PHYSICALS/SCREENING	0	780	70	0	0	70	0	-70	-100.0%	0	0.0%	
10 530-430	ADVERTISING	678	279	0	500	500	500	500	0	0.0%	0	0.0%	
10 530-440	ELECTRICITY	22,672	21,073	7,175	13,000	13,000	13,000	13,000	0	0.0%	0	0.0%	
10 530-441	WATER	0	0	0	0	0	0	0	0	0.0%	0	0.0%	
10 530-442	GAS-ENTEX	3,033	1,594	696	3,000	3,000	3,000	2,000	-1,000	-33.3%	-1,000	-33.3%	
10 530-482	S C B A	6,933	8,034	1,543	7,000	7,000	7,000	7,000	0	0.0%	0	0.0%	
10 530-499	OTHER SERVICES	12	0	0	0	0	0	0	0	0.0%	0	0.0%	
10 530-524	VEHICLE MAINTENANCE	28,261	19,409	9,650	25,000	25,000	25,000	25,000	0	0.0%	0	0.0%	
10 530-543	ELEC/COMPUTER MAINT.	0	5,822	2,387	5,050	5,050	5,050	5,000	-500	-9.9%	-500	-9.9%	
10 530-545	BLDG/BLDG EQUIP MAINTENANCE	8,197	6,640	5,500	7,000	7,000	7,000	7,000	0	0.0%	0	0.0%	
10 530-560	EQUIPMENT MAINTENANCE	2,725	2,156	3,985	3,000	3,000	3,985	4,000	15	0.4%	1,000	33.3%	
10-530-602	SEMINARS/DUES/TRAVEL	-960	89	89	0	0	0	0	0	0.0%	0	0.0%	
10 530-625	EMERGENCY MANAGEMENT	41,487	17,367	12,279	21,500	21,500	21,500	21,500	0	0.0%	0	0.0%	
10 530-629	VEHICLE INSURANCE	2,414	2,606	3,608	2,685	2,685	3,608	3,600	-8	-0.2%	915	34.1%	
10 530-683	FEMA FIREFIGHTERS GRANT	0	0	0	0	0	0	0	0	0.0%	0	0.0%	
10 530-692	RESERVE FIREMEN INCENTIVES	6,692	7,338	5,847	9,000	9,000	9,000	9,000	0	0.0%	0	0.0%	
10 530-693	RESERVE FIREMEN PENSION	5,070	4,736	2,592	6,000	6,000	6,000	6,000	0	0.0%	0	0.0%	



**FISCAL YEAR 2012-2013  
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY**

**10-530 FIRE**

ACCT#	DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET	INC BUD-PROJ		INC FROM BUDGET	
				APL YTD	BUDGET		PROJECTn	BUDGET	\$	%
10 530-699	OTHER - SUNDRY	56,115	11,487	-7,650	0	3,200	3,200	0.0%	3,200	0.0%
10 530-899	CAPITAL OUTLAY	11,948	7,033	136,923	139,000	0	-139,000	-100.0%	-139,000	-100.0%
		<b>471,603</b>	<b>757,705</b>	<b>529,849</b>	<b>853,966</b>	<b>743,375</b>	<b>-119,133</b>	<b>-13.8%</b>	<b>-110,581</b>	<b>-13.0%</b>







**FISCAL YEAR 2012-2013  
ACCOUNT DETAIL JUSTIFICATION**

**10-530 FIRE**

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET
				APR YTD	BUDGET	
10 530-201	F I C A & M E D I C A R E	10,797	32,762	17,141	31,914	33,352
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		
	Calculated Field	7.65%		Calculated Field		
	(do not attempt to input)			(do not attempt to input)		

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET
				APR YTD	BUDGET	
10 530-210	G R O U P I N S U R A N C E	13,123	38,723	24,887	43,596	44,268
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		
	Life Insurance / AD&D	1,477		Calculated Field		
	Long Term Disability	1,127		(do not attempt to input)		
	Health Reimbursement Account	8,400				
	TML - Employee Health					
	Estimated % Increase					
	TML Estimated Rate/Mo	33,264				

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET
				APR YTD	BUDGET	
10 530-230	T M R S	15,225	48,614	27,103	48,350	50,529
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		
	OCT - DEC					
	JAN - SEP					
	Weighted Average	11.66%		Calculated Field		
				(do not attempt to input)		
	Calculated Field					
	(do not attempt to input)					





**FISCAL YEAR 2012-2013  
ACCOUNT DETAIL JUSTIFICATION**

**10-530 FIRE**

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET
				APR YTD	BUDGET	
10 530-240	WORKMEN'S COMPENSATION	6,038	6,414	2,204	0	2,204
	ITEM DESCRIPTION	AMOUNTS				AMOUNTS
	WORKMEN'S COMPENSATION	2,204				

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET
				APR YTD	BUDGET	
10 530-291	UNEMPLOYMENT INSURANCE	11,192	7,898	0	0	-
	ITEM DESCRIPTION	AMOUNTS				AMOUNTS
	UNEMPLOYMENT INSURANCE	-				

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET
				APR YTD	BUDGET	
10 530-310	OFFICE/COMPUTER SUPPLIES	2,172	1,385	1,311	2,000	2,000
	ITEM DESCRIPTION	AMOUNTS				AMOUNTS
	Office Supplies	2,000				
	Print/Copy Paper					
	Print Toner					
	Copy Toner					



**FISCAL YEAR 2012-2013  
ACCOUNT DETAIL JUSTIFICATION**

**10-530 FIRE**

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010	2010-2011	2011-2012		2012-2013	
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
10 530-312	BOOKS/PUBL/SUBSCRIPTIONS	1,616	1,762	671	2,000	2,000	
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Code Books	2,000					
	IAFC/IFCA						
	NFPA Updates						
	Legislative Law Updates						
	Textbooks						
	TCLEOSE						
	Sam's Club						

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010	2010-2011	2011-2012		2012-2013	
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
10 530-320	OTHER ELECTRONICS	5,983	4,110	5,480	8,200	8,200	
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Computers/Server	8,000					
	Portable Radios						
	Batteries/Antenna/Chargers						

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010	2010-2011	2011-2012		2012-2013	
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
10 530-335	CLOTHING	4,935	5,822	4,762	7,000	7,000	
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Coats/Job Shirts	7,000					
	Uniforms						
	Boots						
	New Hires (if needed)						





















CITY OF FREEPORT  
APPROVED BUDGET  
AS OF: APRIL 30TH, 2012

10 -GENERAL FUND  
CODE ENFORCEMENT

EXPENDITURES	2008-2009		2009-2010		2010-2011		2011-2012		2012-2013	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET		
<b>SALARIES</b>										
10-557-100 SALARIES/WAGES	54,036	63,741	70,789	75,738	42,972	75,738	75,738	79,161		
10-557-165 EDUCATIONAL PAY	0	0	0	0	0	0	0	0		
10-557-175 LONGEVITY	297	313	400	334	269	334	334	490		
10-557-185 UNIFORM ALLOWANCE	0	0	0	0	0	0	0	0		
10-557-190 OVERTIME	292	333	0	600	99	800	800	500		
<b>TOTAL SALARIES</b>	<b>54,625</b>	<b>64,387</b>	<b>71,189</b>	<b>76,872</b>	<b>43,341</b>	<b>76,872</b>	<b>76,872</b>	<b>80,151</b>		
<b>BENEFITS</b>										
10-557-201 F I C A & MEDICARE	4,130	4,914	5,390	5,881	2,844	5,881	5,881	6,130		
10-557-210 GROUP INSURANCE	8,696	10,487	12,169	12,456	7,089	12,456	12,456	12,640		
10-557-230 T M R S	5,232	6,779	7,634	8,910	5,009	8,910	8,910	9,290		
10-557-240 WORKMEN'S COMPENSATION	996	371	538	0	0	0	0	0		
10-557-291 UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0	0		
<b>TOTAL BENEFITS</b>	<b>19,054</b>	<b>22,552</b>	<b>25,731</b>	<b>27,247</b>	<b>14,941</b>	<b>27,247</b>	<b>27,247</b>	<b>28,068</b>		
<b>SUPPLIES</b>										
10-557-310 OFFICE/COMPUTER SUPPLIES	1,810	2,242	2,106	2,000	1,166	2,000	2,000	1,800		
10-557-311 POSTAGE/SHIPPING	6,550	8,900	8,129	8,000	5,800	8,000	8,000	8,000		
10-557-312 BOOKS/PUBL/SUBSCRIPTIONS	0	140	106	400	0	400	400	200		
10-557-320 OTHER ELECTRONICS	0	805	57	0	0	0	0	0		
10-557-335 CLOTHING	467	359	320	250	0	250	250	0		
10-557-352 FURNITURE & FIXTURES	0	0	50	300	0	300	300	0		
10-557-385 SMALL TOOLS & EQUIPMENT	118	0	198	250	0	250	250	250		
10-557-390 FUEL	903	1,236	3,082	4,000	1,827	4,000	4,000	3,000		
10-557-399 OTHER SUPPLIES	75	26	0	0	0	0	0	0		
<b>TOTAL SUPPLIES</b>	<b>9,924</b>	<b>13,423</b>	<b>13,933</b>	<b>15,200</b>	<b>8,793</b>	<b>15,200</b>	<b>15,200</b>	<b>13,250</b>		
<b>SERVICES</b>										
10-557-411 BLDG DEMOLITION/MOWING	9,277	18,081	45,911	25,000	20,887	25,000	25,000	22,000		
10-557-415 TELEPHONE	3,374	4,403	4,470	4,600	3,104	4,600	4,600	3,600		
10-557-425 CONTRACT LABOR	0	0	0	0	0	0	0	0		
10-557-426 PHYSICALS/SCREENING	0	0	0	0	70	70	0	99		
10-557-430 ADVERTISING	265	385	0	250	100	250	250	90		
10-557-499 OTHER SERVICES	0	0	0	0	0	0	0	0		
<b>TOTAL SERVICES</b>	<b>12,916</b>	<b>22,870</b>	<b>50,381</b>	<b>29,850</b>	<b>24,161</b>	<b>29,920</b>	<b>29,850</b>	<b>25,789</b>		
<b>MAINTENANCE</b>										
10-557-524 VEHICLE MAINTENANCE	662	1,395	1,295	2,000	168	2,000	2,000	2,500		
10-557-543 ELECTRONICS/COMPUTER MAINT	0	0	250	600	0	600	600	4,500		
<b>TOTAL MAINTENANCE</b>	<b>662</b>	<b>1,395</b>	<b>1,545</b>	<b>2,600</b>	<b>168</b>	<b>2,600</b>	<b>2,600</b>	<b>7,000</b>		

CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2012

10 -GENERAL FUND  
 CODE ENFORCEMENT

EXPENDITURES				2011-2012		2012-2013		
	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<u>SUNDRY</u>								
10-557-602 SEMINARS/DUES/TRAVEL	840	2,225	683	3,000	13	3,000	3,000	2,000
10-557-629 VEHICLE INSURANCE	262	506	1,251	1,300	1,747	1,747	1,300	1,800
10-557-699 OTHER - SUNDRY	0	0	0	0	0	0	0	0
TOTAL SUNDRY	1,102	2,731	1,934	4,300	1,760	4,747	4,300	3,800
<u>CAPITAL OUTLAY</u>								
10-557-899 CAPITAL OUTLAY	0	0	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	0	0
<u>ACCRUAL</u>								
10-557-995 DEPRECIATION EXPENSE	0	0	0	0	0	0	0	0
TOTAL ACCRUAL	0	0	0	0	0	0	0	0
TOTAL CODE ENFORCEMENT	98,282	127,359	164,713	156,069	93,164	156,536	156,069	158,058



FISCAL YEAR 2012-2013  
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

10-557 CODE ENFORCEMENT

ACCT#	DESCRIPTION	2009-2010		2010-2011		2011-2012		2012-2013		INC BUD-PROJ		INC FROM BUDGET	
		ACTUAL		ACTUAL	APL YTD	BUDGET	PROJECT#	BUDGET		\$	%	\$	%
10 557-100	SALARIES/WAGES	63,741	70,789	42,972	75,738	75,738	75,738	79,161	0	3,423	4.5%	3,423	4.5%
10 557-175	LONGEVITY	313	400	269	334	334	334	490	0	156	46.7%	156	46.7%
10 557-185	UNIFORM ALLOWANCE	0	0	0	0	0	0	0	0	0	0.0%	0	0.0%
10 557-190	OVERTIME	333	0	99	800	800	800	500	0	-300	-37.5%	-300	-37.5%
10 557-201	F I C A & MEDICARE	4,914	5,390	2,844	5,881	5,881	5,881	6,132	0	251	4.3%	251	4.3%
10 557-210	GROUP INSURANCE	10,487	12,169	7,089	12,456	12,456	12,456	12,648	0	192	1.5%	192	1.5%
10 557-230	T M R S	6,779	7,634	5,009	8,910	8,910	8,910	9,290	0	380	4.3%	380	4.3%
10 557-240	WORKMEN'S COMPENSATION	371	538	0	0	0	0	0	0	0	0.0%	0	0.0%
10 557-291	UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0	0	0	0.0%	0	0.0%
10 557-310	OFFICE/COMPUTER SUPPLIES	2,242	2,106	1,166	2,000	2,000	2,000	1,800	0	-200	-10.0%	-200	-10.0%
10 557-311	POSTAGE/SHIPPING	8,900	8,129	5,800	8,000	8,000	8,000	8,000	0	0	0.0%	0	0.0%
10 557-312	BOOKS/PUBL/SUBSCRIPTIONS	-146	106	0	400	400	400	200	0	-200	-50.0%	-200	-50.0%
10 557-320	OTHER ELECTRONICS	805	-57	0	0	0	0	0	0	0	0.0%	0	0.0%
10 557-335	CLOTHING	359	320	0	250	250	250	0	0	-250	-100.0%	-250	-100.0%
10 557-352	FURNITURE & FIXTURES	0	50	0	300	300	300	0	0	-300	-100.0%	-300	-100.0%
10 557-385	SMALL TOOLS & EQUIPMENT	0	198	0	250	250	250	250	0	0	0.0%	0	0.0%
10 557-390	FUEL	1,236	3,082	1,827	4,000	4,000	4,000	3,000	0	-1,000	-25.0%	-1,000	-25.0%
10 557-399	OTHER SUPPLIES	26	0	0	0	0	0	0	0	0	0.0%	0	0.0%
10 557-411	BLDG DEMOLITION/MOWING	18,081	45,911	20,887	25,000	25,000	25,000	22,900	0	-3,000	-12.0%	-3,000	-12.0%
10 557-415	TELEPHONE	4,403	4,470	3,104	4,600	4,600	4,600	3,600	0	-1,000	-21.7%	-1,000	-21.7%
10 557-425	CONTRACT LABOR	0	0	0	0	0	0	0	0	0	0.0%	0	0.0%
10 557-426	PHYSICALS/SCREENING	0	0	70	0	0	70	98	98	28	40.0%	98	40.0%
10 557-430	ADVERTISING	385	0	100	250	250	250	90	90	-160	-64.0%	-160	-64.0%
10 557-499	OTHER SERVICES	0	0	0	0	0	0	0	0	0	0.0%	0	0.0%
10 557-524	VEHICLE MAINTENANCE	1,395	1,295	168	2,000	2,000	2,000	2,500	0	500	25.0%	500	25.0%
10 557-543	ELECTRONICS/COMPUTER MAINT	0	250	0	600	600	600	4,590	0	3,990	650.0%	3,990	650.0%
10 557-602	SEMINARS/DUES/TRAVEL	2,225	683	13	3,000	3,000	3,000	2,900	0	-1,000	-33.3%	-1,000	-33.3%
10 557-629	VEHICLE INSURANCE	510	1,250	1,747	1,300	1,300	1,747	1,800	0	53	3.0%	53	3.0%
10 557-699	OTHER - SUNDRY	0	0	0	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%	0	0.0%
		<b>127,359</b>	<b>164,713</b>	<b>93,184</b>	<b>156,069</b>	<b>156,586</b>	<b>156,586</b>	<b>158,058</b>		<b>1,472</b>	<b>0.9%</b>	<b>1,989</b>	<b>1.3%</b>









**FISCAL YEAR 2012-2013  
ACCOUNT DETAIL JUSTIFICATION**

**10-557 CODE ENFORCEMENT**

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 557-201	FICA & MEDICARE	4,914	5,390	2,844	5,881	6,132	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Calculated Field	6,132		Calculated Field			
	(do not attempt to input)			(do not attempt to input)			

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 557-210	GROUP INSURANCE	10,487	12,169	7,089	12,456	12,648	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Life Insurance / AD&D	422		Calculated Field			
	Long Term Disability	322		(do not attempt to input)			
	Health Reimbursement Account	2,400					
	TML - Employee Health						
	Estimated % Increase						
	TML Estimated Rate/Mo	9,504					

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 557-230	T M R S	6,779	7,634	5,009	8,910	9,290	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	OCT - DEC						
	JAN - SEP						
	Weighted Average	9,290		Calculated Field			
				(do not attempt to input)			
	Calculated Field						
	(do not attempt to input)						





**FISCAL YEAR 2012-2013  
ACCOUNT DETAIL JUSTIFICATION**

**10-557 CODE ENFORCEMENT**

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010	2010-2011	2011-2012		2012-2013
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION
10 557-311	POSTAGE/SHIPPING	8,900	8,129	5,800	8,000	8,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Code Compliance Division is utilizing about 45% of all the postage expenses incurred by the City	8,000				
	Other Departments are at 10% rate each					

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010	2010-2011	2011-2012		2012-2013
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION
10 557-312	BOOKS/PUBL/SUBSCRIPTIONS	-146	106	0	400	200
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	State of Texas Public Health Publications	200				
	Membership Dues and Certification Renewal					
	Books for Code Compliance Officers					

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010	2010-2011	2011-2012		2012-2013
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION
10 557-320	OTHER ELECTRONICS	805	-57	0	0	-
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS





**FISCAL YEAR 2012-2013  
ACCOUNT DETAIL JUSTIFICATION**

**10-557 CODE ENFORCEMENT**

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010	2010-2011	2011-2012		2012-2013
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
10 557-390	FUEL	1,236	3,082	1,827	4,000	3,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	FUEL	3,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010	2010-2011	2011-2012		2012-2013
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
10 557-399	OTHER SUPPLIES	26	0	0	0	-
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010	2010-2011	2011-2012		2012-2013
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
10 557-411	BLDG DEMOLITION/MOWING	18,081	45,911	20,887	25,000	22,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	High weed/grass mowing	22,000				
	Broad removal of debris from abandoned properties					



**FISCAL YEAR 2012-2013  
ACCOUNT DETAIL JUSTIFICATION**

**10-557 CODE ENFORCEMENT**

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010	2010-2011	2011-2012		2012-2013
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION
10 557-415	TELEPHONE	4,403	4,470	3,104	4,600	3,600
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Land and cell phones for staff	3,600				
	Budgeted amount is for recurring monthly fees					

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010	2010-2011	2011-2012		2012-2013
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION
10 557-425	CONTRACT LABOR	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010	2010-2011	2011-2012		2012-2013
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION
10 557-426	PHYSICALS/SCREENING	0	0	70	0	70
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Physicals/Screening	98				





**FISCAL YEAR 2012-2013  
ACCOUNT DETAIL JUSTIFICATION**

**10-557 CODE ENFORCEMENT**

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010	2010-2011	2011-2012		2012-2013
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
10 557-543	ELECTRONICS/COMPUTER MAINT	0	250	0	600	4,500
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Computer Maintenance	600				
	WEBQA Software- Service Contract/Maintenance. 12-Months Contract = \$3,900	3,900				

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010	2010-2011	2011-2012		2012-2013
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
10 557-602	SEMINARS/DUES/TRAVEL	2,225	683	13	3,000	2,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Code dues, health dues, continuing education Want to increase to get additional training	2,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010	2010-2011	2011-2012		2012-2013
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
10 557-629	VEHICLE INSURANCE	510	1,250	1,747	1,300	1,800
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	VEHICLE INSURANCE This is a one time payment/year	1,800				





FISCAL YEAR 2012-2013  
ACCOUNT DETAIL JUSTIFICATION

10-557 CODE ENFORCEMENT

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET
				APR YTD	BUDGET	
10 557-699	OTHER - SUNDRY	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET
				APR YTD	BUDGET	
10 557-899	CAPITAL OUTLAY	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: 127,359 164,713 93,164 156,069 156,586 158,058

CITY OF FREEPORT  
APPROVED BUDGET  
AS OF: APRIL 30TH, 2012

10 -GENERAL FUND  
BUILDING

EXPENDITURES	2008-2009			2009-2010			2010-2011			2011-2012			2012-2013	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET						
<b>SALARIES</b>														
10-558-100 SALARIES/WAGES	87,904	96,699	127,375	132,740	74,578	132,740	132,740	136,163						
10-558-165 EDUCATION PAY	0	2,507	2,493	2,500	1,442	2,500	2,500	2,500						
10-558-175 LONGEVITY	245	128	240	150	180	310	150	250						
10-558-180 AUTO ALLOWANCE	1,246	3,610	267	0	0	0	0	0						
10-558-190 OVERTIME	138	73	2	700	(2)	700	700	500						
<b>TOTAL SALARIES</b>	<b>89,533</b>	<b>103,016</b>	<b>130,377</b>	<b>136,090</b>	<b>76,198</b>	<b>136,250</b>	<b>136,090</b>	<b>139,413</b>						
<b>BENEFITS</b>														
10-558-201 FICA & MEDICARE	6,632	8,008	9,862	10,411	5,445	10,411	10,411	10,665						
10-558-210 GROUP INSURANCE	12,301	12,857	18,202	18,684	10,754	18,684	18,684	18,972						
10-558-230 TMR S	8,655	10,937	13,965	15,773	8,805	15,773	15,773	16,158						
10-558-240 WORKMEN'S COMPENSATION	0	0	0	0	193	193	0	193						
10-558-291 UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0	0						
<b>TOTAL BENEFITS</b>	<b>27,588</b>	<b>31,802</b>	<b>42,028</b>	<b>44,868</b>	<b>25,197</b>	<b>45,061</b>	<b>44,868</b>	<b>45,988</b>						
<b>SUPPLIES</b>														
10-558-310 OFFICE/COMPUTER SUPPLIES	2,759	2,878	2,535	2,000	1,685	2,000	2,000	2,000						
10-558-311 POSTAGE/SHIPPING	600	0	0	0	0	0	0	0						
10-558-312 BOOKS/PUBL/SUBSCRIPTIONS	158	343	0	550	200	550	550	300						
10-558-320 OTHER ELECTRONICS	0	0	0	0	0	0	0	0						
10-558-335 CLOTHING	0	306	81	200	0	200	200	0						
10-558-352 FURNITURE & FIXTURES	0	0	13	250	0	250	250	200						
10-558-385 SMALL TOOLS & EQUIPMENT	0	0	0	0	0	0	0	400						
10-558-390 FUEL	1,010	974	2,511	5,650	1,641	5,650	5,650	3,000						
10-558-399 OTHER SUPPLIES	0	0	0	0	0	0	0	0						
<b>TOTAL SUPPLIES</b>	<b>4,526</b>	<b>4,501</b>	<b>5,140</b>	<b>8,650</b>	<b>2,925</b>	<b>8,650</b>	<b>8,650</b>	<b>5,900</b>						
<b>SERVICES</b>														
10-558-413 PROFESSIONAL SERVICES	700	100	194	250	200	250	250	300						
10-558-415 TELEPHONE	843	674	1,214	1,000	811	1,300	1,000	1,300						
10-558-425 CONTRACT LABOR	6,300	480	300	0	0	0	0	0						
10-558-426 PHYSICALS/SCREENING	115	80	0	100	105	105	100	150						
10-558-430 ADVERTISING	137	593	395	250	231	250	250	250						
10-558-499 OTHER SERVICES	0	0	0	0	0	0	0	0						
<b>TOTAL SERVICES</b>	<b>8,095</b>	<b>1,928</b>	<b>2,102</b>	<b>1,600</b>	<b>1,347</b>	<b>1,905</b>	<b>1,600</b>	<b>2,000</b>						
<b>MAINTENANCE</b>														
10-558-524 VEHICLE MAINTENANCE	115	322	105	1,000	0	1,000	1,000	1,000						
10-558-543 ELECTRONICS/COMPUTER MAINT	0	0	0	250	0	250	250	250						
<b>TOTAL MAINTENANCE</b>	<b>115</b>	<b>322</b>	<b>105</b>	<b>1,250</b>	<b>0</b>	<b>1,250</b>	<b>1,250</b>	<b>1,250</b>						

CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2012

10 -GENERAL FUND  
 BUILDING

EXPENDITURES				2011-2012		2012-2013		
	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<b>SUNDRY</b>								
10-558-602 SEMINARS/DUES/TRAVEL	1,138	135	1,554	2,500	348	2,500	2,500	2,500
10-558-604 PUBLIC OFFICE LIABILITY CLAIMS	0	0	0	0	0	0	0	0
10-558-629 VEHICLE INSURANCE	212	435	938	1,000	1,344	1,344	1,000	1,350
10-558-699 OTHER - SUNDRY	0	0	0	0	0	0	0	0
<b>TOTAL SUNDRY</b>	<b>1,350</b>	<b>570</b>	<b>2,492</b>	<b>3,500</b>	<b>1,691</b>	<b>3,844</b>	<b>3,500</b>	<b>3,850</b>
<b>CAPITAL OUTLAY</b>								
10-558-899 CAPITAL OUTLAY	0	0	0	7,500	6,400	7,500	7,500	0
<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,500</b>	<b>6,400</b>	<b>7,500</b>	<b>7,500</b>	<b>0</b>
<b>ACCRUAL</b>								
10-558-995 DEPRECIATION EXPENSE	0	0	0	0	0	0	0	0
<b>TOTAL ACCRUAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL BUILDING</b>	<b>131,207</b>	<b>142,138</b>	<b>132,245</b>	<b>203,458</b>	<b>113,759</b>	<b>204,460</b>	<b>203,458</b>	<b>198,401</b>



FISCAL YEAR 2012-2013  
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

10-558 BUILDING

ACCT#	DESCRIPTION	2009-2010		2010-2011		2011-2012		2012-2013		INC BUD-PROJ		INC FROM BUDGET	
		ACTUAL	ACTUAL	APL YTD	BUDGET	PROJECT#	BUDGET	\$	%	\$	%	\$	%
10 558-100	SALARIES/WAGES	96,699	127,375	74,578	132,740	132,740	132,740	136,163	3,423	2.6%	3,423	2.6%	
10 558-165	EDUCATION PAY	2,507	2,493	1,442	2,500	2,500	2,500	2,500	0	0.0%	0	0.0%	
10 558-175	LONGEVITY	128	240	180	150	310	0	290	-60	-19.4%	100	66.7%	
								0	0	0.0%	0	0.0%	
10 558-180	AUTO ALLOWANCE	3,610	267	0	0	0	0	0	0	0.0%	0	0.0%	
10 558-190	OVERTIME	73	2	-2	700	700	700	500	-200	-28.6%	-200	-28.6%	
10 558-201	F I C A & MEDICARE	8,008	9,862	5,445	10,411	10,411	10,411	10,665	254	2.4%	254	2.4%	
10 558-210	GROUP INSURANCE	12,857	18,202	10,754	18,684	18,684	18,684	18,972	288	1.5%	288	1.5%	
10 558-230	T M R S	10,937	13,965	8,805	15,773	15,773	15,773	16,158	385	2.4%	385	2.4%	
10 558-240	WORKMEN'S COMPENSATION	0	0	193	0	193	193	193	0	0.0%	193	0.0%	
10 558-291	UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0	0	0.0%	0	0.0%	
10 558-310	OFFICE/COMPUTER SUPPLIES	2,878	2,535	1,085	2,000	2,000	2,000	2,000	0	0.0%	0	0.0%	
10 558-311	POSTAGE/SHIPPING	0	0	0	0	0	0	0	0	0.0%	0	0.0%	
10 558-312	BOOKS/PUBL/SUBSCRIPTIONS	343	0	200	550	550	550	300	-250	-45.5%	-250	-45.5%	
10 558-320	OTHER ELECTRONICS	0	0	0	0	0	0	0	0	0.0%	0	0.0%	
10 558-335	CLOTHING	306	81	0	200	200	200	200	0	0.0%	0	0.0%	
10 558-352	FURNITURE & FIXTURES	0	13	0	250	250	250	200	-50	-20.0%	-50	-20.0%	
10 558-385	SMALL TOOLS & EQUIPMENT	0	0	0	0	0	0	400	400	0.0%	400	0.0%	
10 558-390	FUEL	974	2,511	1,641	5,650	5,650	5,650	3,000	-2,650	-46.9%	-2,650	-46.9%	
10 558-399	OTHER SUPPLIES	0	0	0	0	0	0	0	0	0.0%	0	0.0%	
10 558-413	PROFESSIONAL SERVICES	100	194	200	250	250	250	300	50	20.0%	50	20.0%	
10 558-415	TELEPHONE	674	1,214	811	1,000	1,300	1,300	1,300	0	0.0%	300	30.0%	
10 558-425	CONTRACT LABOR	480	300	0	0	0	0	0	0	0.0%	0	0.0%	
10 558-426	PHYSICALS/SCREENING	80	0	105	105	105	105	150	45	42.9%	50	50.0%	
10 558-430	ADVERTISING	593	395	230	250	250	250	250	0	0.0%	0	0.0%	
10 558-499	OTHER SERVICES	0	0	0	0	0	0	0	0	0.0%	0	0.0%	
10 558-524	VEHICLE MAINTENANCE	322	105	0	1,000	1,000	1,000	1,000	0	0.0%	0	0.0%	
10 558-543	ELECTRONICS/COMPUTER MAINT	0	0	0	250	250	250	260	0	0.0%	0	0.0%	
10 558-602	SEMINARS/DUES/TRAVEL	135	1,554	348	2,500	2,500	2,500	2,500	0	0.0%	0	0.0%	
10 558-604	PUBLIC OFFICE LIABILITY CLAIMS	0	0	0	0	0	0	0	0	0.0%	0	0.0%	
10 558-629	VEHICLE INSURANCE	434	937	1,344	1,000	1,344	1,344	1,360	6	0.4%	350	35.0%	
10 558-699	OTHER - SUNDRY	0	0	0	0	0	0	0	0	0.0%	0	0.0%	
10 558-899	CAPITAL OUTLAY	0	0	6,400	7,500	7,500	7,500	0	-7,500	-100.0%	-7,500	-100.0%	
		<b>142,138</b>	<b>182,245</b>	<b>113,759</b>	<b>203,458</b>	<b>204,460</b>	<b>198,401</b>	<b>198,401</b>	<b>-6,059</b>	<b>-3.0%</b>	<b>-5,057</b>	<b>-2.5%</b>	



