



**FISCAL YEAR
2013-2014**

**ANNUAL 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

CITY OF FREEPORT
Fiscal Year 2013-2014
Budget Cover Page
September 9, 2013

This budget will raise less revenue from property taxes than last year's budget by an amount of \$-61,778, which is a -2.57 percent decrease from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$37,137.

The members of the governing body voted on the proposal to consider the budget as follows:

FOR:

Norma Garcia
Michelle Kent
Fred Bolton
Sandra Loeza

AGAINST:

PRESENT and not voting:

ABSENT:

Sandra Barbree

Property Tax Rate Comparison

	2013-2014	2012-2013
Property Tax Rate:	\$0.675586/100	\$0.700000/100
Effective Tax Rate:	\$0.675586/100	\$0.717484/100
Effective Maintenance & Operations Tax Rate:	\$0.514708/100	\$0.549445/100
Rollback Tax Rate:	\$0.722766/100	\$0.760090/100
Debt Rate:	\$0.166882/100	\$0.166700/100

Total debt obligation for CITY OF FREEPORT secured by property taxes:
\$3,894,000.00



BUDGET: FISCAL YEAR 2013 - 2014
TABLE OF CONTENTS

DESCRIPTION	PAGE
Table of Contents	1
Budgeted Statement of Operations by Dept/Fund	2-3
Property Tax Schedule	4
General Fund Revenues	5-6
Dept / Fund Details:	
10-400 Mayor & Council	7-13
10-410 General Administration	14-35
10-420 Service Center	36-52
10-430 Municipal Court	53-65
10-525 Police / ACO	66-84
10-530 Fire / Emergency Management	85-100
10-557 Code Enforcement	101-113
10-558 Building	114-127
10-564 Garbage	128-130
10-575 Street	131-145
10-578 Historical Museum	146-158
10-579 Sr Citizen's Commission	159-162
10-650 Library	163-168
10-655 Parks	169-186
10-665 Recreation	187-201
10-700 Interfund Transfers	202-203
10-800 Contingency	204-206
10-900 Major Capital Fund	207-209
Special Revenue Funds	
18 Hotel-Motel Tax Fund	210-215
Summary Expense Breakdown by Function/Category/Fund	216
Summary by Expense Account # / Category	217-218
Debt Service	
64-410 Capital Debt Service Fund	219-224
65-410 COO 2008 Debt Service Fund	225-230
W&S Revenue Refunding Bonds - 2004	231
2003 Certificates Of Obligation	232
2008 Certificates Of Obligation	233
Truth-in-Taxation	234
Chapter 102 - Local Government Code	235-236
Freeport Home Rule Charter	237-239
Summary Revenues Breakdown by Category/Fund	240
Budgeted Statement of Operations by Dept/Fund-Expenses	241
Department / Details	
15 Municipal Golf Fund	242-260
16 Marina Operations Fund	261-278
20 Ems/Ambulance Fund	279-290
56 Water & Sewer Fund	291-307
Cash / Fund Balances	308

BUDGETED STATEMENT OF OPERATIONS BY DEPARTMENT/FUND

ACCT#	DESCRIPTION	2010-2011		2011-2012		2012-2013		2013-2014		INC BUD-PROJ		INC FROM BUDGET	
		ACTUAL	ACTUAL	APL YTD	BUDGET	PROJECTD	BUDGET	\$	%	\$	%		
10 General Fund:													
	Revenue	10,513,344	10,487,253	6,514,296	10,549,121	10,767,385	10,644,073	-123,312	-1.1%	94,952	0.9%		
	Expenses	10,068,517	9,653,470	5,637,586	10,268,676	10,120,760	10,358,008	237,248	2.3%	89,332	0.9%		
	Operating Net:	444,827	833,783	876,710	280,445	646,625	286,065	-360,560	-55.8%	5,620	2.0%		
	Interfund Transfers	236,341	344,979	481,271	503,389	481,271	286,065	-195,206	-40.6%	-217,324	-43.2%		
	Net:	208,486	488,804	395,439	-222,944	165,354	0	-165,354	-100.0%	222,944	-100.0%		
14 Street & Drainages:													
	Revenue	836	290	34	0	250	0	-250	-100.0%	0	0.0%		
	Expenses	234,413	183,380	34,903	201,979	201,979	0	-201,979	-100.0%	-201,979	-100.0%		
	Operating Net:	-233,577	-183,090	-34,869	-201,979	-201,729	0	201,729	-100.0%	201,979	-100.0%		
	Interfund Transfers	0	122,305	0	0	0	0	0	0.0%	0	0.0%		
	Net:	-233,577	-305,395	-34,869	-201,979	-201,729	0	201,729	-100.0%	201,979	-100.0%		
15 Golf Course:													
	Revenue	373,757	403,893	197,794	458,650	368,780	455,340	86,560	23.5%	-3,310	-0.7%		
	Expenses	572,026	580,495	320,536	610,325	605,415	706,235	100,820	16.7%	95,910	15.7%		
	Operating Net:	-198,269	-176,602	-122,742	-151,675	-236,635	-250,895	-14,260	6.0%	-99,220	65.4%		
	Interfund Transfers	-171,298	-93,697	-151,675	-151,675	-151,675	-250,895	-99,220	65.4%	-99,220	65.4%		
	Net:	-26,971	-82,905	28,933	0	-84,960	0	84,960	-100.0%	0	0.0%		
16 Marina:													
	Revenue	72,651	178,695	140,801	475,497	241,572	544,322	302,750	125.3%	68,825	14.5%		
	Expenses	255,011	342,998	277,627	457,334	502,331	558,209	55,878	11.1%	100,875	22.1%		
	Operating Net:	-182,360	-164,303	-136,826	18,163	-260,759	-13,887	246,872	-94.7%	-32,050	-176.5%		
	Interfund Transfers	-65,043	-142,207	0	0	0	-13,887	-13,887	0.0%	-13,887	0.0%		
	Net:	-117,317	-22,096	-136,826	18,163	-260,759	0	260,759	-100.0%	-18,163	-100.0%		
17 BEACH MAINTENANCE:													
	Revenue	0	0	6,617	0	0	0	0	0.0%	0	0.0%		
	Expenses	0	0	0	0	0	0	0	0.0%	0	0.0%		
	Operating Net:	0	0	6,617	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	6,617	0	0	0	0	0.0%	0	0.0%		
18 Hotel/Motel Tax:													
	Revenue	9,548	13,469	6,114	11,250	10,477	12,000	1,523	14.5%	750	6.7%		
	Expenses	10,566	11,260	10,250	11,250	11,280	11,250	-30	-0.3%	0	0.0%		
	Operating Net:	-1,018	2,209	-4,136	0	-803	750	1,553	-193.4%	750	0.0%		
	Interfund Transfers	0	0	0	0	0	0	0	0.0%	0	0.0%		
	Net:	-1,018	2,209	-4,136	0	-803	750	1,553	-193.4%	750	0.0%		
20 Ambulance:													
	Revenue	717,689	685,747	390,556	671,549	669,660	733,134	63,474	9.5%	61,585	9.2%		
	Expenses	599,336	583,761	543,174	849,887	806,126	754,417	-51,709	-6.4%	-95,470	-11.2%		
	Operating Net:	118,353	101,986	-152,618	-178,338	-136,466	-21,283	115,183	-84.4%	157,055	-88.1%		
	Interfund Transfers	0	0	-71,314	-71,314	-71,314	-21,283	50,031	-70.2%	50,031	-70.2%		
	Net:	118,353	101,986	-81,304	-107,024	-65,152	0	65,152	-100.0%	107,024	-100.0%		

BUDGETED STATEMENT OF OPERATIONS BY DEPARTMENT/FUND

ACCT#	DESCRIPTION	2010-2011	2011-2012	2012-2013		2013-2014	INC BUD-PROJ		INC FROM BUDGET		
		ACTUAL	ACTUAL	APL YTD	BUDGET	PROJECTN	BUDGET	\$	%	\$	%
56 Water & Sewer											
	Revenue	3,647,992	3,529,322	2,043,304	3,705,446	3,598,992	3,980,293	381,301	10.6%	274,847	7.4%
	Expenses	3,695,812	3,669,485	2,091,053	3,985,846	3,964,838	3,952,770	-12,068	-0.3%	-33,076	-0.8%
	Operating Net:	-47,820	-140,163	-47,749	-280,400	-365,846	27,523	393,369	-107.5%	307,923	-109.8%
	Interfund Transfers	0	-150,977	-258,282	-280,400	-258,282	0	258,282	-100.0%	280,400	-100.0%
	Net:	-47,820	10,814	210,533	0	-107,564	27,523	135,087	-125.6%	27,523	0.0%
63 COO 2008 Construction											
	Revenue	286	38	0	0	26	0	-26	-100.0%	0	0.0%
	Expenses	158,145	48,500	0	0	0	0	0	0.0%	0	0.0%
	Operating Net:	-157,859	-48,462	0	0	26	0	-26	-100.0%	0	0.0%
	Interfund Transfers	0	0	0	0	0	0	0	0.0%	0	0.0%
	Net:	-157,859	-48,462	0	0	26	0	-26	-100.0%	0	0.0%
64 Capital Purch Debt Svc											
	Revenue	269,444	275,439	253,124	280,876	280,876	280,713	-163	-0.1%	-163	-0.1%
	Expenses	282,051	282,108	280,797	280,876	280,876	280,713	-163	-0.1%	-163	-0.1%
	Operating Net:	-12,607	-6,669	-27,673	0	0	0	0	0.0%	0	0.0%
	Interfund Transfers	0	-32,597	0	0	0	0	0	0.0%	0	0.0%
	Net:	-12,607	25,928	-27,673	0	0	0	0	0.0%	0	0.0%
65 COO 2008 Debt Svc											
	Revenue	283,142	290,963	270,484	300,166	281,581	297,586	16,005	5.7%	-2,580	-0.9%
	Expenses	295,573	293,467	249,933	300,166	300,166	297,586	-2,580	-0.9%	-2,580	-0.9%
	Operating Net:	-12,431	-2,504	20,551	0	-18,585	0	18,585	-100.0%	0	0.0%
	Interfund Transfers	0	-32,618	0	0	0	0	0	0.0%	0	0.0%
	Net:	-12,431	30,114	20,551	0	-18,585	0	18,585	-100.0%	0	0.0%
TOTAL:											
	Revenue	15,888,689	15,865,109	9,823,124	16,452,555	16,219,599	16,947,461	727,862	4.5%	494,906	3.0%
	Expenses	16,171,450	15,648,924	9,445,859	16,966,339	16,793,771	16,919,188	125,417	0.7%	-47,151	-0.3%
	Operating Net:	-282,761	216,185	377,265	-513,784	-574,172	28,273	602,445	-104.9%	542,057	-105.5%
	Interfund Transfers	0	15,188	0	0	0	0	0	0.0%	0	0.0%
	Net:	-282,761	200,997	377,265	-513,784	-574,172	28,273	602,445	-104.9%	542,057	-105.5%



**BUDGET 2013 - 2014
PROPERTY TAX SCHEDULE**

YEAR	ASSESSED VALUATION	MAINTENANCE & OPERATIONS			INTEREST & SINKING			TOTAL			COLLECTION RATE	TRUTH IN TAXATION		
		RATE	TAX LEVY	TAX COLLECTIONS	RATE	TAX LEVY	TAX COLLECTIONS	RATE	TAX LEVY	TAX COLLECTIONS		EFFECTIVE	NOTICE	ROLL BACK
2013-2014	346,530,399	0.508704	1,762,832	1,657,045	0.166882	578,299	543,601	0.675586	2,341,131	2,200,646	94.0%	0.675586	0.675586	0.722768
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	0.760009
2011-2012	363,519,902	0.520739	1,892,990	1,779,411	0.159261	578,945	544,208	0.680000	2,471,935	2,323,619	94.0% E	0.688053	0.680000	0.733335
2010-2011	359,274,613	0.547185	1,965,897	1,847,943	0.161081	578,723	544,000	0.708266	2,544,620	2,391,943	94.0% E	0.708266	0.708266	0.726241
2009-2010	354,693,180	0.546330	1,937,795	1,821,527	0.161936	574,376	539,913	0.708266	2,512,171	2,361,441	94.0% E	0.708266	0.708266	0.742455
2008-2009	342,756,256	0.530883	1,819,635	1,710,457	0.169117	579,659	544,879	0.700000	2,399,294	2,255,336	94.0% E	0.685449	0.685449	0.820029
2007-2008	332,828,074	0.625231	2,045,350	1,922,829	0.084769	282,138	265,207	0.710000	2,327,485	2,187,838	94.0% E	0.67493	0.67493	0.71519
2006-2007	301,414,789	0.614000	1,887,701	1,744,885	0.096000	282,138	265,210	0.710000	2,140,045	2,010,095	93.9% A	0.62261	0.62261	0.67242
2005-2006	262,025,634	0.710000	1,860,382	1,783,965	0.710000	1,860,382	1,783,965	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	0.716900	1,728,245	1,641,281	95.0% A	0.71394	0.73536	0.77105
2003-2004	228,653,587	0.748528	1,700,229	1,623,824	0.748528	1,700,229	1,623,824	0.748528	1,700,229	1,623,824	95.5% A	0.72673	0.74853	0.78487
2002-2003	215,134,424	0.764000	1,643,627	1,563,042	0.764000	1,643,627	1,563,042	0.764000	1,643,627	1,563,042	95.1% A	0.74179	0.76404	0.80114
2001-2002	205,349,550	0.777000	1,595,566	1,501,275	0.777000	1,595,566	1,501,275	0.777000	1,595,566	1,501,275	94.1% A			
2000-2001	196,407,721	0.781900	1,535,711	1,426,204	0.781900	1,535,711	1,426,204	0.781900	1,535,711	1,426,204	92.9% A			
1999-2000	193,440,164	0.781900	1,512,509	1,420,355	0.781900	1,512,509	1,420,355	0.781900	1,512,509	1,420,355	93.9% A			
1998-1999	187,444,302	0.781900	1,465,627	1,351,096	0.781900	1,465,627	1,351,096	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	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	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	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	0.811900	1,487,982	1,400,000	94.1% A			
1993-1994	201,826,012	0.811900	1,638,625	1,496,846	0.811900	1,638,625	1,496,846	0.811900	1,638,625	1,496,846	91.3% A			
1992-1993	226,045,424	0.811900	1,835,363	1,730,789	0.811900	1,835,363	1,730,789	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	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	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	0.720000	1,725,013	1,703,432	98.7% A			
1988-1989	250,381,925	0.720000	1,727,635	1,589,424	0.720000	1,727,635	1,589,424	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	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	0.768200	2,028,279	1,873,419	92.4% A			

CITY OF FREEPORT
APPROVED BUDGET
AS OF: APRIL 30TH, 2013

10 -GENERAL FUND

REVENUES	2009-2010		2010-2011		2011-2012		2012-2013		2013-2014	
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET	
10-310-110 TAX - PR - CURRENT YEAR	1,810,892	1,854,752	1,734,761	1,858,991	1,599,746	1,775,000	1,892,986	1,762,832		
10-310-120 TAX - PR - PRIOR YEARS	90,439	69,490	83,392	77,080	51,259	72,023	82,000	72,023		
10-311-110 TAX - PR - P & I CURRENT YEAR	18,975	20,597	15,663	17,860	12,031	17,166	19,000	17,166		
10-311-120 TAX - PR - P & I PRIOR YEARS	30,747	30,878	27,789	30,080	15,988	22,364	32,000	22,364		
10-312-010 TAX - BRAZOSPORT INDUST DIST	3,076,318	3,189,150	3,500,000	3,500,000	1,750,000	3,500,000	3,500,000	3,570,000		
10-312-020 TAX - FREEPORT INDUST DIST	1,206,667	1,179,646	1,248,786	1,173,835	690,978	1,384,418	1,173,835	1,412,206		
10-318-300 TAX - SALES TAX	1,142,713	1,270,031	1,308,283	1,320,000	804,136	1,392,388	1,260,000	1,392,388		
10-318-410 TAX - FRANCHISE - UTILITIES	516,971	522,403	471,392	516,984	305,061	506,910	516,984	512,579		
10-318-430 TAX - FRANCHISE - TELECOM	114,752	109,333	114,673	110,000	52,665	108,000	103,000	108,000		
10-318-450 TAX - FRANCHISE - GARBAGE	6,003	5,555	5,276	5,500	3,271	5,500	5,500	5,500		
10-318-600 TAX - BINGO	0	549	0	0	1,537	2,305	0	2,305		
10-318-700 TAX - MIXED BEVERAGE	9,068	15,332	24,971	18,000	10,664	18,500	6,500	18,500		
10-320-100 PERMIT - ALCOHOLIC BEVERAGE	5,163	4,445	5,823	7,500	6,423	9,752	6,000	9,752		
10-320-200 PERMIT - HEALTH	1,825	1,860	1,740	2,500	1,315	1,972	2,000	1,972		
10-320-700 PERMIT - AMUSEMENT	18	110	0	95	0	0	95	0		
10-320-800 PERMIT - CHAUFFERS	194	124	100	200	55	100	200	100		
10-320-801 PERMIT - TAXI CABS	0	0	0	0	0	0	0	0		
10-320-802 PERMIT - PEDDLERS	90	345	795	150	15	30	150	30		
10-320-803 PERMIT - SOLICITORS	0	0	0	0	0	0	0	0		
10-320-804 PERMIT - DANCE HALL	400	825	10	30	0	0	350	0		
10-320-805 ELECTRICIAN LICENSES	0	0	0	0	0	0	0	0		
10-320-806 PERMIT - TRAILER PARKS	0	1,375	0	0	0	0	0	0		
10-320-807 PERMIT - MISCELLANEOUS	3,659	3,116	7,611	7,500	4,531	7,767	3,700	7,767		
10-320-808 PERMIT - COIN OP MACHINE	0	0	0	0	0	0	0	0		
10-321-100 PERMIT - MECHANICAL	2,848	3,922	3,300	2,175	1,923	2,884	3,000	2,884		
10-321-105 PERMIT - GAS TEST	75	65	220	100	270	405	0	405		
10-321-110 PERMIT - BUILDING	41,327	27,489	27,507	19,100	33,273	45,000	30,000	45,000		
10-321-120 PERMIT - ELECTRICAL	3,620	4,954	3,536	3,300	3,003	4,400	3,300	4,400		
10-321-125 PERMIT - SAFETY	60	190	149	200	63	95	200	95		
10-321-130 PERMIT - PLUMBING	3,314	3,147	3,453	3,100	1,676	2,514	3,100	2,514		
10-321-135 RIGHTS-OF-WAYS/EASEMENTS	862	614	340	230	2,461	3,600	0	3,600		
10-344-300 GARBAGE - REVENUE	751,993	825,287	843,422	834,406	494,404	848,415	839,345	848,415		
10-344-700 GARBAGE - BAD DEBT WRITE-OFF	(13,529)	(23,004)	(13,069)	(10,000)	(5,073)	(8,696)	(10,000)	(8,696)		
10-344-800 GARBAGE - DISCOUNTS	0	0	0	0	0	0	0	0		
10-347-100 MERCHANDISE	(4,886)	308	1,410	2,223	1,685	2,885	5,343	2,885		
10-347-200 POOL RECEIPTS	4,813	7,308	4,743	1,069	81	1,069	1,800	1,069		
10-347-300 RECREATION CENTER FEES	37,031	24,471	32,259	33,152	19,006	32,581	30,000	32,581		
10-347-350 PROGRAM FEES	11,766	19,222	12,415	15,641	20,301	34,801	12,000	34,801		
10-347-400 POOL CONCESSIONS	0	0	425	0	71	125	0	125		
10-347-500 COMMUNITY HOUSE RENTAL	17,537	28,807	17,185	24,701	17,380	29,794	50,894	29,794		
10-347-550 PARK RENTAL	74,692	51,804	56,630	62,777	36,083	61,856	87,894	61,856		
10-347-579 SENIOR CITIZENS PAYMENTS	6,240	6,743	2,345	2,965	4,385	5,000	6,000	5,000		
10-350-100 MUNICIPAL COURT REVENUE	382,152	374,584	506,510	425,360	217,341	405,000	405,000	405,000		
10-350-200 MUN CRT TECH FUND REVENUE	8,033	2,939	5,148	3,000	358	2,800	8,175	2,800		
10-350-201 MUN CRT SEC FUND REVENUE	6,024	8,562	7,733	6,500	3,739	6,200	6,130	6,200		
10-350-300 ANIMAL POUND	0	0	0	0	0	0	0	0		
10-350-301 BOARD OF ADJUSTMENT	0	0	0	0	0	0	0	0		