FISCAL YEAR 2012-2013  
ACCOUNT DETAIL JUSTIFICATION

10-558 BUILDING

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010	2010-2011	2011-2012		2012-2013
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
10 558-100	SALARIES/WAGES	96,699	127,375	74,578	132,740	136,163
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Current Full-Time Employees	136,163			132,740	
	New Full-Time Employees	-				
	Current Part-Time Employees	-				
	New Part-Time Employees	-				
	Temporary Employees	-				
				Calculated Field (do not attempt to input)		

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010	2006-2007	2007-2008		2008-2009
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
10-558-165	EDUCATION PAY	2,507	2,493	1,442	2,500	2,500
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Education Pay	2,500				
				Calculated Field (do not attempt to input)		

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010	2009-2010	2011-2012		2012-2013
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
10 558-175	LONGEVITY	128	240	180	150	250
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Longevity Pay	250				
				Calculated Field (do not attempt to input)		





**FISCAL YEAR 2012-2013  
ACCOUNT DETAIL JUSTIFICATION**

**10-558 BUILDING**

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET
				APR YTD	BUDGET	
10 558-201	F I C A & M E D I C A R E	8,008	9,862	5,445	10,411	10,665
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		
	Calculated Field (do not attempt to input)	10,665		Calculated Field (do not attempt to input)		

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET
				APR YTD	BUDGET	
10 558-210	G R O U P I N S U R A N C E	12,857	18,202	10,754	18,684	18,972
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		
	Life Insurance / AD&D	633		Calculated Field		
	Long Term Disability	483		(do not attempt to input)		
	Health Reimbursement Account	3,600				
	TML - Employee Health					
	Estimated % Increase					
	TML Estimated Rate/Mo	14,256				

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET
				APR YTD	BUDGET	
10 558-230	T M R S	10,937	13,965	8,805	15,773	16,158
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		
	OCT - DEC		11.65%			
	JAN - SEP		11.66%			
	Weighted Average	16,158	11.66%	Calculated Field (do not attempt to input)		
	Calculated Field (do not attempt to input)					













**FISCAL YEAR 2012-2013  
ACCOUNT DETAIL JUSTIFICATION**

**10-558 BUILDING**

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010	2010-2011	2011-2012		2012-2013
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
10 558-415	TELEPHONE	674	1,214	811	1,000	1,300
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Phone services	1,300				
	Cell, Long Distance, DSL					

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010	2010-2011	2011-2012		2012-2013
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
10 558-425	CONTRACT LABOR	480	300	0	0	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Temporary help as needed	-				

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010	2010-2011	2011-2012		2012-2013
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
10 558-426	PHYSICALS/SCREENING	80	0	105	100	150
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Physicals/Screening	150				







**FISCAL YEAR 2012-2013  
ACCOUNT DETAIL JUSTIFICATION**

**10-558 BUILDING**

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET
				APR YTD	BUDGET	
10 558-629	VEHICLE INSURANCE	434	937	1,344	1,000	1,350
	ITEM DESCRIPTION	AMOUNTS				AMOUNTS
	VEHICLE INSURANCE	1,350				

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET
				APR YTD	BUDGET	
10 558-699	OTHER - SUNDRY	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNTS				AMOUNTS

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET
				APR YTD	BUDGET	
10 558-899	CAPITAL OUTLAY	0	0	6,400	7,500	-
	ITEM DESCRIPTION	AMOUNTS				AMOUNTS
	1					7
	2					8
	3					9
	4					10
	5					11
	6					12

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

TOTAL: 142,138 182,245 113,759 203,458 204,460 198,401

CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2012

10 -GENERAL FUND  
 GARBAGE COLLECTION

EXPENDITURES	2008-2009	2009-2010	2010-2011	2011-2012			2012-2013	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<u>SERVICES</u>								
10-564-499 GARBAGE COLLECTION	842,172	883,882	896,875	842,550	415,576	842,550	842,550	842,550
TOTAL SERVICES	842,172	883,882	896,875	842,550	415,576	842,550	842,550	842,550
TOTAL GARBAGE COLLECTION	842,172	883,882	896,875	842,550	415,576	842,550	842,550	842,550





**FISCAL YEAR 2012 - 2013  
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY**

**10-564 GARBAGE COLLECTION**

ACCT#	DESCRIPTION	2009-2010		2010-2011		2011-2012		2012-2013		INC BUD-PROJ		INC FROM BUDGET	
		ACTUAL		ACTUAL	APL YTD	BUDGET	PROJECTR	BUDGET	BUDGET	\$	%	\$	%
10 564-499	GARBAGE COLLECTION	883,882		896,875	415,576	842,550	842,550	842,550	842,550	0	0.0%	0	0.0%
		<b>883,882</b>		<b>896,875</b>	<b>415,576</b>	<b>842,550</b>	<b>842,550</b>	<b>842,550</b>	<b>842,550</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0.0%</b>



**FISCAL YEAR 2012 - 2013  
ACCOUNT DETAIL JUSTIFICATION**

**10-564 GARBAGE COLLECTION**

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET
				APR YTD	BUDGET	
10 564-499	GARBAGE COLLECTION	883,882	896,875	415,576	842,550	842,550
	ITEM DESCRIPTION	AMOUNT\$				AMOUNT\$
	GARBAGE COLLECTION	842,550				

**TOTAL: 883,882 896,875 415,576 842,550 842,550**

CITY OF FREEPORT  
APPROVED BUDGET  
AS OF: APRIL 30TH, 2012

10 -GENERAL FUND  
STREET & DRAINAGE

EXPENDITURES	2008-2009	2009-2010	2010-2011	CURRENT	Y-T-D	PROJECTED	REQUESTED	APPROVED
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
(----- 2011-2012 -----) (----- 2012-2013 -----)								
<b>SALARIES</b>								
10-575-100 SALARIES/WAGES	458,898	415,818	433,816	504,675	233,455	493,106	504,675	499,864
10-575-175 LONGEVITY	2,117	2,253	2,872	2,350	1,657	2,156	2,350	3,200
10-575-190 OVERTIME	10,799	15,302	7,428	10,000	6,171	10,000	10,000	10,000
TOTAL SALARIES	471,815	433,377	444,117	517,025	241,283	505,262	517,025	513,064
<b>BENEFITS</b>								
10-575-201 F I C A & MEDICARE	35,396	32,904	33,506	39,552	16,858	38,652	39,552	39,249
10-575-210 GROUP INSURANCE	81,917	77,335	84,905	99,648	49,129	98,896	99,648	101,184
10-575-230 T M R S	45,281	45,767	47,592	59,923	27,879	57,650	59,923	59,825
10-575-240 WORKMEN'S COMPENSATION	46,877	45,072	36,574	45,000	47,587	47,587	45,000	47,587
10-575-291 UNEMPLOYMENT INSURANCE	9,929	3,271	303	3,000	906	906	3,000	907
TOTAL BENEFITS	219,400	204,348	202,881	247,123	142,359	243,691	247,123	248,750
<b>SUPPLIES</b>								
10-575-310 OFFICE/COMPUTER SUPPLIES	2,158	483	1,241	800	68	800	800	800
10-575-320 OTHER ELECTRONICS	1,900	465	893	300	0	300	300	200
10-575-352 FURNITURE & FIXTURES	0	0	0	0	0	0	0	500
10-575-355 SMALL TOOLS & EQUIPMENT	8,345	6,632	4,794	5,750	4,627	5,750	5,750	6,600
10-575-389 CHEMICALS	7,131	5,418	3,661	6,000	2,945	6,000	6,000	7,850
10-575-390 FUEL	38,611	37,233	46,950	36,000	24,260	36,000	36,000	36,000
10-575-399 OTHER SUPPLIES	4,014	3,175	2,540	2,600	1,564	2,600	2,600	1,900
TOTAL SUPPLIES	62,158	53,406	60,078	51,450	33,464	51,450	51,450	53,850
<b>SERVICES</b>								
10-575-415 TELEPHONE	2,582	1,773	1,569	1,150	657	1,150	1,150	1,150
10-575-425 CONTRACT LABOR	15,000	288	4,388	0	0	0	0	0
10-575-426 PHYSICALS	70	815	390	500	80	500	500	500
10-575-430 ADVERTISING	403	316	827	500	3,387	4,500	500	500
10-575-440 ELECTRICITY	104,627	60,324	86,385	48,750	40,919	48,750	48,750	48,750
10-575-470 EQUIPMENT RENTAL	3,959	103	1,516	1,000	741	1,000	1,000	500
10-575-485 LAUNDRY SERVICES	4,351	4,029	3,368	4,500	2,334	4,500	4,500	5,500
10-575-498 WASTE DISPOSAL	27,667	8,652	10,541	15,000	7,984	15,000	15,000	13,000
10-575-499 OTHER SERVICES	0	0	650	500	0	500	500	2,000
TOTAL SERVICES	158,719	76,299	109,633	71,900	56,101	75,900	71,900	71,900
<b>MAINTENANCE</b>								
10-575-524 VEHICLE MAINTENANCE	51,579	31,967	28,760	25,000	18,206	25,000	25,000	25,000
10-575-530 STREET/DRAINING/SDWALK MAINT	124,441	151,076	177,653	150,000	41,114	150,000	150,000	125,000
10-575-533 CULVERT TILE	( 488)	0	0	0	0	0	0	0
10-575-547 SIGNS MAINTENANCE	8,696	8,692	6,918	0,000	1,760	6,000	6,000	2,000
10-575-548 TRAFFIC LIGHTS MAINTENANCE	927	549	1,038	500	403	500	500	250
10-575-549 STREET LIGHTS MAINTENANCE	0	478	0	500	0	500	500	500
TOTAL MAINTENANCE	185,155	192,752	211,369	182,000	61,483	132,000	182,000	152,750

CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2012

10 -GENERAL FUND  
 STREET & DRAINAGE

EXPENDITURES	2008-2009		2009-2010		2010-2011		2011-2012		2012-2013	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUFL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET		
<b>SUNDRY</b>										
10-575-602 SEMINARS/DUES/TRAVEL	0	121	576	940	212	940	940	940		
10-575-629 VEHICLE INSURANCE	14,545	14,466	15,634	15,000	20,158	15,000	15,000	15,000		
10-575-687 DAMAGE CLAIMS	0	0	258	0	0	0	0	0		
10-575-699 OTHER - SUNDRY	262	250	627	501	344	501	501	500		
TOTAL SUNDRY	14,807	14,857	17,094	16,441	20,714	16,441	16,441	16,340		
<b>DEBT SERVICE</b>										
10-575-775 LEASE INTEREST	0	0	0	0	0	0	0	0		
10-575-776 LEASE PRINCIPAL	0	0	0	52,323	52,323	52,323	52,323	52,323		
TOTAL DEBT SERVICE	0	0	0	52,323	52,323	52,323	52,323	52,323		
<b>CAPITAL OUTLAY</b>										
10-575-899 CAPITAL OUTLAY	86,405	0	0	0	0	0	0	129,000		
TOTAL CAPITAL OUTLAY	86,405	0	0	0	0	0	0	129,000		
<b>ACCRUAL</b>										
10-575-995 DEPRECIATION EXPENSE	0	0	0	0	0	0	0	0		
TOTAL ACCRUAL	0	0	0	0	0	0	0	0		
<b>TOTAL STREET &amp; DRAINAGE</b>	<b>1,198,458</b>	<b>975,038</b>	<b>1,048,171</b>	<b>1,138,262</b>	<b>607,728</b>	<b>1,127,067</b>	<b>1,138,262</b>	<b>1,237,977</b>		



**FISCAL YEAR 2012-2013  
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY**

**10-575 STREETS**

ACCT#	DESCRIPTION	2009-2010		2010-2011		2011-2012		2012-2013 BUDGET	INC BUD-PROJ		INC FROM BUDGET	
		ACTUAL		ACTUAL	APL YTD	BUDGET	PROJECT#		\$	%	\$	%
10 575-100	SALARIES/WAGES	415,818		433,816	233,455	504,675	493,106	499,864	6,758	1.4%	-4,811	-1.0%
10 575-175	LONGEVITY	2,258		2,872	1,657	2,350	2,156	3,200	1,044	48.4%	850	36.2%
10 575-190	OVERTIME	15,302		7,428	6,171	10,000	10,000	10,000	0	0.0%	0	0.0%
10 575-201	F I C A & MEDICARE	32,904		33,506	16,858	39,552	38,652	39,249	597	1.5%	-303	-0.8%
10 575-210	GROUP INSURANCE	77,335		84,905	49,129	99,648	98,896	101,184	2,288	2.3%	1,536	1.5%
10 575-230	T M R S	45,767		47,592	27,879	59,923	57,650	59,823	2,173	3.8%	-100	-0.2%
10 575-240	WORKMEN'S COMPENSATION	45,072		36,574	47,587	45,000	47,587	47,587	0	0.0%	2,587	5.7%
10 575-291	UNEMPLOYMENT INSURANCE	3,271		303	906	3,000	906	906	0	0.0%	-2,094	-69.8%
10 575-310	OFFICE/COMPUTER SUPPLIES	483		1,241	68	800	800	800	0	0.0%	0	0.0%
10 575-320	OTHER ELECTRONICS	465		893	0	300	300	200	-100	-33.3%	-100	-33.3%
10 575-352	FURNITURE & FIXTURES	0		0	0	0	0	500	500	0.0%	500	0.0%
10 575-385	SMALL TOOLS & EQUIPMENT	6,632		4,794	4,627	5,750	5,750	6,600	850	14.8%	850	14.8%
10 575-389	CHEMICALS	5,418		3,661	2,945	6,000	6,000	7,850	1,850	30.8%	1,850	30.8%
10 575-390	FUEL	37,233		46,950	24,260	36,000	36,000	36,000	0	0.0%	0	0.0%
10 575-399	OTHER SUPPLIES	3,175		2,540	1,564	2,600	2,600	1,900	-700	-26.9%	-700	-26.9%
10 575-415	TELEPHONE	1,773		1,569	657	1,150	1,150	1,180	0	0.0%	0	0.0%
10 575-425	CONTRACT LABOR	288		4,388	0	0	0	0	0	0.0%	0	0.0%
10 575-426	PHYSICALS	815		390	80	500	500	500	0	0.0%	0	0.0%
10 575-430	ADVERTISING	316		827	3,387	500	4,500	500	-4,000	-88.9%	0	0.0%
10 575-440	ELECTRICITY	60,324		86,385	40,919	48,750	48,750	48,750	0	0.0%	0	0.0%
10 575-470	EQUIPMENT RENTAL	103		1,516	741	1,000	1,000	500	-500	-50.0%	-500	-50.0%
10 575-485	LAUNDRY SERVICES	4,029		3,368	2,334	4,500	4,500	5,500	1,000	22.2%	1,000	22.2%
10 575-498	WASTE DISPOSAL	8,652		10,541	7,984	15,000	15,000	13,000	-2,000	-13.3%	-2,000	-13.3%
10 575-499	OTHER SERVICES	0		650	0	500	500	2,000	1,500	300.0%	1,500	300.0%
10 575-524	VEHICLE MAINTENANCE	31,967		28,760	18,206	25,000	25,000	25,000	0	0.0%	0	0.0%
10 575-530	STREET/DRAINING/SDWALK MAINT	151,076		177,653	41,114	150,000	150,000	125,000	-25,000	-16.7%	-25,000	-16.7%
10 575-533	CULVERT TILE	0		0	0	0	0	0	0	0.0%	0	0.0%
10 575-547	SIGNS MAINTENANCE	8,682		6,918	1,760	6,000	6,000	2,000	-4,000	-66.7%	-4,000	-66.7%
10 575-548	TRAFFIC LIGHTS MAINTENANCE	549		1,038	403	500	500	250	-250	-50.0%	-250	-50.0%
10 575-549	STREET LIGHTS MAINTENANCE	478		0	0	500	500	500	0	0.0%	0	0.0%
10 575-602	SEMINARS/DUES/TRAVEL	121		576	212	940	940	840	-100	-10.6%	-100	-10.6%
10 575-629	VEHICLE INSURANCE	14,486		15,634	20,158	15,000	15,000	15,000	0	0.0%	0	0.0%
10 575-687	DAMAGE CLAIMS	246		625	344	501	501	500	-1	-0.2%	-1	-0.2%
10 575-699	OTHER - SUNDRY	0		0	0	0	0	0	0	0.0%	0	0.0%
10 575-775	LEASE INTEREST	0		0	52,323	52,323	52,323	52,323	0	0.0%	0	0.0%
10 575-776	LEASE PRINCIPAL	0		0	0	0	0	129,000	129,000	0.0%	129,000	0.0%
10 575-899	CAPITAL OUTLAY	0		0	0	0	0	129,000	129,000	0.0%	129,000	0.0%



**FISCAL YEAR 2012-2013  
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY**

**10-575 STREETS**

ACCT#	DESCRIPTION	2009-2010	2010-2011	2011-2012		2012-2013	INC BUD-PROJ		INC FROM BUDGET	
		ACTUAL	ACTUAL	APL YTD	BUDGET	BUDGET	BUDGET	\$	%	\$
		975,038	1,048,171	607,728	1,138,262	1,237,977	110,910	9.8%	99,715	8.8%



**FISCAL YEAR 2012-2013  
ACCOUNT DETAIL JUSTIFICATION**

**10-575 STREETS**

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET
				APR YTD	BUDGET	
<b>10 575-100</b>	<b>SALARIES/WAGES</b>	<b>415,818</b>	<b>433,816</b>	<b>233,455</b>	<b>504,675</b>	<b>499,864</b>
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Current Full-Time Employees	16	499,864			
	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	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET
				APR YTD	BUDGET	
<b>10 575-175</b>	<b>LONGEVITY</b>	<b>2,258</b>	<b>2,872</b>	<b>1,657</b>	<b>2,350</b>	<b>3,200</b>
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Longevity Pay	16	3,200			
				Calculated Field (do not attempt to input)		











**FISCAL YEAR 2012-2013  
ACCOUNT DETAIL JUSTIFICATION**

**10-575 STREETS**

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET
				APR YTD	BUDGET	
10 575-320	OTHER ELECTRONICS	465	893	0	300	200
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Electronic Maintenance	200				

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET
				APR YTD	BUDGET	
10 575-352	FURNITURE & FIXTURES	0	0	0	0	500
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Misc. Office Supplies	500				

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET
				APR YTD	BUDGET	
10 575-385	SMALL TOOLS & EQUIPMENT	6,632	4,794	4,627	5,750	6,600
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Generator	1,000				
	Concrete, asphalt blades, rotor hammer bits	3,500				
	Edgers 2 @ 425.00	850				
	Pole Saw	500				
	Chainsaw	500				
	Chainsaw Chains	250				





**FISCAL YEAR 2012-2013  
ACCOUNT DETAIL JUSTIFICATION**

**10-575 STREETS**

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET
				APR YTD	BUDGET	
10 575-415	TELEPHONE	1,773	1,569	657	1,150	1,150
	ITEM DESCRIPTION	AMOUNT\$				AMOUNT\$
	Cell phones - Chris, David, Call Out	1,150				

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET
				APR YTD	BUDGET	
10 575-425	CONTRACT LABOR	288	4,388	0	0	-
	ITEM DESCRIPTION	AMOUNT\$				AMOUNT\$
	Sidewalks, curbs, & gutters					

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET
				APR YTD	BUDGET	
10 575-426	PHYSICALS	815	390	80	500	500
	ITEM DESCRIPTION	AMOUNT\$				AMOUNT\$
	New employees	500				
	drug testing - accident/injury					
	Random drug testing					











**FISCAL YEAR 2012-2013  
ACCOUNT DETAIL JUSTIFICATION**

**10-575 STREETS**

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 575-547	SIGNS MAINTENANCE	8,682	6,918	1,760	6,000	2,000	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Emergency, weather faded & damaged, cones, barricade night lights stands for new signs @213	2,000					

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 575-548	TRAFFIC LIGHTS MAINTENANCE	549	1,038	403	500	250	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Maintenance - bulbs, breakers, lenses	250					

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 575-549	STREET LIGHTS MAINTENANCE	478	0	0	500	500	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Maintenance - bulbs, breakers, lenses	500					





**FISCAL YEAR 2012-2013  
ACCOUNT DETAIL JUSTIFICATION**

**10-575 STREETS**

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET
				APR YTD	BUDGET	
10 575-699	OTHER - SUNDRY	246	625	344	501	500
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Safety Items	500				
	Cleaning Supplies					
	Emergency/Storm equipment					
	Employee Hydration					

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET
				APR YTD	BUDGET	
10 575-775	LEASE INTEREST	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	LEASE INTEREST	-				

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET
				APR YTD	BUDGET	
10 575-776	LEASE PRINCIPAL	0	0	52,323	52,323	52,323
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Street Sweeper Lease	-				
	2-1-11/14	52,323				



**FISCAL YEAR 2012-2013  
ACCOUNT DETAIL JUSTIFICATION**

**10-575 STREETS**

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 575-899	CAPITAL OUTLAY	0	0	0	0	129,000	
	ITEM DESCRIPTION	AMOUNT\$	ITEM DESCRIPTION				AMOUNT\$
	1					7	
	2	129,000				8	
	3					9	
	4					7	
	5					5	
	6					6	

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

**TOTAL: 975,038 1,048,171 607,728 1,138,262 1,127,067 1,237,977**

CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2012

10 -GENERAL FUND  
 HISTORICAL MUSEUM

EXPENDITURES	2011-2012						2012-2013	
	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<b>SALARIES</b>								
10-578-100 SALARIES/WAGES	0	3,680	14,764	24,167	14,221	24,107	24,167	31,311
10-578-165 EDUCATION	0	0	14	0	1,140	1,140	0	50
10-578-190 MUSEUM OVERTIME	0	0	0	0	612	612	0	0
TOTAL SALARIES	0	3,680	14,777	24,167	15,973	25,919	24,167	31,361
<b>BENEFITS</b>								
10-578-201 F I C A & MEDICARE	0	262	1,128	1,849	708	1,849	1,849	2,399
10-578-210 GROUP INSURANCE	0	425	37	6,329	3,796	0	6,329	6,324
10-578-230 T M R S	0	191	12	2,801	1,845	2,801	2,801	2,821
10-578-240 WORKMEN'S COMPENSATION	0	0	0	0	45	45	0	0
10-578-291 UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0	0
TOTAL BENEFITS	0	878	1,177	10,979	6,395	4,695	10,979	11,544
<b>SUPPLIES</b>								
10-578-310 OFFICE/COMPUTER SUPPLIES	0	29	856	250	168	250	250	1,000
10-578-311 POSTAGE/SHIPPING	0	0	8	0	0	0	0	0
10-578-335 CLOTHING	0	163	0	200	0	200	200	200
10-578-352 FURNITURE & FIXTURES	0	625	207	500	67	500	500	500
10-578-385 SMALL TOOLS & EQUIPMENT	0	0	0	100	32	100	100	250
10-578-389 CHEMICALS	0	0	0	500	52	250	500	250
10-578-390 FUEL	0	0	0	0	0	0	0	0
10-578-399 OTHER SUPPLIES	0	0	35	250	226	250	250	250
TOTAL SUPPLIES	0	836	1,105	1,800	545	1,550	1,800	2,450
<b>SERVICES</b>								
10-578-415 TELEPHONE	0	416	1,400	1,100	866	1,100	1,100	1,100
10-578-426 PHYSICALS	0	80	115	0	0	0	0	0
10-578-430 ADVERTISING	0	51	471	0	200	200	0	4,560
10-578-436 HAUNTED HAUSE	0	0	0	0	0	0	0	3,000
10-578-440 ELECTRICITY	0	0	7,439	4,000	2,968	4,300	4,000	4,500
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	(9,498)	32,628	64,462	39,612	54,462	0	0
TOTAL SERVICES	0	(8,950)	42,053	69,562	43,645	60,062	5,100	13,160
<b>MAINTENANCE</b>								
10-578-545 BLDG/BLDG EQUIP MAINTENANCE	0	6,278	6,759	7,250	9,030	9,500	7,250	4,000
TOTAL MAINTENANCE	0	6,278	6,759	7,250	9,030	9,500	7,250	4,000

CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2012

10 -GENERAL FUND  
 HISTORICAL MUSEUM

EXPENDITURES	2008-2009			2011-2012			2012-2013	
	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<u>SUNDRY</u>								
10-578-602 SEMINARS/DUES/TRAVEL	0	0	0	500	0	500	500	500
10-578-610 VOLUNTEER RELATIONS	0	0	187	0	0	0	0	0
10-578-629 VEHICLE INSURANCE	0	0	0	0	0	0	0	0
10-578-684 HISTORICAL PROJECTS	0	4,876	10,426	20,000	20,201	20,000	20,000	5,000
10-578-699 OTHER SUNDRY	0	0	0	500	11	500	500	5,000
TOTAL SUNDRY	0	4,876	10,614	21,000	20,213	21,000	21,000	10,500
<u>CAPITAL OUTLAY</u>								
10-578-899 CAPITAL OUTLAY	0	0	35,000	0	0	0	0	0
TOTAL CAPITAL OUTLAY	0	0	35,000	0	0	0	0	0
<u>ACCRUAL</u>								
10-578-995 DEPRECIATION EXPENSE	0	0	0	0	0	0	0	0
TOTAL ACCRUAL	0	0	0	0	0	0	0	0
TOTAL HISTORICAL MUSEUM	0	7,597	111,485	134,758	95,500	122,726	70,296	73,015



**FISCAL YEAR 2012-2013  
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY**

**10-578 HISTORICAL MUSEUM**

ACCT#	DESCRIPTION	2009-2010		2010-2011		2011-2012		2012-2013		INC BUD-PROJ		INC FROM BUDGET	
		ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%	\$	%
10-578-100	SALARIES/WAGES	3,680	14,764	14,221	24,167	24,167	24,167	31,311	7,144	29.6%	7,144	29.6%	
10-578-165	EDUCATION		14	1,140	0	1,140	1,140	50	-1,090	-95.6%	50	0.0%	
10-578-175	LONGEVITY	0		0	0	0	0	0	0	0.0%	0	0.0%	
10-578-190	OVERTIME	0	0	612	0	612	612	0	-612	-100.0%	0	0.0%	
10-578-201	F I C A & MEDICARE	262	1,128	708	1,849	1,849	1,849	2,399	550	29.7%	550	29.7%	
10-578-210	GROUP INSURANCE	425	37	3,796	6,329	6,329	6,329	6,324	6,324	0.0%	-5	-0.1%	
10-578-230	T M R S	191	12	1,845	2,801	2,801	2,801	2,821	20	0.7%	20	0.7%	
10-578-240	WORKMEN'S COMPENSATION	0	0	45	0	45	45	0	-45	-100.0%	0	0.0%	
10-578-240	UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0	0	0.0%	0	0.0%	
10-578-310	OFFICE/COMPUTER SUPPLIES	29	856	168	250	250	250	1,000	750	300.0%	750	300.0%	
10-578-311	POSTAGE/SHIPPING	0	8	0	0	0	0	0	0	0.0%	0	0.0%	
10-578-335	CLOTHING	183	0	0	200	200	200	200	0	0.0%	0	0.0%	
10-578-352	FURNITURE & FIXTURES	625	207	67	500	500	500	500	0	0.0%	0	0.0%	
10-578-385	SMALL TOOLS & EQUIPMENT	0	0	32	100	100	100	260	150	150.0%	150	150.0%	
10-578-389	CHEMICALS	0	0	52	500	500	500	260	0	0.0%	-250	-50.0%	
10-578-390	FUEL	0	0	0	0	0	0	0	0	0.0%	0	0.0%	
10-578-399	OTHER SUPPLIES	0	35	226	250	250	250	250	0	0.0%	0	0.0%	
10-578-415	TELEPHONE	416	1,400	866	1,100	1,100	1,100	1,100	0	0.0%	0	0.0%	
10-578-425	CONTRACT LABOR	0	0	0	0	0	0	0	0	0.0%	0	0.0%	
10-578-426	PHYSICALS	80	115	0	0	0	0	0	0	0.0%	0	0.0%	
10-578-430	ADVERTISING	51	471	200	0	0	0	4,560	4,360	2180.0%	4,560	0.0%	
10-578-436	HAUNTED HOUSE	0	0	0	0	0	0	0	200	4.7%	500	12.5%	
10-578-440	ELECTRICITY	0	7,439	2,968	4,000	4,000	4,300	4,500	0	0.0%	0	0.0%	
10-578-470	EQUIPMENT RENTAL	0	0	0	0	0	0	0	0	0.0%	0	0.0%	
10-578-483	MUSEUM FUNDRAISER	-9,498	32,628	39,612	64,462	64,462	54,462	0	-54,462	-100.0%	-64,462	-100.0%	
10-578-498	WASTE DISPOSAL	0	0	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	0.0%	
10-578-524	VEHICLE MAINTENANCE	0	0	0	0	0	0	0	0	0.0%	0	0.0%	
10-578-545	BLDG/BLDG EQUIP MAINT.	6,278	6,759	9,030	7,250	7,250	9,500	4,000	-5,500	-57.9%	-3,250	-44.8%	
10 578-602	SEMINARS/DUES/TRAVEL	0	0	0	500	500	500	500	0	0.0%	0	0.0%	
10-578-610	VOLUNTEER RELATIONS	0	186	0	0	0	0	0	0	0.0%	0	0.0%	
10-578-684	HISTORICAL PROJECTS	4,875	10,426	20,201	20,000	20,000	20,000	5,000	-15,000	-75.0%	-15,000	-75.0%	
10 578-699	OTHER - SUNDRY	0	0	11	500	500	500	5,000	4,500	900.0%	4,500	900.0%	
10 578-775	LEASE INTEREST	0	0	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	0.0%	
10 578-899	CAPITAL OUTLAY	0	35,000	0	0	0	0	0	0	0.0%	0	0.0%	
		<b>7,597</b>	<b>111,485</b>	<b>95,800</b>	<b>134,758</b>	<b>122,726</b>	<b>73,015</b>	<b>-49,711</b>	<b>-61,743</b>	<b>-40.5%</b>	<b>-61,743</b>	<b>-45.8%</b>	





























FISCAL YEAR 2012-2013  
ACCOUNT DETAIL JUSTIFICATION

10-578 HISTORICAL MUSEUM

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET
				APR YTD	BUDGET	
10-578-684	HISTORICAL PROJECTS	4,875	10,426	20,201	20,000	5,000
	ITEM DESCRIPTION	AMOUNTS				AMOUNTS
	MUSEUM DISPLAYS/EXHIBITS	5,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET
				APR YTD	BUDGET	
10 578-699	OTHER - SUNDRY	0	0	11	500	5,000
	ITEM DESCRIPTION	AMOUNTS				AMOUNTS
	KIDS FEST	5,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET
				APR YTD	BUDGET	
10-578-775	LEASE INTEREST	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNTS				AMOUNTS
	None	-				



**FISCAL YEAR 2012-2013  
ACCOUNT DETAIL JUSTIFICATION**

**10-578 HISTORICAL MUSEUM**

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010	2010-2011	2011-2012		2012-2013	
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
10-578-776	LEASE PRINCIPAL	0	0	0	0	0	
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	None	-					

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010	2010-2011	2011-2012		2012-2013	
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
10 578-899	CAPITAL OUTLAY	0	35,000	0	0	0	
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS

TRANSPOSE CAPITAL NUMBERS FROM THE CAPITAL TAB IN PRIORITY ORDER.

**TOTAL: 7,597 111,485 95,800 134,758 122,726 73,015**

CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2012

10 -GENERAL FUND  
 SR CITIZENS COMMISSION

EXPENDITURES	2008-2009	2009-2010	2010-2011	2011-2012		2012-2013		
	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	0	414	251	514	313	514	514	514
10-579-311 POSTAGE/SHIPPING	0	167	220	265	0	265	265	265
10-579-399 OTHER SUPPLIES	<u>1,587</u>	<u>1,390</u>	<u>2,531</u>	<u>2,380</u>	<u>1,396</u>	<u>2,380</u>	<u>2,380</u>	<u>2,380</u>
TOTAL SUPPLIES	1,587	1,970	3,004	3,159	1,708	3,159	3,159	3,159
<b>SERVICES</b>								
10-579-430 ADVERTISING	0	150	50	240	0	240	240	240
10-579-484 SR CITIZENS PROJECTS	<u>16,230</u>	<u>12,788</u>	<u>12,524</u>	<u>12,050</u>	<u>5,122</u>	<u>12,050</u>	<u>12,050</u>	<u>11,900</u>
TOTAL SERVICES	16,230	12,938	12,574	12,290	5,122	12,290	12,290	12,140
<b>TOTAL SR CITIZENS COMMISSION</b>	<b>17,817</b>	<b>14,909</b>	<b>15,578</b>	<b>15,449</b>	<b>6,830</b>	<b>15,449</b>	<b>15,449</b>	<b>15,299</b>



**FISCAL YEAR 2012-2013  
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY**

**10-579 SR CITIZENS COMMISSION**

07/23/2012

ACCT#	DESCRIPTION	2008-2009		2009-2010		2010-2011		2011-2012		2012-2013		INC BUD-PROJ		INC FROM BUDGET		
		ACTUAL		ACTUAL		ACTUAL		BUDGET	PROJECT#	BUDGET	BUDGET	\$	%	\$	%	
10 579-310	OFFICE/COMPUTER SUPPLIES	0	414	250	313	514	514	514	514	514	0	0.0%	0	0.0%	0	0.0%
10 579-311	POSTAGE/SHIPPING	0	167	220	0	265	265	265	265	265	0	0.0%	0	0.0%	0	0.0%
10 579-399	OTHER SUPPLIES	1,587	1,390	2,534	1,396	2,380	2,380	2,380	2,380	2,380	0	0.0%	0	0.0%	0	0.0%
10 579-430	ADVERTISING	0	150	50	0	240	240	240	240	240	0	0.0%	0	0.0%	0	0.0%
10 579-484	SR CITIZENS PROJECTS	16,230	12,788	12,524	5,121	12,050	12,050	12,050	12,050	11,900	-150	-1.2%	-150	-1.2%	-150	-1.2%
		<b>17,817</b>	<b>14,909</b>	<b>15,578</b>	<b>6,830</b>	<b>15,449</b>	<b>15,449</b>	<b>15,449</b>	<b>15,449</b>	<b>15,299</b>	<b>-150</b>	<b>-1.0%</b>	<b>-150</b>	<b>-1.0%</b>	<b>-150</b>	<b>-1.0%</b>



**FISCAL YEAR 2012-2013  
ACCOUNT DETAIL JUSTIFICATION**

**10-579 SR CITIZENS COMMISSION**

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009	2009-2010	2010-2011	2011-2012		2012-2013	
		ACTUAL	ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
10 579-310	OFFICE/COMPUTER SUPPLIES	0	414	250	313	514	514	514
	ITEM DESCRIPTION	AMOUNT\$			ITEM DESCRIPTION			AMOUNT\$
	Copy paper	250						
	Ink/Toner	150						
	Name badges	21						
	labels	23						
	file folders	20						
	Misc. staples, pens etc.	50						

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009	2009-2010	2010-2011	2011-2012		2012-2013	
		ACTUAL	ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
10 579-311	POSTAGE/SHIPPING	0	167	220	0	265	265	265
	ITEM DESCRIPTION	AMOUNT\$			ITEM DESCRIPTION			AMOUNT\$
	Newsletters/ Flyers	120						
	Thanksgiving Invitations	120						
	Misc. correspondence	25						

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009	2009-2010	2010-2011	2011-2012		2012-2013	
		ACTUAL	ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
10 579-399	OTHER SUPPLIES	1,587	1,390	2,534	1,396	2,380	2,380	2,380
	ITEM DESCRIPTION	AMOUNT\$			ITEM DESCRIPTION			AMOUNT\$
	Meeting Refreshments for 9 meetings	1,150						
	Bingo/Game Prizes	1,000						
	Paper Goods (cups, napkins etc.)	200						
	Misc. note pads, pencils, for games	30						





CITY OF FREEPORT  
APPROVED BUDGET  
AS OF: APRIL 30TH, 2012

10 -GENERAL FUND  
LIBRARY

EXPENDITURES	2011-2012						2012-2013	
	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<b>SUPPLIES</b>								
10-650-352 FURNITURE & FIXTURES	1,846	2,024	1,603	3,100	555	3,100	3,100	100
10-650-385 SMALL TOOLS & EQUIPMENT	0	0	0	0	0	0	0	0
10-650-392 JANITORIAL SUPPLIES	<u>7,303</u>	<u>6,145</u>	<u>8,961</u>	<u>9,000</u>	<u>3,210</u>	<u>9,000</u>	<u>9,000</u>	<u>8,800</u>
TOTAL SUPPLIES	9,229	8,168	10,564	12,100	5,765	12,100	12,100	8,900
<b>SERVICES</b>								
10-650-403 FLOOD INSURANCE	0	0	0	0	0	0	0	0
10-650-405 FURNITURE DISPLAY INSURANCE	0	0	0	0	0	0	0	0
10-650-415 TELEPHONE	1,184	1,275	1,211	1,200	721	1,200	1,200	1,200
10-650-430 ADVERTISING	0	150	0	250	0	250	250	250
10-650-440 ELECTRICITY	18,368	20,257	26,574	11,245	8,553	13,100	11,245	13,101
10-650-441 WATER	0	0	0	0	0	0	0	0
10-650-442 GAS-ENTEX	771	924	591	800	2,512	2,900	800	800
10-650-490 BOARD REQUEST	<u>8,040</u>	<u>8,640</u>	<u>8,640</u>	<u>8,784</u>	<u>8,640</u>	<u>8,784</u>	<u>8,784</u>	<u>8,784</u>
TOTAL SERVICES	28,362	31,247	37,016	22,279	20,426	26,234	22,279	24,135
<b>MAINTENANCE</b>								
10-650-545 BLDG/BLDG EQUIP MAINTENANCE	<u>5,493</u>	<u>7,173</u>	<u>2,844</u>	<u>10,700</u>	<u>4,326</u>	<u>10,700</u>	<u>10,700</u>	<u>14,350</u>
TOTAL MAINTENANCE	5,493	7,173	2,844	10,700	4,326	10,700	10,700	14,350
<b>SUNDRY</b>								
10-650-699 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	0	0	0	0	0	0	0	0
<b>CAPITAL OUTLAY</b>								
10-650-899 CAPITAL OUTLAY	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>28,000</u>
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	0	28,000
<b>TOTAL LIBRARY</b>	<b>43,084</b>	<b>46,588</b>	<b>50,424</b>	<b>45,079</b>	<b>30,517</b>	<b>49,034</b>	<b>45,079</b>	<b>75,385</b>



FISCAL YEAR 2012-2013  
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

10-650 LIBRARY

ACCT#	DESCRIPTION	2008-2009		2009-2010		2010-2011		2011-2012		2012-2013		INC BUD-PROJ		INC FROM BUDGET	
		ACTUAL		ACTUAL		ACTUAL	APL YTD	BUDGET	PROJECT#	BUDGET	\$	%	\$	%	
10 650-352	FURNITURE & FIXTURES	1,846	2,024	1,603	555	3,100	3,100	0	160	-3,000	-96.8%	-3,000	-96.8%		
10 650-385	SMALL TOOLS & EQUIPMENT	0	0	0	0	0	0	0	0	0	0.0%	0	0.0%		
10 650-392	JANITORIAL SUPPLIES	7,383	6,145	8,961	5,210	9,000	9,000	0	8,800	-200	-2.2%	-200	-2.2%		
10 650-403	FLOOD INSURANCE	0	0	0	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%	0	0.0%		
10 650-415	TELEPHONE	1,184	1,275	1,211	721	1,200	1,200	0	1,200	0	0.0%	0	0.0%		
10 650-430	ADVERTISING	0	150	0	0	250	250	0	260	0	0.0%	0	0.0%		
10 650-440	ELECTRICITY	18,368	20,257	26,574	8,553	11,245	13,100	0	13,101	1	0.0%	1,856	16.5%		
10 650-441	WATER	0	0	0	0	0	0	0	0	0	0.0%	0	0.0%		
10 650-442	GAS-ENTEX	771	924	591	2,512	800	2,900	0	800	-2,100	-72.4%	0	0.0%		
10 650-490	BOARD REQUEST	8,040	8,640	8,640	8,640	8,784	8,784	0	8,784	0	0.0%	0	0.0%		
10 650-545	BLDG/BLDG EQUIP MAINTENANCE	5,492	7,173	2,844	4,326	10,700	10,700	0	14,360	3,650	34.1%	3,650	34.1%		
10 650-699	OTHER - SUNDRY	0	0	0	0	0	0	0	0	0	0.0%	0	0.0%		
10 650-899	CAPITAL OUTLAY	0	0	0	0	0	0	0	28,000	28,000	0.0%	28,000	0.0%		
		<b>43,084</b>	<b>46,588</b>	<b>50,424</b>	<b>30,517</b>	<b>45,079</b>	<b>49,034</b>		<b>75,385</b>	<b>26,351</b>	<b>53.7%</b>	<b>30,306</b>	<b>67.2%</b>		











CITY OF FREEPORT  
APPROVED BUDGET  
AS OF: APRIL 30TH, 2012

10 -GENERAL FUND  
PARKS

EXPENDITURES	2006-2009		2009-2010		2010-2011		2011-2012		2012-2013	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	ACTUAL	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET	
<b>SALARIES</b>										
10-655-100 SALARIES/WAGES	467,377	469,731	450,739	490,105	237,728	490,105	490,105	491,204		
10-655-165 EDUCATION PAY	0	0	0	0	69	0	0	0		
10-655-175 LONGEVITY	1,719	2,162	1,849	2,600	1,044	2,600	2,600	1,850		
10-655-190 OVERTIME	35,309	27,294	25,527	27,300	14,821	27,300	27,300	28,300		
TOTAL SALARIES	504,405	499,186	478,114	520,005	253,662	520,005	520,005	521,354		
<b>BENEFITS</b>										
10-655-201 F I C A & MEDICARE	37,601	36,902	35,659	39,780	17,565	39,780	39,780	39,884		
10-655-210 GROUP INSURANCE	82,028	30,924	38,508	93,792	44,802	93,792	93,792	94,860		
10-655-230 T M R S	48,213	51,980	50,564	59,184	28,555	59,184	59,184	59,811		
10-655-240 WORKMEN'S COMPENSATION	15,856	13,908	7,481	10,000	10,168	10,168	10,000	10,000		
10-655-291 UNEMPLOYMENT INSURANCE	277	8,557	0	0	0	0	0	0		
TOTAL BENEFITS	183,976	192,271	182,213	202,756	101,091	202,924	202,756	204,555		
<b>SUPPLIES</b>										
10-655-310 OFFICE/COMPUTER SUPPLIES	5,495	4,059	4,106	3,650	3,124	3,850	3,850	3,850		
10-655-320 OTHER ELECTRONICS	1,414	1,170	1,208	1,000	400	1,000	1,000	1,000		
10-655-331 AGRICULTURAL/BOTANICAL	13,361	14,772	65,549	58,750	26,475	58,750	58,750	38,250		
10-655-333 VISITORS PROMOTIONS	814	1,444	1,449	1,250	548	1,200	1,250	1,200		
10-655-335 CLOTHING	993	954	810	1,000	502	1,000	1,000	1,000		
10-655-352 FURNITURE & FIXTURES	0	348	655	475	0	475	475	475		
10-655-385 SMALL TOOLS & EQUIPMENT	7,214	7,631	9,160	7,500	949	7,500	7,500	7,500		
10-655-389 CHEMICALS	8,815	5,701	5,422	5,750	1,084	5,750	5,750	5,750		
10-655-390 FUEL	20,551	24,153	33,335	23,460	17,977	23,460	23,460	23,460		
10-655-392 JANITORIAL SUPPLIES	10,682	11,832	12,803	13,085	5,042	13,085	13,085	13,085		
10-655-399 OTHER SUPPLIES	17,767	14,499	13,745	14,250	3,309	14,250	14,250	14,220		
TOTAL SUPPLIES	87,106	86,561	148,244	130,370	60,109	130,320	130,370	109,790		
<b>SERVICES</b>										
10-655-415 TELEPHONE	9,300	9,157	8,063	7,752	4,230	7,752	7,752	7,752		
10-655-425 CONTRACT LABOR	84	0	42,923	50,000	10,098	50,000	50,000	50,000		
10-655-426 PHYSICALS	825	526	905	800	616	800	800	800		
10-655-430 ADVERTISING	1,191	2,053	3,356	2,000	3,191	3,482	2,000	3,200		
10-655-440 ELECTRICITY	124,879	99,390	85,428	48,750	37,280	51,000	48,750	51,000		
10-655-441 WATER	0	0	0	0	0	0	0	0		
10-655-442 GAS-ENTEX	1,738	3,050	1,253	3,204	1,354	1,774	3,204	1,774		
10-655-482 SERVICE CONTRACTS	1,131	914	983	977	1,029	1,030	977	1,776		
10-655-485 LAUNDRY SERVICES	4,951	4,018	2,516	3,600	1,543	2,900	3,600	2,900		
10-655-499 OTHER SERVICES	250	3,300	775	3,250	2,644	3,250	3,250	3,250		
TOTAL SERVICES	144,349	122,417	146,821	120,333	61,936	121,988	120,333	122,452		



CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2012

10 -GENERAL FUND  
 PARKS

EXPENDITURES	2011-2012			2012-2013				
	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<b>MAINTENANCE</b>								
10-655-524 VEHICLE MAINTENANCE	23,669	21,693	21,534	19,500	7,647	19,500	19,500	19,500
10-655-545 BLDG/BLDG EQUIP MAINTENANCE	19,749	15,466	13,880	25,950	15,347	25,950	25,950	20,350
10-655-546 LAND/GROUNDS MAINT	44,745	37,075	50,110	58,450	33,267	58,450	58,450	32,500
TOTAL MAINTENANCE	88,163	74,234	85,524	103,900	56,261	103,900	103,900	72,350
<b>SUNDRY</b>								
10-655-602 SEMINARS/DUES/TRAVEL	1,006	217	1,463	1,800	286	1,800	1,800	1,800
10-655-628 PROPERTY LIABILITY INSURANCE	0	0	790	0	0	0	0	0
10-655-629 PROPERTY,VEHICLE, GL INSURANCE	1,135	1,545	1,668	2,500	3,893	2,500	2,500	3,892
10-655-652 COMMUNITY SERVICE INSURANCE	1,220	1,374	1,505	1,565	1,640	1,565	1,565	1,640
10-655-687 DAMAGE CLAIMS	0	0	0	100	0	100	100	100
10-655-699 OTHER - SUNDRY	73	0	0	0	117	0	0	0
TOTAL SUNDRY	3,434	3,136	5,485	5,965	5,936	5,965	5,965	7,432
<b>DEBT SERVICE</b>								
10-655-775 LEASE INTEREST	0	0	0	0	0	0	0	0
10-655-776 LEASE PRINCIPAL	0	0	0	0	0	0	0	0
TOTAL DEBT SERVICE	0	0	0	0	0	0	0	0
<b>CAPITAL OUTLAY</b>								
10-655-801 VETERAN'S MEMORIAL EXPENSES	21,245	1,048	0	0	0	0	0	0
10-655-805 OUTDOOR DECK RIVERPLACE	0	0	0	0	0	0	0	0
10-655-899 CAPITAL OUTLAY	3,131	0	101,693	46,572	12,930	46,572	46,572	0
TOTAL CAPITAL OUTLAY	24,376	1,048	101,693	46,572	12,930	46,572	46,572	0
<b>ACCRUAL</b>								
10-655-995 DEPRECIATION EXPENSE	0	0	0	0	0	0	0	0
TOTAL ACCRUAL	0	0	0	0	0	0	0	0
<b>TOTAL PARKS</b>	<b>1,035,810</b>	<b>978,853</b>	<b>1,148,094</b>	<b>1,129,901</b>	<b>551,976</b>	<b>1,131,674</b>	<b>1,129,901</b>	<b>1,037,933</b>



FISCAL YEAR 2012-2013  
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

10-655 PARKS

ACCT#	DESCR.IPTION	2008-2009		2009-2010		2010-2011		2011-2012		2012-2013 BUDGET	INC BUD-PROJ		INC FROM BUDGET	
		ACTUAL		ACTUAL		ACTUAL		APL YTD	BUDGET		\$	%	\$	%
10 655-100	SALARIES/WAGES	467,377	469,731	450,739	490,105	490,105	490,105	490,105	490,105	491,204	-252,377	-51.5%	-39,366	-8.0%
10 655-165	Education			0	69	69	2,600	2,600	2,600	1,850	-1,556	-59.8%	-751	-28.9%
10 655-175	LONGEVITY	1,719	2,162	1,849	1,044	1,044	0	0	0	0	0	0.0%	0	0.0%
10 655-190	OVERTIME	35,309	27,294	25,527	14,821	14,821	27,300	27,300	27,300	26,300	-12,479	-45.7%	-1,773	-6.5%
10 655-201	F I C A & MEDICARE	37,601	36,902	35,659	17,565	17,565	39,780	39,780	39,780	39,884	-22,215	-55.8%	-4,121	-10.4%
10 655-210	GROUP INSURANCE	82,028	80,924	88,508	44,802	44,802	93,792	93,792	93,792	94,860	-48,990	-52.2%	-5,284	-5.6%
10 655-230	T M R S	48,213	51,980	50,564	28,555	28,555	59,184	59,184	59,184	59,811	-30,629	-51.8%	-8,620	-14.6%
10 655-240	WORKMEN'S COMPENSATION	15,856	13,908	7,481	10,168	10,168	10,000	10,000	10,000	10,000	0	0.0%	-2,519	-209.9%
10 655-291	UNEMPLOYMENT INSURANCE	277	8,557	0	0	0	0	0	0	0	0	0.0%	0	0.0%
10 655-310	OFFICE/COMPUTER SUPPLIES	5,495	4,059	4,106	3,124	3,124	3,850	3,850	3,850	3,850	-726	-18.9%	256	6.6%
10 655-320	OTHER ELECTRONICS	1,414	1,170	1,208	400	400	1,000	1,000	1,000	1,000	-600	-60.0%	208	20.8%
10 655-331	AGRICULTURAL/BOTANICAL	13,361	14,772	65,549	26,475	26,475	58,750	58,750	58,750	38,250	-32,275	-54.9%	6,799	11.6%
10 655-333	VISITORS PROMOTIONS	814	1,444	1,449	548	548	1,250	1,250	1,200	1,200	-652	-54.3%	199	15.9%
10 655-335	CLOTHING	993	954	810	502	502	1,000	1,000	1,000	1,000	-498	-49.8%	-190	-19.0%
10 655-352	FURNITURE & FIXTURES	0	348	655	475	475	475	475	475	475	-475	-100.0%	180	37.9%
10 655-385	SMALL TOOLS & EQUIPMENT	7,214	7,631	9,160	949	949	7,500	7,500	7,500	7,500	-6,551	-87.3%	1,660	22.1%
10 655-389	CHEMICALS	8,815	5,701	5,422	1,684	1,684	5,750	5,750	5,750	5,750	-4,066	-70.7%	-328	-5.7%
10 655-390	FUEL	20,551	24,153	33,335	17,977	17,977	23,460	23,460	23,460	23,460	-5,483	-23.4%	9,875	42.1%
10 655-392	JANITORIAL SUPPLIES	10,662	11,832	12,803	5,042	5,042	13,085	13,085	13,085	13,085	-8,043	-61.5%	-282	-2.2%
10 655-399	OTHER SUPPLIES	17,767	14,499	13,745	3,409	3,409	14,250	14,250	14,250	14,220	-10,841	-76.1%	-505	-3.5%
10 655-415	TELEPHONE	9,300	9,157	8,083	4,230	4,230	7,752	7,752	7,752	7,752	-3,522	-45.4%	331	4.3%
10 655-425	CONTRACT LABOR	84	0	42,923	10,098	10,098	50,000	50,000	50,000	50,000	-39,902	-79.8%	-7,077	-14.2%
10 655-426	PHYSICALS	825	526	905	616	616	800	800	800	800	-184	-23.0%	105	13.1%
10 655-430	ADVERTISING	1,191	2,053	3,356	3,191	3,191	2,000	2,000	2,000	3,200	-291	-8.4%	1,356	67.8%
10 655-440	ELECTRICITY	124,879	99,398	85,428	37,280	37,280	48,750	48,750	48,750	51,000	-47,809	-93.7%	-11,470	-23.5%
10 655-441	WATER	0	0	0	0	0	0	0	0	0	0	0.0%	0	0.0%
10 655-442	GAS-ENTEX	1,738	3,050	1,853	1,354	1,354	3,204	3,204	3,204	1,774	-420	-23.7%	-1,351	-42.2%
10 655-482	SERVICE CONTRACTS	1,131	914	983	1,029	1,029	977	977	1,030	1,776	-1	-0.1%	6	0.6%
10 655-485	LAUNDRY SERVICES	4,951	4,018	2,516	1,543	1,543	3,600	3,600	2,900	2,900	-1,357	-46.8%	-1,084	-30.1%
10 655-499	OTHER SERVICES	250	3,300	775	2,644	2,644	3,250	3,250	3,250	3,250	-606	-18.6%	-2,475	-76.2%
10 655-524	VEHICLE MAINTENANCE	23,669	21,693	21,534	7,647	7,647	19,500	19,500	19,500	19,500	-11,853	-60.8%	2,034	10.4%
10 655-545	BLDG/BLDG EQUIP MAINTENANCE	19,749	15,464	13,880	15,347	15,347	25,950	25,950	25,950	20,350	-10,603	-40.9%	-12,070	-46.5%
10 655-546	LAND/GROUNDS MAINT	44,745	37,075	50,110	33,267	33,267	58,450	58,450	58,450	32,500	-25,183	-43.1%	-8,340	-14.3%
10 655-602	SEMINARS/DUES/TRAVEL	1,006	217	1,463	286	286	1,800	1,800	1,800	1,800	-1,514	-84.1%	-337	-18.7%
10 655-629	PROPERTY, VEHICLE G/L INS.	1,135	1,545	2,458	3,893	3,893	2,500	2,500	2,500	3,893	1,393	55.7%	-42	-1.7%
10 655-652	COMMUNITY SERVICE INSURANCE	1,220	1,374	1,565	1,640	1,640	1,565	1,565	1,565	1,640	75	4.8%	0	0.0%
10 655-687	DAMAGE CLAIMS	0	0	0	100	100	100	100	100	100	-100	-100.0%	-100	-100.0%
10 655-699	OTHER - SUNDRY	75	0	0	119	119	0	0	0	0	119	0.0%	0	0.0%
10 655-775	LEASE INTEREST	0	0	0	0	0	0	0	0	0	0	0.0%	0	0.0%
10 655-776	LEASE PRINCIPAL	0	0	0	0	0	0	0	0	0	0	0.0%	0	0.0%
10 655-801	VETERAN'S MEMORIAL EXPENSES	21,245	1,048	0	0	0	0	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	0.0%	0	0.0%
10 655-899	CAPITAL OUTLAY	3,131	0	101,693	12,930	12,930	46,572	46,572	46,572	46,572	-33,642	-72.2%	55,121	118.4%
		<b>1,035,810</b>	<b>978,853</b>	<b>1,148,094</b>	<b>551,976</b>	<b>551,976</b>	<b>1,129,901</b>	<b>1,129,901</b>	<b>1,131,674</b>	<b>1,037,933</b>	<b>16,420</b>	<b>1.5%</b>	<b>18,193</b>	<b>1.6%</b>