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2013

10 -GENERAL FUND

REVENUES	2009-2010		2010-2011		2011-2012		2012-2013		2013-2014	
	ACTUAL	ACTUAL	ACTUAL	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	0	
10-350-305 ADM FEES - DEFENSIVE DRIVING	1,630	2,160	1,600	1,600	1,542	610	1,045	1,770	1,045	
10-350-306 ADM FEES - NO DL OR INS. PROOF	0	0	0	0	0	0	0	0	0	
10-360-100 INTEREST INCOME	7,237	5,132	4,659	4,659	3,653	2,840	4,100	5,500	4,100	
10-360-101 MISC INCOME	101,304	102,169	107,967	107,967	110,000	14,232	40,000	60,000	42,650	
10-360-105 MARINE OPERATIONS REVENUE	86	0	0	0	0	0	0	0	0	
10-360-106 BEACH OPERATIONS REVENUE	0	0	0	0	0	0	0	0	0	
10-360-107 MUSEUM MEMBERSHIP DUES	0	70	0	0	0	0	0	0	0	
10-360-108 SUMMERTIME BLUES REVENUE	0	0	6	6	565	3,502	3,502	0	3,502	
10-360-109 BEACH MAINTENANCE REIMBURSEMENT	0	0	0	0	0	0	0	0	0	
10-360-150 PRINCIPAL PAYMENT FROM EDC	0	0	0	0	0	0	0	0	0	
10-360-200 SALE OF PROPERTY	10,909	9,649	38,758	38,758	15,000	3,450	4,164	10,000	4,164	
10-360-300 TAX ABATEMENT FEE	75	0	0	0	0	0	0	0	0	
10-360-400 GRANT REVENUE	113,971	0	0	0	37,398	37,398	37,398	0	0	
10-360-405 GRANT REVENUE CENTRAL LIFT STA	0	0	0	0	0	0	0	0	0	
10-360-410 WETLANDS GRANT FUNDS	0	3,474	50,544	50,544	0	102,404	102,404	0	0	
10-360-411 2008-PORT SECURITY GRANT	0	0	0	0	5,138	0	0	0	0	
10-360-412 2010-PORT SECURITY GRANT	0	0	0	0	0	0	0	0	0	
10-360-420 FEDERAL REVENUE	0	0	0	0	0	0	0	0	52,000	
10-360-430 SECO ENERGY GRANT FUNDS	0	0	42,774	42,774	0	0	0	0	0	
10-360-450 INTERGOVERNMENTAL REVENUES	133,830	147,133	102,551	102,551	94,500	25,606	70,000	80,000	0	
10-360-460 FEMA DISASTER RELIEF	3,710	79,842	0	0	0	0	0	0	0	
10-360-600 LEASE INCOME	131,244	130,613	133,612	133,612	140,400	90,657	140,400	130,400	140,400	
10-360-601 TROLLEY RENTAL	0	0	30	30	150	75	150	0	0	
10-360-602 MUSEUM RENTALS	0	0	0	0	0	0	0	0	0	
10-360-652 VIC PROMOTIONS	0	0	0	0	0	0	0	0	0	
10-360-700 MOWING/DEMOLITION LIENS	10,934	7,366	7,773	7,773	2,500	14,384	2,500	7,500	0	
10-360-800 MUSEUM FUNDRAISER REVENUE	0	0	37,700	37,700	0	1,000	1,075	0	0	
10-360-801 MUSEUM DONATION-CHILDREN'S EXH	0	0	2,515	2,515	27,500	27,607	27,607	0	0	
10-360-810 DONATION-TRAVELING DINOSAUR EX	0	0	1,923	1,923	0	0	0	0	0	
10-360-811 MUSEUM DONATION-MISC. EXHIBITS	0	0	0	0	0	0	0	0	0	
10-360-900 MAIN STREET COMMISSION FUNDS	10,759	5,440	5,884	5,884	0	0	0	0	0	
10-360-905 DONATIONS - SAM BASS MEM FUND	0	1,950	0	0	0	0	0	0	0	
10-360-906 DONATIONS-YOUTH ART CONTEST	0	0	4,500	4,500	3,000	3,000	3,000	0	0	
10-360-910 DONATIONS - HISTORICAL MUSEUM	0	6,460	20,319	20,319	15,500	8,484	8,484	0	0	
10-360-915 DONATIONS - PARKREC.	0	0	0	0	0	0	0	0	0	
10-360-920 DONATIONS - MISCELLANEOUS	27,750	16,048	8,210	8,210	4,710	0	0	0	0	
10-360-925 DONATIONS - VETERAN'S MEMORIAL	200	415	775	775	100	200	200	0	0	
10-360-930 DONATIONS - WETLANDS PROJECT	0	0	0	0	0	0	0	0	0	
10-361-525 POLICE - SALE OF SEIZED EQUIP	0	13,206	15,633	15,633	4,071	4,071	4,071	0	0	
10-362-525 POLICE - SEIZURES	15,615	26,712	3,893	3,893	7,090	7,090	7,090	0	0	
10-363-525 POLICE - REPARATION	0	0	0	0	0	0	0	0	0	
10-364-525 POLICE FEDERAL EQUITABLE SHARI	0	100,433	35,632	35,632	0	0	0	0	0	
10-370-005 CASH OVER OR SHORT	5	4	3	3	0	3	0	0	0	
10-399-000 PROCEEDS FROM SALE OF BOND	0	0	0	0	0	0	0	0	0	
10-399-050 PROCEEDS FROM LEASE PURCHASE	0	200,925	0	0	0	0	0	0	0	
10-399-100 INSURANCE RECOVERY	13,457	13,764	355	355	0	5,727	5,272	0	0	
TOTAL REVENUES	9,930,063	10,513,344	10,487,253	10,487,253	10,549,121	6,514,296	10,767,385	10,381,651	10,644,073	

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2013

10 -GENERAL FUND
 MAYOR & COUNCIL

EXPENDITURES	(----- 2012-2013 -----)					(----- 2013-2014 -----)		
	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<u>SUPPLIES</u>								
10-400-310 OFFICE/COMPUTER SUPPLIES	477	1,626	265	200	0	200	200	200
10-400-311 POSTAGE/SHIPPING	2	0	0	0	0	0	0	0
10-400-312 BOOKS/PUBL/SUBSCRIPTIONS	0	0	0	0	0	0	200	0
10-400-320 OTHER ELECTRONICS	0	0	0	0	0	0	0	0
10-400-335 CLOTHING	0	0	0	0	0	0	0	0
10-400-352 FURNITURE & FIXTURES	0	0	350	0	0	0	0	0
10-400-385 SMALL TOOLS & EQUIPMENT	0	0	0	0	0	0	0	0
10-400-399 OTHER SUPPLIES	234	475	424	550	387	550	550	400
TOTAL SUPPLIES	714	2,101	1,040	750	387	750	950	600
<u>SERVICES</u>								
10-400-400 CITY COUNCIL STIPENDS	10,700	10,400	9,825	10,700	5,700	10,700	10,700	10,700
10-400-415 TELEPHONE	569	577	1,083	1,050	541	1,264	325	1,050
10-400-430 ADVERTISING	4,688	5,737	0	7,000	0	7,000	7,000	3,500
10-400-499 OTHER SERVICES	0	0	0	0	0	0	0	0
TOTAL SERVICES	15,957	16,714	10,908	18,750	6,241	18,964	18,025	15,250
<u>SUNDRY</u>								
10-400-602 SEMINARS/DUES/TRAVEL	7,973	12,147	8,300	8,500	10,730	9,000	6,825	7,160
10-400-604 PUBLIC OFFICE LIABILITY	11,643	11,913	11,295	12,509	17,161	11,295	12,509	15,525
10-400-680 PLANNING COMMISSION	0	0	0	0	0	0	0	0
10-400-690 ELECTIONS	1,710	2,967	4,854	4,000	1,944	4,000	4,000	3,000
10-400-699 OTHER - SUNDRY	699	347	411	2,122	71	400	400	2,822
TOTAL SUNDRY	22,025	27,374	24,860	27,131	29,906	24,695	23,734	28,507
<u>CAPITAL OUTLAY</u>								
10-400-899 CAPITAL OUTLAY	1,495	0	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY	1,495	0	0	0	0	0	0	0
TOTAL MAYOR & COUNCIL	40,190	46,189	36,807	46,631	36,534	44,409	42,709	44,357



FISCAL YEAR 2013-2014
 BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

10-400 MAYOR & COUNCIL

ACCT#	DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013		2013-2014 BUDGET	INC BUD-PROJ		INC FROM BUDGET		
				APL YTD	BUDGET		PROJECTn	BUDGET	\$	%	\$
10 400-310	OFFICE/COMPUTER SUPPLIES	1,626	265	0	200	200	200	0	0.0%	0	0.0%
10 400-352	FURNITURE & FIXTURES	0	350	0	0	0	0	0	0.0%	0	0.0%
10 400-399	OTHER SUPPLIES	475	424	387	550	550	400	-150	-27.3%	-150	-27.3%
10 400-400	CITY COUNCIL STIPENDS	10,400	9,825	5,700	10,700	10,700	10,700	0	0.0%	0	0.0%
10 400-415	TELEPHONE	577	1,083	541	1,050	1,264	1,050	-214	-16.9%	0	0.0%
10 400-430	ADVERTISING	5,737	0	0	7,000	7,000	3,500	-3,500	-50.0%	-3,500	-50.0%
10 400-499	OTHER SERVICES	0	0	0	0	0	0	0	0.0%	0	0.0%
10 400-602	SEMINARS/DUES/TRAVEL	12,147	8,300	10,730	8,500	9,000	7,160	-1,840	-20.4%	-1,340	-15.8%
10 400-604	PUBLIC OFFICE LIABILITY	11,913	11,295	17,161	12,509	11,295	15,525	4,230	37.5%	3,016	24.1%
10 400-680	PLANNING COMMISSION	0	0	0	0	0	0	0	0.0%	0	0.0%
10 400-690	ELECTIONS	2,967	4,854	1,944	4,000	4,000	3,000	-1,000	-25.0%	-1,000	-25.0%
10 400-699	OTHER - SUNDRY	347	411	71	2,122	400	2,822	2,422	605.5%	700	33.0%
10 400-899	CAPITAL OUTLAY	0	0	0	0	0	0	0	0.0%	0	0.0%
		46,189	36,807	36,534	46,631	44,409	44,357	-52	-0.1%	-2,274	-4.9%



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

10-400 MAYOR & COUNCIL

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 400-310	OFFICE/COMPUTER SUPPLIES	1,626	265	0	200	200	200
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Miscellaneous	200					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 400-352	FURNITURE & FIXTURES	0	350	0	0	0	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 400-399	OTHER SUPPLIES	475	424	387	550	550	400
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Miscellaneous (Tapes for Council, some water)	400					



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

10-400 MAYOR & COUNCIL

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 400-400	CITY COUNCIL STIPENDS	10,400	9,825	5,700	10,700	10,700	10,700
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Mayor \$200 x 12	2,400					
	Councilmembers 4 x 100 x 12	4,800					
	Payment for meetings 28 x 5 x 25	3,500					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 400-415	TELEPHONE	577	1,083	541	1,050	1,264	1,050
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Mayor's Cell Phone	1,050					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 400-430	ADVERTISING	5,737	0	0	7,000	7,000	3,500
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Public Notices	3,500					



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

10-400 MAYOR & COUNCIL

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 400-499	OTHER SERVICES	0	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 400-602	SEMINARS/DUES/TRAVEL	12,147	8,300	10,730	8,500	9,000	7,160
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	TML Membership Dues	2,500					
	HGAC Membership Dues	525					
	Texas Code of Ordinance	3,135					
	Misc.	1,000					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 400-604	PUBLIC OFFICE LIABILITY	11,913	11,295	17,161	12,509	11,295	15,525
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Last Year	15,525					

P11



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

10-400 MAYOR & COUNCIL

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 400-680	PLANNING COMMISSION	0	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 400-690	ELECTIONS	2,967	4,854	1,944	4,000	4,000	3,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	May 2013 Election	3,000					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 400-699	OTHER - SUNDRY	347	411	71	2,122	400	2,822
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	ASCAP Music License	322					
	BCCA Meetings	500					
	BCCA Catering	2,000					

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2013

10 -GENERAL FUND
 ADMINISTRATION

EXPENDITURES	2012-2013						2013-2014	
	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
SALARIES								
10-410-100 SALARIES/WAGES	436,165	468,798	456,499	481,150	282,292	481,150	464,541	499,199
10-410-165 EDUCATIONAL PAY	5,440	5,115	5,073	5,500	2,943	5,100	5,500	5,100
10-410-175 LONGEVITY	3,805	4,259	4,619	4,500	3,009	4,900	3,950	5,200
10-410-180 AUTO ALLOWANCE	12,334	8,991	8,652	9,000	5,019	9,000	9,000	9,000
10-410-185 UNIFORM ALLOWANCE	471	1,133	0	0	0	0	0	0
10-410-190 OVERTIME	1,547	806	567	1,500	93	200	2,500	500
10-410-199 SICK LEAVE FINAL CHECK	1,519	0	0	0	0	0	0	0
TOTAL SALARIES	461,281	489,103	475,410	501,650	293,357	500,350	485,491	518,999
BENEFITS								
10-410-201 F I C A & MEDICARE	33,822	35,105	37,098	38,376	21,210	38,376	37,140	39,703
10-410-202 BENEFITS INCREASES	0	0	0	0	0	0	0	0
10-410-210 GROUP INSURANCE	44,633	49,499	50,534	50,592	31,628	50,592	49,824	51,786
10-410-230 T M R S	47,167	40,380	52,688	55,798	33,389	55,798	53,524	60,003
10-410-235 BENEFIT ACCOUNT ADMIN FEES	4,944	5,226	5,262	5,440	2,974	5,440	5,440	5,440
10-410-240 WORKMEN'S COMPENSATION	1,149	379	229	400	517	400	400	360
10-410-291 UNEMPLOYMENT INSURANCE	10,433	0	0	0	0	0	0	0
TOTAL BENEFITS	142,149	130,590	145,811	150,606	89,718	150,606	146,328	157,292
SUPPLIES								
10-410-310 OFFICE/COMPUTER SUPPLIES	10,469	9,193	9,078	8,266	9,610	11,500	8,266	10,500
10-410-311 POSTAGE/SHIPPING	10,190	6,922	4,493	6,500	2,333	6,500	6,500	6,500
10-410-312 BOOKS/FUEL/SUBSCRIPTIONS	1,292	1,709	1,212	700	670	670	700	700
10-410-320 OTHER ELECTRONICS	0	0	0	750	0	600	2,750	700
10-410-335 CLOTHING	0	0	605	500	71	500	1,000	500
10-410-352 FURNITURE & FIXTURES	5,942	1,770	1,717	500	299	299	4,750	400
10-410-385 SMALL TOOLS & EQUIPMENT	36	0	0	0	0	0	0	0
10-410-390 FUEL	0	0	121	750	374	434	750	850
10-410-392 JANITORIAL SUPPLIES	1,450	1,662	1,444	1,325	1,193	1,550	1,325	1,425
10-410-399 OTHER SUPPLIES	1,959	2,392	785	500	509	710	500	500
TOTAL SUPPLIES	31,338	23,649	19,455	19,791	15,059	22,763	26,541	22,075
SERVICES								
10-410-413 PROFESSIONAL SERVICES	295,110	235,937	178,428	170,347	191,585	240,000	160,651	200,833
10-410-414 BANK CHARGES	2,896	2,959	3,530	2,815	1,861	815	2,815	3,376
10-410-415 TELEPHONE	9,023	11,802	14,633	9,300	6,584	11,000	8,225	11,803
10-410-426 PHYSICALS/SCREENING	295	115	479	200	150	150	200	200
10-410-429 WETLANDS GRANT FUNDS	0	0	3,474	0	0	0	0	0
10-410-430 ADVERTISING	5,492	7,089	8,829	6,000	1,949	6,000	5,300	6,000
10-410-431 BLESSING OF THE FLEET	7,222	439	0	0	0	0	0	0
10-410-432 BRYAN BEACH BASH	13,539	0	20	0	0	0	0	0
10-410-433 BRIDGES OF BRAZORIA CO.-BIRE R	0	250	800	0	0	0	0	0
10-410-434 MARKETING	11,590	4,844	6,820	6,348	5,012	8,971	8,075	10,000
10-410-435 FREEPORT CENTENNIAL	0	1,513	45,900	50,000	50,619	50,619	0	0
10-410-436 HAUNTED HOUSE	0	1,169	741	0	136	136	0	0

CITY OF FREEPORT
APPROVED BUDGET
AS OF: APRIL 30TH, 2013

10 -GENERAL FUND
ADMINISTRATION

EXPENDITURES	2012-2013						2013-2014	
	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
10-410-437 YOUTH ART	0	2,543	6,441	6,500	5,828	5,828	5,500	3,500
10-410-438 THANKSGIVING SUPER FEAST	0	7,807	9,856	10,000	8,580	8,540	10,000	10,000
10-410-439 BEACH OPERATIONS EXPENSE	0	0	0	0	0	0	0	0
10-410-440 ELECTRICITY	129,120	101,981	62,948	59,663	2,738	15,500	71,663	23,000
10-410-441 WATER	0	0	0	0	0	0	0	0
10-410-442 GAS-ENITEX	30,399	12,531	20,260	18,000	9,311	11,500	28,000	12,420
10-410-470 EQUIPMENT RENTAL	1,248	0	1,716	1,872	1,116	1,116	1,872	1,944
10-410-479 APPRAISAL DISTRICT	17,846	19,116	17,799	19,500	17,348	17,348	21,000	18,000
10-410-482 SERVICE CONTRACTS	6,019	5,867	7,913	7,500	6,020	9,000	3,600	9,500
10-410-484 TAX COLLECTIONS	2,137	2,204	2,185	2,250	2,169	2,169	2,250	2,250
10-410-488 SETTLEMENTS	0	0	0	0	0	0	0	0
10-410-499 OTHER SERVICES	71	0	196	0	0	0	0	0
TOTAL SERVICES	532,007	415,327	392,969	370,295	311,006	388,692	329,151	312,826
MAINTENANCE								
10-410-524 VEHICLE MAINTENANCE	0	802	202	0	0	0	0	250
10-410-543 ELECTRONICS/COMPUTER MAINT	33,028	58,023	38,409	39,386	26,495	39,386	46,302	45,693
10-410-545 BLDG/BLDG EQUIP MAINTENANCE	45,728	43,915	54,406	37,845	26,351	39,000	45,192	39,923
TOTAL MAINTENANCE	78,756	102,740	93,018	77,231	52,846	78,386	91,494	85,866
SUNDRY								
10-410-602 SEMINARS/DUES/TRAVEL	15,410	12,154	11,784	10,717	7,049	12,000	8,270	11,717
10-410-604 PUBLIC OFFICE LIABILITY	6,369	9,665	7,878	7,878	8,365	8,365	8,200	8,365
10-410-610 EMPLOYEE RELATIONS	10,454	6,303	6,223	2,500	585	2,000	6,010	5,850
10-410-611 PROMOTIONS	4,335	0	0	0	0	0	500	0
10-410-628 PROPERTY/GEN LIAB INSURANCE	87,209	88,269	96,423	97,573	99,747	99,747	91,000	97,907
10-410-687 DAMAGE CLAIMS	0	0	0	0	0	0	0	0
10-410-695 COLLEGE REIMBURSEMENT	1,996	5,363	5,654	5,000	7,205	7,205	5,000	5,000
10-410-696 ENERGY EFFICIENCY GRANT	0	0	0	0	0	0	0	0
10-410-699 OTHER - SUNDRY	23,266	9,163	11,973	5,000	4,282	5,250	2,000	5,500
TOTAL SUNDRY	149,039	130,919	139,935	128,668	127,233	134,567	120,980	134,339
DEBT SERVICE								
10-410-775 LEASE INTEREST	766	542	498	547	715	756	547	547
10-410-776 LEASE PRINCIPAL	3,886	56,438	4,158	3,703	4,453	4,799	3,703	4,158
TOTAL DEBT SERVICE	4,652	56,979	4,656	4,250	5,168	5,555	4,250	4,705
CAPITAL OUTLAY								
10-410-880 LAND ACQUISITION	955,286	13,853	6,071	0	11,805	11,805	2,000	0
10-410-899 CAPITAL OUTLAY	0	220,925	4,860	0	0	0	18,229	5,050
TOTAL CAPITAL OUTLAY	955,286	234,778	10,931	0	11,805	11,805	20,229	5,050
ACCRUAL								
10-410-995 DEPRECIATION EXPENSE	0	0	0	0	0	0	0	0
TOTAL ACCRUAL	0	0	0	0	0	0	0	0
TOTAL ADMINISTRATION	2,354,508	1,584,084	1,282,185	1,252,491	906,192	1,292,724	1,224,464	1,241,152



FISCAL YEAR 2013-2014
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

10-410 GENERAL ADMINISTRATION

ACCT#	DESCRIPTION	2010-2011		2011-2012		2012-2013		2013-2014		INC BUD-PROJ		INC FROM BUDGET	
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET	PROJECT#	BUDGET	BUDGET	\$	%	\$	%
10 410-100	SALARIES/WAGES	468,798	456,499	282,292	481,150	481,150	481,150	499,199	18,049	3.8%	18,049	3.8%	
10 410-165	EDUCATION PAY	5,115	5,073	2,943	5,500	5,500	5,100	5,100	0	0.0%	-400	-7.3%	
10 410-175	LONGEVITY	4,259	4,619	3,009	4,500	4,500	4,900	5,200	300	6.1%	700	15.6%	
10 410-180	AUTO ALLOWANCE	8,991	8,652	5,019	9,000	9,000	9,000	9,000	0	0.0%	0	0.0%	
10 410-185	UNIFORM ALLOWANCE	1,133	0	0	0	0	0	0	0	0.0%	0	0.0%	
10 410-190	OVERTIME	806	567	93	1,500	1,500	200	500	300	150.0%	-1,000	-66.7%	
10 410-201	F I C A & MEDICARE	35,105	37,098	21,210	38,376	38,376	38,376	39,703	1,327	3.5%	1,327	3.5%	
10 410-210	GROUP INSURANCE	49,499	50,534	31,628	50,592	50,592	50,592	51,786	1,194	2.4%	1,194	2.4%	
10 410-230	T M R S	40,380	52,688	33,389	55,798	55,798	55,798	60,003	4,205	7.5%	4,205	7.5%	
10 410-235	BENEFIT ACCOUNT ADMIN FEES	5,226	5,262	2,974	5,440	5,440	5,440	5,440	0	0.0%	0	0.0%	
10 410-240	WORKMEN'S COMPENSATION	379	229	517	400	400	400	380	-40	-10.0%	-40	-10.0%	
10 410-291	UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0	0	0.0%	0	0.0%	
10 410-310	OFFICE/COMPUTER SUPPLIES	9,193	9,078	9,284	8,266	8,266	11,500	10,500	-1,000	-8.7%	2,234	27.0%	
10 410-311	POSTAGE/SHIPPING	6,922	4,493	2,333	6,500	6,500	6,500	6,500	0	0.0%	0	0.0%	
10 410-312	BOOKS/PUBL/SUBSCRIPTIONS	1,709	1,212	670	700	700	670	700	30	4.5%	0	0.0%	
10 410-320	OTHER ELECTRONICS	0	0	0	750	750	600	700	100	16.7%	-50	-6.7%	
10 410-335	CLOTHING	0	605	71	500	500	500	500	0	0.0%	0	0.0%	
10 410-352	FURNITURE & FIXTURES	1,770	1,717	299	500	500	299	400	101	33.8%	-100	-20.0%	
10 410-390	FUEL	0	121	374	750	750	434	850	416	95.9%	100	13.3%	
10 410-392	JANITORIAL SUPPLIES	1,662	1,444	1,193	1,325	1,325	1,550	1,425	-125	-8.1%	100	7.5%	
10 410-399	OTHER SUPPLIES	2,392	785	509	500	500	710	500	-210	-29.6%	0	0.0%	
10 410-413	PROFESSIONAL SERVICES	235,937	178,428	191,910	170,347	170,347	240,000	200,833	-39,167	-16.3%	30,486	17.9%	
10 410-414	BANK CHARGES	2,959	3,530	1,861	2,815	2,815	815	3,376	2,561	314.2%	561	19.9%	
10 410-415	TELEPHONE	11,802	14,633	6,584	9,300	9,300	11,000	11,803	803	7.3%	2,503	26.9%	
10 410-426	PHYSICALS/SCREENING	115	479	150	200	200	150	200	50	33.3%	0	0.0%	
10 410-429	WETLAND GRANT FUNDS	0	3,474	0	0	0	0	0	0	0.0%	0	0.0%	
10 410-430	ADVERTISING	7,089	8,829	1,949	6,000	6,000	6,000	6,000	0	0.0%	0	0.0%	
10 410 431	BLESSING OF THE FLEET	439	0	0	0	0	0	0	0	0.0%	0	0.0%	
10 410-433	BRIDGES OF BRAZORIA COUNTY	-250	800	0	0	0	0	0	0	0.0%	0	0.0%	
10 410-434	MARKETING	4,844	6,840	5,012	6,348	6,348	8,971	10,000	1,029	11.5%	3,652	57.5%	
10 410-435	FREEMPORT CENTENNIAL	1,513	45,900	50,619	50,000	50,000	50,619	0	0	0.0%	0	0.0%	
10 410-436	HAUNTED HOUSE	-1,169	741	136	0	0	136	0	0	0.0%	0	0.0%	
10 410-437	YOUTH ART	2,543	6,441	5,828	6,500	6,500	5,828	3,500	0	0.0%	0	0.0%	
10 410-438	THANKSGIVING SUPER FEAST	7,807	9,856	8,580	10,000	10,000	8,540	10,000	0	0.0%	0	0.0%	
10 410-440	ELECTRICITY	101,981	62,948	2,738	59,663	59,663	15,500	23,000	7,500	48.4%	-36,663	-61.5%	
10 410-442	GAS-ENTEX	12,531	20,260	9,311	18,000	18,000	11,500	12,420	920	8.0%	-5,580	-31.0%	
10 410-470	EQUIPMENT RENTAL	0	1,718	1,116	1,872	1,872	1,116	1,944	828	74.2%	72	3.8%	
10 410-479	APPRAISAL DISTRICT	19,116	17,799	17,348	19,500	19,500	17,348	18,000	652	3.8%	-1,500	-7.7%	
10 410-482	SERVICE CONTRACTS	5,867	7,913	6,020	7,500	7,500	9,000	9,500	500	5.6%	2,000	26.7%	
10 410-484	TAX COLLECTIONS	2,204	2,185	2,169	2,250	2,250	2,169	2,250	81	3.7%	0	0.0%	



FISCAL YEAR 2013-2014
 BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

10-410 GENERAL ADMINISTRATION

ACCT#	DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET	INC BUD-PROJ		INC FROM BUDGET	
				APR YTD	BUDGET	PROJECTn		\$	%	\$	%
10 410-499	OTHER SERVICES	0	196	0	0		0	0	0.0%	0	0.0%
10-410-524	VEHICLE MAINTENANCE	802	202	0	0		250				
10 410-543	ELECTRONICS/COMPUTER MAINT	58,023	38,409	26,495	39,386	39,386	45,693	6,307	16.0%	6,307	16.0%
10 410-545	BLDG/BLDG EQUIP MAINTENANCE	43,915	54,406	26,351	37,845	39,000	39,923	923	2.4%	2,078	5.5%
10 410-602	SEMINARS/DUES/TRAVEL	12,154	11,784	7,049	10,717	12,000	11,717	-283	-2.4%	1,000	9.3%
10 410-604	PUBLIC OFFICE LIABILITY	9,665	7,878	8,365	7,878	8,365	8,365	0	0.0%	487	6.2%
10 410-610	EMPLOYEE RELATIONS	6,303	6,223	585	2,500	2,000	5,850	3,850	192.5%	3,350	134.0%
10 410-628	PROPERTY INSURANCE	88,269	96,423	99,747	97,573	99,747	97,906	-1,841	-1.8%	333	0.3%
10 410-695	COLLEGE REIMBURSEMENT	5,363	5,654	7,205	5,000	7,205	5,000	-2,205	-30.6%	0	0.0%
10 410-699	OTHER - SUNDRY	9,165	11,973	4,284	5,000	5,250	5,500	250	4.8%	500	10.0%
10-410-775	LEASE INTERERST	542	498	715	547	756	547	-209	-27.6%		
10-410-776	LEASE PRINCIPAL	56,438	4,158	4,453	3,703	4,799	4,158	-641	-13.4%		
10 410-880	LAND ACQUISITION	13,853	6,071	11,805	0	11,805	0	-11,805	-100.0%	0	0.0%
10 410-899	CAPITAL OUTLAY	220,925	4,860	0	0		5,050	5,050	0.0%	5,050	0.0%
		1,584,084	1,282,185	906,192	1,252,491	1,292,724	1,241,152	-51,572	-4.0%	-11,340	-0.9%



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

10-410 GENERAL ADMINISTRATION

ACCOUNT#	ACCOUNT DESCRIPTION		2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
					APR YTD	BUDGET	PROJECTION	
10 410-100	SALARIES/WAGES		468,798	456,499	282,292	481,150	481,150	499,199
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Current Full-Time Employees	8	476,092					
	New Full-Time Employees	0						
	Current Part-Time Employees	1	10,927					
	New Part-Time Employees	0			Calculated Field			
	Temporary Employees	0			(do not attempt to input)			
	Youth Summer Work Program		12,180					

	ACCOUNT DESCRIPTION		2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
					APR YTD	BUDGET	PROJECTION	
10-410-165	EDUCATION PAY		5,115	5,073	2,943	5,500	5,100	5,100
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Education Pay		5,100					
					Calculated Field			
					(do not attempt to input)			

ACCOUNT#	ACCOUNT DESCRIPTION		2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
					APR YTD	BUDGET	PROJECTION	
10 410-175	LONGEVITY		4,259	4,619	3,009	4,500	4,900	5,200
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Longevity Pay	8	5,200					
					Calculated Field			
					(do not attempt to input)			



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

10-410 GENERAL ADMINISTRATION

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 410-180	AUTO ALLOWANCE	8,991	8,652	5,019	9,000	9,000	9,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Auto Allowance Jeff Pynes	9,000					
				Calculated Field (do not attempt to input)			

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 410-185	UNIFORM ALLOWANCE	1,133	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 410-190	OVERTIME	806	567	93	1,500	200	500
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Misc Overtime	500					



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

10-410 GENERAL ADMINISTRATION

ACCOUNT#	ACCOUNT DESCRIPTION		2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
					APR YTD	BUDGET	PROJECTION	
10 410-201	F I C A & MEDICARE		35,105	37,098	21,210	38,376	38,376	39,703
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Calculated Field (do not attempt to input)	7.65%	39,703		Calculated Field (do not attempt to input)			

ACCOUNT#	ACCOUNT DESCRIPTION		2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
					APR YTD	BUDGET	PROJECTION	
10 410-210	GROUP INSURANCE		49,499	50,534	31,628	50,592	50,592	51,786
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Life Insurance / AD&D	0.00027 211	1,688		Calculated Field (do not attempt to input)			
	Long Term Disability	0.0043 161	1,288					
	Health Reimbursement Account	\$ 100.00 8	9,600					
	TML - Employee Health	396						
	Estimated % Increase	2%						
	TML Estimated Rate/Mo	408.44 8	39,210					

ACCOUNT#	ACCOUNT DESCRIPTION		2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
					APR YTD	BUDGET	PROJECTION	
10 410-230	T M R S		40,380	52,688	33,389	55,798	55,798	60,003
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	OCT - DEC	11.66%						
	JAN - SEP	12.26%						
	Weighted Average	12.10%	60,003		Calculated Field (do not attempt to input)			
	Calculated Field (do not attempt to input)							



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

10-410 GENERAL ADMINISTRATION

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 410-235	BENEFIT ACCOUNT ADMIN FEES	5,226	5,262	2,974	5,440	5,440	5,440
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Medical Savings Account - \$43.42/employee/year	117	5,080				
	Sect 457 - Annl Maint Fee - \$18/employee/year	20	360				

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 410-240	WORKMEN'S COMPENSATION	379	229	517	400	400	360
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	WORKMEN'S COMPENSATION	360					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 410-291	UNEMPLOYMENT INSURANCE	0	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	UNEMPLOYMENT INSURANCE	-					



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

10-410 GENERAL ADMINISTRATION

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 410-310	OFFICE/COMPUTER SUPPLIES	9,193	9,078	9,284	8,266	11,500	10,500
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Budget Materials	600					
	Toner for 2-Copiers	1,600					
	Other Miscellaneous Office Supplies	2,200					
	Copy Paper - 4.0 cases/Mo @ \$27	1,296					
	Stationary + Envelopes	1,800					
	Misc.	1,304					
	Laser Checks plus Window Envelopes - 2 purchases	1,700					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 410-311	POSTAGE/SHIPPING	6,922	4,493	2,333	6,500	6,500	6,500
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	POSTAGE/SHIPPING	6,500					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 410-312	BOOKS/PUBL/SUBSCRIPTIONS	1,709	1,212	670	700	670	700
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Brazosport Facts Subscription	200					
	Ordinance Updates	500					

222



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

10-410 GENERAL ADMINISTRATION

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 410-320	OTHER ELECTRONICS	0	0	0	750	600	700
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
		-					
	Misc.	700					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 410-335	CLOTHING	0	605	71	500	500	500
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Clothing	500					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 410-352	FURNITURE & FIXTURES	1,770	1,717	299	500	299	400
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Office Chairs	400					



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

10-410 GENERAL ADMINISTRATION

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 410-390	FUEL	0	121	374	750	434	850
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Mileage Reimbursement	850					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 410-392	JANITORIAL SUPPLIES	1,662	1,444	1,193	1,325	1,550	1,425
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Liners	50					350
	Toilet Tissue	250					75
	Acid Bowl Cleaner	200					250
	Floor Wax	50					200

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 410-399	OTHER SUPPLIES	2,392	785	509	500	710	500
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Other Miscellaneous	500					



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

10-410 GENERAL ADMINISTRATION

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 410-413	PROFESSIONAL SERVICES	235,937	178,428	191,910	170,347	240,000	200,833
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Legal - Wallace Shaw	47,968		Hugh Landrum & Assoc			22,000
	Audit	28,500		Taxes for Property			750
	Lein Collection Fees-Perdue Brandon	1,100		E-Gov annual license fee			3,000
	Appraisals	7,500		Nat Hickey's pay / reimbursements			18,000
	Criminal Histories / Background Checks	2,500		County Online Deeds / Liens			2,500
	Legal - Olson & Olson	-		Regional Storm Water Mgt Program + Software			9,529
	Copies Charged at the County Courthouse	2,500		Regional Transportation / Buses			24,500
	Payroll Service	30,486					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 410-414	BANK CHARGES	2,959	3,530	1,861	2,815	815	3,376
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	BANK CHARGES	3,376					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 410-415	TELEPHONE	11,802	14,633	6,584	9,300	11,000	11,803
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Land Line Phones - AT&T Long Distance	6,703					
	DSL	1,500					
	CELL(Pynes, Arispe)	3,600					



FISCAL YEAR 2013-2014
ACCOUNT DETAIL JUSTIFICATION

10-410 GENERAL ADMINISTRATION

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 410-426	PHYSICALS/SCREENING	115	479	150	200	150	200
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	PHYSICALS/SCREENING	200					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10-410-429	WETLAND GRANT FUNDS	0	3,474	0	0	0	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 410-430	ADVERTISING	7,089	8,829	1,949	6,000	6,000	6,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Misc Ads	750					
	Misc Employment Ads	2,750					
	Brazoria County Magazine	2,500					