**FISCAL YEAR 2012-2013**

**ACCOUNT DETAIL JUSTIFICATION**

**10-655 PARKS**

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009	2009-2010	2010-2011	2011-2012		2012-2013
		ACTUAL	ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION
10 655-201	F I C A & M E D I C A R E	37,601	36,902	35,659	17,565	39,780	39,884
	ITEM DESCRIPTION	AMOUNT\$			ITEM DESCRIPTION		AMOUNT\$
	Calculated Field	39,884			Calculated Field		
	(do not attempt to input)				(do not attempt to input)		

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009	2009-2010	2010-2011	2011-2012		2012-2013
		ACTUAL	ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION
10 655-210	G R O U P I N S U R A N C E	82,028	80,924	88,508	44,802	93,792	94,860
	ITEM DESCRIPTION	AMOUNT\$			ITEM DESCRIPTION		AMOUNT\$
	Life Insurance / AD&D	3,165			Calculated Field		
	Long Term Disability	2,415			(do not attempt to input)		
	Health Reimbursement Account	18,000					
	TML - Employee Health	388					
	Estimated % Increase	2%					
	TML Estimated Rate/Mo	71,280					

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009	2009-2010	2010-2011	2011-2012		2012-2013
		ACTUAL	ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION
10 655-230	T M R S	48,213	51,980	50,564	28,555	59,184	59,811
	ITEM DESCRIPTION	AMOUNT\$			ITEM DESCRIPTION		AMOUNT\$
	OCT - DEC						
	JAN - SEP						
	Weighted Average	11.66%			Calculated Field		
		59,811			(do not attempt to input)		
	Calculated Field						
	(do not attempt to input)						











**FISCAL YEAR 2012-2013  
ACCOUNT DETAIL JUSTIFICATION**

**10-655 PARKS**

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009	2009-2010	2010-2011	2011-2012		2012-2013
		ACTUAL	ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
10 655-389	<b>CHEMICALS</b>	8,815	5,701	5,422	1,684	5,750	5,750
	ITEM DESCRIPTION	AMOUNT\$					AMOUNT\$
	Brown Patch Deterrent	950					
	Pre-emergent--	1,750					
	Weed Killer	1,250					
	Worm/Mite Deterrent	750					
	Ant killer	250					
	Fertilizer	800					

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009	2009-2010	2010-2011	2011-2012		2012-2013
		ACTUAL	ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
10 655-390	<b>FUEL</b>	20,551	24,153	33,335	17,977	23,460	23,460
	ITEM DESCRIPTION	AMOUNT\$					AMOUNT\$
	Parks Vehicles	23,460					

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009	2009-2010	2010-2011	2011-2012		2012-2013
		ACTUAL	ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
10 655-392	<b>JANITORIAL SUPPLIES</b>	10,682	11,832	12,803	5,042	13,085	13,085
	ITEM DESCRIPTION	AMOUNT\$					AMOUNT\$
	Paper Goods (toilet paper, paper towels etc.)	5,400					
	Trash Bags( houses,parks, beach, events)	3,500					
	Cleaners/Disinfectants	2,100					
	Cleaning Supplies (broom, mop etc.)	1,250					
	Floor Care---Stripper, Cleaners, Wax, Carpet Cleaner	835					











FISCAL YEAR 2012-2013  
ACCOUNT DETAIL JUSTIFICATION

10-655 PARKS

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009	2009-2010	2010-2011	2011-2012		2012-2013
		ACTUAL	ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
10 655-545	BLDG/BLDG EQUIP MAINTENANC	19,749	15,464	13,880	15,347	25,950	20,350
	ITEM DESCRIPTION	AMOUNT\$			ITEM DESCRIPTION		
	General Facility Maintenance (VCH, FCH etc.)	11,500					1500
	Pest Control	500					500
	River Place Stage (Stairs, skirting etc.)	500					450
	Freeport House Patio Door Replacement	1,500					2000
	Ceiling Tiles for Rental Facilities, VIC	1,000					
	Trash Cans for Rental Facilities	400					
	Window Treatments for Rental Facilities	500					

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009	2009-2010	2010-2011	2011-2012		2012-2013
		ACTUAL	ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
10 655-546	LAND/GROUNDS MAINT	44,745	37,075	50,110	33,267	58,450	32,500
	ITEM DESCRIPTION	AMOUNT\$			ITEM DESCRIPTION		
	Playground maintenance - all Parks	5,000					3,000
	5-Fountains Mem. Park/City Hall/ Splash Pad Maint.	4,000					2,000
	Boat Ramp/Pier Maintenance	2,000					2,500
	Ball Field Maintenance (elec, plumbing etc.)	7,500					2,500
	General Park Maintenance- welding, painting	1,000					2,200
	Cones, Reflector Tape etc. for Park Events	800					

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009	2009-2010	2010-2011	2011-2012		2012-2013
		ACTUAL	ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
10 655-602	SEMINARS/DUES/TRAVEL	1,006	217	1,463	286	1,800	1,800
	ITEM DESCRIPTION	AMOUNT\$			ITEM DESCRIPTION		
	Developmental Training	1,800					









CITY OF FREEPORT  
APPROVED BUDGET  
AS OF: APRIL 30TH, 2012

10 -GENERAL FUND  
RECREATION

EXPENDITURES	2011-2012						2012-2013	
	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<b>SALARIES</b>								
10-665-100 SALARIES/WAGES	122,847	117,364	139,029	156,923	55,542	156,923	156,923	149,541
10-665-165 EDUCATION PAY	0	1,504	581	0	857	0	0	0
10-665-175 LONGEVITY	26	321	305	325	65	325	325	126
10-665-190 OVERTIME	<u>5,262</u>	<u>4,323</u>	<u>5,769</u>	<u>4,500</u>	<u>4,840</u>	<u>4,500</u>	<u>4,500</u>	<u>5,500</u>
TOTAL SALARIES	128,134	123,511	145,684	161,748	61,304	161,748	161,748	155,167
<b>BENEFITS</b>								
10-665-201 F I C A & MEDICARE	9,470	9,651	10,908	12,374	4,344	12,374	12,374	11,870
10-665-210 GROUP INSURANCE	10,650	12,357	19,488	18,684	10,701	18,664	18,684	18,972
10-665-230 T M R S	5,823	7,389	10,570	10,840	6,398	10,840	10,840	11,120
10-665-240 WORKMEN'S COMPENSATION	2,491	2,599	1,922	2,500	2,537	2,537	2,500	2,537
10-665-291 UNEMPLOYMENT INSURANCE	<u>0</u>	<u>0</u>	<u>149</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL BENEFITS	28,447	31,996	43,037	44,398	23,969	44,435	44,398	44,499
<b>SUPPLIES</b>								
10-665-310 OFFICE/COMPUTER SUPPLIES	2,437	2,520	3,895	2,300	1,315	2,300	2,300	2,300
10-665-311 POSTAGE/SHIPPING	0	0	0	0	0	0	0	0
10-665-320 OTHER ELECTRONICS	0	998	1,536	2,500	240	2,000	2,500	2,000
10-665-331 AGRICULTURAL/BOTANICAL	710	1,405	2,394	1,000	0	1,000	1,000	1,000
10-665-333 PROGRAM	10,399	34,668	24,268	34,650	20,454	34,650	31,650	34,650
10-665-335 CLOTHING	499	478	261	500	0	500	500	500
10-665-352 FURNITURE & FIXTURES	500	675	0	0	0	0	0	300
10-665-385 SMALL TOOLS & EQUIPMENT	466	133	459	300	77	300	300	300
10-665-391 RESALE MERCHANDISE	228	3,133	2,531	4,000	2,681	4,000	4,000	4,000
10-665-392 JANITORIAL SUPPLIES	1,834	1,617	3,030	2,300	1,433	2,900	2,300	2,900
10-665-399 OTHER SUPPLIES	<u>4,086</u>	<u>7,096</u>	<u>4,312</u>	<u>5,500</u>	<u>1,218</u>	<u>5,500</u>	<u>5,500</u>	<u>6,925</u>
TOTAL SUPPLIES	21,159	46,457	42,686	53,050	27,418	53,150	50,050	54,875
<b>SERVICES</b>								
10-665-414 BANK CHARGES/ETS FEES	0	0	0	0	206	0	0	0
10-665-415 TELEPHONE	3,085	5,056	4,233	3,500	2,542	3,500	3,500	3,500
10-665-425 CONTRACT LABOR	8,546	14,410	22,230	23,816	11,656	23,816	23,816	23,816
10-665-426 PHYSICALS/SCREENING	1,155	895	880	875	105	985	875	985
10-665-430 ADVERTISING	2,459	3,603	4,793	5,000	2,973	7,732	5,000	5,000
10-665-440 ELECTRICITY	29,078	35,328	35,821	20,800	13,905	22,000	20,800	22,000
10-665-441 WATER	0	0	0	0	0	0	0	0
10-665-485 LAUNDRY SERVICES	0	0	452	0	0	0	0	0
10-665-499 OTHER SERVICES	<u>342</u>	<u>267</u>	<u>496</u>	<u>3,000</u>	<u>0</u>	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>
TOTAL SERVICES	44,664	59,558	68,905	56,991	31,386	61,033	56,991	58,301

CITY OF FREEPORT  
APPROVED BUDGET  
AS OF: APRIL 30TH, 2012

10 -GENERAL FUND  
RECREATION

EXPENDITURES	2008-2009			2011-2012			2012-2013	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<b>MAINTENANCE</b>								
10-665-545 BLDG/BLDG EQUIP MAINTENANCE	12,141	10,453	27,141	10,000	6,902	10,000	10,000	9,240
10-665-546 LAND/GROUNDS MAINT	614	634	569	800	248	800	800	800
10-665-553 POOL MAINTENANCE	<u>13,658</u>	<u>16,929</u>	<u>17,421</u>	<u>21,445</u>	<u>4,024</u>	<u>16,000</u>	<u>21,445</u>	<u>16,084</u>
TOTAL MAINTENANCE	26,413	28,016	45,131	32,245	11,174	26,800	32,245	26,124
<b>SUNDRY</b>								
10-665-602 SEMINARS/DUES/TRAVEL	1,621	2,416	1,987	2,690	236	2,500	2,690	2,500
10-665-628 PROPERTY/GEN LIAB INSURANCE	0	0	5,000	0	0	0	0	0
10-665-687 DAMAGE CLAIMS	0	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>500</u>
TOTAL SUNDRY	1,621	2,416	6,987	2,690	236	2,500	2,690	3,000
<b>CAPITAL OUTLAY</b>								
10-665-899 CAPITAL OUTLAY	<u>3,070</u>	<u>0</u>	<u>0</u>	<u>30,000</u>	<u>25,816</u>	<u>30,000</u>	<u>30,000</u>	<u>2,000</u>
TOTAL CAPITAL OUTLAY	3,070	0	0	30,000	25,816	30,000	30,000	2,000
<b>ACCRUAL</b>								
10-665-995 DEPRECIATION EXPENSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL ACCRUAL	0	0	0	0	0	0	0	0
<b>TOTAL RECREATION</b>	<b>253,508</b>	<b>291,984</b>	<b>352,430</b>	<b>381,122</b>	<b>181,304</b>	<b>379,666</b>	<b>378,122</b>	<b>543,966</b>



**FISCAL YEAR 2012-2013  
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY**

**10-665 RECREATION**

ACCT#	DESCRIPTION	2008-2009		2009-2010		2010-2011		2011-2012		2012-2013		INC BUD-PROJ		INC FROM BUDGET	
		ACTUAL		ACTUAL		ACTUAL		APL YTD	BUDGET	PROJECTED	BUDGET	\$	%	\$	%
10 665-100	SALARIES/WAGES	122,847	117,364	139,029	156,923	156,923	55,542	156,923	156,923	148,541	-101,381	-64.6%	-17,894	-11.4%	
10 665-165	EDUCATION PAY	0	1,504	581	0	857	0	0	0	0	0	0.0%	581	0.0%	
10 665-175	LONGEVITY	26	321	305	325	65	325	325	0	125	-260	-80.0%	-20	-6.2%	
										0	0	0.0%	0	0.0%	
										0	0	0.0%	0	0.0%	
10 665-190	OVERTIME	5,262	4,323	5,769	4,500	4,840	4,500	4,500	5500	340	340	7.6%	1,269	28.2%	
10 665-201	F I C A & MEDICARE	9,476	9,651	10,908	12,374	4,344	12,374	12,374	11670	-8,030	-8,030	-64.9%	-1,466	-11.8%	
10 665-210	GROUP INSURANCE	10,658	12,357	19,488	18,684	10,701	18,684	18,684	18972	-7,983	-7,983	-42.7%	804	4.3%	
10 665-230	T M R S	5,823	7,389	10,570	10,840	6,388	10,840	10,840	11120	-4,452	-4,452	-41.1%	-270	-2.5%	
10 665-240	WORKMENS COMPENSATION	2,491	2,599	1,922	2,537	2,537	2,537	2,537	2537	0	0	0.0%	-578	-57.8%	
10 665-291	UNEMPLOYMENT INSURANCE	0	0	149	0	0	0	0	0	0	0	0.0%	149	0.0%	
10 665-310	OFFICE/COMPUTER SUPPLIES	2,437	2,520	3,895	2,300	1,315	2,300	2,300	2300	-985	-985	-42.8%	1,595	69.3%	
10 665-311	POSTAGE/SHIPPING	0	0	0	0	0	0	0	0	0	0	0.0%	0	0.0%	
10 665-320	OTHER ELECTRONICS	0	998	1,536	2,000	240	2,000	2,000	2000	-1,760	-1,760	-88.0%	-964	-38.6%	
10 665-321	AGRICULTURE/BOTANICAL	710	1,405	2,394	1,000	0	1,000	1,000	1000	-1,000	-1,000	-100.0%	1,394	139.4%	
10 665-333	PROGRAM	10,399	34,668	24,268	34,650	20,454	34,650	34,650	34650	-14,196	-14,196	-41.0%	-10,382	-30.0%	
10 665-335	CLOTHING	499	478	261	500	0	500	500	500	-500	-500	-100.0%	-239	-47.8%	
10 665-352	FURNITURE & FIXTURES	500	675	0	0	0	0	0	0	0	0	0.0%	0	0.0%	
10 665-385	SMALL TOOLS & EQUIPMENT	466	133	459	300	77	300	300	300	-223	-223	-74.3%	159	53.0%	
10 665-391	RESALE MERCHANDISE	228	-3,133	2,531	4,000	2,681	4,000	4,000	4000	-1,319	-1,319	-33.0%	-1,469	-36.7%	
10 665-392	JANITORIAL SUPPLIES	1,834	1,617	3,030	2,300	1,433	2,300	2,900	2900	-1,467	-1,467	-50.6%	730	31.7%	
10 665-399	OTHER SUPPLIES	4,086	7,096	4,312	5,500	1,218	5,500	5,500	6,925	-4,282	-4,282	-77.9%	-1,188	-21.6%	
10 665-414	BANKCHARGES/ETS FEES	0	0	0	0	206	0	0	0	0	206	0.0%	0	0.0%	
10 665-415	TELEPHONE	3,085	5,056	4,233	3,500	2,542	3,500	3,500	3500	-958	-958	-27.4%	733	20.9%	
10 665-425	CONTRACT LABOR	8,546	14,410	22,230	23,816	11,656	23,816	23,816	23815	-12,160	-12,160	-51.1%	-1,586	-6.7%	
10 665-426	PHYSICALS/SCREENINGS	1,155	895	880	875	105	875	985	985	-880	-880	-89.3%	5	0.6%	
10 665-430	ADVERTISING	2,459	3,603	4,793	5,000	2,973	5,000	7,732	5000	-4,759	-4,759	-61.5%	-207	-4.1%	
10 665-440	ELECTRICITY	29,078	35,328	35,821	20,800	13,905	20,800	22,000	22000	-19,027	-19,027	-86.5%	-6,895	-33.1%	
10 665-441	WATER	0	0	0	0	0	0	0	0	0	0	0.0%	0	0.0%	
10 665-485	LAUNDRY SERVICES	0	0	452	0	0	0	0	0	0	0	0.0%	452	0.0%	
10 665-489	OTHER SERVICES	342	267	496	3,000	0	3,000	3,000	3000	-3,000	-3,000	-100.0%	-2,504	-83.5%	
10 665-545	BLDG/BLDG EQUIP MAINTENANCE	12,141	10,453	27,141	10,000	6,902	10,000	10,000	9240	-3,098	-3,098	-31.0%	17,141	171.4%	
10 665-546	LAND/GROUNDS MAINT	614	634	569	800	248	800	800	800	-552	-552	-69.0%	-231	-28.9%	
10 665-553	POOL MAINTENANCE	13,658	16,929	17,421	21,445	4,024	21,445	16,000	16066	-11,976	-11,976	-74.9%	-4,024	-18.8%	
10 665-602	SEMINARS/DUES/TRAVEL	1,618	2,444	1,987	2,690	235	2,690	2,500	2500	-2,265	-2,265	-90.6%	-703	-26.1%	
10 665-628	PROP/GEN LIAB INSURANCE	0	0	5,000	0	0	0	0	0	0	0	0.0%	5,000	0.0%	
10 665-687	DAMAGE CLAIMS	0	0	0	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	500	0	0.0%	0	0.0%	
10 665-899	CAPITAL OUTLAY	3,070	0	0	30,000	25,816	30,000	30,000	30000	-4,184	-4,184	-13.9%	-30,000	-100.0%	
		<b>253,508</b>	<b>291,984</b>	<b>352,430</b>	<b>381,122</b>	<b>181,304</b>	<b>379,666</b>	<b>343,986</b>	<b>343,986</b>	<b>-27,236</b>	<b>-7.2%</b>	<b>-28,692</b>	<b>-7.5%</b>		















FISCAL YEAR 2012-2013  
ACCOUNT DETAIL JUSTIFICATION

10-665 RECREATION

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009	2009-2010	2010-2011	2011-2012		2012-2013
		ACTUAL	ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION
10 665-333	PROGRAM	10,399	34,668	24,268	20,454	34,650	34,650
	ITEM DESCRIPTION	AMOUNTS					
	Basketball program - facility rental	2,000					2500
	Basketball program uniforms, balls, whistles, scorepads	4,600					250
	Basketball banquet	1,100					550
	Riverfest - fireworks	3,500					100
	Riverfest - Bands & entertainment & DJ	12,000					330
	Riverfest crawfish and prizes	4,320					
	Riverfest awards and prizes	800					
	Fall Festival prizes, candy, activities	900					
	Holiday on the Brazos candy , decorations, DJ activities	1,700					

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009	2009-2010	2010-2011	2011-2012		2012-2013
		ACTUAL	ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION
10 665-335	CLOTHING	499	478	261	0	500	500
	ITEM DESCRIPTION	AMOUNTS					AMOUNTS
	Employee Uniforms	200					
	lifeguard t-shirts	300					

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009	2009-2010	2010-2011	2011-2012		2012-2013
		ACTUAL	ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION
10 665-352	FURNITURE & FIXTURES	500	675	0	0	0	300
	ITEM DESCRIPTION	AMOUNTS					AMOUNTS
	storage shelving (\$300)	300					







FISCAL YEAR 2012-2013  
ACCOUNT DETAIL JUSTIFICATION

10-665 RECREATION

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009	2009-2010	2010-2011	2011-2012		2012-2013
		ACTUAL	ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
10 665-425	CONTRACT LABOR	8,546	14,410	22,230	11,656	23,816	23,815
	ITEM DESCRIPTION	AMOUNT\$			ITEM DESCRIPTION		
	Basketball program/game officials	5,200					599
	Riverfest 3on3 basketball officials	300					1,166
	Aerobics	6,900					
	Water Aerobics	3,850					
	Zumba Classes	5,800					
	Basketball skills camp (\$1000)						

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009	2009-2010	2010-2011	2011-2012		2012-2013
		ACTUAL	ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
10 665-426	PHYSICALS/SCREENINGS	1,155	895	880	105	875	985
	ITEM DESCRIPTION	AMOUNT\$			ITEM DESCRIPTION		
	seasonal staff	800					
	random drug testing	185					

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009	2009-2010	2010-2011	2011-2012		2012-2013
		ACTUAL	ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
10 665-430	ADVERTISING	2,459	3,603	4,793	2,973	5,000	5,000
	ITEM DESCRIPTION	AMOUNT\$			ITEM DESCRIPTION		
	Rec Center promotions - ads, mailouts, brochures	800					
	Riverfest promotion - ads, mailouts, brochures, radio	2,250					
	Administration ads - staffing summer, programs, regular	500					
	Holiday on the Brazos	500					
	Basketball League	500					
	Fall Festival	200					
	Easter Egg Hunt	250					











CITY OF FREEPORT  
APPROVED BUDGET  
AS OF: APRIL 30TH, 2012

10 -GENERAL FUND  
TRANSFERRED TO

EXPENDITURES	2011-2012					2012-2013		
	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<b>INTERFUND TRANSFERS</b>								
10-700-014 STREET AND DRAINAGE 60% TAX	0	0	0	0	0	0	0	0
10-700-015 TRANSFER TO GOLF COURSE	150,000	184,851	171,298	93,697	93,697	93,697	93,697	151,675
10-700-016 TRANSFER TO MARINA OPERATIONS	0	47,089	65,043	142,207	142,207	142,207	142,207	0
10-700-018 TRANSFER TO HOTEL-MOTEL TAX FD	0	0	0	0	0	0	0	0
10-700-020 TRANSFER TO AMBULANCE	139,513	0	0	0	0	0	0	71,314
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	247,692	0	0	166,165	77,428	166,165	77,428	218,000
10-700-064 TRANSFER TO DEBT SVC	0	0	0	32,597	0	32,597	0	0
10-700-065 TRANSFER TO DEBT SERV FND 65	0	77,147	0	32,610	0	32,618	0	0
10-700-076 TRANSFER TO URBAN RENEWAL	0	0	0	0	0	0	0	0
<b>TOTAL INTERFUND TRANSFERS</b>	<b>537,205</b>	<b>309,087</b>	<b>236,341</b>	<b>467,284</b>	<b>313,332</b>	<b>467,284</b>	<b>313,332</b>	<b>440,989</b>
<b>TOTAL TRANSFERRED TO</b>	<b>537,205</b>	<b>309,087</b>	<b>236,341</b>	<b>467,284</b>	<b>313,332</b>	<b>467,284</b>	<b>313,332</b>	<b>440,989</b>

CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2012

10 -GENERAL FUND

TRANSFERRED FROM

EXPENDITURES	2008-2009	2009-2010	2010-2011	2011-2012		2012-2013		
	ACTUAL	ACTUAL	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)	0	0	( 122,305)	0	( 122,305)	( 122,305)	0
10-710-018 TRANSFER FROM HOTEL-MOTEL TAX	( 15,000)	0	0	0	0	0	0	0
10-710-030 TRANSFER FROM EDC	0	0	0	0	0	0	0	0
TOTAL INTERFUND TRANSFERS	( 1,015,000)	0	0	( 122,305)	0	( 122,305)	( 122,305)	0
TOTAL TRANSFERRED FROM	( 1,015,000)	0	0	( 122,305)	0	( 122,305)	( 122,305)	0

CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2012

10 -GENERAL FUND  
 CONTINGENCY

EXPENDITURES	2008-2009		2009-2010		2010-2011		2011-2012		2012-2013	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET		
<b>SUNDRY</b>										
10-800-699 CONTINGENCY	0	0	20,093	294,014	50,790	294,014	294,014	100,000		
TOTAL SUNDRY	0	0	20,093	294,014	50,790	294,014	294,014	100,000		
<b>CAPITAL OUTLAY</b>										
10-800-899 CAPITAL OUTLAY	0	327,928	0	0	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY	0	327,928	0	0	0	0	0	0	0	0
<b>TOTAL CONTINGENCY</b>	<b>0</b>	<b>327,928</b>	<b>20,093</b>	<b>294,014</b>	<b>50,790</b>	<b>294,014</b>	<b>294,014</b>	<b>100,000</b>		



FISCAL YEAR 2011-2012  
 BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

10-800 CONTINGENCY

ACCT#	DESCRIPTION	2009-2010		2010-2011		2011-2012		2012-2013		INC BUD-PROJ		INC FROM BUDGET	
		ACTUAL		ACTUAL		APL YTD	BUDGET	PROJECTn	BUDGET	\$	%	\$	%
10 800-699	CONTINGENCY	0		20,093		50,790	294,014	294,014	100,000	-194,014	-66.0%	-194,014	-66.0%
		327,928		0									
10-800-899	CAPITAL OUTLAY	327,928		20,093		50,790	294,014	294,014	100,000	-194,014	-66.0%	-194,014	-66.0%



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

**10-800 CONTINGENCY**

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 800-699	CONTINGENCY	0	20,093	50,790	294,014	100,000	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	CONTINGENCY	100,000					

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET	
				APR YTD	BUDGET		PROJECTION
10-800-899	CAPITAL OUTLAY	327,928	0	0	0	-	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$

**TOTAL: 327,928 20,093 50,790 294,014 294,014 100,000**

CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2012

10 -GENERAL FUND  
 MAJOR CAPITAL FUND

EXPENDITURES	2008-2009	2009-2010	2010-2011	2011-2012		2012-2013		
	ACTUAL	ACTUAL	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	250,000	0	0	250,000	124,578
TOTAL CAPITAL OUTLAY	0	0	0	250,000	0	0	250,000	124,578
TOTAL MAJOR CAPITAL FUND	0	0	0	250,000	0	0	250,000	124,578
TOTAL EXPENDITURES	9,113,249	10,689,117	10,304,860	10,906,110	5,963,021	10,634,495	10,381,651	10,449,424
REVENUE OVER/ (UNDER) EXPENDITURES	1,488,424	( 759,054)	208,185	( 405,335)	414,902	( 216,708)	0	0



FISCAL YEAR 2011-2012  
 BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

10-900 MAJOR CAPITAL FUND

ACCT#	DESCRIPTION	2009-2010		2010-2011		2011-2012		2012-2013		INC BUD-PROJ		INC FROM BUDGET	
		ACTUAL		ACTUAL		APL YTD	BUDGET	PROJECTN	BUDGET	\$	%	\$	%
10 900-899	CAPITAL OUTLAY	0	0	0	0	0	250,000	0	124,578	124,578	0.0%	-125,422	-50.2%
		0	0	0	0	0	250,000	0	124,578	124,578	0.0%	-125,422	-50.2%





CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2012

18 -HOTEL-MOTEL TAX FUND

REVENUES	2008-2009	2009-2010	2010-2011	2011-2012		2012-2013		
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
18-318-500 TAX - HOTEL-MOTEL OCCUPANCY	16,014	10,035	9,525	9,809	5,401	8,949	9,809	11,250
18-360-100 INTEREST INCOME	211	42	22	30	2	0	30	0
<b>TOTAL REVENUES</b>	<b>16,225</b>	<b>10,077</b>	<b>9,548</b>	<b>9,839</b>	<b>5,403</b>	<b>8,949</b>	<b>9,839</b>	<b>11,250</b>

CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2012

18 -HOTEL-MOTEL TAX FUND

HOTEL-MOTEL TAX FUND

EXPENDITURES	2008-2009			2009-2010			2010-2011			2011-2012			2012-2013	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET						
<b>SERVICES</b>														
18-412-414 BANK CHARGES	17	18	16	0	10	30	0	0						
18-412-430 ADVERTISING	9,547	19,600	300	0	0	0	0	0						
18-412-490 BRAZOSPORT CHAMBER OF COMMERCE	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000						
18-412-491 BRAZORIA COUNTY ALLIANCE	5,250	5,250	5,250	5,250	5,250	5,250	5,250	5,250						
<b>TOTAL SERVICES</b>	<b>19,814</b>	<b>29,868</b>	<b>10,566</b>	<b>10,250</b>	<b>10,260</b>	<b>10,280</b>	<b>10,250</b>	<b>10,250</b>						
<b>SUNDRY</b>														
18-412-699 OTHER - SUNDRY	0	2,735	0	1,000	1,000	1,000	1,000	1,000						
<b>TOTAL SUNDRY</b>	<b>0</b>	<b>2,735</b>	<b>0</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>						
<b>TOTAL HOTEL-MOTEL TAX FUND</b>	<b>19,814</b>	<b>32,603</b>	<b>10,566</b>	<b>11,250</b>	<b>11,260</b>	<b>11,280</b>	<b>11,250</b>	<b>11,250</b>						

CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2012

18 -HOTEL-MOTEL TAX FUND

TRANSFERRED TO

EXPENDITURES	2008-2009	2009-2010	2010-2011	2011-2012		2012-2013		
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<b>INTERFUND TRANSFERS</b>								
18-700-010 TRANSFER TO GEN FUND	15,000	0	0	0	0	0	0	0
TOTAL INTERFUND TRANSFERS	15,000	0	0	0	0	0	0	0
<b>TOTAL TRANSFERRED TO</b>	<b>15,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>	<b>34,814</b>	<b>32,603</b>	<b>10,566</b>	<b>11,250</b>	<b>11,260</b>	<b>11,280</b>	<b>11,250</b>	<b>11,250</b>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<b>( 18,589)</b>	<b>( 22,525)</b>	<b>( 1,018)</b>	<b>( 1,411)</b>	<b>( 5,856)</b>	<b>( 2,331)</b>	<b>( 1,411)</b>	<b>0</b>



FISCAL YEAR 2012-2013  
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

18-412 HOTEL - MOTEL TAX FUND

ACCT#	DESCRIPTION	2009-2010		2010-2011		2011-2012		2012 - 2013		INC BUD-PROJ		INC FROM BUDGET	
		ACTUAL		ACTUAL	APR YTD	BUDGET	PROJECTn	BUDGET	\$	%	\$	%	
	REVENUES	10,077		9,548	5,403	9,835	8,949	11,250	2,391	25.7%	1,411	14.3%	
18 412-414	BANK CHARGES	18	10	16	0	0	30	0	-30	-100.0%	0	0.0%	
18 412-430	ADVERTISING	19,600	0	300	0	0	0	0	0	0.0%	0	0.0%	
18 412-490	BRAZOSPORT CHAMBER OF COMM	5,000	5,000	5,000	5,000	5,000	5,000	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	5,250	0	0.0%	0	0.0%	
18-412-699	OTHER SUNDRY	2,735	1,000	0	1,000	1,000	1,000	1,000	0	0.0%	0	0.0%	
	<b>TOTAL EXPENSES</b>	<b>32,603</b>	<b>11,250</b>	<b>10,566</b>	<b>11,250</b>	<b>11,250</b>	<b>11,280</b>	<b>11,250</b>	<b>-30</b>	<b>-0.3%</b>	<b>0</b>	<b>0.0%</b>	
	NET OPERATING	-22,526	-5,857	-1,018	-1,411	-1,411	-2,331	0	2,331	-100.0%	1,411	-100.0%	
	INTERFUND TRANSFERS	0	0	0	0	0	0	0	0	0.0%	0	0.0%	
	<b>NET</b>	<b>-22,526</b>	<b>-5,857</b>	<b>-1,018</b>	<b>-1,411</b>	<b>-1,411</b>	<b>-2,331</b>	<b>0</b>	<b>2,331</b>	<b>-100.0%</b>	<b>1,411</b>	<b>-100.0%</b>	





FISCAL YEAR 2012-2013  
ACCOUNT DETAIL JUSTIFICATION

18-412 HOTEL - MOTEL TAX FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010	2010-2011	2011-2012		2012 -2013
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
18 412-491	BRAZORIA COUNTY ALLIANCE	5,250	5,250	5,250	5,250	5,250
	ITEM DESCRIPTION	AMOUNTS				AMOUNTS
	BRAZORIA COUNTY ALLIANCE	5,250				

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010	2010-2011	2011-2012		2012 -2013
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
18-412-699	OTHER SUNDRY	2,735	0	1,000	1,000	1,000
	ITEM DESCRIPTION	AMOUNTS				AMOUNTS
	HISPANIC CHAMBER OF COMMERCE	1,000				

TOTAL: 32,603 10,566 11,260 11,250 11,280 11,250



THE CITY OF

BUDGETED STATEMENT OF OPERATIONS BY DEPARTMENT/FUND

ACCT#	DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	APL YTD	2011-2012 BUDGET	PROJECTD	2012-2013 BUDGET	INC BUD PROJ \$	%	INC FROM BUDGET \$	%
<b>EXPENSES:</b>											
<b>BY FUNCTION (includes Capital)</b>											
	ADMINISTRATION	4,076,060	2,423,441	1,410,013	2,832,821	2,237,469	2,146,992	-81,477	-4.1%	-388,829	-15.3%
	PUBLIC SAFETY	4,953,164	5,176,122	3,142,815	5,485,650	5,476,505	5,420,597	-55,908	-1.0%	-65,053	-1.2%
	STREET & DRAINAGE	1,072,127	1,282,684	781,408	1,403,646	1,404,796	1,237,877	-166,819	-11.9%	-165,669	-11.8%
	PARKS, REC, GOLF	1,876,285	2,138,552	1,089,894	2,177,096	2,185,056	2,082,908	-102,148	-4.7%	-94,188	-4.3%
	WATER & SEWER	3,595,197	3,695,812	2,210,337	3,864,765	3,632,043	3,923,446	291,403	8.0%	58,681	1.5%
	OTHER	1,061,137	1,454,939	837,803	1,489,356	1,495,135	1,523,775	-45,523	-3.0%	34,419	2.3%
	<b>TOTAL:</b>	<b>16,633,970</b>	<b>16,171,450</b>	<b>9,452,270</b>	<b>16,953,334</b>	<b>16,431,004</b>	<b>16,334,695</b>	<b>-96,309</b>	<b>-0.6%</b>	<b>-618,639</b>	<b>-3.6%</b>
<b>BY CATEGORY</b>											
	SALARIES	4,804,194	5,094,612	2,919,340	5,421,251	5,439,308	5,453,742	14,434	0.3%	32,491	0.6%
	BENEFITS	1,698,399	1,772,062	1,080,278	1,947,877	1,935,724	1,963,425	27,701	1.4%	15,548	0.8%
	SUPPLIES	513,017	726,734	343,908	681,133	744,690	666,310	-76,380	-10.3%	-12,823	-1.9%
	SERVICES	5,613,300	5,664,730	3,378,895	5,590,806	5,861,815	5,613,218	-248,597	-4.2%	22,412	0.4%
	MAINTENANCE	963,069	613,206	286,297	634,596	645,096	515,260	-29,848	-5.5%	-119,346	-18.8%
	SUNDRY	428,551	533,566	446,825	912,734	530,087	656,524	126,437	23.9%	-256,210	-28.1%
	BONDS/LEASESIDEPR	819,167	886,239	586,822	881,749	679,793	907,875	228,085	33.6%	26,126	3.0%
	CAPITAL	2,204,273	890,301	400,805	883,188	694,504	666,351	-138,153	-19.9%	-326,837	-37.0%
	<b>TOTAL:</b>	<b>16,633,970</b>	<b>16,171,450</b>	<b>9,452,270</b>	<b>16,953,334</b>	<b>16,431,004</b>	<b>16,334,695</b>	<b>-96,309</b>	<b>-0.6%</b>	<b>-618,639</b>	<b>-3.6%</b>
<b>BY FUND</b>											
	10 GENERAL	10,380,832	10,068,517	5,669,688	10,561,131	10,289,516	10,008,435	-281,081	-2.7%	-562,696	-5.2%
	14 STREET & DRAINAGE	97,089	234,413	153,680	265,384	277,729	0	-277,729	-100.0%	-265,384	-100.0%
	15 GOLF COURSE	643,961	672,026	319,267	605,545	609,233	610,325	1,092	0.2%	4,780	0.8%
	16 MARINA	35,799	255,011	220,576	320,078	333,460	457,334	123,874	37.1%	137,256	42.9%
	17 BEACH MAINTENANCE	0	0	0	40,000	0	0	0	0.0%	-40,000	-100.0%
	18 HOTEL - MOTEL TAX	32,603	10,566	11,260	11,250	11,280	11,250	-30	-0.3%	0	0.0%
	20 AMBULANCE	663,863	599,336	340,342	657,732	649,767	742,863	93,096	14.3%	86,131	12.9%
	56 WATER & SEWER	3,595,197	3,695,812	2,210,337	3,864,765	3,632,043	3,923,446	291,403	8.0%	58,681	1.5%
	63 COO 2008 CONSTRUCT	721,601	198,145	1,778	48,500	48,500	0	-48,500	-100.0%	-48,500	-100.0%
	64 CAPITAL DEBT SVC	281,442	282,051	281,808	281,581	282,108	280,876	-1,232	-0.4%	-705	-0.3%
	65 COO 2008 DEBT SVC	292,403	296,573	243,534	297,369	297,369	300,166	2,798	0.9%	2,798	0.9%
	<b>TOTAL:</b>	<b>16,633,970</b>	<b>16,171,450</b>	<b>9,452,270</b>	<b>16,953,334</b>	<b>16,431,004</b>	<b>16,334,695</b>	<b>-96,309</b>	<b>-0.6%</b>	<b>-618,639</b>	<b>-3.6%</b>





**BUDGET: FY 2012 - 2013**  
**Summary by Account# / Category**

ACCT#	DESCRIPTION	2009-2010	2010-2011	2011-2012			2012-2013	INC BUD-PROJ		INC FROM BUDGET	
		ACTUAL	ACTUAL	APL YTD	BUDGET	PROJECTED	BUDGET	\$	%	\$	%
100	SALARIES/WAGES	4,426,611	4,754,372	2,705,035	5,114,775	5,091,589	5,117,306	25,717	0.5%	2,531	0.0%
165	EDUCATIONAL PAY	46,248	50,864	37,874	52,800	68,390	96,450	38,060	65.2%	43,850	83.4%
175	LONGEVITY	27,404	25,945	13,643	27,311	27,030	24,686	-2,344	-8.7%	-2,625	-9.8%
180	AUTO ALLOWANCE	15,944	9,258	4,971	9,000	9,000	9,000	0	0.0%	0	0.0%
185	UNIFORM ALLOWANCE	6,488	7,307	3,548	5,400	8,096	5,400	-2,696	-33.3%	0	0.0%
190	OVERTIME	279,980	237,066	154,269	212,165	245,203	200,900	-44,303	-18.1%	-11,265	-5.3%
199	SALARY/AUTO TRANSFER	1,519	0	0	0	0	0	0	0.0%	0	0.0%
<b>SALARIES - 1xxx</b>		<b>4,804,194</b>	<b>5,084,612</b>	<b>2,919,340</b>	<b>5,421,251</b>	<b>5,438,308</b>	<b>5,453,742</b>	<b>14,434</b>	<b>0.3%</b>	<b>32,491</b>	<b>0.6%</b>
201	FICA & MEDICARE	361,536	376,763	192,727	413,643	413,927	417,209	3,282	0.8%	3,568	0.9%
210	GROUP INSURANCE	635,141	717,751	424,960	797,162	780,757	803,223	22,466	2.9%	6,061	0.8%
230	TMRs	490,664	527,174	331,222	601,267	598,907	604,239	5,332	0.9%	2,972	0.5%
235	BENEFIT ACCOUNT ADMIN FEES	4,844	5,226	3,061	5,440	5,440	5,440	0	0.0%	0	0.0%
240	WORKMEN'S COMPENSATION	145,529	111,445	122,670	119,865	126,687	124,907	-1,780	-1.4%	5,042	4.2%
291	UNEMPLOYMENT INSURANCE	62,555	33,703	5,648	10,500	10,006	8,407	-1,599	-16.0%	-2,093	-19.9%
299	BENEFITS TRANSFER	0	0	0	0	0	0	0	0.0%	0	0.0%
<b>BENEFITS - 2xxx</b>		<b>1,700,388</b>	<b>1,772,062</b>	<b>1,080,278</b>	<b>1,947,877</b>	<b>1,838,724</b>	<b>1,963,425</b>	<b>27,701</b>	<b>1.4%</b>	<b>15,548</b>	<b>0.8%</b>
310	OFFICE/COMPUTER SUPPLIES	55,502	79,179	28,711	68,966	70,200	62,945	-7,255	-10.3%	-6,021	-8.7%
311	POSTAGE/SHIPPING	29,619	31,404	23,017	29,890	31,540	34,865	3,325	10.6%	4,975	16.6%
312	BOOKS/PUBL/SUBSCRIPTIONS	3,105	3,577	1,322	3,850	3,650	3,200	-450	-12.3%	-650	-16.9%
320	OTHER ELECTRONICS	9,976	29,805	10,244	24,350	22,450	15,590	-7,860	-33.5%	-8,760	-36.0%
331	AGRICULTURAL/BOTANICAL	16,176	67,943	26,475	59,750	59,750	39,250	-20,500	-34.3%	-20,500	-34.3%
333	PROGRAM	0	0	0	0	0	0	0	0.0%	0	0.0%
335	CLOTHING/PROGRAM	70,116	49,091	21,306	58,795	58,843	49,810	-9,033	-15.4%	-8,985	-15.3%
340	GAS AND DIESEL	-23,355	25,727	692	0	0	0	0	0.0%	0	0.0%
341	STATE GAS TAX	3,935	5	-987	0	0	0	0	0.0%	0	0.0%
343	OIL AND GREASE	3,582	4,928	1,925	5,500	5,500	5,950	450	8.2%	450	8.2%
344	GARAGE PARTS	2,494	2,257	898	2,500	2,500	2,350	-150	-6.0%	-150	-6.0%
352	FURNITURE & FIXTURES	12,370	8,422	3,635	17,075	17,075	22,318	5,243	30.7%	5,243	30.7%
383	EMS EXPENDABLES	25,620	20,805	19,641	35,000	35,000	35,000	0	0.0%	0	0.0%
385	SMALL TOOLS & EQUIPMENT	36,885	37,016	15,617	36,850	36,850	37,635	785	2.1%	785	2.1%
386	BUILDING SUPPLIES	352	3,543	0	0	0	0	0	0.0%	0	0.0%
389	CHEMICALS	40,889	42,651	18,408	46,090	45,750	46,600	850	1.9%	600	1.3%
390	FUEL	174,043	222,463	125,046	181,335	208,860	196,885	-9,975	-4.8%	15,550	8.6%
391	RESALE MERCHANDISE	8,348	11,665	7,008	22,000	22,000	16,000	-8,000	-27.3%	-6,000	-27.3%
392	JANITORIAL SUPPLIES	26,843	33,163	17,554	33,110	33,710	34,660	950	2.8%	1,550	4.7%
394	FIRE PREVENTION	2,944	6,581	5,689	8,742	8,742	8,493	-249	-2.8%	-249	-2.8%
395	AMMUNITION/GUN SUPPLIES	3,889	4,628	3,504	5,500	5,500	7,950	2,450	44.5%	2,450	44.5%
399	OTHER SUPPLIES	44,318	41,783	13,303	41,920	41,920	48,809	6,889	16.4%	6,889	16.4%
<b>SUPPLIES - 3xxx</b>		<b>549,129</b>	<b>726,734</b>	<b>343,008</b>	<b>681,133</b>	<b>708,840</b>	<b>668,310</b>	<b>-40,530</b>	<b>-5.7%</b>	<b>-12,823</b>	<b>-1.9%</b>
400	CITY COUNCIL STIPENDS	10,700	10,400	5,125	10,700	10,700	10,700	0	0.0%	0	0.0%
406	FEES	29,847	29,239	29,064	30,000	30,000	30,500	500	1.7%	500	1.7%
407	COLLECTION AGENCY FEES	58,663	63,139	24,233	52,700	52,700	55,000	2,300	4.4%	2,300	4.4%
411	BLDG DEMOLITION/MOWING	18,081	45,911	20,887	25,000	25,000	22,000	-3,000	-12.0%	-3,000	-12.0%
413	PROFESSIONAL SERVICES	320,963	274,814	122,873	194,376	195,168	228,287	33,119	17.0%	33,911	17.4%
414	BANK CHARGES	15,642	18,507	10,561	20,878	21,410	20,965	-445	-2.1%	87	0.4%
415	TELEPHONE	110,454	100,225	64,905	113,517	109,357	97,943	-11,414	-10.4%	-15,574	-13.7%
425	CONTRACT LABOR	22,575	69,841	21,814	74,166	74,226	73,876	-350	-0.5%	-290	-0.4%
426	PHYSICALS/SCREENING	6,227	6,621	3,716	6,125	6,895	6,369	-526	-7.6%	244	4.0%
430	ADVERTISING	50,110	31,528	20,530	35,240	44,939	43,390	-1,549	-3.4%	7,450	20.7%
431	ANIMAL FACILITY	92,404	59,986	68,256	68,256	68,256	68,256	0	0.0%	0	0.0%
432	BRYAN BEACH BASH/SUMMERTIME BLUES	13,833	-140	883	0	800	0	-800	-100.0%	0	0.0%
434	MARKETING	17,988	18,316	21,741	28,075	28,075	26,348	-1,727	-6.2%	-1,727	-6.2%
435	SPECIAL EVENTS	5,033	24,976	19,780	25,000	25,000	70,000	45,000	180.0%	45,000	180.0%
437	YOUTH ART	0	2,543	6,957	8,500	6,216	6,500	284	0.0%	-2,000	0.0%
438	THANKSGIVING SUPER FEAST	0	7,807	9,856	11,310	9,856	10,000	144	0.0%	-1,310	0.0%
440	ELECTRICITY	484,363	489,989	205,260	281,693	318,764	291,514	-27,270	-8.6%	9,821	3.5%
441	WATER	0	0	0	0	0	0	0	0.0%	0	0.0%
442	GAS-ENTEX	44,774	21,787	19,070	42,904	42,074	28,974	-13,100	-31.1%	-13,930	-32.6%
470	EQUIPMENT RENTAL	1,469	4,641	1,891	4,972	3,100	2,672	-428	-13.8%	-2,300	-46.3%
479	APPRAISAL DISTRICT	17,846	19,116	17,799	21,000	17,799	19,500	1,701	9.6%	-1,500	-7.1%
480	PRISONER MEDICAL	0	0	0	0	0	0	0	0.0%	0	0.0%
482	SERVICE CONTRACTS	50,327	47,243	41,604	51,313	54,766	68,349	13,583	24.8%	17,036	33.2%
483	MUSEUM FUNDRAISER	-9,498	32,628	39,612	64,462	54,462	0	-54,462	0.0%	-64,462	-100.0%
484	SR CITIZENS PROJECTS	14,826	14,728	7,307	14,300	14,235	14,150	-85	-0.8%	-150	-1.0%
485	LAUNDRY SERVICES	12,351	9,928	5,990	12,100	11,400	12,150	750	6.6%	50	0.4%
490	BOARD REQUEST	8,640	13,640	13,640	13,784	13,784	13,784	0	0.0%	0	0.0%
491	BRAZORIA COUNTY CHAMBER/ALLIANCE	10,260	5,260	5,260	5,260	5,260	5,260	0	0.0%	0	0.0%
496	BWA WATER RESALE	1,197,200	1,197,200	766,325	1,324,136	1,324,136	1,314,988	-9,148	-0.7%	-9,148	-0.7%
498	VEOLIA - OTHER	74,678	91,070	142,692	141,737	149,708	156,207	6,499	4.3%	14,470	10.2%
499	VEOLIA - CONTRACT OPERATIONS	2,781,381	2,902,392	1,605,431	2,847,052	2,847,052	2,850,082	3,030	0.1%	3,030	0.1%
<b>SERVICES - 4xxx</b>		<b>5,481,127</b>	<b>5,614,326</b>	<b>3,323,952</b>	<b>5,528,246</b>	<b>5,565,148</b>	<b>5,547,754</b>	<b>-17,394</b>	<b>-0.3%</b>	<b>18,508</b>	<b>0.3%</b>
524	VEHICLE MAINTENANCE	144,886	119,954	55,104	107,000	107,000	106,740	-260	-0.2%	-260	-0.2%
530	STREET/DRAINING/SDWALK MAINT	151,076	177,853	41,114	150,000	150,000	125,000	-25,000	-16.7%	-25,000	-16.7%

ACCT#	DESCRIPTION	2007-2010	2010-2011	2011-2012			2012-2013	INC BUD-PROJ		INC FROM BUDGET	
		ACTUAL	ACTUAL	APL YTD	BUDGET	PROJECTn	BUDGET	\$	%	\$	%
533	CULVERT TILE	0	0	0	0	0	0	0	0.0%	0	0.0%
543	ELECTRONICS/COMPUTER MAINT	57,911	89,496	46,538	94,149	43,319	83,386	40,067	92.5%	-10,763	-11.4%
545	BLDG/BLDG EQUIP MAINTENANCE	112,280	127,464	94,648	133,492	138,742	123,130	-15,812	-11.3%	-10,362	-7.8%
546	LAND/GROUNDS MAINT	63,019	71,106	38,721	78,510	79,050	54,180	-24,890	-31.5%	-24,360	-31.0%
547	SIGNS MAINTENANCE	8,682	8,918	1,760	6,000	6,000	2,000	-4,000	-66.7%	-4,000	-66.7%
548	TRAFFIC LIGHTS MAINTENANCE	548	1,038	403	500	500	250	-250	-50.0%	-250	-50.0%
549	STREET LIGHTS MAINTENANCE	478	0	0	500	500	500	0	0.0%	0	0.0%
553	POOL MAINTENANCE	16,329	17,421	4,024	21,445	16,000	18,084	84	0.5%	-5,361	-25.0%
660	EQUIPMENT MAINTENANCE	2,725	2,156	3,985	3,000	3,985	4,000	15	0.4%	1,000	33.3%
591	BEACH MAINTENANCE EXPENSE				40,000		0			-40,000	-100.0%
<b>MAINTENANCE - 5xx</b>		<b>568,535</b>	<b>613,208</b>	<b>286,297</b>	<b>634,586</b>	<b>645,096</b>	<b>616,250</b>	<b>-29,846</b>	<b>-5.5%</b>	<b>-119,346</b>	<b>-18.8%</b>
602	SEMINARS/DUES/TRAVEL	65,206	72,229	47,728	77,967	82,451	74,700	-7,751	-9.4%	-3,267	-4.2%
604	PUBLIC OFFICE LIABILITY	30,044	45,878	41,642	35,096	41,384	34,687	-6,697	-16.2%	-409	-1.2%
610	EMPLOYEE RELATIONS	10,454	6,491	4,647	6,010	6,010	2,500	-3,510	-58.4%	-3,510	-58.4%
611	PROMOTIONS	4,335	0	0	500	500	0	-500	-100.0%	-500	0.0%
619	FEDERAL NARCOTICS EXPENSE	0	80	9,908	100,433						
620	NARCOTICS/K-9	51,902	44,759	15,751	42,711	41,286	6,000	-35,286	-85.5%	-36,711	-86.0%
621	K-9 EXPENSE	0	11,898	612	2,000	2,000	5,000	3,000	150.0%	3,000	150.0%
625	EMERGENCY MANAGEMENT	41,487	18,092	8,321	24,750	24,750	21,500	-3,250	-13.1%	-3,250	-13.1%
628	PROPERTY-VEHICLE INSURANCE	109,009	119,805	117,573	114,112	117,573	120,684	3,111	2.6%	6,572	5.8%
652	COMMUNITY SERVICE INSURANCE	1,374	1,565	1,640	1,565	1,565	1,640	75	4.8%	75	4.8%
680	PLANNING COMMISSION	0	0	0	0	0	0	0	0.0%	0	0.0%
684	TECHNOLOGY FUND EXPENSE	6,027	18,421	36,459	35,797	36,258	12,360	-23,898	-65.9%	-23,437	-65.5%
685	SECURITY FUND EXPENSE	18	2,970	0	200	200	200	0	0.0%	0	0.0%
687	DAMAGE CLAIMS	2,000	-7,968	-150	100	-50	100	150	-300.0%	0	0.0%
690	ELECTIONS	1,710	2,967	500	4,000	4,000	4,000	0	0.0%	0	0.0%
692	RESERVE FIREMEN INCENTIVES	6,892	7,338	5,847	9,000	9,000	9,000	0	0.0%	0	0.0%
693	RESERVE FIREMEN PENSION	5,070	4,736	2,592	6,000	6,000	6,000	0	0.0%	0	0.0%
695	COLLEGE REIMBURSEMENT	1,995	5,363	3,413	5,000	5,000	5,000	0	0.0%	0	0.0%
697	LEASE -EQUIPMENT/PROPERTY	19,076	107,908	93,740	136,278	107,536	223,481	115,945	107.8%	87,203	0.0%
699	OTHER - SUNDRY/CONTINGENCY	173,896	129,539	112,445	372,775	377,241	134,191	-243,050	-64.4%	-238,584	-64.0%
<b>SUNDRY - 6xx</b>		<b>830,295</b>	<b>891,971</b>	<b>802,888</b>	<b>974,294</b>	<b>962,794</b>	<b>861,043</b>	<b>-201,661</b>	<b>-23.4%</b>	<b>-313,251</b>	<b>-32.2%</b>
700	PRINCIPAL	553,000	572,000	386,000	594,000	372,000	620,000	248,000	66.7%	26,000	4.4%
705	COST OF BOND ISSUE	0	0	0	0	0	0	0	0.0%	0	0.0%
710	INTEREST EXPENSE	273,471	246,660	155,783	230,276	221,565	203,111	-18,454	-8.3%	-27,165	-11.8%
730	DEBT SERVICE FEES		600	0	900	900	900	0	0.0%	0	0.0%
775	LEASE INTEREST	571	541	290	547	547	547	0	0.0%	0	0.0%
776	LEASE PRINCIPAL	4,416	56,438	54,749	56,026	84,768	83,317	-1,451	-1.7%	27,291	48.7%
940	BOND AMORTIZATION										
995	DEPRECIATION										
<b>BONDS/LEASES/DEPRECIATION - 7xx</b>		<b>831,458</b>	<b>878,239</b>	<b>596,822</b>	<b>881,749</b>	<b>679,799</b>	<b>967,375</b>	<b>228,095</b>	<b>33.6%</b>	<b>26,126</b>	<b>3.0%</b>
819	COUNTY INTERLOCAL	0	234,312	119,800	107,555	119,800					
820	DRAINAGE	98,033	0	0	0	0	0	0	0.0%	0	0.0%
821	CDBG PROJECT	0	0	33,825	157,829	157,829					
880	LAND ACQUISITION	955,286	13,853	6,003	2,000	8,000	0	-8,000	-100.0%	-2,000	0.0%
899	CAPITAL OUTLAY	1,145,544	642,136	241,177	615,804	408,775	617,296	208,521	51.0%	1,492	0.2%
<b>CAPITAL - 8xx</b>		<b>2,198,883</b>	<b>890,301</b>	<b>406,805</b>	<b>863,188</b>	<b>694,404</b>	<b>617,296</b>	<b>-77,108</b>	<b>-11.1%</b>	<b>-265,892</b>	<b>-30.1%</b>
<b>TOTAL EXPENSES</b>		<b>18,633,970</b>	<b>16,171,460</b>	<b>9,452,270</b>	<b>10,953,334</b>	<b>16,431,004</b>	<b>16,334,685</b>	<b>-96,309</b>	<b>-0.6%</b>	<b>-618,639</b>	<b>-3.6%</b>

CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2012

64 -CAPITAL PUR DEBT SVC

REVENUES	2008-2009		2009-2010		2010-2011		2011-2012		2012-2013
	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	259,923	254,297	258,273	281,581	250,109	281,581	281,581	280,876	
64-310-120 PRIOR YEARS TAXES	7,864	5,701	5,079	0	0	0	0	0	
64-311-110 P&T CURRENT YEAR TAX	6,432	5,624	5,063	0	0	0	0	0	
64-360-100 INTEREST INCOME	85	29	29	0	5	0	0	0	
<b>TOTAL REVENUES</b>	<b>274,304</b>	<b>265,651</b>	<b>269,444</b>	<b>281,581</b>	<b>250,114</b>	<b>281,581</b>	<b>281,581</b>	<b>280,876</b>	

CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2012

64 -CAPITAL PUR DEBT SVC  
 DEBT SERVICE

EXPENDITURES				2011-2012			2012-2013	
	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<u>DEBT SERVICE</u>								
64-615-700 PRINCIPAL	170,000	178,000	187,000	196,000	196,000	196,000	196,000	205,000
64-615-710 INTEREST EXPENSE	111,714	103,442	94,751	85,281	85,800	85,808	85,281	75,576
64-615-730 DEBT SERVICE FEES	<u>300</u>	<u>0</u>	<u>300</u>	<u>300</u>	<u>0</u>	<u>300</u>	<u>300</u>	<u>300</u>
TOTAL DEBT SERVICE	282,014	281,442	282,051	281,581	281,808	282,108	281,581	280,876
<hr/>								
TOTAL DEBT SERVICE	282,014	281,442	282,051	281,581	281,808	282,108	281,581	280,876

CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2012

64 -CAPITAL PUR DEBT SVC  
 TRANSFERRED FROM

EXPENDITURES	2008-2009		2009-2010		2010-2011		2011-2012		2012-2013	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET		
<u>INTERFUND TRANSFERS</u>										
64-710-010 TRANSFER FROM GENERAL FUND	0	0	0	( 32,597)	0	( 32,597)	0	0		
TOTAL INTERFUND TRANSFERS	0	0	0	( 32,597)	0	( 32,597)	0	0		
TOTAL TRANSFERRED FROM	0	0	0	( 32,597)	0	( 32,597)	0	0		
TOTAL EXPENDITURES	282,014	281,442	282,051	248,984	281,808	249,511	281,581	280,876		
REVENUE OVER/ (UNDER) EXPENDITURES	( 7,710)	( 15,791)	( 12,607)	32,597	( 31,694)	32,070	0	0		



**FISCAL YEAR 2012-2013  
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY**

**64-410 CAPITAL DEBT SVC FUND**

ACCT#	DESCRIPTION	2009-2010	2010-2011	2011-2012		2012-2013	INC BUD-PROJ		INC FROM BUDGET		
		ACTUAL	ACTUAL	APR YTD	BUDGET		PROJECTN	BUDGET	\$	%	\$
	<b>REVENUES</b>	265,651	269,444	250,114	281,581	281,581	280,876	-705	-0.3%	-705	-0.3%
64 410-414	BANK CHARGES	0	0	0	0	0	0	0	0.0%	0	0.0%
64 615-700	PRINCIPAL	178,000	187,000	196,000	196,000	205,000	9,000	9,000	4.6%	9,000	4.6%
64 615-710	INTEREST EXPENSE	103,442	94,751	85,808	85,281	75,876	-10,232	-10,232	-11.9%	-9,705	-11.4%
64 615-730	DEBT SERVICE FEES	0	300	0	300	300	0	0	0.0%	0	0.0%
	<b>TOTAL EXPENSES</b>	281,442	282,051	281,808	231,581	280,876	-1,937	-1,937	-0.7%	-705	-0.3%
	<b>NET OPERATING</b>	-15,791	-12,607	-31,694	0	-527	527	527	-100.0%	0	0.0%
	<b>INTERFUND TRANSFERS</b>	0	0	0	-32,597	-32,597	0	32,597	-100.0%	32,597	-100.0%
	<b>NET</b>	-15,791	-12,607	-31,694	32,070	32,070	0	-32,070	-100.0%	-32,597	-100.0%







CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2012

65 -COO 2008 DEBT SERVICE

REVENUES	2008-2009	2009-2010	2010-2011	2011-2012		2012-2013		APPROVED BUDGET
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	T-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	
65-310-110 TAX CURRENT YEAR I&S	279,159	271,970	282,982	297,368	264,190	297,368	297,368	300,166
65-311-110 P&I CURRENT YEAR TAX	0	0	0	0	0	0	0	0
65-360-100 INTEREST INCOME	796	247	160	0	24	0	0	0
65-399-000 PROCEEDS FROM THE SALE OF BOND	0	0	0	0	0	0	0	0
<b>TOTAL REVENUES</b>	<b>279,954</b>	<b>272,217</b>	<b>283,142</b>	<b>297,368</b>	<b>264,214</b>	<b>297,368</b>	<b>297,368</b>	<b>300,166</b>

CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2012

65 -COO 2008 DEBT SERVICE  
 DEBT SERVICE

EXPENDITURES	2008-2009	2009-2010	2010-2011	2011-2012		2012-2013		
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<u>SERVICES</u>								
65-615-414 BANK CHARGES	1	0	0	0	0	0	0	0
TOTAL SERVICES	1	0	0	0	0	0	0	0
<u>DEBT SERVICE</u>								
65-615-700 PRINCIPAL	165,000	175,000	185,000	190,000	190,000	190,000	190,000	200,000
65-615-710 INTEREST EXPENSE	123,717	117,395	110,573	107,068	53,534	107,068	107,068	99,866
65-615-730 DEBT SERVICE FEES	0	0	0	300	0	300	300	300
TOTAL DEBT SERVICE	288,717	292,395	295,573	297,368	243,534	297,368	297,368	300,166
TOTAL DEBT SERVICE	288,717	292,395	295,573	297,368	243,534	297,368	297,368	300,166

CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2012

65 -COO 2008 DEBT SERVICE  
 TRANSFERRED FROM

EXPENDITURES	2008-2009		2009-2010		2010-2011		2011-2012		2012-2013	
	ACTUAL		ACTUAL		ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<b>INTERFUND TRANSFERS</b>										
65-710-010 TRANSFER FROM GENERAL FUND	0	( 77,147)	0	( 32,618)	0	( 32,618)	0	( 32,618)	0	0
TOTAL INTERFUND TRANSFERS	0	( 77,147)	0	( 32,618)	0	( 32,618)	0	( 32,618)	0	0
<b>TOTAL TRANSFERRED FROM</b>	<b>0</b>	<b>( 77,147)</b>	<b>0</b>	<b>( 32,618)</b>	<b>0</b>	<b>( 32,618)</b>	<b>0</b>	<b>( 32,618)</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>	<b>288,717</b>	<b>215,256</b>	<b>295,573</b>	<b>264,750</b>	<b>243,534</b>	<b>264,750</b>	<b>297,368</b>	<b>300,166</b>		
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<b>( 8,763)</b>	<b>56,961</b>	<b>( 12,431)</b>	<b>32,818</b>	<b>20,680</b>	<b>32,618</b>	<b>0</b>	<b>0</b>		



**FISCAL YEAR 2012-2013  
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY**

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

ACCT#	DESCRIPTION	2009-2010		2010-2011		2011-2012		2012-2013		INC BUD-PROJ		INC FROM BUDGET	
		ACTUAL		ACTUAL		BUDGET	PROJECTN	BUDGET		\$	%	\$	%
	<b>REVENUES</b>	272,217	263,142	264,214	297,368	297,368	297,368	300,166	2,798	0.9%	2,798	0.9%	0.9%
65 410-414	BANK CHARGES	8	0	0	0	0	0	0	0	0.0%	0	0.0%	0.0%
65 615-700	PRINCIPAL	175,000	185,000	190,000	190,000	190,000	190,000	200,000	10,000	5.3%	10,000	5.3%	5.3%
65 615-710	INTEREST EXPENSE	117,395	110,573	53,534	107,068	107,068	107,068	99,868	-7,202	-6.7%	-7,202	-6.7%	-6.7%
65 615-730	DEBT SERVICE FEES	0	0	0	300	300	300	300	0	0.0%	0	0.0%	0.0%
	<b>TOTAL EXPENSES</b>	292,403	295,573	243,534	297,368	297,368	297,368	300,166	5,596	1.9%	2,798	0.9%	0.9%
	<b>NET: OPERATING</b>	-20,186	-12,431	20,680	0	0	0	0	0	0.0%	0	0.0%	0.0%
	<b>INTERFUND TRANSFERS</b>	-77,147	0	0	-32,618	-32,618	-32,618	0	32,618	-100.0%	32,618	-100.0%	-100.0%
	<b>NET</b>	56,964	-12,431	20,680	32,618	32,618	32,618	0	-32,618	-100.0%	-32,618	-100.0%	-100.0%







**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**

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



## TRUTH IN TAXATION

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

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

There are four principles to truth-in-taxation:

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

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

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

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



STATE OF TEXAS  
LOCAL GOVERNMENT CODE  
CHAPTER 102. MUNICIPAL BUDGET

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



## HOME RULE CHARTER AFFECTING THE BUDGET

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

### ARTICLE 9. MUNICIPAL FINANCE

#### SECTION 9.01. FISCAL YEAR.

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

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

The City Manager, between sixty (60) and ninety (90) days prior to the beginning of each fiscal year, shall submit to the Council a proposed budget, which budget shall provide a complete financial plan for the fiscal year, and shall contain the following:

- (a) A budget message, explanatory of the budget, which message shall contain an outline of the proposed financial policies of the City for the fiscal year, shall set forth the reasons for salient changes from the previous fiscal year in expenditure and revenue items, and shall explain any major changes in financial policy;
- (b) A consolidated statement of anticipated receipts and proposed expenditures for all funds;
- (c) An analysis of property valuations;
- (d) An analysis of tax rate;
- (e) Tax levies and tax collections by years for at least five (5) years;
- (f) General fund resources in detail;
- (g) Special fund resources in detail;
- (h) Summary of proposed expenditures by function, department, and activity;
  - ) Detailed estimates of expenditures shown separately for each activity to support summary No. (h) above;
  - ) A revenue and expense statement for all types of bonds;
- (i) A description of all bond issues outstanding, showing rate of interest, date of issue, maturity date, amount authorized, amount issued, and amount outstanding
  - ) A schedule of requirements for the principal and interest of each issue of bonds;
- (j) The appropriation ordinance;
- (k) 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.  
(Ord. 4-86)

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

Upon final adoption, the budget shall be in effect for the fiscal year. A copy of the budget, as finally adopted, shall be provided to the person performing the duties of City Secretary, the County Clerk of Brazoria County and the State Comptroller of 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. Each contingent appropriation shall be under the control of the City Manager and distributed by him, after approval of the City Council. Expenditures from this appropriation shall be made only in case of established emergencies and a detailed account of such expenditures shall be recorded and reported.

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

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

**SECTION 9.16. OTHER NECESSARY APPROPRIATIONS.**

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

**SECTION 9.17. DEPARTMENT OF TAXATION.**

Unless the city council has required the county to assess and collect city taxes pursuant to Section 6.22 of the Tax Code, as now or hereafter amended, the city manager shall appoint a qualified person to be city tax assessor-collector. Every 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 assessor, 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	2009-2010		2010-2011		APL YTD		2011-2012		2012-2013		INC BUD-PROJ		INC FROM BUDGET	
		ACTUAL		ACTUAL				BUDGET	PROJECTED	BUDGET	\$	%	\$	%	

**REVENUES:**

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

TAXES	8,428,087	8,820,115	5,720,955	9,170,754	9,998,470	9,209,372	110,902	1,2%	38,618	0.4%
PERMITS & FEES	63,455	52,320	30,197	52,095	41,180	46,180	5,000	12.1%	-5,915	-11.4%
GARBAGE REVENUES	738,463	802,283	473,992	829,346	824,406	824,406	0	0.0%	-4,939	-0.6%
REVENUE PRODUCING	147,193	138,663	83,038	193,931	146,650	142,528	-4,122	-2.8%	-51,403	-26.5%
FINES & FEES	397,839	388,245	247,062	421,075	419,860	436,482	16,542	3.9%	15,327	3.6%
MISCELLANEOUS	701,620	874,091	363,370	422,506	475,395	382,838	-92,557	-19.5%	-39,668	-9.4%
GOLF COURSE	346,527	374,945	218,738	511,848	404,735	458,680	53,916	13.3%	-53,198	-10.4%
AMBULANCE	610,527	717,638	475,118	637,900	671,510	671,539	29	0.0%	33,639	5.3%
WATER & SEWER	3,493,766	3,647,992	1,995,145	3,698,600	3,691,012	3,705,446	14,434	0.4%	6,846	0.2%
MARINA	5,475	73,437	88,159	177,871	157,121	475,497	318,376	202.6%	297,626	167.3%
BEACH REVENUES	0	0	0	40,000	0	0	0	0.0%	-40,000	-100.0%
<b>TOTAL:</b>	<b>14,932,962</b>	<b>15,889,729</b>	<b>9,695,774</b>	<b>16,155,925</b>	<b>15,930,339</b>	<b>16,352,858</b>	<b>422,519</b>	<b>2.7%</b>	<b>196,933</b>	<b>1.2%</b>

**BY FUND**

10 GENERAL	9,930,063	10,513,344	6,397,923	10,500,775	10,417,787	10,449,424	31,637	0.3%	-51,351	-0.5%
14 STREET & DRAINAGE	1,333	836	195	30	250	0	-250	-100.0%	-30	-100.0%
15 GOLF COURSE	346,527	373,757	218,739	511,848	404,735	458,660	53,915	13.3%	-53,198	-10.4%
16 MARINA	5,475	72,651	88,891	177,871	157,121	475,497	318,376	202.6%	297,626	167.3%
17 BEACH MAINTENANCE	0	0	0	40,000	0	0	0	0.0%	-40,000	-100.0%
18 HOTEL - MOTEL TAX	10,077	9,548	5,403	9,839	8,949	11,250	2,301	25.7%	1,411	14.3%
20 AMBULANCE	610,527	717,689	475,131	638,013	671,510	671,549	39	0.0%	33,536	5.3%
56 WATER & SEWER	3,493,766	3,647,992	1,995,145	3,698,600	3,691,012	3,705,446	14,434	0.4%	6,846	0.2%
63 COO 2008 CONSTRUCT	1,326	1,326	19	0	26	0	-26	-100.0%	0	0.0%
64 CAPITAL DEBT SVC	261,651	269,444	250,114	281,581	281,581	280,876	-705	-0.3%	-705	-0.3%
65 COO 2008 DEBT SVC	272,217	283,142	264,214	297,368	297,388	300,166	2,798	0.9%	2,798	0.9%
<b>TOTAL:</b>	<b>14,932,962</b>	<b>15,889,729</b>	<b>9,695,774</b>	<b>16,155,925</b>	<b>15,930,339</b>	<b>16,352,858</b>	<b>422,519</b>	<b>2.7%</b>	<b>196,933</b>	<b>1.2%</b>





BUDGETED STATEMENT OF OPERATIONS BY DEPARTMENT/FUND

ACCT#	DESCRIPTION	2009-2010		2010-2011		2011-2012		2012-2013		INC BUD-PROJ		INC FROM BUDGET	
		ACTUAL	ACTUAL	ACTUAL	APL YTD	BUDGET	PROJCT Th	BUDGET	\$	%	\$	%	
10-400	MAYOR & COUNCIL	40,190	46,189	25,837	42,709	44,409	46,631	2,222	5.0%	3,922	9.2%		
10-406	MAIN STREET	25,385	26,740	23,260	38,625	35,625	33,000	-5,625	-14.6%	-5,625	-14.6%		
10-410	GENERAL ADMINISTRATION	2,354,508	1,584,084	771,746	1,228,774	1,221,165	1,249,491	28,326	2.3%	20,717	1.7%		
10-416	PURCHASING	0	0	0	0	0	0	0	0.0%	0	0.0%		
10-420	SERVICE CENTER	133,507	188,025	105,851	191,970	196,399	150,876	-45,523	-23.2%	-41,094	-21.4%		
10-430	MUNICIPAL COURT	168,045	178,087	87,187	186,507	189,770	94,901	-65,869	-41.0%	-63,606	-40.1%		
10-525	POLICE DEPARTMENT	3,390,166	3,294,042	1,978,514	3,455,918	3,442,414	3,482,999	40,585	1.2%	27,081	0.8%		
10-530	FIRE	471,603	757,766	529,849	853,966	862,506	743,375	-119,133	-13.8%	-110,991	-13.0%		
10-565	BUILDING BLOCKS	352	3,543	0	0	0	0	0	0.0%	0	0.0%		
10-587	CODE ENFORCEMENT	127,359	164,713	93,164	156,989	156,596	158,058	1,472	0.9%	1,989	1.3%		
10-588	BUILDING	142,138	182,245	113,759	203,458	204,460	198,401	-6,059	-3.0%	-5,057	-2.5%		
10-564	GARBAGE COLLECTION	883,882	898,875	415,876	842,560	842,560	842,560	0	0.0%	0	0.0%		
10-575	STREET	975,038	1,048,171	607,728	1,138,262	1,127,067	1,237,977	110,910	9.8%	99,715	8.8%		
10-578	HISTORICAL MUSEUM	7,597	111,486	95,800	134,756	122,726	73,015	-49,711	-40.9%	-61,743	-45.8%		
10-579	SR CITIZENS COMMISSION	14,909	15,578	6,830	15,449	15,449	15,299	-150	-1.0%	-150	-1.0%		
10-630	LIBRARY	46,588	50,424	30,517	45,079	49,034	75,385	25,351	53.7%	30,306	67.2%		
10-655	PARKS	978,853	1,148,094	551,978	1,129,901	1,131,874	1,037,933	-93,741	-8.3%	-91,968	-8.1%		
10-666	RECREATION	281,984	352,430	181,384	381,122	379,666	343,966	-35,700	-9.4%	-37,156	-9.7%		
10-800	CONTINGENCY	327,928	20,093	50,790	294,014	294,014	100,000	-194,014	-66.0%	-194,014	-66.0%		
10-900	MAJOR CAPITAL FUND	0	0	0	296,000	0	124,578	124,578	0.0%	-125,422	-50.2%		
14-575	STREET & DRAINAGE FUND	97,089	234,413	153,680	265,384	277,729	0	-277,729	-100.0%	-265,384	-100.0%		
15-656	GOLF COURSE FUND	543,951	872,026	319,287	695,545	609,233	610,325	1,092	0.2%	4,780	0.8%		
16-416	MARINA	35,799	255,011	220,576	320,078	333,460	457,334	123,874	37.1%	137,256	42.9%		
17-575	BEACH MAINTENANCE FUND	0	0	0	40,000	0	0	0	0.0%	-40,000	-100.0%		
18-412	HOTEL-MOTEL TAX FUND	32,603	10,566	11,260	11,250	11,280	11,250	-30	-0.3%	0	0.0%		
28-538	AMBULANCE/FMS FUND	653,853	599,336	340,342	657,732	649,787	742,863	93,086	14.3%	85,131	12.9%		
56-565	WATER & SEWER FUND	3,595,197	3,695,812	2,210,337	3,864,765	3,632,043	3,923,446	291,403	8.0%	58,681	1.5%		
63-410	COO 2006 CONSTRUCTION	721,601	158,745	1,778	48,500	48,500	0	-48,500	-100.0%	-48,500	-100.0%		
64-410	CAPITAL DEBT SVC FUND	281,442	282,051	281,808	281,581	282,108	280,876	-1,232	-0.4%	-705	-0.3%		
65-410	COO 2006 DEBT SVC	292,403	295,573	243,534	297,399	297,399	300,165	2,766	0.9%	2,798	0.9%		
EXPENSES		16,633,970	18,171,450	9,452,270	16,953,334	16,431,004	16,334,695	-96,309	-0.6%	-618,639	-3.6%		

CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2012

15 -GOLF COURSE FUND

REVENUES	2008-2009	2009-2010	2010-2011	2011-2012		2012-2013		
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
15-348-200 C O G S - CART RENTAL FEE	( 33,004)	( 36,111)	( 42,218)	38,650	22,545	37,770	38,650	( 45,000)
15-348-401 C O G S - MERCHANDISE	( 76,906)	( 50,161)	( 66,678)	35,000	23,867	35,800	35,000	( 35,000)
15-348-402 C O G S - FOOD	( 6,902)	( 7,010)	( 8,249)	8,500	4,652	6,978	8,500	( 8,500)
15-348-403 C O G S - BEER	( 25,789)	( 26,254)	( 28,296)	30,000	18,300	31,270	30,000	( 30,000)
15-348-404 C O G S - SOFT DRINKS&CHIPS	( 20,029)	( 21,378)	( 23,953)	18,000	11,615	17,422	18,000	( 18,000)
15-349-100 REVENUE - RECEIPTS (NO TAX)	250,702	160,951	169,916	275,000	87,554	160,146	275,000	214,150
15-349-101 REVENUE - RECEIPTS (TAXABLE)	515	1,193	( 665)	1,498	1,857	2,785	1,498	2,000
15-349-200 REVENUE - GOLF CART RENTAL	132,934	89,533	117,082	120,000	66,260	118,387	120,000	127,000
15-349-401 REVENUE - MERCHANDISE	79,258	59,739	76,867	60,000	38,785	67,923	60,000	60,000
15-349-402 REVENUE - PREPARED FOODS	9,062	9,213	9,940	13,500	9,087	13,630	13,500	16,000
15-349-403 REVENUE - BEER SALES	42,892	47,660	56,968	60,000	31,770	57,034	60,000	60,000
15-349-404 REVENUE - SOFT DRINKS&CHIPS	32,723	30,372	31,082	30,000	16,722	29,877	30,000	30,000
15-349-450 REVENUE - MEMBERSHIPS	63,392	82,026	82,350	82,000	47,689	84,193	82,000	86,000
15-360-100 INTEREST INCOME	85	14	5	0	0	0	0	0
15-360-101 MISC INCOME	514	447	( 1,193)	0	0	0	0	0
15-360-300 CART STORAGE FEE	4,860	270	0	0	0	0	0	0
15-360-920 DONATIONS - MISCELLANEOUS	160	0	0	0	0	0	0	0
15-370-005 CASH OVER OR SHORT	36	24	0	0	0	0	0	0
15-381-700 BAD DEBT WRITE-OFF	0	0	0	0	0	0	0	0
15-399-100 INSURANCE RECOVERY	0	0	0	0	0	0	0	0
<b>TOTAL REVENUES</b>	<b>454,501</b>	<b>346,527</b>	<b>373,757</b>	<b>511,048</b>	<b>218,730</b>	<b>404,735</b>	<b>511,848</b>	<b>458,650</b>

CITY OF FREEPORT  
APPROVED BUDGET  
AS OF: APRIL 30TH, 2012

15 -GOLF COURSE FUND  
GOLF COURSE

EXPENDITURES	2008-2009		2009-2010		2010-2011		2011-2012		2012-2013	
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET	
<b>SALARIES</b>										
15-656-100 SALARIES/WAGES	277,149	276,247	304,096	325,694	170,366	319,655	325,694	327,933		
15-656-175 LONGEVITY	1,275	1,203	400	750	399	750	750	850		
15-656-190 OVERTIME	4,397	2,848	1,564	1,000	1,014	1,500	1,000	1,500		
TOTAL SALARIES	282,821	280,298	306,060	327,444	171,779	321,915	327,444	330,283		
<b>BENEFITS</b>										
15-656-201 F I C A MEDICARE	22,424	22,610	22,055	25,049	10,133	25,049	25,049	25,267		
15-656-210 GROUP INSURANCE	45,180	50,360	51,729	56,003	30,646	56,003	56,003	56,916		
15-656-230 T M R S	23,926	26,906	27,024	31,834	17,186	31,834	31,834	32,468		
15-656-240 WORKMEN'S COMPENSATION	15,671	14,572	11,181	12,000	12,479	12,479	12,000	12,500		
15-656-291 UNEMPLOYMENT INSURANCE	1,040	0	0	0	0	0	0	0		
TOTAL BENEFITS	108,242	114,448	111,990	124,886	70,444	125,305	124,886	127,151		
<b>SUPPLIES</b>										
15-656-310 OFFICE/COMPUTER SUPPLIES	2,523	1,913	1,831	1,500	842	1,500	1,500	1,500		
15-656-320 OTHER ELECTRONICS	0	0	0	0	0	0	0	0		
15-656-331 AGRICULTURAL/BOTANICAL	0	0	0	0	0	0	0	0		
15-656-335 CLOTHING	448	488	411	500	0	500	500	750		
15-656-352 FURNITURE & FIXTURES	0	0	0	0	0	0	0	1,000		
15-656-385 SMALL TOOLS & EQUIPMENT	1,305	1,683	3,405	3,300	460	3,300	3,300	3,000		
15-656-389 CHEMICALS	20,561	28,993	31,889	30,000	12,654	30,000	30,000	30,000		
15-656-390 FUEL	13,807	12,430	14,211	13,000	4,565	13,000	13,000	13,000		
15-656-392 JANITORIAL SUPPLIES	676	903	1,012	1,000	571	1,000	1,000	1,000		
15-656-399 OTHER SUPPLIES	1,069	1,654	1,067	1,500	794	1,500	1,500	1,500		
TOTAL SUPPLIES	40,389	48,123	53,027	50,800	19,886	50,800	50,800	51,750		
<b>SERVICES</b>										
15-656-413 PROFESSIONAL SERVICES	0	0	0	0	0	0	0	0		
15-656-414 BANK CHARGES	8,380	8,710	10,260	10,500	4,721	10,500	10,500	10,250		
15-656-415 TELEPHONE	4,990	6,772	6,949	6,500	4,060	7,500	6,500	6,500		
15-656-426 PHYSICALS/SCREENING	570	755	665	0	355	355	0	0		
15-656-430 ADVERTISING	4,663	4,431	4,073	3,000	2,798	3,500	3,000	3,000		
15-656-440 ELECTRICITY	24,412	24,517	22,778	10,985	8,991	14,500	10,985	11,000		
15-656-482 SERVICE CONTRACTS	0	0	0	0	0	0	0	0		
15-656-485 LAUNDRY SERVICES	5,696	3,470	2,888	3,000	1,555	3,000	3,000	3,000		
15-656-499 OTHER SERVICES	312	2,432	6,860	2,500	863	2,500	2,500	2,500		
TOTAL SERVICES	49,031	51,095	54,472	36,485	23,343	41,855	36,485	36,250		
<b>MAINTENANCE</b>										
15-656-524 VEHICLE MAINTENANCE	16,340	15,085	13,969	13,200	7,975	13,200	13,200	13,000		
15-656-545 BLDG/BLDG EQUIP MAINTENANCE	11,792	7,624	4,814	2,500	1,862	2,500	2,500	2,500		
15-656-546 LAND/GROUNDS MAINT	25,875	24,813	19,503	18,500	4,190	18,500	18,500	19,400		
TOTAL MAINTENANCE	54,007	47,522	38,286	34,200	14,027	34,200	34,200	34,900		

CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2012

15 -GOLF COURSE FUND  
 GOLF COURSE

EXPENDITURES	2011-2012			2012-2013				
	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<b>SUNDRY</b>								
15-656-602 SEMINARS/DUES/TRAVEL	1,458	1,795	570	500	0	1,005	500	300
15-656-604 PUBLIC OFFICE LIABILITY	0	0	3,451	1,887	0	0	1,887	1,800
15-656-629 VEHICLE INSURANCE	424	579	620	601	0	601	601	600
15-656-687 DAMAGE CLAIMS	0	0	0	0	0	0	0	0
15-656-697 LEASE PRINCIPAL	0	0	0	28,742	15,037	0	28,742	0
15-656-698 LEASE INTEREST	0	889	2,247	0	0	0	0	0
15-656-699 OTHER - SUNDRY	0	(798)	444	0	0	0	0	0
<b>TOTAL SUNDRY</b>	<b>1,882</b>	<b>2,465</b>	<b>7,332</b>	<b>31,730</b>	<b>15,037</b>	<b>1,606</b>	<b>31,730</b>	<b>2,700</b>
<b>DEBT SERVICE</b>								
15-656-775 LEASE INTEREST	0	0	0	0	0	0	0	0
15-656-776 LEASE PRINCIPAL	0	0	0	0	0	28,742	0	27,291
<b>TOTAL DEBT SERVICE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>28,742</b>	<b>0</b>	<b>27,291</b>
<b>CAPITAL OUTLAY</b>								
15-656-880 LAND ACQUISITION	0	0	0	0	0	0	0	0
15-656-899 CAPITAL OUTLAY	0	0	0	0	4,750	4,750	0	0
<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,750</b>	<b>4,750</b>	<b>0</b>	<b>0</b>
<b>ACCRUAL</b>								
15-656-995 DEPRECIATION EXPENSE	76,043	71,848	72,051	0	0	0	0	0
15-656-999 ACCRUAL: CAPITAL OUTLAY	0	0	0	0	0	0	0	0
<b>TOTAL ACCRUAL</b>	<b>76,043</b>	<b>71,848</b>	<b>72,051</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL GOLF COURSE</b>	<b>612,414</b>	<b>615,799</b>	<b>644,077</b>	<b>605,545</b>	<b>319,267</b>	<b>609,233</b>	<b>605,545</b>	<b>610,325</b>

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CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2012

15 -GOLF COURSE FUND  
 TRANSFERRED FROM

EXPENDITURES	2008-2009		2009-2010		2010-2011		2011-2012			2012-2013	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET			
<b>INTERFUND TRANSFERS</b>											
15-710-010 TRANSFER FROM GENERAL FUND	( 150,000)	( 184,851)	( 171,298)	( 93,697)	( 93,697)	( 93,697)	( 93,697)	( 93,697)	( 151,675)		
TOTAL INTERFUND TRANSFERS	( 150,000)	( 184,851)	( 171,298)	( 93,697)	( 93,697)	( 93,697)	( 93,697)	( 93,697)	( 151,675)		
TOTAL TRANSFERRED FROM	( 150,000)	( 184,851)	( 171,298)	( 93,697)	( 93,697)	( 93,697)	( 93,697)	( 93,697)	( 151,675)		
TOTAL EXPENDITURES	462,414	430,948	472,779	511,848	225,570	515,536	511,848	458,650			
REVENUE OVER/(UNDER) EXPENDITURES	( 7,913)	( 84,421)	( 99,022)	0	( 6,831)	( 110,801)	0	0			