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

10-410 GENERAL ADMINISTRATION

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 410 431	BLESSING OF THE FLEET	439	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10-410-433	BRIDGES OF BRAZORIA COUNTY	-250	800	0	0	0	-
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 410-434	MARKETING	4,844	6,840	5,012	6,348	8,971	10,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Tri-fold Promotional	3,000					250
	Annual Information Booklet	1,500					880
	Misc. Marketing	3,860					
	Marketing -Phone Messages	510					



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

10-410 GENERAL ADMINISTRATION

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10-410-435	FREEPORT CENTENNIAL	1,513	45,900	50,619	50,000	50,619	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Freeport Centennial						

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10-410-436	HAUNTED HOUSE	-1,169	741	136	0	136	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10-410-437	YOUTH ART	2,543	6,441	5,828	6,500	5,828	3,500
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Youth Art	3,500					

P.28



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

10-410 GENERAL ADMINISTRATION

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10-410-438	THANKSGIVING SUPER FEAST	7,807	9,856	8,580	10,000	8,540	10,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Thanksgiving Super Feast	10,000					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 410-440	ELECTRICITY	101,981	62,948	2,738	59,663	15,500	23,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	ELECTRICITY	23,000					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 410-442	GAS-ENTEX	12,531	20,260	9,311	18,000	11,500	12,420
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Gas-Entex	12,420					



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

10-410 GENERAL ADMINISTRATION

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 410-470	EQUIPMENT RENTAL	0	1,718	1,116	1,872	1,116	1,944
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Postage Meter Retal	1,944					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 410-479	APPRAISAL DISTRICT	19,116	17,799	17,348	19,500	17,348	18,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Budgeted by Appraisal District	18,000					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 410-482	SERVICE CONTRACTS	5,867	7,913	6,020	7,500	9,000	9,500
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Copy Charges / Maintenance Fee	9,500					

P 30



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

10-410 GENERAL ADMINISTRATION

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 410-484	TAX COLLECTIONS	2,204	2,185	2,169	2,250	2,169	2,250
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	TAX COLLECTIONS	2,250					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 410-499	OTHER SERVICES	0	196	0	0	0	-
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	None						

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10-410-524	VEHICLE MAINTENANCE	802	202	0	0	0	250
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	None	250					



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

10-410 GENERAL ADMINISTRATION

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 410-543	ELECTRONICS/COMPUTER MAINT	58,023	38,409	26,495	39,386	39,386	45,693
	ITEM DESCRIPTION	AMOUNT\$			ITEM DESCRIPTION		AMOUNT\$
	EZ Task Annual Web-Site Hosting	1,200			Exchange Server		4200
	Incode - Network Support	2,520			Web Parcil Viewer-Alterra Tech.		2,750
	Annual Software Maintenance - G/L,AP,PY, CH	14,000			Misc.		2,000
	On-Site Labor	3,500			Fixed Asset Software & Maint.		2,255
					Backup Application Availability Service		5,000
	Plotter Supplies	1,068			Data Stream Backup		7,200

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 410-545	BLDG/BLDG EQUIP MAINTENANCE	43,915	54,406	26,351	37,845	39,000	39,923
	ITEM DESCRIPTION	AMOUNT\$			ITEM DESCRIPTION		AMOUNT\$
	Elevator Maintenance	4,200			Elevator Inspections	1	600
	Housekeeping	15,555					
	Window Cleaning	2,000					
	Pest Control	568			Routine Maintenance / Fixes / Breaks / Etc		17,000

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 410-602	SEMINARS/DUES/TRAVEL	12,154	11,784	7,049	10,717	12,000	11,717
	ITEM DESCRIPTION	AMOUNT\$			ITEM DESCRIPTION		AMOUNT\$
	Dues-Texas State Board & CPE	550			Brazoria County Environmental Center		547
	Human Resources Training	1,000			Brazosport Area Chamber of Commerce Program Fee		250
					TX Municipal Clerks Assn - Delia		70
	GFOAT Conference/Public Investment Act - Bob	500			TCMA Conference		2,500
					Per Diems		1,000
	TMCMA Dues	300			Travel,Hotels, & Misc.		5,000



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

10-410 GENERAL ADMINISTRATION

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 410-604	PUBLIC OFFICE LIABILITY	9,665	7,878	8,365	7,878	8,365	8,365
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Liability	8,365					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 410-610	EMPLOYEE RELATIONS	6,303	6,223	585	2,500	2,000	5,850
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Employee Appreciation	5,850					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 410-628	PROPERTY INSURANCE	88,269	96,423	99,747	97,573	99,747	97,906
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Property Insurance	97,664					
	Public Employee Dishonesty Bond	242					



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

10-410 GENERAL ADMINISTRATION

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 410-695	COLLEGE REIMBURSEMENT	5,363	5,654	7,205	5,000	7,205	5,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	COLLEGE REIMBURSEMENT	5,000					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 410-699	OTHER - SUNDRY	9,165	11,973	4,284	5,000	5,250	5,500
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Misc.	5,500					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10-410-775	LEASE INTERERST	542	498	715	547	756	547
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Plotter Lease	547					

P 34



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

10-410 GENERAL ADMINISTRATION

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10-410-776	LEASE PRINCIPAL	56,438	4,158	4,453	3,703	4,799	4,158
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
		-					
	Plotter principal	4,158					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 410-880	LAND ACQUISITION	13,853	6,071	11,805	0	11,805	-
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
		-					
	Misc. Land purchases						

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 410-899	CAPITAL OUTLAY	220,925	4,860	0	0	0	5,050
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	HVAC CHILL WATER PUMP REPAIR	3,850					7
	NEW COMPUTER	1,200					8
							9
							10
							11
							12

TRANSPOSE CAPITAL NUMBERS FROM THE CAPITAL TAB IN PRIORITY ORDER.

TOTAL: 1,584,084 1,282,185 906,192 1,252,491 1,292,724 1,241,152

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2013

10 -GENERAL FUND
 SERVICE CENTER

EXPENDITURES	(----- 2012-2013 -----) (----- 2013-2014 -----)							
	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<u>SALARIES</u>								
10-420-100 SALARIES/WAGES	63,363	81,157	75,274	65,024	34,628	59,461	98,459	66,710
10-420-165 EDUCATIONAL PAY	0	0	254	0	346	0	0	0
10-420-175 LONGEVITY	646	1,060	527	650	2	25	650	100
10-420-190 OVERTIME	<u>2,209</u>	<u>2,692</u>	<u>1,734</u>	<u>2,000</u>	<u>1,058</u>	<u>2,000</u>	<u>1,500</u>	<u>2,000</u>
TOTAL SALARIES	66,219	84,909	77,788	67,674	36,034	61,486	100,609	68,810
<u>BENEFITS</u>								
10-420-201 F I C A & MEDICARE	4,954	6,520	5,476	5,177	2,804	4,905	7,697	5,264
10-420-210 GROUP INSURANCE	11,427	16,212	14,297	12,648	7,239	12,230	18,684	12,947
10-420-230 T M R S	6,968	9,418	9,008	7,891	4,282	7,489	11,661	8,326
10-420-240 WORKMEN'S COMPENSATION	2,610	1,965	1,486	1,486	1,528	1,528	1,965	1,360
10-420-291 UNEMPLOYMENT INSURANCE	<u>2,796</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL BENEFITS	28,756	34,115	30,267	27,202	15,852	26,152	40,007	27,897
<u>SUPPLIES</u>								
10-420-310 OFFICE/COMPUTER SUPPLIES	1,319	1,701	2,178	3,025	2,101	2,900	3,300	3,750
10-420-311 POSTAGE/SHIPPING	0	0	0	0	0	0	0	100
10-420-320 OTHER ELECTRONICS	465	275	459	250	199	250	500	700
10-420-335 CLOTHING	726	802	495	610	318	610	610	1,450
10-420-340 GAS AND DIESEL	(23,355)	25,727	20,219	0	(6,286)	0	0	100
10-420-341 STATE GAS TAX	3,935	5	0	0	(1,306)	0	0	0
10-420-343 OIL AND GREASE	3,562	4,926	4,358	5,950	3,144	5,950	5,500	6,450
10-420-344 GARAGE PARTS	2,494	2,257	2,187	2,350	761	2,000	2,500	2,350
10-420-352 FURNITURE & FIXTURES	0	0	0	0	0	0	0	650
10-420-385 SMALL TOOLS & EQUIPMENT	2,113	1,547	3,109	2,800	991	2,800	4,300	2,800
10-420-390 FUEL	1,789	1,687	1,751	1,100	1,070	1,500	1,100	1,500
10-420-392 JANITORIAL SUPPLIES	646	642	1,116	1,050	578	1,050	900	1,050
10-420-399 OTHER SUPPLIES	<u>1,435</u>	<u>718</u>	<u>1,398</u>	<u>1,260</u>	<u>78</u>	<u>500</u>	<u>1,309</u>	<u>1,660</u>
TOTAL SUPPLIES	4,871	40,287	37,270	18,395	1,647	17,560	20,019	22,560
<u>SERVICES</u>								
10-420-413 PROFESSIONAL SERVICES	718	731	1,870	2,000	2,038	2,038	2,000	3,200
10-420-415 TELEPHONE	2,483	2,386	2,619	2,000	1,339	2,150	2,000	2,150
10-420-426 PHYSICALS/SCREENING	0	0	230	100	0	0	150	100
10-420-440 ELECTRICITY	24,538	21,553	12,388	12,000	6,432	12,000	12,000	12,000
10-420-441 WATER	0	0	0	0	0	0	0	0
10-420-442 GAS-EMTEX	179	194	486	400	103	175	400	400
10-420-470 EQUIPMENT RENTAL	118	0	148	300	0	0	300	300
10-420-482 SERVICE CONTRACTS	0	0	0	0	0	0	0	0
10-420-485 LAUNDRY SERVICES	835	704	1,000	750	321	550	1,000	1,150
10-420-499 OTHER SERVICES	<u>925</u>	<u>1,106</u>	<u>1,796</u>	<u>2,180</u>	<u>743</u>	<u>1,280</u>	<u>1,550</u>	<u>1,280</u>
TOTAL SERVICES	29,796	26,673	20,536	19,730	10,976	18,193	19,400	20,580

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2013

10 -GENERAL FUND
 SERVICE CENTER

EXPENDITURES	2009-2010		2010-2011		2011-2012		2012-2013		2013-2014	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET		
MAINTENANCE										
10-420-524 VEHICLE MAINTENANCE	645	353	920	740	388	740	800	740		
10-420-545 BLDG/BLDG EQUIP MAINTENANCE	2,846	1,105	1,956	1,900	1,549	1,900	1,100	2,500		
10-420-546 LAND/GROUNDS MAINT	48	257	1,016	1,460	0	1,460	760	3,060		
TOTAL MAINTENANCE	3,539	1,715	3,892	4,100	1,937	4,100	2,660	6,300		
SUNDRY										
10-420-602 SEMINARS/DUES/TRAVEL	0	97	100	250	75	250	300	450		
10-420-629 VEHICLE INSURANCE	168	175	235	175	380	380	175	380		
10-420-699 OTHER - SUNDRY	9,900	54	297	350	200	350	400	750		
TOTAL SUNDRY	10,068	326	632	775	655	980	875	1,580		
CAPITAL OUTLAY										
10-420-899 CAPITAL OUTLAY	0	0	11,012	13,000	15,889	15,889	8,400	0		
TOTAL CAPITAL OUTLAY	0	0	11,012	13,000	15,889	15,889	8,400	0		
ACCRUAL										
10-420-995 DEPRECIATION EXPENSE	0	0	0	0	0	0	0	0		
TOTAL ACCRUAL	0	0	0	0	0	0	0	0		
TOTAL SERVICE CENTER	133,507	188,025	181,397	150,876	82,989	144,360	191,970	147,727		



FISCAL YEAR 2013-2014
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

10-420 SERVICE CENTER

ACCT#	DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET	INC BUD-PROJ		INC FROM BUDGET	
				APL YTD	BUDGET	PROJECTR		\$	%	\$	%
10 420-100	SALARIES/WAGES	81,157	75,274	34,628	65,024	59,461	66,710	7,249	12.2%	1,686	2.6%
10-420-165	EDUCATIONAL PAY		254	346	0			0	0.0%	0	0.0%
10 420-175	LONGEVITY	1,060	527	2	650	25	100	75	300.0%	-550	-84.6%
					0			0	0.0%	0	0.0%
					0			0	0.0%	0	0.0%
10 420-190	OVERTIME	2,692	1,734	1,058	2,000	2,000	2,000	0	0.0%	0	0.0%
10 420-201	F I C A & MEDICARE	6,520	5,476	2,804	5,177	4,905	5,264	359	7.3%	87	1.7%
10 420-210	GROUP INSURANCE	16,212	14,297	7,239	12,648	12,230	12,947	717	5.9%	299	2.4%
10 420-230	T M R S	9,418	9,008	4,282	7,891	7,489	8,326	837	11.2%	435	5.5%
10 420-240	WORKMEN'S COMPENSATION	1,965	1,486	1,528	1,486	1,528	1,360	-168	-11.0%	-128	-8.5%
10 420-291	UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0	0.0%	0	0.0%
10 420-310	OFFICE/COMPUTER SUPPLIES	1,701	2,178	2,101	3,025	2,900	3,750	850	29.3%	725	24.0%
10 420-311	POSTAGE/SHIPPING	0	0	0	0	0	100	100	0.0%	100	0.0%
10 420-320	OTHER ELECTRONICS	275	459	199	250	250	700	450	180.0%	450	180.0%
10 420-335	CLOTHING	802	495	318	610	610	1,450	840	137.7%	840	137.7%
10 420-340	GAS AND DIESEL	25,727	20,219	-6,286	0		100	100	0.0%	100	0.0%
10 420-341	STATE GAS TAX	5	0	-1,306	0	0	0	0	0.0%	0	0.0%
10 420-343	OIL AND GREASE	4,926	4,358	3,144	5,950	5,950	6,450	500	8.4%	500	8.4%
10 420-344	GARAGE PARTS	2,257	2,187	761	2,350	2,000	2,350	350	17.5%	0	0.0%
10 420-352	FURNITURE & FIXTURES	0	0	0	0	0	650	650	0.0%	650	0.0%
10 420-385	SMALL TOOLS & EQUIPMENT	1,547	3,109	991	2,800	2,800	2,800	0	0.0%	0	0.0%
10 420-390	FUEL	1,687	1,751	1,070	1,100	1,500	1,500	0	0.0%	400	36.4%
10 420-392	JANITORIAL SUPPLIES	642	1,116	578	1,050	1,050	1,050	0	0.0%	0	0.0%
10 420-399	OTHER SUPPLIES	718	1,398	78	1,260	500	1,660	1,160	232.0%	400	31.7%
10 420-413	PROFESSIONAL SERVICES	731	1,870	2,038	2,000	2,038	3,200	1,162	57.0%	1,200	60.0%
10 420-415	TELEPHONE	2,386	2,619	1,339	2,000	2,150	2,150	0	0.0%	150	7.5%
10 420-426	PHYSICALS/SCREENING	0	230	0	100	0	100	100	0.0%	0	0.0%
10 420-440	ELECTRICITY	21,553	12,388	6,432	12,000	12,000	12,000	0	0.0%	0	0.0%
10 420-441	WATER	0	0	0	0	0	0	0	0.0%	0	0.0%
10 420-442	GAS-ENTEX	194	486	103	400	175	400	225	128.6%	0	0.0%
10 420-470	EQUIPMENT RENTAL	0	148	0	300	0	300	300	0.0%	0	0.0%
10 420-482	SERVICE CONTRACTS	0	0	0	0	0	0	0	0.0%	0	0.0%
10 420-485	LAUNDRY SERVICES	704	1,000	321	750	550	1,150	600	109.1%	400	53.3%
10 420-499	OTHER SERVICES	1,106	1,796	743	2,180	1,280	1,280	0	0.0%	-900	-41.3%
10 420-524	VEHICLE MAINTENANCE	353	920	388	740	740	740	0	0.0%	0	0.0%
10 420-545	BLDG/BLDG EQUIP MAINTENANCE	1,105	1,956	1,549	1,900	1,900	2,500	600	31.6%	600	31.6%
10 420-546	LAND/GROUNDS MAINT	257	1,016	0	1,460	1,460	3,060	1,600	109.6%	1,600	109.6%
10 420-602	SEMINARS/DUES/TRAVEL	97	100	75	250	250	450	200	80.0%	200	80.0%
10 420-629	VEHICLE INSURANCE	174	235	377	175	380	380	0	0.0%	205	117.1%
10 420-699	OTHER - SUNDRY	54	295	200	350	350	750	400	114.3%	400	114.3%
10 420-899	CAPITAL OUTLAY	0	11,012	15,889	13,000	15,889	0	-15,889	-100.0%	-13,000	-100.0%
		188,025	181,397	82,969	150,876	144,360	147,727	3,367	2.3%	-3,149	-2.1%



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

10-420 SERVICE CENTER

ACCOUNT#	ACCOUNT DESCRIPTION		2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
					APR YTD	BUDGET	PROJECTION	
10 420-201	F I C A & MEDICARE		6,520	5,476	2,804	5,177	4,905	5,264
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION			AMOUNTS
		7.65%	5,264		Calculated Field			

ACCOUNT#	ACCOUNT DESCRIPTION		2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
					APR YTD	BUDGET	PROJECTION	
10 420-210	GROUP INSURANCE		16,212	14,297	7,239	12,648	12,230	12,947
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Life Insurance / AD&D	0.00027 161	322		Calculated Field			
	Long Term Disability	0.0043 211	422		(do not attempt to input)			
	Health Reimbursement Account	\$ 100.00 2	2,400					
	TML - Employee Health	396						
	Estimated % Increase	2%						
	TML Estimated Rate/Mo	408.44 2	9,803					

ACCOUNT#	ACCOUNT DESCRIPTION		2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
					APR YTD	BUDGET	PROJECTION	
10 420-230	T M R S		9,418	9,008	4,282	7,891	7,489	8,326
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	OCT - DEC	11.66%						
	JAN - SEP	12.26%						
	Weighted Average	12.10%	8,326		Calculated Field			
					(do not attempt to input)			
	Calculated Field							
	(do not attempt to input)							



THE CITY OF
FISCAL YEAR 2013-2014
ACCOUNT DETAIL JUSTIFICATION

10-420 SERVICE CENTER

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 420-240	WORKMEN'S COMPENSATION	1,965	1,486	1,528	1,486	1,528	1,360
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	WORKMEN'S COMPENSATION	1,360					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 420-291	UNEMPLOYMENT INSURANCE	0	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	UNEMPLOYMENT INSURANCE	-					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 420-310	OFFICE/COMPUTER SUPPLIES	1,701	2,178	2,101	3,025	2,900	3,750
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Printing Supplies	600					250
	Copy Supplies	400					400
	Forms	200					200
	cartridges for fax machine	300					400
	toner for copy machine	600					
	Office Supplies	400					

P42



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

10-420 SERVICE CENTER

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 420-311	POSTAGE/SHIPPING	0	0	0	0	0	100
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	POSTAGE/SHIPPING	100					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 420-320	OTHER ELECTRONICS	275	459	199	250	250	700
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Electronic parts and equipment	250					
	Radio Maintenance	450					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 420-335	CLOTHING	802	495	318	610	610	1,450
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Headwear	300					
	Safety accessories	200					
	Safety wear	300					
	Fastenal Safety Machine Dispenser	300					
	Winter Jacket	350					

P43



FISCAL YEAR 2013-2014
ACCOUNT DETAIL JUSTIFICATION

10-420 SERVICE CENTER

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 420-340	GAS AND DIESEL	25,727	20,219	-6,286	0	0	100
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Fuel keys	100					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 420-341	STATE GAS TAX	5	0	-1,306	0	0	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 420-343	OIL AND GREASE	4,926	4,358	3,144	5,950	5,950	6,450
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	hydraulic fluid 400 gal.	1,500					
	motor oil 300 gal.	2,500					
	Grease 7 Drums @315	2,250					
	Filter Disposal	200					



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

10-420 SERVICE CENTER

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 420-344	GARAGE PARTS	2,257	2,187	761	2,350	2,000	2,350
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Shop Stock	400					
	Shop Cleaners	150					
	Tire and wheel maintance	450					
	Small parts	350					
	Hose and fittings	500					
	Small lubricants and oil	500					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 420-352	FURNITURE & FIXTURES	0	0	0	0	0	650
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Mechanic Office Drop Light	650					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 420-385	SMALL TOOLS & EQUIPMENT	1,547	3,109	991	2,800	2,800	2,800
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	small tools for shop truck (wrenches, sockets, etc.)	1,000					
	Mechanic / Employee city tools	1,000					
	Ice Machine						
	Restocking	800					

P45



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

10-420 SERVICE CENTER

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 420-390	FUEL	1,687	1,751	1,070	1,100	1,500	1,500
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	FUEL	1,500					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 420-392	JANITORIAL SUPPLIES	642	1,116	578	1,050	1,050	1,050
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Sanitary Items	600					
	Janitorial Cleaners	400					
	Cleaning Supplies	50					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 420-399	OTHER SUPPLIES	718	1,398	78	1,260	500	1,660
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Water Containers	100					
	Employee Hydration	500					
	Safety Restock	900					
	bandaids; firt aide items	100					
	light bulbs	60					

P 46



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

10-420 SERVICE CENTER

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 420-413	PROFESSIONAL SERVICES	731	1,870	2,038	2,000	2,038	3,200
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	computer repairs	1,000					
	TOPKat repairs and calibration	1,000					
	P.C. Care	1,000					
	Pest Control	200					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 420-415	TELEPHONE	2,386	2,619	1,339	2,000	2,150	2,150
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Long Distance/ Telephone calls (Long distance calls for ordering parts)	2,150					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 420-426	PHYSICALS/SCREENING	0	230	0	100	0	100
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	employee drug tests	100					



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

10-420 SERVICE CENTER

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 420-440	ELECTRICITY	21,553	12,388	6,432	12,000	12,000	12,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	ELECTRICITY	12,000					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 420-441	WATER	0	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	WATER	-					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 420-442	GAS-ENTEX	194	486	103	400	175	400
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Storm pump Maint.	400					

P 48



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

10-420 SERVICE CENTER

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 420-470	EQUIPMENT RENTAL	0	148	0	300	0	300
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	tool rental	300					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 420-482	SERVICE CONTRACTS	0	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 420-485	LAUNDRY SERVICES	704	1,000	321	750	550	1,150
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Mechanic Uniform	750					
	Secretary Polo Shirt	400					

P49



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

10-420 SERVICE CENTER

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 420-499	OTHER SERVICES	1,106	1,796	743	2,180	1,280	1,280
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	pest control	200					
	fire hydrant inspection	200					
	Fuel tank UST annual fee	100					
	yearly recovery system inspection	600					
	Annual SIR fee	180					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 420-524	VEHICLE MAINTENANCE	353	920	388	740	740	740
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	oil changes	60					
	tires	400					
	safety inspection	80					
	vehical repairs	200					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 420-545	BLDG/BLDG EQUIP MAINTENANCE	1,105	1,956	1,549	1,900	1,900	2,500
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Building repairs	1,400					
	lighting in barn (lamps/bulbs)	300					
	repair of water lines (supplies/materials)	100					
	Equipment Maint.	700					



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

10-420 SERVICE CENTER

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 420-546	LAND/GROUNDS MAINT	257	1,016	0	1,460	1,460	3,060
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	electric gate maintenance	2,000					
	flags	60					
	Building	1,000					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 420-602	SEMINARS/DUES/TRAVEL	97	100	75	250	250	450
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	new equipment training	450					
	travel expenses, siminars;						

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 420-629	VEHICLE INSURANCE	174	235	377	175	380	380
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	VEHICLE INSURANCE	380					

P 51



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

10-420 SERVICE CENTER

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 420-699	OTHER - SUNDRY	54	295	200	350	350	750
	ITEM DESCRIPTION	AMOUNT\$			ITEM DESCRIPTION		AMOUNT\$
	coffee; cups; plates; forks;	150					
	over-time lunches	100					
	other unforeseen expenses	500					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 420-899	CAPITAL OUTLAY	0	11,012	15,889	13,000	15,889	-
	ITEM DESCRIPTION	AMOUNT\$			ITEM DESCRIPTION		AMOUNT\$
						7	
						8	
						9	
						10	
						11	
						12	

TRANSPOSE CAPITAL NUMBERS FROM THE CAPITAL TAB IN PRIORITY ORDER.

TOTAL:	188,025	181,397	82,989	150,876	144,360	147,727
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P 52

CITY OF FREEPORT
APPROVED BUDGET
AS OF: APRIL 30TH, 2013

10 -GENERAL FUND
MUNICIPAL COURT

EXPENDITURES	2009-2010		2010-2011		2011-2012		2012-2013		2013-2014	
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET	
SALARIES										
10-430-100 SALARIES/WAGES	92,221	86,785	72,705	72,705	39,265	20,919	39,265	77,741	40,500	
10-430-165 EDUCATIONAL PAY	1,504	1,150	0	0	0	0	0	0	0	
10-430-175 LONGEVITY	1,148	969	307	307	300	166	300	750	350	
10-430-185 UNIFORM ALLOWANCE	602	460	185	185	0	0	0	0	0	
10-430-190 OVERTIME	710	4,129	2,434	2,434	0	0	0	500	0	
TOTAL SALARIES	96,185	93,493	75,631	75,631	39,565	21,085	39,565	78,991	40,850	
BENEFITS										
10-430-201 F I C A & MEDICARE	7,179	7,093	5,649	5,649	3,027	1,597	3,027	6,043	3,125	
10-430-210 GROUP INSURANCE	16,528	16,485	11,595	11,595	6,324	3,580	6,324	12,456	6,473	
10-430-230 T M R S	10,111	9,989	7,969	7,969	3,634	2,095	3,634	8,010	3,927	
10-430-240 WORKMEN'S COMPENSATION	1,669	1,307	0	0	0	0	0	0	0	
10-430-291 UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0	0	0	
TOTAL BENEFITS	35,488	34,873	25,213	25,213	12,985	7,272	12,985	26,509	13,525	
SUPPLIES										
10-430-310 OFFICE/COMPUTER SUPPLIES	2,058	1,323	2,182	2,182	2,000	1,592	2,000	2,000	2,500	
10-430-311 POSTAGE/SHIPPING	300	1,200	2,330	2,330	2,500	532	2,500	2,500	2,300	
10-430-312 BOOKS/PUBL/SUBSCRIPTIONS	0	0	0	0	0	0	0	0	0	
10-430-335 CLOTHING	283	0	155	155	250	250	250	250	250	
10-430-352 FURNITURE & FIXTURES	0	0	0	0	0	0	0	0	0	
10-430-385 SMALL TOOLS & EQUIPMENT	0	0	0	0	0	0	0	0	0	
10-430-390 FUEL	3,498	2,796	153	153	0	0	0	2,800	0	
10-430-399 OTHER SUPPLIES	210	21	317	317	200	154	218	200	300	
TOTAL SUPPLIES	6,349	5,340	5,137	5,137	4,950	2,528	4,968	7,750	5,350	
SERVICES										
10-430-407 COLLECTION AGENCY FEES	(4,832)	3,176	6,966	6,966	2,500	(4,933)	2,500	1,500	2,500	
10-430-413 CITY JUDGE	17,650	18,000	18,129	18,129	18,000	10,500	18,000	18,000	18,000	
10-430-414 BANK CHARGES	3,224	3,059	2,597	2,597	3,400	1,508	3,400	3,400	3,400	
10-430-415 TELEPHONE	2,618	3,610	1,771	1,771	2,100	193	450	2,100	450	
10-430-426 PHYSICALS/SCREENING	0	115	80	80	0	0	0	0	0	
10-430-499 OTHER SERVICES	3,706	831	844	844	800	664	818	800	1,000	
TOTAL SERVICES	22,366	28,792	30,387	30,387	26,800	7,932	25,168	25,800	25,350	
MAINTENANCE										
10-430-524 VEHICLE MAINTENANCE	664	500	0	0	0	0	0	500	0	
10-430-543 ELECTRONICS/COMPUTER MAINT	4,709	2,471	670	670	1,250	1,677	1,677	1,250	1,500	
TOTAL MAINTENANCE	5,373	2,971	670	670	1,250	1,677	1,677	1,750	1,500	

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2013

10 -GENERAL FUND
 MUNICIPAL COURT

EXPENDITURES	2009-2010			2010-2011			2011-2012			2012-2013			2013-2014	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET						
SUNDRY														
10-430-601 FAITHFUL PERFORMANCE BOND	0	0	0	75	0	75	75	75						
10-430-602 SEMINARS/DUES/TRAVEL	824	1,385	871	1,400	78	1,400	1,400	1,500						
10-430-629 VEHICLE INSURANCE	217	235	316	316	325	325	235	0						
10-430-684 TECHNOLOGY FUND EXPENSE	1,151	7,995	16,858	7,360	870	7,360	15,797	200						
10-430-685 SECURITY FUND EXPENSE	18	2,970	55	200	0	0	200	17,500						
10-430-699 OTHER - SUNDRY	75	28	0	0	0	0	0	200						
TOTAL SUNDRY	2,285	12,612	18,099	9,351	1,273	9,160	17,707	19,475						
CAPITAL OUTLAY														
10-430-899 CAPITAL OUTLAY	0	0	0	0	0	0	0	0						
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	0	0						
ACCRUAL														
10-430-995 DEPRECIATION EXPENSE	0	0	0	0	0	0	0	0						
TOTAL ACCRUAL	0	0	0	0	0	0	0	0						
TOTAL MUNICIPAL COURT	168,045	178,081	155,136	94,901	41,767	93,523	158,507	106,050						



FISCAL YEAR 2013-2014
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

10-430 MUNICIPAL COURT

ACCT#	DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET	INC BUD-PROJ		INC FROM BUDGET	
				APL YTD	BUDGET	PROJECTn		\$	%	\$	%
10 430-100	SALARIES/WAGES	86,785	72,705	20,919	39,265	39,265	40,500	1,235	3.1%	1,235	3.1%
10 430-165	EDUCATIONAL PAY	1,150	0	0	0	0	0	0	0.0%	0	0.0%
10 430-175	LONGEVITY	969	307	166	300	300	350	50	16.7%	50	16.7%
10 430-185	UNIFORM ALLOWANCE	460	185	0	0	0	0	0	0.0%	0	0.0%
10 430-190	OVERTIME	4,129	2,434	0	0	0	0	0	0.0%	0	0.0%
10 430-201	F I C A & MEDICARE	7,093	5,649	1,597	3,027	3,027	3,125	98	3.2%	98	3.2%
10 430-210	GROUP INSURANCE	16,485	11,595	3,580	6,324	6,324	6,473	149	2.4%	149	2.4%
10 430-230	T M R S	9,989	7,967	2,095	3,634	3,634	3,927	293	8.1%	293	8.1%
10 430-240	WORKMEN'S COMPENSATION	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%
10 430-310	OFFICE/COMPUTER SUPPLIES	1,323	2,182	1,592	2,000	2,000	2,500	500	25.0%	500	25.0%
10 430-311	POSTAGE/SHIPPING	1,200	2,330	532	2,500	2,500	2,300	-200	-8.0%	-200	-8.0%
10 430-335	CLOTHING	0	155	250	250	250	250	0	0.0%	0	0.0%
10 430-390	FUEL	2,796	153	0	0	0	0	0	0.0%	0	0.0%
10 430-399	OTHER SUPPLIES	21	317	154	200	218	300	82	37.6%	100	50.0%
10 430-407	COLLECTION AGENCY FEES	3,176	6,966	-4,933	2,500	2,500	2,500	0	0.0%	0	0.0%
10 430-413	CITY JUDGE	18,000	18,129	10,500	18,000	18,000	18,000	0	0.0%	0	0.0%
10 430-414	BANK CHARGES	3,059	2,597	1,508	3,400	3,400	3,400	0	0.0%	0	0.0%
10 430-415	TELEPHONE	3,610	1,771	193	2,100	450	450	0	0.0%	-1,650	-78.6%
10 430-426	PHYSICALS/SCREENING	115	80	0	0	0	0	0	0.0%	0	0.0%
10 430-499	OTHER SERVICES	831	844	664	800	818	1,000	182	22.2%	200	25.0%
10 430-524	VEHICLE MAINTENANCE	500	0	0	0	0	0	0	0.0%	0	0.0%
10 430-543	ELECTRONICS/COMPUTER MAINT	2,471	670	1,677	1,250	1,677	1,500	-177	-10.6%	250	20.0%
10 430-601	FAITHFUL PERFORMANCE BOND	0	0	0	75	75	75	0	0.0%	0	0.0%
10 430-602	SEMINARS/DUES/TRAVEL	1,385	871	78	1,400	1,400	1,500	100	7.1%	100	7.1%
10 430-629	VEHICLE INSURANCE	235	316	325	316	325	0	-325	-100.0%	-316	-100.0%
10 430-684	TECHNOLOGY FUND EXPENSE	7,995	16,858	870	7,360	7,360	200	-7,160	-97.3%	-7,160	-97.3%
10 430-685	SECURITY FUND EXPENSE	2,970	55	0	200	0	17,500	17,500	0.0%	17,300	8650.0%
10 430-699	OTHER - SUNDRY	27	0	0	0	0	200	200	0.0%	200	0.0%
10 430-899	CAPITAL OUTLAY	0	0	0	0	0	0	0	0.0%	0	0.0%
		178,081	155,136	41,767	94,901	93,523	106,050	12,527	13.4%	11,149	11.7%

PSS



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

10-430 MUNICIPAL COURT

ACCOUNT#	ACCOUNT DESCRIPTION		2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
					APR YTD	BUDGET	PROJECTION	
10 430-100	SALARIES/WAGES		86,785	72,705	20,919	39,265	39,265	40,500
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Current Full-Time Employees	1	32,102					
	New Full-Time Employees	0						
	Current Part-Time Employees	1	8,398					
	New Part-Time Employees				Calculated Field			
	Temporary Employees	0			(do not attempt to input)			

ACCOUNT#	ACCOUNT DESCRIPTION		2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
					APR YTD	BUDGET	PROJECTION	
10 430-165	EDUCATIONAL PAY		1,150	0	0	0	0	-
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Education Pay		-					
					Calculated Field			
					(do not attempt to input)			

ACCOUNT#	ACCOUNT DESCRIPTION		2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
					APR YTD	BUDGET	PROJECTION	
10 430-175	LONGEVITY		969	307	166	300	300	350
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Longevity Pay	1	350					
					Calculated Field			
					(do not attempt to input)			



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

10-430 MUNICIPAL COURT

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 430-185	UNIFORM ALLOWANCE	460	185	0	0	0	-
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Uniform Allowance						

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 430-190	OVERTIME	4,129	2,434	0	0	0	-
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 430-201	F I C A & MEDICARE	7,093	5,649	1,597	3,027	3,027	3,125
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Calculated Field (do not attempt to input)	7.65%	3,125	Calculated Field (do not attempt to input)			

P57



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

10-430 MUNICIPAL COURT

ACCOUNT#	ACCOUNT DESCRIPTION			2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
						APR YTD	BUDGET	PROJECTION	
10 430-210	GROUP INSURANCE			16,485	11,595	3,580	6,324	6,324	6,473
	ITEM DESCRIPTION			AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Life Insurance / AD&D	0.00027	211	211		Calculated Field			
	Long Term Disability	0.0043	161	161		(do not attempt to input)			
	Health Reimbursement Account	\$ 100.00	1	1,200					
	TML - Employee Health	396							
	Estimated % Increase	2%							
	TML Estimated Rate/Mo	408.44	1	4,901					

ACCOUNT#	ACCOUNT DESCRIPTION			2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
						APR YTD	BUDGET	PROJECTION	
10 430-230	T M R S			9,989	7,967	2,095	3,634	3,634	3,927
	ITEM DESCRIPTION			AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	OCT - DEC		11.66%						
	JAN - SEP		12.26%						
	Weighted Average		12.10%	3,927		Calculated Field			
						(do not attempt to input)			
	Calculated Field								
	(do not attempt to input)								

ACCOUNT#	ACCOUNT DESCRIPTION			2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
						APR YTD	BUDGET	PROJECTION	
10 430-240	WORKMEN'S COMPENSATION			1,307	0	0	0	0	-
	ITEM DESCRIPTION			AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	WORKMEN'S COMPENSATION								

P 58



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

10-430 MUNICIPAL COURT

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 430-291	UNEMPLOYMENT INSURANCE	0	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNT\$	ITEM DESCRIPTION				AMOUNT\$
	UNEMPLOYMENT INSURANCE	-					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 430-310	OFFICE/COMPUTER SUPPLIES	1,323	2,182	1,592	2,000	2,000	2,500
	ITEM DESCRIPTION	AMOUNT\$	ITEM DESCRIPTION				AMOUNT\$
	Other Miscellaneous Supplies	2,500					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 430-311	POSTAGE/SHIPPING	1,200	2,330	532	2,500	2,500	2,300
	ITEM DESCRIPTION	AMOUNT\$	ITEM DESCRIPTION				AMOUNT\$
	POSTAGE/SHIPPING	2,300					

PS9



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

10-430 MUNICIPAL COURT

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 430-335	CLOTHING	0	155	250	250	250	250
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	MISC.	250					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 430-390	FUEL	2,796	153	0	0	0	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	FUEL	-					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 430-399	OTHER SUPPLIES	21	317	154	200	218	300
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Miscellaneous	300					



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

10-430 MUNICIPAL COURT

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 430-407	COLLECTION AGENCY FEES	3,176	6,966	-4,933	2,500	2,500	2,500
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Omnibase Fees	2,500					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 430-413	CITY JUDGE	18,000	18,129	10,500	18,000	18,000	18,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	SAGNESS GIROUARD III MILAN MILLER	18,000					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 430-414	BANK CHARGES	3,059	2,597	1,508	3,400	3,400	3,400
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	BANK CHARGES						
	Credit Card Charges for taking Visa/MasterCard	3,400					



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

10-430 MUNICIPAL COURT

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 430-415	TELEPHONE	3,610	1,771	193	2,100	450	450
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	AT&T: Land Line Phones / Long Distance	450					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 430-426	PHYSICALS/SCREENING	115	80	0	0	0	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 430-499	OTHER SERVICES	831	844	664	800	818	1,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Jury Trial: Payments to Jurors	1,000					
	Interpreter Fees						



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

10-430 MUNICIPAL COURT

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 430-524	VEHICLE MAINTENANCE	500	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 430-543	ELECTRONICS/COMPUTER MAINT	2,471	670	1,677	1,250	1,677	1,500
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	TOTAL	1,500					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 430-601	FAITHFUL PERFORMANCE BOND	0	0	0	75	75	75
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	FAITHFUL PERFORMANCE BOND	75					



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

10-430 MUNICIPAL COURT

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 430-602	SEMINARS/DUES/TRAVEL	1,385	871	78	1,400	1,400	1,500
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Pat Taylor						
	Judge Miller						
	Judge Girouard						
	Misc Dues						
	Betty Askey						
	Ursula Reyes						
		1,500					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 430-629	VEHICLE INSURANCE	235	316	325	316	325	-
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	VEHICLE INSURANCE						

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 430-684	TECHNOLOGY FUND EXPENSE	7,995	16,858	870	7,360	7,360	200
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	MISC.	200					
	Uses Municipal Court Technology Fund						



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

10-430 MUNICIPAL COURT

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 430-685	SECURITY FUND EXPENSE	2,970	55	0	200	0	17,500
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Ticket Writers (3)	17,500					
	Uses Municipal Court Security Fund						

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 430-699	OTHER - SUNDRY	27	0	0	0	0	200
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	MISC.	200					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 430-899	CAPITAL OUTLAY	0	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
							7
							8
							9
							10
							11
							12

TRANSPOSE CAPITAL NUMBERS FROM THE CAPITAL TAB IN PRIORITY ORDER.