**FISCAL YEAR 2012-2013  
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY**

**15-656 GOLF COURSE FUND**

ACCT#	DESCRIPTION	2009-2010		2010-2011		2011-2012		2012-2013		INC BUD-PROJ		INC FROM BUDGET	
		ACTUAL		ACTUAL		BUDGET	PROJECT#	BUDGET		\$	%	\$	%
<b>REVENUES</b>		<b>346,527</b>	<b>373,757</b>	<b>218,739</b>	<b>511,848</b>	<b>404,735</b>		<b>468,650</b>	<b>53,915</b>	<b>13.3%</b>	<b>-53,198</b>	<b>-10.4%</b>	
15 656-100	SALARIES/WAGES	276,247	304,096	170,366	325,694	319,665		327,933	8,268	2.6%	2,239	0.7%	
15 656-175	LONGEVITY	1,203	400	399	750	750		850	100	13.3%	100	13.3%	
15 656-190	OVERTIME	2,848	1,564	1,014	1,000	1,500		1,500	0	0.0%	500	50.0%	
15 656-201	F I C A & MEDICARE	22,610	22,055	10,133	25,049	25,049		25,267	218	0.9%	218	0.9%	
15 656-210	GROUP INSURANCE	50,360	51,729	30,646	56,003	56,003		56,916	913	1.6%	913	1.6%	
15 656-230	T M R S	26,906	27,024	17,186	31,834	31,834		32,468	634	2.0%	634	2.0%	
15 656-240	WORKMEN'S COMPENSATION	14,572	11,181	12,479	12,000	12,479		12,500	21	0.2%	500	4.2%	
15 656-291	UNEMPLOYMENT INSURANCE	0	0	0	0	0		0	0	0.0%	0	0.0%	
15 656-310	OFFICE/COMPUTER SUPPLIES	1,913	1,834	842	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	411	0	0	0		0	0	0.0%	0	0.0%	
15 656-335	CLOTHING	488	0	0	500	500		750	250	50.0%	250	50.0%	
15 656-352	FURNITURE & FIXTURES	0	0	0	0	0		1,000	1,000	0.0%	1,000	0.0%	
15 656-385	SMALL TOOLS & EQUIPMENT	1,683	3,405	460	3,300	3,300		3,600	1,000	0.0%	1,000	0.0%	
15 656-389	CHEMICALS	28,993	31,889	12,654	30,000	30,000		30,000	0	0.0%	0	0.0%	
15 656-390	FUEL	12,430	14,211	4,565	13,000	13,000		13,000	0	0.0%	0	0.0%	
15 656-392	JANITORIAL SUPPLIES	963	1,012	571	1,000	1,000		1,000	0	0.0%	0	0.0%	
15 656-399	OTHER SUPPLIES	1,654	1,067	794	1,500	1,500		1,500	0	0.0%	0	0.0%	
15 656-413	PROFESSIONAL SERVICES	0	0	0	0	0		0	0	0.0%	0	0.0%	
15 656-414	BANK CHARGES	8,718	10,260	4,721	10,500	10,500		10,260	-250	-2.4%	-250	-2.4%	
15 656-415	TELEPHONE	6,772	6,949	4,060	6,500	7,500		6,500	-1,000	-13.3%	0	0.0%	
15 656-426	PHYSICALS/SCREENING	755	665	355	0	355		0	-355	-100.0%	0	0.0%	
15 656-430	ADVERTISING	4,431	4,073	2,798	3,000	3,500		3,000	-500	-14.3%	0	0.0%	
15 656-440	ELECTRICITY	24,517	22,778	8,991	10,985	14,500		11,000	-3,500	-24.1%	15	0.1%	
15 656-482	SERVICE CONTRACTS	0	0	0	0	0		0	0	0.0%	0	0.0%	
15 656-485	LAUNDRY SERVICES	3,470	2,888	1,555	3,000	3,000		3,000	0	0.0%	0	0.0%	
15 656-499	OTHER SERVICES	2,432	6,860	863	2,500	2,500		2,500	0	0.0%	0	0.0%	
15 656-524	VEHICLE MAINTENANCE	15,085	13,969	7,975	13,200	13,200		13,000	-200	-1.5%	-200	-1.5%	
15 656-545	BLDG/BLDG EQUIP MAINTENANCE	7,624	4,814	1,863	2,500	2,500		2,500	0	0.0%	0	0.0%	
15 656-546	LAND/GROUNDS MAINT	24,813	19,563	4,190	18,500	18,500		19,400	900	4.9%	900	4.9%	
15 656-602	SEMINARS/DUES/TRAVEL	1,795	570	0	500	1,005		300	-705	-70.1%	-200	-40.0%	
15 656-604	PUBLIC OFFICE LIABILITY	0	3,451	0	1,887	601		1,800	1,800	0.0%	-87	-4.6%	
15 656-629	VEHICLE INSURANCE	579	620	0	601	0		800	-1	-0.2%	-1	-0.2%	
15 656-687	DAMAGE CLAIMS	0	0	0	0	0		0	0	0.0%	0	0.0%	
15 656-699	OTHER - SUNDRY	-798	441	0	0	0		0	0	0.0%	0	0.0%	
15-656-775	LEASE INTEREST	888	2,247	0	0	0		0	0	0.0%	0	0.0%	
15-656-697	LEASE PRINCIPAL	0	0	15,037	28,742	28,742		27,291	-1,451	-5.0%	-1,451	-5.0%	



FISCAL YEAR 2012-2013  
 BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

15-656 GOLF COURSE FUND

ACCT#	DESCRIPTION	2009-2010		2010-2011		2011-2012		2012-2013		INC BUD-PROJ		INC FROM BUDGET	
		ACTUAL		ACTUAL		APR YTD	BUDGET	PROJECTn	BUDGET	\$	%	\$	%
15 656-880	LAND ACQUISITION	0	0	0	0	0	0	0	0	0	0.0%	0	0.0%
15 656-899	CAPITAL OUTLAY	0	0	0	4,750	0	4,750	0	-4,750	-100.0%	0	0	0.0%
	TOTAL EXPENSES	543,951	572,026	319,267	606,545	609,233	610,325	-6,291	-1.0%	4,780	0.8%		
	NET OPERATING	-197,424	-198,259	-100,628	-93,697	-204,498	-151,675	52,823	-25.8%	-57,978	61.9%		
	INTERFUND TRANSFERS	-184,651	-171,298	-93,697	-93,697	-93,697	-151,675	-57,978	61.9%	-57,978	61.9%		
	NET	-12,573	-26,971	-6,631	0	-110,801	0	110,801	-100.0%	0	0.0%		



FISCAL YEAR 2012-2013  
ACCOUNT DETAIL JUSTIFICATION

15-656 GOLF COURSE FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET
				APR YTD	BUDGET	
15 656-100	SALARIES/WAGES	276,247	304,096	170,366	325,694	327,933
	ITEM DESCRIPTION	AMOUNTS				AMOUNTS
	Current Full-Time Employees	277,792				
	New Full-Time Employees					
	Current Part-Time Employees	50,141				
	New Part-Time Employees					
	Temporary Employees					
	Calculated Field (do not attempt to input)					

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET
				APR YTD	BUDGET	
15 656-175	LONGEVITY	1,203	400	399	750	850
	ITEM DESCRIPTION	AMOUNTS				AMOUNTS
	Longevity Pay	850				
	Calculated Field (do not attempt to input)					

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET
				APR YTD	BUDGET	
15 656-190	OVERTIME	2,848	1,564	1,014	1,000	1,500
	ITEM DESCRIPTION	AMOUNTS				AMOUNTS
	Summertime/Tournaments/General Maintenance	1,500				





**FISCAL YEAR 2012-2013  
ACCOUNT DETAIL JUSTIFICATION**

**15-656 GOLF COURSE FUND**

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET
				APR YTD	BUDGET	
15 656-201	F I C A & M E D I C A R E	22,610	22,055	10,133	25,049	25,267
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		
	Calculated Field (do not attempt to input)	25,267		Calculated Field (do not attempt to input)		

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET
				APR YTD	BUDGET	
15 656-210	G R O U P I N S U R A N C E	50,360	51,729	30,646	56,003	56,916
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		
	Life Insurance / AD&D	1,899		Calculated Field		
	Long Term Disability	1,449		(do not attempt to input)		
	Health Reimbursement Account	10,800				
	TML - Employee Health					
	Estimated % Increase					
	TML Estimated Rate/Mo	42,768				

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET
				APR YTD	BUDGET	
15 656-230	T M R S	26,906	27,024	17,186	31,834	32,468
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		
	OCT - DEC					
	JAN - SEP					
	Weighted Average	32,468		Calculated Field (do not attempt to input)		
	Calculated Field (do not attempt to input)					







**FISCAL YEAR 2012-2013  
ACCOUNT DETAIL JUSTIFICATION**

**15-656 GOLF COURSE FUND**

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET	
				APR YTD	BUDGET		PROJECTION
15 656-352	FURNITURE & FIXTURES	0	0	0	0	1,000	
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	New merchandise display propshop	1,000					

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET	
				APR YTD	BUDGET		PROJECTION
15 656-385	SMALL TOOLS & EQUIPMENT	1,683	3,405	460	3,300	3,000	
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	String/parts for Weedeaters	500					
	(2) Weedeaters	1,100					
	Misc. parts for golf carts	1,400					

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET	
				APR YTD	BUDGET		PROJECTION
15 656-389	CHEMICALS	28,993	31,889	12,654	30,000	30,000	
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Fertilizer/ Fungicides/Pesticides	20,000					
	Herbicide for fairways/roughs to control weeds	10,000					



**FISCAL YEAR 2012-2013  
ACCOUNT DETAIL JUSTIFICATION**

**15-656 GOLF COURSE FUND**

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010	2010-2011	2011-2012		2012-2013
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
15 656-390	FUEL	12,430	14,211	4,565	13,000	13,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Fuel for mowers	13,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010	2010-2011	2011-2012		2012-2013
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
15 656-392	JANITORIAL SUPPLIES	963	1,012	571	1,000	1,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Bowl Cleaner/Paper Towels/Toilet Paper	1,000				
	Windex/Draino					

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010	2010-2011	2011-2012		2012-2013
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
15 656-399	OTHER SUPPLIES	1,654	1,067	794	1,500	1,500
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Scorecards, tournament supplies	1,500				











**FISCAL YEAR 2012-2013  
ACCOUNT DETAIL JUSTIFICATION**

**15-656 GOLF COURSE FUND**

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET
				APR YTD	BUDGET	
15 656-524	VEHICLE MAINTENANCE	15,085	13,969	7,975	13,200	13,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Mowers, Ground Equip.	10,000				
	Tires for areator	1,500				
	Parts for golf carts	1,500				

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET
				APR YTD	BUDGET	
15 656-545	BLDG/BLDG EQUIP MAINTENANCE	7,624	4,814	1,863	2,500	2,500
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Misc. repairs on pro shop	2,500				

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET
				APR YTD	BUDGET	
15 656-546	LAND/GROUNDS MAINT	24,813	19,563	4,190	18,500	19,400
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Top dressing for greens	12,000				
	Waste Management services	2,600				
	flower, tree care	500				
	sod to repair damaged areas	1,000				
	replace trash cans, water jugs	500				
	Pesticides for ants	1,400				
	Tires for aerification	1,400				







**FISCAL YEAR 2012-2013  
ACCOUNT DETAIL JUSTIFICATION**

**15-656 GOLF COURSE FUND**

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010	2010-2011	2011-2012		2012-2013
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
15-656-697	LEASE PRINCIPAL	0	0	15,037	28,742	27,291
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	John Deere sprayer lease	8,627				
	Mower lease	7,834				
	John Deere Fairway Mower	10,830				

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010	2010-2011	2011-2012		2012-2013
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
15 656-880	LAND ACQUISITION	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010	2010-2011	2011-2012		2012-2013
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
15 656-899	CAPITAL OUTLAY	0	0	4,750	0	4,750
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS

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

**TOTAL: 543,951 572,026 319,267 605,545 609,233 610,325**

CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2012

16 -MARINA OPERATIONS

REVENUES	2003-2009	2009-2010	2010-2011	2011-2012		2012-2013		APPROVED
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	T-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	BUDGET
16-335-109 MARINA DONATIONS	0	0	260	0	0	0	0	0
16-355-104 DRY STACK LEASE REVENUE	0	0	0	0	450	0	0	145,454
16-355-105 MARINA SLIP LEASE REVENUE	0	2,386	54,503	141,571	75,327	131,904	141,571	300,917
16-355-106 MARINA ELECTRICAL REVENUE	0	19	5,915	7,500	5,058	8,700	7,500	12,000
16-355-107 MARINA TRANSIT REVENUE	0	2,043	3,896	7,750	4,097	9,687	7,750	8,400
16-355-108 DEPOSIT/TRAILER RENTAL	0	1,028	9,043	21,050	3,247	6,830	21,050	8,726
16-355-109 FUEL/MISC. REVENUE	0	0	526	0	732	0	0	0
<b>TOTAL REVENUES</b>	<b>0</b>	<b>5,475</b>	<b>72,651</b>	<b>177,871</b>	<b>89,891</b>	<b>157,121</b>	<b>177,871</b>	<b>475,497</b>

CITY OF FREEPORT  
APPROVED BUDGET  
AS OF: APRIL 30TH, 2012

## 16 -MARINA OPERATIONS

## MARINA OPERATIONS

EXPENDITURES	2008-2009		2009-2010		2010-2011		2011-2012		2012-2013	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	ACTUAL	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET	
<b>SALARIES</b>										
16-416-100 SALARIES/WAGES	0	0	44,944	79,059	40,732	79,059	79,059	85,734		
16-416-175 LONGEVITY	0	0	0	0	26	45	0	75		
16-416-190 OVERTIME	0	0	3,540	5,000	2,511	5,561	5,000	5,000		
TOTAL SALARIES	0	0	48,483	84,059	43,269	84,665	84,059	90,809		
<b>BENEFITS</b>										
16-416-201 FICA & MEDICARE	0	0	3,097	6,431	2,343	6,431	6,431	6,947		
16-416-210 GROUP INSURANCE	0	0	6,072	12,467	6,658	12,467	12,467	12,648		
16-416-230 T M R S	0	0	4,272	8,869	4,630	8,869	8,869	9,695		
16-416-240 WORKMEN'S COMPENSATION	0	0	0	0	0	0	0	0		
TOTAL BENEFITS	0	0	13,442	27,767	13,631	27,767	27,767	29,290		
<b>SUPPLIES</b>										
16-416-310 OFFICE/COMPUTER SUPPLIES	0	2,586	869	8,000	1,695	8,000	8,000	7,640		
16-416-311 POSTAGE/SHIPPING	0	0	19	500	41	150	500	500		
16-416-320 OTHER ELECTRONICS	0	90	0	400	0	0	400	400		
16-416-335 CLOTHING	0	0	0	500	548	548	500	1,000		
16-416-352 FURNITURE & FIXTURES	0	0	79	0	404	0	0	16,218		
16-416-385 SMALL TOOLS & EQUIPMENT	0	0	1,454	2,200	626	2,200	2,200	3,185		
16-416-390 FUEL	0	0	1,237	4,575	720	1,500	4,575	4,575		
16-416-399 OTHER SUPPLIES	0	47	2,254	3,025	405	3,025	3,025	0		
TOTAL SUPPLIES	0	2,723	5,912	19,200	3,635	15,423	19,200	33,518		
<b>SERVICES</b>										
16-416-413 PROFESSIONAL SERVICES	0	0	954	2,025	2,817	2,817	2,025	1,700		
16-416-414 BANK CHARGES	0	47	1,023	1,800	1,000	1,800	1,800	1,800		
16-416-415 TELEPHONE	0	2,361	2,961	1,500	1,880	3,300	1,500	1,800		
16-416-425 CONTRACT LABOR	0	7,398	0	350	0	350	350	0		
16-416-426 PHYSICALS/SCREENING	0	0	285	0	160	0	0	0		
16-416-430 ADVERTISING	0	51	2,108	150	235	235	150	300		
16-416-434 MARKETING	0	6,398	13,472	20,000	18,600	20,000	20,000	20,000		
16-416-440 ELECTRICITY	0	2,944	17,156	5,400	10,445	21,471	5,400	14,500		
16-416-441 WATER	0	0	0	0	0	0	0	0		
16-416-470 EQUIPMENT RENTAL	0	0	3,125	1,800	1,002	1,800	1,800	0		
16-416-482 SERVICE CONTRACTS	0	0	0	0	0	0	0	0		
16-416-499 OTHER SUPPLIES	0	0	2,110	0	0	0	0	1,000		
TOTAL SERVICES	0	19,201	43,194	33,025	36,139	51,773	33,025	41,100		
<b>MAINTENANCE</b>										
16-416-524 VEHICLE MAINTENANCE	0	0	0	0	121	0	0	0		
16-416-543 ELECTRONICS/COMPUTER MAINT	0	365	25	8,500	8,140	8,500	3,500	1,200		
16-416-545 BLDG/BLDG EQUIP MAINTENANCE	0	1,583	296	2,500	1,860	2,500	2,500	3,445		
TOTAL MAINTENANCE	0	1,948	321	11,000	10,121	11,000	11,000	4,645		

CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2012

16 -MARINA OPERATIONS  
 MARINA OPERATIONS

EXPENDITURES	2008-2009	2009-2010	2010-2011	2011-2012		2012-2013		APPROVED
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	BUDGET
<u>SUNDRY</u>								
16-416-602 SEMINARS/DUES/TRAVEL	0	213	1,723	1,629	112	500	1,629	1,630
16-416-604 LIABILITY INSURANCE	0	0	0	0	259	0	0	0
16-416-611 PROMOTIONS	0	0	0	0	0	0	0	0
16-416-628 PROPERTY INSURANCE	0	0	25,545	23,112	22,150	22,150	23,112	23,111
16-416-687 DAMAGE CLAIMS	0	0	0	0	150	150	0	0
16-416-697 LEASE PRINCIPAL	0	11,667	105,661	107,536	78,703	107,536	107,536	223,481
16-416-699 OTHER SUNDRY	0	48	10,729	750	362	750	750	9,750
TOTAL SUNDRY	0	11,927	143,658	133,027	101,436	130,786	133,027	257,972
<u>CAPITAL OUTLAY</u>								
16-416-899 CAPITAL OUTLAY	0	0	0	12,000	12,046	12,046	12,000	0
TOTAL CAPITAL OUTLAY	0	0	0	12,000	12,046	12,046	12,000	0
<u>ACCRUAL</u>								
16-416-995 DEPRECIATION EXPENSE	0	0	0	0	0	0	0	0
TOTAL ACCRUAL	0	0	0	0	0	0	0	0
<b>TOTAL MARINA OPERATIONS</b>	<b>0</b>	<b>35,799</b>	<b>255,011</b>	<b>320,078</b>	<b>220,576</b>	<b>333,460</b>	<b>320,078</b>	<b>457,334</b>

CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2012

16 -MARINA OPERATIONS  
 TRANSFERRED FROM

EXPENDITURES	2008-2009	2009-2010	2010-2011	2011-2012			2012-2013	
	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	( 47,009)	( 65,043)	( 142,207)	( 142,207)	( 142,207)	( 142,207)	0
TOTAL INTERFUND TRANSFERS	0	( 47,089)	( 65,043)	( 142,207)	( 142,207)	( 142,207)	( 142,207)	0
<hr/>								
TOTAL TRANSFERRED FROM	0	( 47,089)	( 65,043)	( 142,207)	( 142,207)	( 142,207)	( 142,207)	0
<hr/>								
TOTAL EXPENDITURES	0	( 11,290)	189,968	177,871	78,369	191,253	177,871	457,334
<hr/>								
REVENUE OVER/(UNDER) EXPENDITURES	0	16,765	( 117,317)	0	10,522	( 34,132)	0	18,163
<hr/>								







FISCAL YEAR 2012-2013  
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

16-416 MARINA FUND

ACCT#	DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 APR YTD	2011-2012 BUDGET	PROJECTION	2012-2013		INC BUD-PROJ		INC FROM BUDGET	
							BUDGET	BUDGET	\$	%	\$	%
16-416-899	CAPITAL OUTLAY	0	0	12,046	12,000	12,046	0	-12,046	-100.0%	-12,000	-100.0%	
	TOTAL EXPENSES	35,799	255,011	220,575	320,078	333,460	457,334	98,230	29.8%	137,256	42.9%	
	NET: OPERATING	-30,324	-182,360	-131,686	-142,207	-175,339	18,163	194,502	-110.3%	160,370	-112.8%	
	INTERFUND TRANSFERS	-47,089	-65,043	-142,207	-142,207	-142,207	0	142,297	-100.0%	142,207	-100.0%	
	NET	16,766	-117,317	10,522	0	-34,132	18,163	52,296	-163.2%	18,163	0.0%	







**FISCAL YEAR 2012-2013  
ACCOUNT DETAIL JUSTIFICATION**

**16-416 MARINA FUND**

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET
				APR YTD	BUDGET	
16-416-201	F I C A & M E D I C A R E	0	3,097	2,343	6,431	6,947
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		
	Calculated Field	7.65%		Calculated Field		
	(do not attempt to input)			(do not attempt to input)		

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET
				APR YTD	BUDGET	
16-416-210	G R O U P I N S U R A N C E	0	6,072	6,658	12,467	12,467
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		
	Life Insurance / AD&D	422		Calculated Field		
	Long Term Disability	322		(do not attempt to input)		
	Health Reimbursement Account	2,400				
	TML - Employee Health					
	Estimated % Increase					
	TML Estimated Rate/Mo	9,504				

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET
				APR YTD	BUDGET	
16-416-230	T M R S	0	4,272	4,630	8,869	9,695
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		
	OCT - DEC					
	JAN - SEP					
	Weighted Average	9,695		Calculated Field		
				(do not attempt to input)		
	Calculated Field					
	(do not attempt to input)					







**FISCAL YEAR 2012-2013  
ACCOUNT DETAIL JUSTIFICATION**

**16-416 MARINA FUND**

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET
				APR YTD	BUDGET	
16-416-352	FURNITURE & FIXTURES	0	79	404	0	16,218
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	2 Chest Freezers	1,600				
	Ice Machine	14,618				

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET
				APR YTD	BUDGET	
16-416-385	SMALL TOOLS & EQUIP	0	1,454	628	2,200	3,185
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	WEED EATER	130				
	WHEEL BARROW	70				500
	LAWN TOOLS	100				375
	DOCK CARTS	1,250				160
	SWIM LADDER, THROW RING, NET	175				
	Staple Gun	50				
	TOOLS/TOOL BOX	375				

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET
				APR YTD	BUDGET	
16 416-390	FUEL	0	1,237	720	4,575	4,575
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	GOLF CART/CAR GAS	1,000				
	FORKLIFT DIESEL	3,525				
	OIL	50				





**FISCAL YEAR 2012-2013  
ACCOUNT DETAIL JUSTIFICATION**

**16-416 MARINA FUND**

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET
				APR YTD	BUDGET	
16-416-399	OTHER SUPPLIES	47	2,254	-405	3,025	3,025
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET
				APR YTD	BUDGET	
16 416-413	PROFESSIONAL SERVICES	0	954	2,817	2,025	1,700
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Back Flow Preventor Inspection	600				
	DryHydrant Inspection	600				
	Fire Extinguisher Inpection	500				

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET
				APR YTD	BUDGET	
16 416-414	BANK CHARGES	47	1,023	1,000	1,800	1,800
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	BANK CHARGES	1,800				









**FISCAL YEAR 2012-2013  
ACCOUNT DETAIL JUSTIFICATION**

**16-416 MARINA FUND**

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET
				APR YTD	BUDGET	
16-416-543	ELECTRONICS/COMPUTER MAINT	365	25	8,140	8,500	1,200
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		
	Scribble Support	1,200				AMOUNTS

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET
				APR YTD	BUDGET	
16-416-545	BUILD/BUILD EQUIP MAINT	1,583	296	1,860	2,500	3,445
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		
	S, BREAKERS, TAPE, WATER HOSES, SPRINKL	1,000				
	8 Picnic Tables	705				
	Coin Operated Washer	1,025				
	Coin Operated Dryer	715				

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET
				APR YTD	BUDGET	
16-416-602	SEMINARS/DUES/TRAVEL	213	1,723	111	1,629	1,630
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		
	CDL	330				
	HOUSTON BOAT SHOW	800				
	HARVEST MOON	250				
	JTH SHORE HARBOR IN THE WATER BOAT SH	250				



**FISCAL YEAR 2012-2013  
ACCOUNT DETAIL JUSTIFICATION**

**16-416 MARINA FUND**

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET
				APR YTD	BUDGET	
16 416-628	PROPERTY/LIABILITY INSURANCE	0	25,545	22,409	23,112	23,112
	ITEM DESCRIPTION	AMOUNT\$				AMOUNT\$
	General Liability Property	23,112				

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET
				APR YTD	BUDGET	
16 416-687	DAMAGE CLAIMS	0	0	-150	0	-
	ITEM DESCRIPTION	AMOUNT\$				AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET
				APR YTD	BUDGET	
16-416-697	LEASE PRINCIPAL	11,667	105,661	78,703	107,536	223,481
	ITEM DESCRIPTION	AMOUNT\$				AMOUNT\$
	Freeport Waterfront land lease	80,500				
	Briarwood Holdings land lease	21,945				
	GLO Lease(ends 5-13-13)	21,036				
	Forklift Lease	100,000				



FISCAL YEAR 2012-2013  
ACCOUNT DETAIL JUSTIFICATION

16-416 MARINA FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET
				APR YTD	BUDGET	
16-416-699	OTHER - SUNDRY	49	10,730	362	750	9,750
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		
	Flags and Flag Poles	500				
	Chemicals	250				
	SPILL EQUIPMENT	500				
	Property Taxes	8,500				

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET
				APR YTD	BUDGET	
16-416-899	CAPITAL OUTLAY	0	0	12,046	12,000	-
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		
	1					7
	2					8
	4					10
	5					11
	6					12

TRANSPOSE CAPITAL NUMBERS FROM THE CAPITAL TAB IN PRIORITY ORDER.