TOTAL: 178,081 155,136 41,767 94,901 93,523 106,050

P65

CITY OF FREEPORT
APPROVED BUDGET
AS OF: APRIL 30TH, 2013

10 -GENERAL FUND

POLICE

EXPENDITURES	2009-2010	2010-2011	2011-2012	2012-2013			2013-2014	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
SALARIES								
10-525-100 SALARIES/WAGES	1,850,983	1,724,143	1,800,978	1,915,658	1,131,685	1,835,865	1,877,305	1,838,407
10-525-165 EDUCATIONAL PAY	23,595	24,337	27,790	45,700	21,842	31,000	30,000	32,400
10-525-175 LONGEVITY	13,227	10,976	8,464	9,000	4,538	7,630	12,500	8,700
10-525-185 UNIFORM ALLOWANCE	5,416	5,713	5,902	5,400	3,427	5,400	5,400	5,400
10-525-190 OVERTIME	<u>148,847</u>	<u>140,370</u>	<u>156,865</u>	<u>90,000</u>	<u>71,673</u>	<u>90,000</u>	<u>90,000</u>	<u>90,000</u>
TOTAL SALARIES	2,042,067	1,905,539	1,999,999	2,065,758	1,233,165	1,969,895	2,015,205	1,974,907
BENEFITS								
10-525-201 F I C A & MEDICARE	152,869	140,825	136,393	158,030	93,425	150,146	154,163	150,667
10-525-210 GROUP INSURANCE	243,769	255,382	267,699	297,228	157,575	261,878	275,020	284,824
10-525-230 T M R	212,167	212,215	229,338	229,339	140,809	226,222	228,018	232,575
10-525-240 WORKMEN'S COMPENSATION	49,930	37,533	40,667	43,000	44,203	44,203	43,000	39,342
10-525-291 UNEMPLOYMENT INSURANCE	<u>15,827</u>	<u>25,353</u>	<u>12,952</u>	<u>7,500</u>	<u>1,595</u>	<u>4,000</u>	<u>7,500</u>	<u>5,000</u>
TOTAL BENEFITS	674,562	671,307	687,050	735,097	437,607	686,449	707,701	712,408
SUPPLIES								
10-525-310 OFFICE/COMPUTER SUPPLIES	12,237	37,030	26,159	18,350	9,028	18,350	25,386	17,350
10-525-311 POSTAGE/SHIPPING	128	592	514	500	241	500	500	750
10-525-320 OTHER ELECTRONICS	0	21,940	5,573	2,840	655	2,840	8,500	3,590
10-525-335 CLOTHING	16,147	13,016	19,353	18,000	10,801	18,000	19,485	18,000
10-525-352 FURNITURE & FIXTURES	520	0	5,461	1,025	764	1,025	6,200	1,000
10-525-385 SMALL TOOLS & EQUIPMENT	0	1,080	543	2,850	2,911	2,911	2,750	2,850
10-525-389 CHEMICALS	0	1,547	2,360	2,000	0	1,500	3,000	1,000
10-525-390 FUEL	70,017	88,974	97,767	87,000	52,646	86,000	65,000	87,000
10-525-391 PRISONER MEALS	11,481	9,134	14,782	12,000	3,443	6,269	18,000	8,500
10-525-392 JANITORIAL SUPPLIES	2,397	3,322	3,654	3,500	2,272	3,500	3,500	4,500
10-525-394 INVESTIGATIVE SUPPLIES	2,324	6,123	7,237	7,993	2,397	4,500	6,376	4,950
10-525-395 AMMUNITION/GUN SUPPLIES	3,889	4,628	5,119	7,950	2,524	7,000	5,500	7,950
10-525-399 OTHER SUPPLIES	<u>11,963</u>	<u>11,222</u>	<u>4,963</u>	<u>18,124</u>	<u>8,125</u>	<u>16,500</u>	<u>9,056</u>	<u>17,700</u>
TOTAL SUPPLIES	131,103	198,607	193,487	182,132	95,806	168,895	173,253	175,140
SERVICES								
10-525-413 PROFESSIONAL SERVICES	53,906	18,999	11,902	35,078	15,173	35,078	11,450	22,000
10-525-415 TELEPHONE	48,519	38,671	43,877	44,141	17,727	30,497	59,740	43,141
10-525-425 CONTRACT LABOR	0	0	60	60	0	0	0	60
10-525-426 PHYSICALS/SCREENING	1,991	1,691	3,489	2,700	2,248	2,700	2,700	3,000
10-525-430 ADVERTISING	134	1,186	1,080	1,000	201	1,000	1,000	1,000
10-525-431 ANIMAL FACILITY	85,182	59,546	68,256	68,256	66,029	68,256	68,256	87,126
10-525-440 ELECTRICITY	65,264	63,803	41,577	42,000	21,637	37,770	35,100	41,000
10-525-441 WATER	0	0	0	0	0	0	0	0
10-525-442 GAS-ENTEX	7,189	5,024	3,655	6,000	3,166	4,829	7,500	5,500
10-525-480 PRISONER MEDICAL	0	0	0	0	0	0	0	0
10-525-482 SERVICE CONTRACTS	36,796	32,360	40,314	52,073	40,395	52,073	39,736	47,850
10-525-485 LAUNDRY SERVICES	0	0	0	0	0	0	0	0
10-525-499 OTHER SERVICES	<u>0</u>	<u>540</u>	<u>745</u>	<u>1,000</u>	<u>0</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
TOTAL SERVICES	298,980	221,821	214,955	252,308	166,577	233,203	226,482	251,677

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2013

10 -GENERAL FUND
 POLICE

EXPENDITURES	2012-2013						2013-2014	
	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
MAINTENANCE								
10-525-524 VEHICLE MAINTENANCE	39,388	33,227	24,078	20,000	8,193	20,000	20,000	20,000
10-525-543 ELECTRONICS/COMPUTER MAINT	13,385	15,530	20,156	23,800	8,964	20,000	21,197	21,700
10-525-545 BLDG/BLDG EQUIP MAINTENANCE	6,931	20,070	18,504	22,500	9,884	17,806	21,300	22,000
10-525-546 LAND/GROUNDS MAINT	449	607	0	0	0	0	0	0
TOTAL MAINTENANCE	60,153	69,434	62,739	66,300	27,040	57,806	62,497	63,700
SUNDRY								
10-525-601 FAITHFUL PERFORMANCE BOND	0	0	0	0	0	0	0	0
10-525-602 SEMINARS/DUES/TRAVEL	18,956	27,297	36,665	25,909	12,609	25,909	23,330	24,800
10-525-604 LIABILITY/PROPERTY INSURANCE	12,032	20,848	22,211	12,500	23,059	23,059	12,500	20,749
10-525-619 FEDERAL NARCOTICS EXPENSE	0	80	82,549	37,375	23,335	37,375	0	52,000
10-525-620 NARCOTICS/K-9	51,902	44,759	36,130	16,090	10,779	16,090	36,626	6,000
10-525-621 K-9 EXPENSE	0	11,999	1,874	5,000	1,754	3,464	2,000	4,500
10-525-625 MARINE OPERATIONS	0	725	638	0	0	(13,000)	3,250	0
10-525-629 VEHICLE INSURANCE	1,449	2,089	2,807	2,806	3,331	3,331	2,089	3,000
10-525-687 DAMAGE CLAIMS	2,000	(8,225)	0	0	0	0	0	0
10-525-699 OTHER - SUNDRY	8,979	8,419	2,139	1,250	302	1,250	1,250	1,250
TOTAL SUNDRY	95,317	107,993	185,013	100,930	75,169	97,478	81,045	112,299
CAPITAL OUTLAY								
10-525-898 EQUIPMENT LLEBG GRANT	0	0	0	0	0	0	0	0
10-525-899 CAPITAL OUTLAY	87,983	119,341	55,120	282,758	121,333	724,637	30,000	96,650
TOTAL CAPITAL OUTLAY	87,983	119,341	55,120	282,758	121,333	724,637	30,000	96,650
ACCRUAL								
10-525-995 DEPRECIATION EXPENSE	0	0	0	0	0	0	0	0
TOTAL ACCRUAL	0	0	0	0	0	0	0	0
TOTAL POLICE	3,390,166	3,294,042	3,398,363	3,685,283	2,156,697	3,938,363	3,296,183	3,386,781



FISCAL YEAR 2013-2014
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

10-525 POLICE DEPARTMENT

ACCT#	DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET	INC BUD-PROJ		INC FROM BUDGET	
				APL YTD	BUDGET	PROJECTn		\$	%	\$	%
10 525-100	SALARIES/WAGES	1,724,143	1,800,978	1,131,685	1,915,658	1,835,865	1,838,407	2,542	0.1%	-77,251	-4.0%
10 525-165	EDUCATIONAL PAY	24,337	27,790	21,842	45,700	31,000	32,400	1,400	4.5%	-13,300	-29.1%
10 525-175	LONGEVITY	10,976	8,464	4,538	9,000	7,630	8,700	1,070	14.0%	-300	-3.3%
10 525-185	UNIFORM ALLOWANCE	5,713	5,902	3,427	5,400	5,400	5,400	0	0.0%	0	0.0%
10 525-190	OVERTIME	140,370	156,865	71,673	90,000	90,000	90,000	0	0.0%	0	0.0%
10 525-201	F I C A & MEDICARE	140,825	136,393	93,425	158,030	150,146	150,667	521	0.3%	-7,363	-4.7%
10 525-210	GROUP INSURANCE	255,382	267,699	157,575	297,228	261,878	284,824	22,946	8.8%	-12,404	-4.2%
10 525-230	T M R S	212,215	229,338	140,809	229,339	226,222	232,575	6,353	2.8%	3,236	1.4%
10 525-240	WORKMEN'S COMPENSATION	37,533	40,667	44,203	43,000	44,203	39,341	-4,862	-11.0%	-3,659	-8.5%
10 525-291	UNEMPLOYMENT INSURANCE	25,353	12,952	1,595	7,500	4,000	5,000	1,000	25.0%	-2,500	-33.3%
10 525-310	OFFICE/COMPUTER SUPPLIES	37,030	26,159	9,028	18,350	18,350	17,350	-1,000	-5.4%	-1,000	-5.4%
10 525-311	POSTAGE/SHIPPING	592	514	241	500	500	750	250	50.0%	250	50.0%
10 525-320	OTHER ELECTRONICS	21,940	5,573	655	2,840	2,840	3,590	750	26.4%	750	26.4%
10 525-335	CLOTHING	13,016	19,353	10,801	18,000	18,000	18,000	0	0.0%	0	0.0%
10 525-352	FURNITURE & FIXTURES	0	5,461	764	1,025	1,025	1,000	-25	-2.4%	-25	-2.4%
10 525-385	SMALL TOOLS & EQUIPMENT	1,080	543	2,911	2,850	2,911	2,850	-61	-2.1%	0	0.0%
10 525-389	CHEMICALS	1,547	2,360	0	2,000	1,500	1,000	-500	-33.3%	-1,000	-50.0%
10 525-390	FUEL	88,974	97,767	52,646	87,000	86,000	87,000	1,000	1.2%	0	0.0%
10 525-391	PRISONER MEALS	9,134	14,782	3,443	12,000	6,269	8,500	2,231	35.6%	-3,500	-29.2%
10 525-392	JANITORIAL SUPPLIES	3,322	3,654	2,272	3,500	3,500	4,500	1,000	28.6%	1,000	28.6%
10 525-394	INVESTIGATIVE SUPPLIES	6,123	7,237	2,397	7,992	4,500	4,950	450	10.0%	-3,042	-38.1%
10 525-395	AMMUNITION/GUN SUPPLIES	4,628	5,119	2,524	7,950	7,000	7,950	950	13.6%	0	0.0%
10 525-399	OTHER SUPPLIES	11,222	4,963	8,125	18,124	16,500	17,790	1,200	7.3%	-424	-2.3%
10 525-413	PROFESSIONAL SERVICES	18,999	11,902	15,173	35,078	35,078	22,000	-13,078	-37.3%	-13,078	-37.3%
10 525-415	TELEPHONE	38,671	43,877	17,727	44,141	30,497	43,141	12,644	41.5%	-1,000	-2.3%
10 525-425	CONTRACT LABOR	0	60	0	60	0	60	60	0.0%	0	0.0%
10 525-426	PHYSICALS/SCREENING	1,691	3,489	2,248	2,700	2,700	3,000	300	11.1%	300	11.1%
10 525-430	ADVERTISING	1,186	1,080	201	1,000	1,000	1,000	0	0.0%	0	0.0%
10 525-431	ANIMAL FACILITY	59,546	68,256	66,029	68,256	68,256	87,126	18,870	27.6%	18,870	27.6%
10 525-440	ELECTRICITY	63,803	41,577	21,637	42,000	37,770	41,000	3,230	8.6%	-1,000	-2.4%
10 525-442	GAS-ENTEX	5,024	3,655	3,166	6,000	4,829	5,500	671	13.9%	-500	-8.3%
10 525-482	SERVICE CONTRACTS	32,360	40,314	40,395	52,073	52,073	47,850	-4,223	-8.1%	-4,223	-8.1%
10 525-499	OTHER SERVICES	540	745	0	1,000	1,000	1,000	0	0.0%	0	0.0%
10 525-524	VEHICLE MAINTENANCE	33,227	24,078	8,193	20,000	20,000	20,000	0	0.0%	0	0.0%
10 525-543	ELECTRONICS/COMPUTER MAINT	15,530	20,156	8,964	23,800	20,000	21,700	1,700	8.5%	-2,100	-8.8%
10 525-545	BLDG/BLDG EQUIP MAINTENANCE	20,070	18,504	9,884	22,500	17,806	22,000	4,194	23.6%	-500	-2.2%
10 525-546	LAND/GROUNDS MAINT	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%
10 525-602	SEMINARS/DUES/TRAVEL	27,297	36,665	12,609	25,909	25,909	24,800	-1,109	-4.3%	-1,109	-4.3%
10 525-604	LIABILITY/PROPERTY INSURANCE	20,848	22,211	23,059	12,500	23,059	20,749	-2,310	-10.0%	8,249	66.0%



**FISCAL YEAR 2013-2014
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY**

10-525 POLICE DEPARTMENT

ACCT#	DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET	INC BUD-PROJ		INC FROM BUDGET	
				APL YTD	BUDGET	PROJECTN		\$	%	\$	%
10-525-619	FEDERAL NARCOTICS EXPENSE	80	82,549	23,335	37,375	37,375	52,000				
10 525-620	NARCOTICS/K-9	44,759	36,130	10,779	16,090	16,090	6,000	-10,090	-62.7%	-10,090	-62.7%
10 525-621	K-9 EXPENSE	11,999	1,874	1,754	5,000	3,464	4,500	1,036	29.9%		
10-525-625	MARINE OPERATIONS	724	638	0	0	-13,000	0	13,000	-100.0%	0	0.0%
10 525-629	VEHICLE INSURANCE	2,089	2,807	3,331	2,807	3,331	3,000	-331	-9.9%	193	6.9%
10-525-687	DAMAGE CLAIMS	-8,225	0	0	0	0	0				
10 525-699	OTHER - SUNDRY	8,421	2,143	301	1,250	1,250	1,250	0	0.0%	0	0.0%
10 525-899	CAPITAL OUTLAY	119,341	55,120	121,333	282,758	724,637	98,650	-627,987	-86.7%	-186,108	-65.8%
		3,294,042	3,398,363	2,156,697	3,665,283	3,938,363	3,366,781	-551,582	-14.0%	-298,503	-8.1%



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

10-525 POLICE DEPARTMENT

ACCOUNT#	ACCOUNT DESCRIPTION		2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
					APR YTD	BUDGET	PROJECTION	
10 525-100	SALARIES/WAGES		1,724,143	1,800,978	1,131,685	1,915,658	1,835,865	1,838,407
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Current Full-Time Employees	44	1,791,009					
	Current Part-Time Employees	6	47,398					

ACCOUNT#	ACCOUNT DESCRIPTION		2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
					APR YTD	BUDGET	PROJECTION	
10 525-165	EDUCATIONAL PAY		24,337	27,790	21,842	45,700	31,000	32,400
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Education Pay							
	<i>Educational Pay is paid in December</i>		13,700					(13,300)
	Intermediate law enforcement certification \$500.	7	2,500					
	Advanced law enforcement certification \$1000.	12	9,000					
	Master law enforcement certification \$1500.	9	13,500					
	*College Education reimbursement	5	7,000					
	(Please see attached justification details)							