TOTAL: 35,799 255,011 220,576 320,078 333,460 457,334

CITY OF FREEPORT  
APPROVED BUDGET  
AS OF: APRIL 30TH, 2012

## 20 -AMBULANCE REVENUE FUND

REVENUES	2008-2009		2009-2010		2010-2011		2011-2012		2012-2013	
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET	
20-301-100 AMBULANCE REVENUE	336,500	518,829	633,831	550,000	426,308	585,000	550,000	585,039		
20-302-100 WATER BILL DONATIONS	87,657	87,678	87,323	89,500	50,283	88,000	39,500	88,000		
20-302-700 BAD DEBT - WATER BILL DONATNS	556	( 1,258)	( 3,515)	( 1,600)	( 1,473)	( 1,500)	( 1,600)	( 1,500)		
20-360-100 INTEREST INCOME	428	120	50	113	14	10	113	10		
20-360-101 MISC INCOME	4,160	0	0	0	0	0	0	0		
20-360-400 GRANT REVENUE	1,172	0	0	0	0	0	0	0		
20-360-920 DONATIONS - MISCELLANEOUS	0	4,783	0	0	0	0	0	0		
20-399-100 INSURANCE RECOVERY	0	375	0	0	0	0	0	0		
<b>TOTAL REVENUES</b>	<b>430,772</b>	<b>610,527</b>	<b>717,689</b>	<b>638,013</b>	<b>475,131</b>	<b>671,510</b>	<b>638,013</b>	<b>671,549</b>		





CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2012

20 -AMBULANCE REVENUE FUND  
 FIRE AND EMS BILLING

EXPENDITURES	2011-2012			2012-2013				
	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<u>ACCRUAL</u>								
20-535-995 DEPRECIATION EXPENSE	31,631	37,577	37,279	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	<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	31,631	37,577	37,279	0	0	0	0	0
TOTAL FIRE AND EMS BILLING	647,901	691,705	636,615	657,732	340,342	649,767	651,332	742,863

CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2012

20 -AMBULANCE REVENUE FUND  
 TRANSFERRED FROM

EXPENDITURES	2008-2009			2009-2010			2010-2011			2011-2012			2012-2013	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	I-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET						
<u>INTERFUND TRANSFERS</u>														
20-710-010 TRANSFER FROM GENERAL FUND	( 139,513)	0	0	0	0	0	0	( 71,314)						
TOTAL INTERFUND TRANSFERS	( 139,513)	0	0	0	0	0	0	( 71,314)						
TOTAL TRANSFERRED FROM	( 139,513)	0	0	0	0	0	0	( 71,314)						
TOTAL EXPENDITURES	508,388	691,705	636,615	657,732	340,342	649,767	651,332	671,549						
REVENUE OVER/(UNDER) EXPENDITURES	( 77,616)	( 81,178)	81,074	( 19,719)	134,789	21,743	( 13,319)	0						



**FISCAL YEAR 2012-2013  
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY**

**20-535 AMBULANCE / EMS FUND**

ACCT#	DESCRIPTION	2009-2010		2010-2011		2011-2012		2012-2013		INC BUD-PROJ		INC FROM BUDGET	
		ACTUAL	ACTUAL	APRYTD	BUDGET	BUDGET	PROJECTN	BUDGET	BUDGET	\$	%	\$	%
	<b>REVENUES</b>	<b>610,527</b>	<b>717,688</b>	<b>475,131</b>	<b>638,013</b>	<b>671,510</b>		<b>671,549</b>	<b>39</b>	<b>0.0%</b>	<b>33,536</b>	<b>5.3%</b>	
20 535-100	SALARIES/WAGES	330,960	323,962	197,541	349,122	349,122		<b>354,102</b>	4,980	1.4%	4,980	1.4%	
20 535-165	EDUCATIONAL PAY	8,512	1,025	824	600	1,250		<b>13,200</b>	11,950	956.0%	12,600	2100.0%	
20 535-175	LONGEVITY	253	220	233	192	350		<b>600</b>	150	42.9%	308	160.4%	
								<b>0</b>	0	0.0%	0	0.0%	
								<b>0</b>	0	0.0%	0	0.0%	
20 535-190	OVERTIME	74,695	28,406	10,836	35,500	35,500		<b>36,800</b>	1,300	3.7%	1,300	3.7%	
20 535-201	F I C A & MEDICARE	31,098	26,662	15,001	29,484	29,484		<b>30,952</b>	1,468	5.0%	1,468	5.0%	
20 535-210	GROUP INSURANCE	47,369	48,498	32,088	56,052	56,052		<b>58,916</b>	864	1.5%	864	1.5%	
20 535-230	T M R S	41,352	36,249	24,816	44,669	44,669		<b>46,893</b>	2,224	5.0%	2,224	5.0%	
20 535-240	WORKMEN'S COMPENSATION	7,246	6,150	5,074	5,000	5,074		<b>5,000</b>	-74	-1.5%	0	0.0%	
20 535-291	UNEMPLOYMENT INSURANCE	0	0	0	0	0		<b>0</b>	0	0.0%	0	0.0%	
20 535-311	POSTAGE/SHIPPING	332	145	142	500	500		<b>500</b>	0	0.0%	0	0.0%	
20 535-320	OTHER ELECTRONICS	0	0	0	0	0		<b>0</b>	0	0.0%	0	0.0%	
20 535-335	CLOTHING	9,145	27,569	1,737	27,300	27,300		<b>20,000</b>	-7,300	-26.7%	-7,300	-26.7%	
20 535-352	FURNITURE & FIXTURES	0	0	0	0	0		<b>0</b>	0	0.0%	0	0.0%	
20 535-383	EMS EXPENDABLES	25,620	20,805	19,641	35,000	35,000		<b>35,000</b>	0	0.0%	0	0.0%	
20 535-399	OTHER SUPPLIES	0	0	0	0	0		<b>0</b>	0	0.0%	0	0.0%	
20 535-407	BILLING AGENCY FEES	63,092	59,011	24,497	50,000	50,000		<b>50,000</b>	0	0.0%	0	0.0%	
20-535-413	PROFESSIONAL SERVICES	0	0	1,500	0	0		<b>6,000</b>	0	0.0%	0	0.0%	
20 535-414	BANK CHARGES	194	188	120	163	180		<b>200</b>	20	11.1%	37	22.7%	
20 535-425	CONTRACT LABOR	0	0	0	0	0		<b>0</b>	0	0.0%	0	0.0%	
20 535-426	PHYSICALS/SCREENING	790	680	181	800	845		<b>800</b>	-45	-5.3%	0	0.0%	
20 535-499	OTHER SERVICES	0	0	0	0	0		<b>0</b>	0	0.0%	0	0.0%	
20 535-602	SEMINARS/DUES/TRAVEL	14,092	10,924	6,007	16,950	14,351		<b>16,000</b>	1,649	11.5%	-950	-5.6%	
20 535-699	OTHER - SUNDRY	-622	8,842	104	6,400	90		<b>0</b>	-90	-100.0%	-6,400	-100.0%	
20 535-899	CAPITAL OUTLAY	0	0	0	0	0		<b>70,000</b>	70,000	0.0%	70,000	0.0%	
20-535-995	DEPRECIATION	0	0	0	0	0		<b>0</b>	0	0.0%	0	0.0%	
	<b>TOTAL EXPENSES</b>	<b>654,128</b>	<b>599,336</b>	<b>340,342</b>	<b>657,732</b>	<b>649,767</b>		<b>742,963</b>	<b>71,514</b>	<b>11.0%</b>	<b>85,131</b>	<b>12.9%</b>	
	<b>NET: OPERATING</b>	<b>-43,601</b>	<b>118,353</b>	<b>134,789</b>	<b>-19,719</b>	<b>21,743</b>		<b>-71,314</b>	<b>-83,057</b>	<b>-428.8%</b>	<b>-51,595</b>	<b>251.7%</b>	
	<b>INTERFUND TRANSFERS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>-71,314</b>	<b>-71,314</b>	<b>0.0%</b>	<b>-71,314</b>	<b>0.0%</b>	
	<b>NET</b>	<b>-43,601</b>	<b>118,353</b>	<b>134,789</b>	<b>-19,719</b>	<b>21,743</b>		<b>0</b>	<b>-21,743</b>	<b>-100.0%</b>	<b>19,719</b>	<b>-100.0%</b>	



FISCAL YEAR 2012-2013  
ACCOUNT DETAIL JUSTIFICATION

20-535 AMBULANCE / EMS FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET
				APR YTD	BUDGET	
20 535-100	SALARIES/WAGES	330,960	323,962	197,541	349,122	354,102
	ITEM DESCRIPTION	AMOUNTS				AMOUNTS
	Current Full-Time Employees	9	354,102			
	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	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET
				APR YTD	BUDGET	
20 535-165	EDUCATIONAL PAY	8,512	1,025	824	600	13,200
	ITEM DESCRIPTION	AMOUNTS				AMOUNTS
	Education Pay	1	13,200			
				Calculated Field (do not attempt to input)		

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET
				APR YTD	BUDGET	
20 535-175	LONGEVITY	253	220	233	192	500
	ITEM DESCRIPTION	AMOUNTS				AMOUNTS
	Longevity Pay	9	500			
				Calculated Field (do not attempt to input)		





THE CITY OF  
**FISCAL YEAR 2012-2013**  
**ACCOUNT DETAIL JUSTIFICATION**

**20-535 AMBULANCE / EMS FUND**

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET
				APR YTD	BUDGET	
20 535-201	F I C A & M E D I C A R E	31,098	26,662	15,001	29,484	30,952
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Calculated Field	30,952		Calculated Field		
	(do not attempt to input)			(do not attempt to input)		

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET
				APR YTD	BUDGET	
20 535-210	G R O U P I N S U R A N C E	47,369	48,498	32,088	56,052	56,916
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Life Insurance / AD&D	1,899		Calculated Field		
	Long Term Disability	1,449		(do not attempt to input)		
	Health Reimbursement Account	10,800				
	TML - Employee Health					
	Estimated % Increase	2%				
	TML Estimated Rate/Mo	9	42,768			

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET
				APR YTD	BUDGET	
20 535-230	T M R S	41,352	36,249	24,816	44,669	46,893
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	OCT - DEC					
	JAN - SEP					
	Weighted Average	46,893		Calculated Field		
				(do not attempt to input)		
	Calculated Field					
	(do not attempt to input)					













**FISCAL YEAR 2012-2013  
ACCOUNT DETAIL JUSTIFICATION**

**20-535 AMBULANCE / EMS FUND**

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET
				APR YTD	BUDGET	
20 535-426	PHYSICALS/SCREENING	790	680	181	800	800
	ITEM DESCRIPTION	AMOUNT\$				AMOUNT\$
	Annual physicals to meet state mandate	800				
	Recruit physicals for new members					
	Drug screens					

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET
				APR YTD	BUDGET	
20-535-995	DEPRECIATION	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNT\$				AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET
				APR YTD	BUDGET	
20 535-602	SEMINARS/DUES/TRAVEL	14,092	10,924	6,007	16,950	16,000
	ITEM DESCRIPTION	AMOUNT\$				AMOUNT\$
	TDSHS Agency Renewal	16,000				
	TDSHS Personnel Renewal					
	TCFP Renewal					
	RAC-R Renewal					
	Arson Conference					
	Hurricane Conference					
	EMS Conference					
	CE Solutions (Continuing Ed Program)					



CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2012

56 -WATER & SEWER FUND

REVENUES	2008-2009	2009-2010	2010-2011	2011-2012			2012-2013	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
56-360-100 INTEREST INCOME	197	194	70	100	6	10	100	10
56-360-101 MISC INCOME	75	0	4,609	0	4,705	9,500	0	9,500
56-360-102 MISC INCOME RETURN CHECKS	2,500	2,480	1,765	1,200	1,333	1,600	1,200	1,600
56-360-400 COMMUNITY DEV GRANT	921	128,029	204,627	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	( 171)	( 737)	( 794)	0	80	200	0	200
56-381-200 WATER REVENUE	1,915,485	1,916,966	2,096,401	2,266,000	1,236,511	2,285,000	2,266,000	2,285,000
56-381-201 WATER REVENUE - MISC	0	0	0	0	0	0	0	0
56-381-300 SEWER REVENUE	1,289,711	1,260,057	1,322,723	1,320,000	730,568	1,340,000	1,320,000	1,340,000
56-381-301 SEWER REVENUE - MISC	0	0	0	0	0	0	0	0
56-381-500 SEWER SURCHARGE	247,922	15,080	1,152	1,000	678	1,000	1,000	1,000
56-381-600 WATER TAP FEE	6,952	2,895	5,457	5,300	6,430	11,000	5,300	11,000
56-381-601 SEWER TAP FEE	0	2,273	0	0	0	0	0	0
56-381-700 BAD DEBT WRITE-OFF	( 31,679)	( 16,072)	( 52,567)	( 20,000)	( 36,399)	( 45,000)	( 20,000)	( 30,000)
56-381-701 CREDIT ADJUSTMENTS	1	0	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	136,737	152,800	64,549	125,000	51,393	88,102	125,000	87,536
56-399-050 CONTRIBUTIONS/CAPITAL	0	0	0	0	0	0	0	0
<b>TOTAL REVENUES</b>	<b>3,618,650</b>	<b>3,493,766</b>	<b>3,647,992</b>	<b>3,698,600</b>	<b>1,995,145</b>	<b>3,691,012</b>	<b>3,698,600</b>	<b>3,705,446</b>

CITY OF FREEPORT  
APPROVED BUDGET  
AS OF: APRIL 30TH, 2012

## 56 -WATER &amp; SEWER FUND

## WATER &amp; SEWER

EXPENDITURES	2011-2012						2012-2013	
	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<b>SALARIES</b>								
56-565-100 SALARIES/WAGES	70,378	71,639	73,898	76,035	41,971	73,029	76,035	76,024
56-565-175 LONGEVITY	628	704	335	760	501	730	760	895
56-565-190 OVERTIME	<u>1,024</u>	<u>1,799</u>	<u>8,342</u>	<u>0</u>	<u>0</u>	<u>30</u>	<u>0</u>	<u>0</u>
TOTAL SALARIES	72,030	74,143	83,075	76,795	42,472	73,789	76,795	76,919
<b>BENEFITS</b>								
56-565-201 F I C A & MEDICARE	5,057	5,564	6,190	5,375	2,768	7,000	5,875	5,884
56-565-210 GROUP INSURANCE	10,748	11,577	11,842	23,467	7,084	13,400	23,467	12,723
56-565-230 T M R S	6,541	7,724	8,676	8,901	4,908	8,901	8,901	8,969
56-565-240 WORKMEN'S COMPENSATION	349	364	0	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	22,695	25,230	26,707	38,243	14,760	29,301	38,243	27,576
<b>SUPPLIES</b>								
56-565-310 OFFICE/COMPUTER SUPPLIES	7,343	9,758	8,723	6,000	2,259	6,000	6,000	7,500
56-565-311 POSTAGE/SHIPPING	8,416	9,600	14,171	11,000	10,550	11,000	11,000	16,000
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>21</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL SUPPLIES	15,781	19,358	22,893	17,000	12,809	17,000	17,000	23,500
<b>SERVICES</b>								
56-565-406 FEES	20,047	29,847	29,239	30,000	29,064	30,000	30,000	30,500
56-565-407 COLLECTION AGENCY FEES	930	403	951	1,200	1,166	1,200	1,200	2,500
56-565-413 PROFESSIONAL SERVICES	0	0	0	0	0	0	0	0
56-565-414 BANK CHARGES	228	432	1,901	2,200	1,338	2,200	2,200	2,500
56-565-415 TELEPHONE	1,040	1,262	1,257	1,325	977	1,550	1,325	1,450
56-565-426 PHYSICALS/SCREENING	0	0	0	0	35	35	0	35
56-565-430 ADVERTISING	0	0	0	500	0	500	500	1,500
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	1,150,240	1,197,200	1,197,200	1,524,136	766,325	1,324,136	1,324,136	1,314,988
56-565-498 VEOLIA - OTHER	198,770	65,926	80,530	126,737	134,708	134,708	38,000	143,207
56-565-499 VEOLIA - CONTRACT OPERATIONS	<u>2,016,129</u>	<u>1,922,512</u>	<u>1,992,149</u>	<u>1,991,902</u>	<u>1,184,784</u>	<u>1,991,902</u>	<u>1,991,902</u>	<u>1,991,802</u>
TOTAL SERVICES	3,387,384	3,217,581	3,303,227	3,478,000	2,118,396	3,486,231	3,389,263	3,488,482
<b>MAINTENANCE</b>								
56-565-543 ELECTRONICS/COMPUTER MAINT	<u>4,483</u>	<u>6,425</u>	<u>7,375</u>	<u>8,000</u>	<u>5,459</u>	<u>8,000</u>	<u>8,000</u>	<u>8,000</u>
TOTAL MAINTENANCE	4,483	6,425	7,375	8,000	5,459	8,000	8,000	8,000

CITY OF FREEPORT  
APPROVED BUDGET  
AS OF: APRIL 30TH, 2012

56 -WATER & SEWER FUND  
WATER & SEWER

EXPENDITURES	2008-2009			2011-2012			2012-2013	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<b>SUNDRY</b>								
56-565-602 SEMINARS/DUES/TRAVEL	1,960	0	0	500	0	980	500	500
56-565-604 PUBLIC OFFICE LIABILITY	0	0	0	0	0	0	0	0
56-565-699 OTHER - SUNDRY	<u>321</u>	( <u>175</u> )	<u>899</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>500</u>
TOTAL SUNDRY	2,281	(175)	899	500	0	980	500	1,000
<b>CAPITAL OUTLAY</b>								
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>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>55,000</u>
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	0	55,000
<b>ACCRUAL</b>								
56-565-995 DEPRECIATION EXPENSE	362,236	312,043	299,517	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	362,236	312,043	299,517	0	0	0	0	0
<b>TOTAL WATER &amp; SEWER</b>	<b>3,866,889</b>	<b>3,654,606</b>	<b>3,743,693</b>	<b>3,618,538</b>	<b>2,193,896</b>	<b>3,615,301</b>	<b>3,529,801</b>	<b>3,680,477</b>



CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2012

56 -WATER & SEWER FUND  
 DEBT SERVICE

EXPENDITURES	2011-2012			2012-2013				
	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011 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	0	15,188	15,188	0	0	0	0	0
TOTAL INTERFUND TRANSFERS	0	15,188	15,188	0	0	0	0	0
<u>DEBT SERVICE</u>								
56-615-700 PRINCIPAL	0	0	0	208,000	0	0	208,000	215,000
56-615-710 INTEREST EXPENSE	61,692	52,634	43,336	37,927	16,442	16,442	37,927	27,669
56-615-730 DEBT SERVICE FEES	300	0	300	300	0	300	300	300
TOTAL DEBT SERVICE	61,992	52,634	43,636	246,227	16,442	16,742	246,227	242,969
<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	15,188	0	0	0	0	0	0	0
TOTAL ACCRUAL	15,188	0	0	0	0	0	0	0
TOTAL DEBT SERVICE	77,180	67,822	58,824	246,227	16,442	16,742	246,227	242,969

CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2012

56 -WATER & SEWER FUND  
 TRANSFERRED TO

EXPENDITURES				2011-2012			2012-2013	
	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<u>INTERFUND TRANSFERS</u>								
56-700-043 TRANSFER TO I & S FROM W & S	247,692	252,634	229,486	0	0	0	0	0
TOTAL INTERFUND TRANSFERS	247,692	252,634	229,486	0	0	0	0	0
TOTAL TRANSFERRED TO	247,692	252,634	229,486	0	0	0	0	0

CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2012

56 -WATER & SEWER FUND  
 TRANSFERRED FROM

EXPENDITURES	2008-2009			2009-2010			2010-2011			2011-2012			2012-2013	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET						
<b>INTERFUND TRANSFERS</b>														
56-710-010 TRANSFER FROM GENERAL FUND	( 247,692)	0	0	( 166,165)	( 77,428)	( 166,165)	( 77,428)	( 218,000)						
56-710-043 XFR FROM W & S TO I & S	( 247,692)	( 252,634)	( 229,486)	0	0	0	0	0						
TOTAL INTERFUND TRANSFERS	( 495,384)	( 252,634)	( 229,486)	( 166,165)	( 77,428)	( 166,165)	( 77,428)	( 218,000)						
<b>TOTAL TRANSFERRED FROM</b>	<b>( 495,384)</b>	<b>( 252,634)</b>	<b>( 229,486)</b>	<b>( 166,165)</b>	<b>( 77,428)</b>	<b>( 166,165)</b>	<b>( 77,428)</b>	<b>( 218,000)</b>						
<b>TOTAL EXPENDITURES</b>	<b>3,696,377</b>	<b>3,722,428</b>	<b>3,802,517</b>	<b>3,698,600</b>	<b>2,132,909</b>	<b>3,465,878</b>	<b>3,698,600</b>	<b>3,705,446</b>						
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<b>( 77,727)</b>	<b>( 228,662)</b>	<b>( 154,525)</b>	<b>0</b>	<b>( 137,764)</b>	<b>225,134</b>	<b>0</b>	<b>0</b>						



**FISCAL YEAR 2012-2013  
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY**

**56-565 WATER & SEWER FUND**

ACCT#	DESCRIPTION	2009-2010		2010-2011		2011-2012		2012-2013		INC BUD-PROJ		INC FROM BUDGET	
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET	PROJECTN	BUDGET	\$	%	\$	%	
<b>REVENUES</b>		3,493,766	3,847,992	1,995,145	3,698,600	3,691,012	3,705,446	14,434	0.4%	6,848	0.2%		
56 565-100	SALARIES/WAGES	71,639	73,898	41,971	76,035	73,029	76,924	2,995	4.1%	-11	0.0%		
56 565-175	LONGEVITY	704	835	501	760	730	896	165	22.6%	135	17.8%		
56 565-190	OVERTIME	1,799	8,342	0	0	30	0	0	0.0%	0	0.0%		
56 565-201	FICA & MEDICARE	5,564	6,190	2,768	5,875	7,000	5,884	-30	-100.0%	0	0.0%		
56 565-210	GROUP INSURANCE	11,577	11,842	7,084	23,467	13,400	12,723	-1,116	-15.9%	9	0.2%		
56 565-230	T M R S	7,724	8,676	4,908	8,901	8,901	8,969	-677	-5.1%	-10,744	-45.8%		
56 565-240	WORKMEN'S COMPENSATION	364	0	0	0	0	0	68	0.8%	68	0.8%		
56 565-291	UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0	0.0%	0	0.0%		
56 565-310	OFFICE/COMPUTER SUPPLIES	9,758	8,723	2,259	6,000	6,000	7,500	1,500	25.0%	1,500	25.0%		
56 565-311	POSTAGE/SHIPPING	9,600	14,171	10,550	11,000	11,000	16,000	5,000	45.5%	5,000	45.5%		
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	0	0	0	0	0	0	0	0.0%	0	0.0%		
56 565-406	FEES	29,847	29,239	29,064	30,000	30,000	30,500	500	1.7%	500	1.7%		
56 565-407	COLLECTION AGENCY FEES	403	951	1,166	1,200	1,200	2,500	1,300	108.3%	1,300	108.3%		
56 565-413	PROFESSIONAL SERVICES	0	0	0	0	0	0	0	0.0%	0	0.0%		
56 565-414	BANK CHARGES	432	1,901	1,338	2,200	2,200	2,500	300	13.6%	300	13.6%		
56 565-415	TELEPHONE	1,262	1,257	975	1,325	1,550	1,450	-100	-6.5%	125	9.4%		
56 565-426	PHYSICALS/SCREENING	0	0	35	0	35	35	0	0.0%	35	0.0%		
56 565-430	ADVERTISING	0	0	0	500	500	1,600	1,000	200.0%	1,000	200.0%		
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	1,197,200	1,197,200	766,325	1,324,136	1,324,136	1,314,988	-9,148	-0.7%	-9,148	-0.7%		
56 565-498	VEOLIA - OTHER	65,926	80,530	134,708	126,737	134,708	143,207	8,499	6.3%	16,470	13.0%		
56 565-499	VEOLIA - CONTRACT OPERATIONS	1,922,512	1,992,149	1,184,784	1,991,902	1,991,902	1,991,902	-100	0.0%	-100	0.0%		
56 565-543	ELECTRONICS/COMPUTER MAINT	6,427	7,375	5,459	8,000	8,000	8,000	0	0.0%	0	0.0%		
56 565-602	SEMINARS/DUES/TRAVEL	0	0	0	500	980	500	-480	-49.0%	0	0.0%		
56 565-604	PUBLIC OFFICE LIABILITY	0	0	0	0	0	0	0	0.0%	0	0.0%		
56 565-699	OTHER - SUNDRY	-175	897	0	0	0	600	500	0.0%	500	0.0%		
56 615-700	PRINCIPAL	200,000	208,000	0	208,000	0	215,000	215,000	0.0%	7,000	3.4%		
56 615-710	INTEREST EXPENSE	52,634	43,336	16,442	37,927	16,442	27,669	11,227	68.3%	-10,258	-27.0%		
56 615-730	DEBT SERVICE FEES	0	300	0	300	300	300	0	0.0%	0	0.0%		
56 565-899	CAPITAL OUTLAY	0	0	0	0	0	55,000	55,000	0.0%	55,000	0.0%		
56-565-995	DEPRECIATION	0	0	0	0	0	0	0	0.0%	0	0.0%		



FISCAL YEAR 2012-2013  
 BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

56-565 WATER & SEWER FUND

ACCT#	DESCRIPTION	2009-2010		2010-2011		2011-2012		2012-2013		INC BUD-PROJ		INC FROM BUDGET	
		ACTUAL	0	ACTUAL	0	APR YTD	BUDGET	PROJEC'n	BUDGET	\$	%	\$	%
56-615-004	AMORTIZATION	0	0	0	0	0	0	0	0				
	TOTAL EXPENSES	3,595,197	3,695,812	2,210,337	3,864,765	3,532,043	3,923,448	281,727	7.8%	58,681	1.6%		
	NET: OPERATING	-101,431	-47,820	-215,192	-166,165	58,863	-218,000	-276,969	-489.7%	-51,835	-31.2%		
	INTERFUND TRANSFERS	0	0	-77,426	-166,165	-166,165	-218,000	-51,835	31.2%	-51,835	31.2%		
	NET	-101,431	-47,820	-137,764	0	226,134	0	-225,134	-100.0%	0	0.0%		







**FISCAL YEAR 2012-2013  
ACCOUNT DETAIL JUSTIFICATION**

**56-565 WATER & SEWER FUND**

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET
				APR YTD	BUDGET	
56 565-201	F I C A & M E D I C A R E	5,564	6,190	2,768	5,875	5,884
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		
	Calculated Field	5,884		Calculated Field		
	(do not attempt to input)			(do not attempt to input)		

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET
				APR YTD	BUDGET	
56 565-210	G R O U P I N S U R A N C E	11,577	11,842	7,084	23,467	12,723
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		
	Life Insurance / AD&D	492		Calculated Field		
	Long Term Disability	327		(do not attempt to input)		
	Health Reimbursement Account	2,400				
	TML - Employee Health					
	Estimated % Increase					
	TML Estimated Rate/Mo	9,504				

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET
				APR YTD	BUDGET	
56 565-230	T M R S	7,724	8,676	4,908	8,901	8,969
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		
	OCT - DEC					
	JAN - SEP					
	Weighted Average	8,969		Calculated Field		
				(do not attempt to input)		
	Calculated Field					
	(do not attempt to input)					





**FISCAL YEAR 2012-2013  
ACCOUNT DETAIL JUSTIFICATION**

**56-565 WATER & SEWER FUND**

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET
				APR YTD	BUDGET	
56 565-240	WORKMEN'S COMPENSATION	364	0	0	0	-
	ITEM DESCRIPTION	AMOUNT\$				AMOUNT\$
	WORKMEN'S COMPENSATION					

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET
				APR YTD	BUDGET	
56 565-291	UNEMPLOYMENT INSURANCE	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNT\$				AMOUNT\$
	UNEMPLOYMENT INSURANCE					

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012		2012-2013 BUDGET
				APR YTD	BUDGET	
56 565-310	OFFICE/COMPUTER SUPPLIES	9,758	8,723	2,259	6,000	7,500
	ITEM DESCRIPTION	AMOUNT\$				AMOUNT\$
	Water Bills, Window Envelopes, Notices	6,000				
	Laser Cartridges	500				
	Copy Paper	1,000				



















**FISCAL YEAR 2012-2013  
ACCOUNT DETAIL JUSTIFICATION**

**56-565 WATER & SEWER FUND**

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010	2010-2011	2011-2012		2012-2013	
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
56 615-710	INTEREST EXPENSE	52,634	43,336	16,442	37,927	16,442	27,669
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Interest	27,669					

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010	2010-2011	2011-2012		2012-2013	
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
56 615-730	DEBT SERVICE FEES	0	300	0	300	300	
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Fees	300					

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010	2010-2011	2011-2012		2012-2013	
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
56 565-899	CAPITAL OUTLAY	0	0	0	0	0	
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	1					7	
	2	55,000				8	
	3					9	
	4					10	
	5					11	
	6					12	
Veolia Disinfection							

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

**TOTAL: 3,595,197 3,695,812 2,210,337 3,864,765 3,632,043 3,923,446**



## CASH / FUND BALANCE PROJECTION

CASH BALANCE:	ACTUAL	PROJECTED	BUDGET	
	Cash as of 09/30/11	Cash as of 09/30/12	2012-2013 Cash Use	TOTAL
10 General Fund	4,094,033	4,484,033	0	4,484,033
14 Street & Drainage Fund	480,824	0	0	0
15 Golf Course Fund	443	-97,343	0	-97,343
16 Marina Operations Fund	23,969	-108,505	-11,506	-86,998
17 Beach Maintenance fund	0	0	0	0
18 Hotel-Motel Tax Fund	15,681	18,346	0	18,346
20 Ambulance / EMS Fund	2,025	74,960	0	74,960
56 Water & Sewer Fund	-461,525	-226,231	0	-226,231
63 COO 2008 Construction Fund	50,168	0	0	0
64 Captial Debt Service	14,202	14,209	0	14,209
65 COO 2008 Debt Service	90,837	9,130	0	9,130
87 Clearing Fund	0	0	0	0
<b>TOTALS:</b>	<b>4,320,457</b>	<b>4,168,599</b>	<b>-11,506</b>	<b>4,180,105</b>

FUND BALANCE:	ACTUAL	PROJECTED	BUDGET	
	FB as of 09/30/11	FB as of 09/30/12	2012-2013 Activity	TOTAL
10 General Fund	3,763,856	4,231,154	0	4,231,154
14 Street & Drainage Fund	480,824	0	0	0
15 Golf Course Fund	647,254	714,306	0	714,306
16 Marina Operations Fund	-122,135	-123,726	-11,506	-112,220
17 Beach Maintenance Fund	0	0	0	0
18 Hotel-Motel Tax Fund	19,719	18,852	0	18,852
20 Ambulance / EMS Fund	301,618	355,295	0	355,295
56 Water & Sewer Fund	5,559,402	5,784,696	0	5,784,696
63 COO 2008 Construction Fund	50,168	0	0	0
64 Captial Debt Service	-32,598	-23,990	0	-23,990
65 COO 2008 Debt Service	-32,617	-17,872	0	-17,872
87 Clearing Fund	0	0	0	0
<b>TOTALS:</b>	<b>10,635,491</b>	<b>10,938,715</b>	<b>-11,506</b>	<b>10,950,221</b>

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