ACCOUNT#	ACCOUNT DESCRIPTION		2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
					APR YTD	BUDGET	PROJECTION	
10 525-175	LONGEVITY		10,976	8,464	4,538	9,000	7,630	8,700
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Longevity Pay		8,700					

P70



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

10-525 POLICE DEPARTMENT

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 525-185	UNIFORM ALLOWANCE	5,713	5,902	3,427	5,400	5,400	5,400
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	CiD and Admin Staff	5,400					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 525-190	OVERTIME	140,370	156,865	71,673	90,000	90,000	90,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Patrol Division			*City Special Events, Beach patrol, Marine patrol			
	Telecommunications Division						90,000
	Criminal Investigations						
	Administrative Meetings						
	SWAT Training Mandatory						
	Physical Fitness Program						
	Pro-Active Investigations						

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 525-201	F I C A & MEDICARE	140,825	136,393	93,425	158,030	150,146	150,667
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Calculated Field (do not attempt to input)	7.65% 150,667		Calculated Field (do not attempt to input)			

P71



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

10-525 POLICE DEPARTMENT

ACCOUNT#	ACCOUNT DESCRIPTION		2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
					APR YTD	BUDGET	PROJECTION	
10 525-210	GROUP INSURANCE		255,382	267,699	157,575	297,228	261,878	284,824
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Life Insurance / AD&D	0.00027 211	9,284		Calculated Field			
	Long Term Disability	0.0043 161	7,084		(do not attempt to input)			
	Health Reimbursement Account	\$ 100.00 44	52,800					
	TML - Employee Health	396						
	Estimated % Increase	2%						
	TML Estimated Rate/Mo	408.44 44	215,656					

ACCOUNT#	ACCOUNT DESCRIPTION		2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
					APR YTD	BUDGET	PROJECTION	
10 525-230	T M R S		212,215	229,338	140,809	229,339	226,222	232,575
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	OCT - DEC	11.66%						
	JAN - SEP	12.26%						
	Weighted Average	12.10%	232,575		Calculated Field			
					(do not attempt to input)			
	Calculated Field (do not attempt to input)							

ACCOUNT#	ACCOUNT DESCRIPTION		2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
					APR YTD	BUDGET	PROJECTION	
10 525-240	WORKMEN'S COMPENSATION		37,533	40,667	44,203	43,000	44,203	39,341
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	WORKMEN'S COMPENSATION		39,341					

P72



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

10-525 POLICE DEPARTMENT

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 525-291	UNEMPLOYMENT INSURANCE	25,353	12,952	1,595	7,500	4,000	5,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	UNEMPLOYMENT INSURANCE	5,000					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 525-310	OFFICE/COMPUTER SUPPLIES	37,030	26,159	9,028	18,350	18,350	17,350
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Ink/toner/printer	1,900	Computer Replacement				5,850
	Misc paper/office equipment	4,500	Evidence room processing/storage supplies				2,000
	Break room supplies	2,000					
	DVD / CD supplies	600					
	Storage Shelves	500					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 525-311	POSTAGE/SHIPPING	592	514	241	500	500	750
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	POSTAGE/SHIPPING	750					

P73



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

10-525 POLICE DEPARTMENT

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 525-320	OTHER ELECTRONICS	21,940	5,573	655	2,840	2,840	3,590
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Police handheld radio charger/battery refurbished	500					
	Radio Parts/Repairs	1,000					
	Camera Parts/Repairs	1,340					
	Taser Parts/Repairs	750					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 525-335	CLOTHING	13,016	19,353	10,801	18,000	18,000	18,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Police Uniforms	15,000					
	Explorers	1,500					
	Jail clothing, mattress, blankets, sandals, & misc	1,500					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 525-352	FURNITURE & FIXTURES	0	5,461	764	1,025	1,025	1,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Replacement of worn office furniture	1,000					



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

10-525 POLICE DEPARTMENT

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 525-385	SMALL TOOLS & EQUIPMENT	1,080	543	2,911	2,850	2,911	2,850
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Msc tools and equipment	250					
	Replacement radio lapel microphones	500					
	Replacement radio batteries	500					
	Body Mic L3	1,600					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 525-389	CHEMICALS	1,547	2,360	0	2,000	1,500	1,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	General	1,000					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 525-390	FUEL	88,974	97,767	52,646	87,000	86,000	87,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	FUEL	87,000					



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

10-525 POLICE DEPARTMENT

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 525-391	PRISONER MEALS	9,134	14,782	3,443	12,000	6,269	8,500
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Breakfast, Lunch, and Dinner	8,500					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 525-392	JANITORIAL SUPPLIES	3,322	3,654	2,272	3,500	3,500	4,500
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Jail cleaning supplies	1,500					
	Building janitor supplies	3,000					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 525-394	INVESTIGATIVE SUPPLIES	6,123	7,237	2,397	7,992	4,500	4,950
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	CID Supplies	4,950					
	Crime Scene Investigation Supplies						
	Drug testing Supplies						
	Rape kits						



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

10-525 POLICE DEPARTMENT

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 525-395	AMMUNITION/GUN SUPPLIES	4,628	5,119	2,524	7,950	7,000	7,950
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			
	Department Weapons Qualification	5,500	Taser darts				1,550
	Sheriff Department Range Fee \$50@ day	24	900				

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 525-399	OTHER SUPPLIES	11,222	4,963	8,125	18,124	16,500	17,700
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Catch & Release Live Animal Trap	4	600	SWAT Shields, Pole, & Supplies			5,000
	Dual Release Catch-ole	2	400	Protective gloves ACO			200
	Employee Pre-Employment Testing		1,500	Patrol Shield			2
	Dept Flag Replacement 2@quarter	6	2,000	National Night Out supplies			2,000
	Animal Control Tranquilizer Darts		200	Medical Aid Supplies			300
	Chief Advisory Council		1,500	Hardware			500
				OC Spray			500

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 525-413	PROFESSIONAL SERVICES	18,999	11,902	15,173	35,078	35,078	22,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Radar Recertification's		1,000				
	Shred-it Contract		1,500				
	Notary Fees		1,000				
	800 MHz Radio Access (\$8 per radio per month)		4,000				
	*Sexual Assault Exam fees 15 @ \$600		8,000				
	*Fast Mart fingerprint service		500				
	Printer lease dispatch		6,000				

P77



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

10-525 POLICE DEPARTMENT

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 525-415	TELEPHONE	38,671	43,877	17,727	44,141	30,497	43,141
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Broadband Card	5,471					
	Cellular Telephones for PD	11,960					
	Police Department Phones	6,830					
	Cellmore Communications	13,000					
	Comcast	4,200					
	T-1 Line	1,680					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 525-425	CONTRACT LABOR	0	60	0	60	0	60
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Contract labor	60					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 525-426	PHYSICALS/SCREENING	1,691	3,489	2,248	2,700	2,700	3,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Pre-employment / Drug Screens	3,000					

P78



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

10-525 POLICE DEPARTMENT

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 525-430	ADVERTISING	1,186	1,080	201	1,000	1,000	1,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Msc Employee Advertising	1,000					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 525-431	ANIMAL FACILITY	59,546	68,256	66,029	68,256	68,256	87,126
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	ANIMAL FACILITY	87,126					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 525-440	ELECTRICITY	63,803	41,577	21,637	42,000	37,770	41,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	ELECTRICITY	41,000					

P79



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

10-525 POLICE DEPARTMENT

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 525-442	GAS-ENTEX	5,024	3,655	3,166	6,000	4,829	5,500
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Gas-Entex	5,500					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 525-482	SERVICE CONTRACTS	32,360	40,314	40,395	52,073	52,073	47,850
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	*Laserfische	4,000	CAC				7,000
	Fire Extinguisher Testing	500	ROCIC				400
	Pest Control	1,000	Ozarka				800
	*ITI Annual Maintenance Contract	17,000	Jani-King				1,000
	Accurent	3,600	BACODA				2,000
	TCLEDS	1,000					
	Leads Online	2,700	*Brazos tech Maintenance fee and PC Care Monthly Maint Fee				6,200
			*Maintenance Fee L3				650

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 525-499	OTHER SERVICES	540	745	0	1,000	1,000	1,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Southeast Texas Police Chiefs Luncheon	500					
	Community Services Program	250					
	Educational Material, Instructors, Msc Supplies	250					

P 30



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

10-525 POLICE DEPARTMENT

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 525-546	LAND/GROUNDS MAINT	607	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 525-601	FAITHFUL PERFORMANCE BOND	0	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	FAITHFUL PERFORMANCE BOND	-					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 525-602	SEMINARS/DUES/TRAVEL	27,297	36,665	12,609	25,909	25,909	24,800
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	FBINA and LEEDS Membership	150	Southeast Texas Police Chiefs Assn (3) dues				300
	IACP Membership (1)	200	Texas Police Chiefs Assn (3) dues				300
	Leadership & Command College Training	3,000	LEMIT Membership				50
	SWAT Schools for SWAT Team	4,000	Texas Narcotic Officers Assn (3) and other Civic dues				300
	Chief Conference (1)	2,000	Armor School, property record clerk school, ACO School				3,000
	TCLEOSE Mandated Training	10,000	K-9 Training				1,500



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

10-525 POLICE DEPARTMENT

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 525-604	LIABILITY/PROPERTY INSURANCE	20,848	22,211	23,059	12,500	23,059	20,749
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	LIABILITY PROPERTY INSURANCE	20,749					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10-525-619	FEDERAL NARCOTICS EXPENSE	80	82,549	23,335	37,375	37,375	52,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Laptops for Patrol Units(4)	22,000					
	Computer Equipment	10,000					
	Assorted Equipment for 2 Marked Patrol Units	20,000					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 525-620	NARCOTICS/K-9	44,759	36,130	10,779	16,090	16,090	6,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	CID Copy Machine Lease	6,000					



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

10-525 POLICE DEPARTMENT

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 525-699	OTHER - SUNDRY	8,421	2,143	301	1,250	1,250	1,250
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Officer Awards Ceremony	500					
	Dispatcher Luncheon	500					
	Misc	250					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10-525-687	DAMAGE CLAIMS	-8,225	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 525-899	CAPITAL OUTLAY	119,341	55,120	121,333	282,758	724,637	96,650
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	10 Bullet Resistant Vests (Body Armor)	6,950					
	Marked Police Units (2)	60,000					
	Computer Network Firewall	13,500					
	Virtual Private Network software	16,200					

TRANSPOSE CAPITAL NUMBERS FROM THE CAPITAL TAB IN PRIORITY ORDER.

TOTAL: 3,294,042 3,398,363 2,156,697 3,685,283 3,938,363 3,386,781

CITY OF FREEPORT
APPROVED BUDGET
AS OF: APRIL 30TH, 2013

10 -GENERAL FUND

FIRE

EXPENDITURES	2009-2010	2010-2011	2011-2012	2012-2013			2013-2014	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
SALARIES								
10-530-100 SALARIES/WAGES	138,001	410,077	359,787	385,172	214,345	363,412	382,471	473,753
10-530-165 EDUCATIONAL PAY	3,186	15,423	16,986	29,500	11,989	25,000	14,000	27,400
10-530-175 LONGEVITY	1,237	1,561	1,873	2,000	1,255	2,000	2,000	2,150
10-530-190 OVERTIME	<u>0</u>	<u>8,492</u>	<u>18,623</u>	<u>19,300</u>	<u>11,274</u>	<u>19,300</u>	<u>18,700</u>	<u>19,300</u>
TOTAL SALARIES	142,423	435,553	397,269	435,972	238,863	409,712	417,171	522,603
BENEFITS								
10-530-201 F I C A & MEDICARE	10,797	32,762	29,447	33,352	17,716	29,941	31,914	39,979
10-530-210 GROUP INSURANCE	13,123	38,723	41,050	44,268	24,997	42,576	43,596	58,260
10-530-230 T M R S	15,225	48,614	46,386	50,529	27,842	47,105	48,350	63,235
10-530-240 WORKMEN'S COMPENSATION	6,038	6,414	2,204	2,204	2,266	2,266	0	2,039
10-530-291 UNEMPLOYMENT INSURANCE	<u>11,192</u>	<u>7,898</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL BENEFITS	56,375	134,411	119,087	130,353	72,821	121,888	123,860	163,513
SUPPLIES								
10-530-310 OFFICE/COMPUTER SUPPLIES	2,172	1,385	1,538	2,000	753	2,000	2,000	2,000
10-530-312 BOOKS/PUBL/SUBSCRIPTIONS	1,616	1,762	918	2,000	633	1,500	2,000	2,000
10-530-320 OTHER ELECTRONICS	5,983	4,110	6,702	8,000	4,577	8,000	8,200	6,000
10-530-335 CLOTHING	4,935	5,822	6,535	7,000	3,347	5,000	7,000	5,000
10-530-352 FURNITURE & FIXTURES	1,000	4,046	1,012	1,500	(80)	500	1,500	10,210
10-530-385 SMALL TOOLS & EQUIPMENT	20,658	14,921	7,061	10,000	1,039	4,000	10,000	4,000
10-530-389 CHEMICALS	578	132	237	750	171	500	750	750
10-530-390 FUEL	22,713	27,679	27,717	25,000	15,996	24,778	25,000	28,000
10-530-392 JANITORIAL SUPPLIES	1,794	1,731	2,998	3,000	(292)	3,000	2,000	3,500
10-530-394 FIRE PREVENTION	620	458	357	500	320	500	750	500
10-530-399 OTHER SUPPLIES	<u>626</u>	<u>470</u>	<u>266</u>	<u>500</u>	<u>0</u>	<u>500</u>	<u>500</u>	<u>500</u>
TOTAL SUPPLIES	62,695	62,513	55,342	60,250	26,465	50,278	59,700	62,460
SERVICES								
10-530-415 TELEPHONE	13,872	9,831	10,152	10,000	4,977	10,000	11,500	10,000
10-530-425 CONTRACT LABOR	0	0	0	0	0	0	0	0
10-530-426 PHYSICALS/SCREENING	0	780	562	0	343	0	0	0
10-530-430 ADVERTISING	678	279	139	500	0	0	500	0
10-530-440 ELECTRICITY	22,672	21,073	12,845	13,000	5,672	10,500	13,000	13,000
10-530-441 WATER	0	0	0	0	0	0	0	0
10-530-442 GAS-ENTEX	3,033	1,594	896	2,000	697	1,200	3,000	2,000
10-530-482 S C B A	6,933	8,034	3,716	7,000	3,725	7,000	7,000	7,000
10-530-499 OTHER SERVICES	<u>12</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL SERVICES	47,200	41,592	28,308	32,500	15,414	28,700	35,000	32,000

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2013

10 -GENERAL FUND
 FIRE

EXPENDITURES	2009-2010	2010-2011	2011-2012	2012-2013			2013-2014	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
MAINTENANCE								
10-530-524 VEHICLE MAINTENANCE	28,261	19,409	23,797	25,000	17,005	20,000	25,000	18,000
10-530-543 ELEC	0	5,822	3,333	5,000	3,492	5,000	5,050	5,000
10-530-545 BLDG/BLDG EQUIP MAINTENANCE	8,197	6,640	6,282	7,000	4,731	8,500	7,000	9,000
10-530-560 EQUIPMENT MAINTENANCE	<u>2,725</u>	<u>2,156</u>	<u>3,985</u>	<u>4,000</u>	<u>943</u>	<u>4,000</u>	<u>3,000</u>	<u>4,000</u>
TOTAL MAINTENANCE	39,182	34,027	37,398	41,000	26,171	37,500	40,050	36,000
SUNDRY								
10-530-602 SEMINARS/DOES/TRAVEL	0	960	95	0	0	0	0	0
10-530-625 EMERGENCY MANAGEMENT	41,487	17,367	19,026	21,500	12,892	21,500	21,500	18,000
10-530-629 VEHICLE INSURANCE	2,414	2,606	3,608	3,600	5,424	5,424	2,685	3,600
10-530-603 FEMA FIREFIGHTERS GRANT	0	0	0	0	0	0	0	0
10-530-692 RESERVE FIREMEN INCENTIVES	6,692	7,338	7,791	9,000	1,880	4,500	9,000	4,500
10-530-693 RESERVE FIREMEN PENSION	5,070	4,736	5,400	6,000	2,808	6,000	6,000	6,000
10-530-699 OTHER - SUNDRY	<u>56,116</u>	<u>11,490</u>	<u>3,377</u>	<u>3,200</u>	<u>1,144</u>	<u>3,200</u>	<u>0</u>	<u>4,500</u>
TOTAL SUNDRY	111,779	42,577	32,544	43,300	24,149	40,624	39,185	36,600
CAPITAL OUTLAY								
10-530-899 CAPITAL OUTLAY	<u>11,948</u>	<u>7,033</u>	<u>138,282</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CAPITAL OUTLAY	11,948	7,033	138,282	0	0	0	0	0
ACCRUAL								
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>
TOTAL ACCRUAL	0	0	0	0	0	0	0	0
TOTAL FIRE	471,603	757,705	808,231	743,375	403,881	688,702	714,966	853,176



**FISCAL YEAR 2013-2014
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY**

10-530 FIRE

ACCT#	DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET	INC BUD-PROJ		INC FROM BUDGET	
				APL YTD	BUDGET	PROJECTn		\$	%	\$	%
10 530-100	SALARIES/WAGES	410,077	359,787	214,345	385,172	363,412	473,753	110,341	30.4%	88,581	23.0%
10 530-165	EDUCATIONAL PAY	15,423	16,986	11,989	29,500	25,000	27,400	2,400	9.6%	-2,100	-7.1%
10 530-175	LONGEVITY	1,561	1,873	1,255	2,000	2,000	2,150	150	7.5%	150	7.5%
					0		0	0	0.0%	0	0.0%
					0		0	0	0.0%	0	0.0%
10 530-190	OVERTIME	8,492	18,623	11,274	19,300	19,300	19,300	0	0.0%	0	0.0%
10 530-201	F I C A & MEDICARE	32,762	29,447	17,716	33,352	29,941	39,979	10,038	33.5%	6,627	19.9%
10 530-210	GROUP INSURANCE	38,723	41,050	24,997	44,268	42,576	58,260	15,684	36.8%	13,992	31.6%
10 530-230	T M R S	48,614	46,386	27,842	50,529	47,105	63,235	16,130	34.2%	12,706	25.1%
10 530-240	WORKMEN'S COMPENSATION	6,414	2,204	2,266	2,204	2,266	2,039	-227	-10.0%	-165	-7.5%
10 530-291	UNEMPLOYMENT INSURANCE	7,898	0	0	0	0	0	0	0.0%	0	0.0%
10 530-310	OFFICE/COMPUTER SUPPLIES	1,385	1,538	753	2,000	2,000	2,000	0	0.0%	0	0.0%
10 530-312	BOOKS/PUBL/SUBSCRIPTIONS	1,762	918	633	2,000	1,500	2,000	500	33.3%	0	0.0%
10 530-320	OTHER ELECTRONICS	4,110	6,702	4,577	8,000	8,000	6,090	-2,000	-25.0%	-2,000	-25.0%
10 530-335	CLOTHING	5,822	6,535	3,347	7,000	5,000	5,000	0	0.0%	-2,000	-28.6%
10 530-352	FURNITURE & FIXTURES	4,046	1,012	-80	1,500	500	10,210	9,710	1942.0%	8,710	580.7%
10 530-385	SMALL TOOLS & EQUIPMENT	14,921	7,061	1,039	10,000	4,000	4,000	0	0.0%	-6,000	-60.0%
10 530-389	CHEMICALS	132	237	171	750	500	750	250	50.0%	0	0.0%
10 530-390	FUEL	27,679	27,717	15,996	25,000	24,778	28,000	3,222	13.0%	3,000	12.0%
10 530-392	JANITORIAL SUPPLIES	1,731	2,998	-292	3,000	3,000	3,500	500	16.7%	500	16.7%
10 530-394	FIRE PREVENTION	458	357	320	500	500	500	0	0.0%	0	0.0%
10 530-399	OTHER SUPPLIES	470	266	0	500	500	500	0	0.0%	0	0.0%
10 530-415	TELEPHONE	9,831	10,152	4,977	10,000	10,000	10,000	0	0.0%	0	0.0%
10 530-426	PHYSICALS/SCREENING	780	562	343	0	0	0	0	0.0%	0	0.0%
10 530-430	ADVERTISING	279	139	0	500	0	0	0	0.0%	-500	-100.0%
10 530-440	ELECTRICITY	21,073	12,845	5,672	13,000	10,500	13,000	2,500	23.8%	0	0.0%
10 530-442	GAS-ENTEX	1,594	896	697	2,000	1,200	2,000	800	66.7%	0	0.0%
10 530-482	S C B A	8,034	3,716	3,725	7,000	7,000	7,000	0	0.0%	0	0.0%
10 530-524	VEHICLE MAINTENANCE	19,409	23,797	17,005	25,000	20,000	18,000	-2,000	-10.0%	-7,000	-28.0%
10 530-543	ELEC/COMPUTER MAINT.	5,822	3,333	3,492	5,000	5,000	5,000	0	0.0%	0	0.0%
10 530-545	BLDG/BLDG EQUIP MAINTENANCE	6,640	6,282	4,731	7,000	8,500	9,000	500	5.9%	2,000	28.6%
10 530-560	EQUIPMENT MAINTENANCE	2,156	3,985	943	4,000	4,000	4,000	0	0.0%	0	0.0%
10-530-602	SEMINARS/DUES/TRAVEL	-960	95	0	0	0	0	0	0.0%	0	0.0%
10 530-625	EMERGENCY MANAGEMENT	17,367	19,026	12,892	21,500	21,500	18,000	-3,500	-16.3%	-3,500	-16.3%
10 530-629	VEHICLE INSURANCE	2,606	3,610	5,424	3,600	5,424	3,600	-1,824	-33.6%	0	0.0%
10 530-692	RESERVE FIREMEN INCENTIVES	7,338	7,791	1,880	9,000	4,500	4,500	0	0.0%	-4,500	-50.0%
10 530-693	RESERVE FIREMEN PENSION	4,736	5,400	2,808	6,000	6,000	6,000	0	0.0%	0	0.0%
10 530-699	OTHER - SUNDRY	11,487	-3,377	1,144	3,200	3,200	4,500	1,300	40.6%	1,300	40.6%
10 530-899	CAPITAL OUTLAY	7,033	138,282	0	0	0	0	0	0.0%	0	0.0%
		757,705	808,231	403,881	743,375	688,702	853,176	164,474	23.9%	109,801	14.8%



FISCAL YEAR 2013-2014
ACCOUNT DETAIL JUSTIFICATION

10-530 FIRE

ACCOUNT#	ACCOUNT DESCRIPTION		2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
					APR YTD	BUDGET	PROJECTION	
10 530-100	SALARIES/WAGES		410,077	359,787	214,345	385,172	363,412	473,753
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Current Full-Time Employees	7	399,753		\$388,000			
	New Full-Time Employees	2	74,000					
	Current Part-Time Employees							
	New Part-Time Employees				Calculated Field			
	Temporary Employees				(do not attempt to input)			

ACCOUNT#	ACCOUNT DESCRIPTION		2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
					APR YTD	BUDGET	PROJECTION	
10 530-165	EDUCATIONAL PAY		15,423	16,986	11,989	29,500	25,000	27,400
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Education Pay	9	27,400		\$27,400			
	Certification Pay							
	Emergency Management Pay							
					Calculated Field			
					(do not attempt to input)			

ACCOUNT#	ACCOUNT DESCRIPTION		2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
					APR YTD	BUDGET	PROJECTION	
10 530-175	LONGEVITY		1,561	1,873	1,255	2,000	2,000	2,150
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Longevity Pay	9	2,150					
					Calculated Field			
					(do not attempt to input)			



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

10-530 FIRE

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 530-190	OVERTIME	8,492	18,623	11,274	19,300	19,300	19,300
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	FLSA Weekly			\$5,200			
	FLSA Monthly			\$8,400			
	Shift Coverage/Major Incidents			\$9,700			
							19,300

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 530-201	F I C A & MEDICARE	32,762	29,447	17,716	33,352	29,941	39,979
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Calculated Field (do not attempt to input)	7.65% 39,979		Calculated Field (do not attempt to input)			

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 530-210	GROUP INSURANCE	38,723	41,050	24,997	44,268	42,576	58,260
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Life Insurance / AD&D	0.00027 161	1,449	Calculated Field (do not attempt to input)			
	Long Term Disability	0.0043 211	1,899				
	Health Reimbursement Account	\$ 100.00 9	10,800				
	TML - Employee Health	396					
	Estimated % Increase	2%					
	TML Estimated Rate/Mo	408.44 9	44,112				



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

10-530 FIRE

ACCOUNT#	ACCOUNT DESCRIPTION		2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
					APR YTD	BUDGET	PROJECTION	
10 530-230	T M R S		48,614	46,386	27,842	50,529	47,105	63,235
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	OCT - DEC	11.66%						
	JAN - SEP	12.26%						
	Weighted Average	12.10%	63,235		Calculated Field (do not attempt to input)			
	Calculated Field (do not attempt to input)							

ACCOUNT#	ACCOUNT DESCRIPTION		2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
					APR YTD	BUDGET	PROJECTION	
10 530-240	WORKMEN'S COMPENSATION		6,414	2,204	2,266	2,204	2,266	2,039
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	WORKMEN'S COMPENSATION		2,039					

ACCOUNT#	ACCOUNT DESCRIPTION		2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
					APR YTD	BUDGET	PROJECTION	
10 530-291	UNEMPLOYMENT INSURANCE		7,898	0	0	0	0	-
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	UNEMPLOYMENT INSURANCE		-					



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

10-530 FIRE

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 530-310	OFFICE/COMPUTER SUPPLIES	1,385	1,538	753	2,000	2,000	2,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Office Supplies	2,000					
	Print/Copy Paper						
	Print Toner						
	Copy Toner						

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 530-312	BOOKS/PUBL/SUBSCRIPTIONS	1,762	918	633	2,000	1,500	2,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Code Books	2,000					
	IAFC/TFCA						
	NFPA Updates						
	Legislative Law Updates						
	Textbooks						
	TCLEOSE						
	Sam's Club						

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 530-320	OTHER ELECTRONICS	4,110	6,702	4,577	8,000	8,000	6,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Computers/Server	6,000					
	Portable Radios						
	Batteries/Antenna/Chargers						



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

10-530 FIRE

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 530-335	CLOTHING	5,822	6,535	3,347	7,000	5,000	5,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Coats/Job Shirts	5,000					
	Uniforms						
	Boots						
	New Hires (if needed)						

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 530-352	FURNITURE & FIXTURES	4,046	1,012	-80	1,500	500	10,210
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	5 bunks	2,760					
	10 lockers	5,750					
	TV	800					
	Chairs	900					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 530-385	SMALL TOOLS & EQUIPMENT	14,921	7,061	1,039	10,000	4,000	4,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Complete upgrade of small tools/equip	4,000					



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

10-530 FIRE

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 530-389	CHEMICALS	132	237	171	750	500	750
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Specialized Detergent/Degreaser	750					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 530-390	FUEL	27,679	27,717	15,996	25,000	24,778	28,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	FUEL	28,000					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 530-392	JANITORIAL SUPPLIES	1,731	2,998	-292	3,000	3,000	3,500
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Station Supplies	3,500					
	EOC Supplies						
	Storm Supplies						



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

10-530 FIRE

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 530-394	FIRE PREVENTION	458	357	320	500	500	500
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Fire Safety Materials	500					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 530-399	OTHER SUPPLIES	470	266	0	500	500	500
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Misc Supplies	500					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 530-415	TELEPHONE	9,831	10,152	4,977	10,000	10,000	10,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Station Phones and Cell Phones	10,000					



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

10-530 FIRE

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 530-426	PHYSICALS/SCREENING	780	562	343	0	0	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Charged to 20-535-426						

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 530-430	ADVERTISING	279	139	0	500	0	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 530-440	ELECTRICITY	21,073	12,845	5,672	13,000	10,500	13,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	ELECTRICITY	13,000					

P95



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

10-530 FIRE

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 530-442	GAS-ENTEX	1,594	896	697	2,000	1,200	2,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	GAS-ENTEX	2,000					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 530-482	S C B A	8,034	3,716	3,725	7,000	7,000	7,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Annual SCBA Inspection/Testing	7,000					
	Quarterly Air Testing/Maint						
	New Cylinders						

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 530-524	VEHICLE MAINTENANCE	19,409	23,797	17,005	25,000	20,000	18,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Vehicle Maintenance	18,000					



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

10-530 FIRE

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 530-543	ELEC/COMPUTER MAINT.	5,822	3,333	3,492	5,000	5,000	5,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Fire Programs	5,000					
	eDispatches						
	Computer Repair						
	Radio Repair						

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 530-545	BLDG/BLDG EQUIP MAINTENANCE	6,640	6,282	4,731	7,000	8,500	9,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Building Maintenance	9,000					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 530-560	EQUIPMENT MAINTENANCE	2,156	3,985	943	4,000	4,000	4,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Equipment Maintenance	4,000					



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

10-530 FIRE

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10-530-602	SEMINARS/DUES/TRAVEL	-960	95	0	0	0	-
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 530-625	EMERGENCY MANAGEMENT	17,367	19,026	12,892	21,500	21,500	18,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Connect-CTY	18,000					
	Hurricane Guides/Material						
	Satellite Phones, Service						
	Other Services						
	Bottled Water						
	Hazard Mitigation Plan						
	NIMS Trng						

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 530-629	VEHICLE INSURANCE	2,606	3,610	5,424	3,600	5,424	3,600
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	VEHICLE INSURANCE	3,600					



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

10-530 FIRE

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 530-692	RESERVE FIREMEN INCENTIVES	7,338	7,791	1,880	9,000	4,500	4,500
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Firefighter Incentives	4,500					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 530-693	RESERVE FIREMEN PENSION	4,736	5,400	2,808	6,000	6,000	6,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Pension	6,000					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 530-699	OTHER - SUNDRY	11,487	-3,377	1,144	3,200	3,200	4,500
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Other Expenses	4,500					

CITY OF FREEPORT
APPROVED BUDGET
AS OF: APRIL 30TH, 2013

10 -GENERAL FUND
CODE ENFORCEMENT

EXPENDITURES	2009-2010		2010-2011		2011-2012		2012-2013		2013-2014	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET		
SALARIES										
10-557-100 SALARIES/WAGES	63,741	70,789	75,013	79,161	44,477	79,161	75,738	44,722		
10-557-165 EDUCATIONAL PAY	0	0	0	0	0	0	0	0		
10-557-175 LONGEVITY	313	400	493	490	327	490	334	350		
10-557-185 UNIFORM ALLOWANCE	0	0	0	0	0	0	0	0		
10-557-190 OVERTIME	333	0	293	500	0	0	800	500		
TOTAL SALARIES	64,387	71,189	75,798	80,151	44,804	79,651	76,872	45,572		
BENEFITS										
10-557-201 F I C A & MEDICARE	4,914	5,390	5,265	6,130	3,393	6,132	5,881	3,486		
10-557-210 GROUP INSURANCE	10,487	12,169	12,336	12,648	7,264	12,648	12,456	6,312		
10-557-230 T M R S	6,779	7,634	8,790	9,290	5,222	9,290	8,910	5,515		
10-557-240 WORKMEN'S COMPENSATION	371	538	0	0	0	0	0	0		
10-557-291 UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0	0		
TOTAL BENEFITS	22,552	25,731	26,391	28,068	15,879	28,070	27,247	15,313		
SUPPLIES										
10-557-310 OFFICE/COMPUTER SUPPLIES	2,242	2,106	2,168	1,800	1,290	1,800	2,000	2,500		
10-557-311 POSTAGE/SHIPPING	8,900	8,129	8,200	8,000	2,000	3,500	8,000	3,500		
10-557-312 BOOKS/PUBL/SUBSCRIPTIONS	146	106	0	200	0	200	400	200		
10-557-320 OTHER ELECTRONICS	805	57	0	0	0	0	0	400		
10-557-335 CLOTHING	359	320	198	0	0	0	250	320		
10-557-352 FURNITURE & FIXTURES	0	50	0	0	0	0	300	0		
10-557-385 SMALL TOOLS & EQUIPMENT	0	198	31	250	0	250	250	250		
10-557-390 FUEL	1,236	3,082	2,998	3,000	1,521	3,000	4,000	3,000		
10-557-399 OTHER SUPPLIES	26	0	0	0	0	0	0	0		
TOTAL SUPPLIES	13,423	13,933	13,595	13,250	4,811	8,750	15,200	10,170		
SERVICES										
10-557-411 BLDG DEMOLITION/MOWING	18,081	45,911	24,264	22,000	13,470	25,000	25,000	25,000		
10-557-415 TELEPHONE	4,403	4,470	3,723	3,600	705	2,500	4,600	2,500		
10-557-425 CONTRACT LABOR	0	0	0	0	0	0	0	0		
10-557-426 PHYSICALS/SCREENING	0	0	70	99	35	98	0	100		
10-557-430 ADVERTISING	385	0	190	90	116	150	250	200		
10-557-499 OTHER SERVICES	0	0	0	0	0	0	0	0		
TOTAL SERVICES	22,870	50,381	28,247	25,789	14,325	27,748	29,850	27,800		
MAINTENANCE										
10-557-524 VEHICLE MAINTENANCE	1,395	1,295	712	2,500	902	2,500	2,000	2,500		
10-557-543 ELECTRONICS/COMPUTER MAINT	0	250	447	4,500	4,080	4,500	600	4,500		
TOTAL MAINTENANCE	1,395	1,545	1,159	7,000	4,982	7,000	2,600	7,000		

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2013

10 -GENERAL FUND
 CODE ENFORCEMENT

EXPENDITURES	2009-2010		2010-2011		2011-2012		2012-2013		2013-2014
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET	
SUNDRY									
10-557-602 SEMINARS/DUES/TRAVEL	2,225	683	13	2,000	335	2,000	3,000	2,000	
10-557-629 VEHICLE INSURANCE	506	1,251	1,747	1,800	814	1,800	1,300	1,800	
10-557-699 OTHER - SUNDRY	0	0	0	0	0	0	0	0	
TOTAL SUNDRY	2,731	1,934	1,760	3,800	1,149	3,800	4,300	3,800	
CAPITAL OUTLAY									
10-557-899 CAPITAL OUTLAY	0	0	0	0	0	0	0	0	
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	0	0	
ACCRUAL									
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	127,359	164,713	146,951	158,058	85,950	155,019	156,069	109,655	



FISCAL YEAR 2013-2014
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

10-557 CODE ENFORCEMENT

ACCT#	DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET	INC BUD-PROJ		INC FROM BUDGET	
				APL YTD	BUDGET	PROJECTn		\$	%	\$	%
10 557-100	SALARIES/WAGES	70,789	75,013	44,477	79,161	79,161	44,722	-34,439	-43.5%	-34,439	-43.5%
10 557-175	LONGEVITY	400	493	327	490	490	350	-140	-28.6%	-140	-28.6%
10 557-185	UNIFORM ALLOWANCE	0	0	0	0	0	0	0	0.0%	0	0.0%
10 557-190	OVERTIME	0	293	0	500	0	500	500	0.0%	0	0.0%
10 557-201	F I C A & MEDICARE	5,390	5,265	3,393	6,132	6,132	3,486	-2,646	-43.1%	-2,645	-43.1%
10 557-210	GROUP INSURANCE	12,169	12,336	7,264	12,648	12,648	6,312	-6,336	-50.1%	-6,336	-50.1%
10 557-230	T M R S	7,634	8,790	5,222	9,290	9,290	5,514	-3,776	-40.6%	-3,775	-40.6%
10 557-240	WORKMEN'S COMPENSATION	538	0	0	0	0	0	0	0.0%	0	0.0%
10 557-291	UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0	0.0%	0	0.0%
10 557-310	OFFICE/COMPUTER SUPPLIES	2,106	2,168	1,290	1,800	1,800	2,500	700	38.9%	700	38.9%
10 557-311	POSTAGE/SHIPPING	8,129	8,200	2,000	8,000	3,500	3,500	0	0.0%	-4,500	-56.3%
10 557-312	BOOKS/PUBL/SUBSCRIPTIONS	106	0	0	200	200	200	0	0.0%	0	0.0%
10 557-320	OTHER ELECTRONICS	-57	0	0	0	0	400	400	0.0%	400	0.0%
10 557-335	CLOTHING	320	198	0	0	0	320	320	0.0%	320	0.0%
10 557-352	FURNITURE & FIXTURES	50	0	0	0	0	0	0	0.0%	0	0.0%
10 557-385	SMALL TOOLS & EQUIPMENT	198	31	0	250	250	250	0	0.0%	0	0.0%
10 557-390	FUEL	3,082	2,998	1,521	3,000	3,000	3,000	0	0.0%	0	0.0%
10 557-399	OTHER SUPPLIES	0	0	0	0	0	0	0	0.0%	0	0.0%
10 557-411	BLDG DEMOLITION/MOWING	45,911	24,264	13,470	22,000	25,000	25,000	0	0.0%	3,000	13.6%
10 557-415	TELEPHONE	4,470	3,723	705	3,600	2,500	2,500	0	0.0%	-1,100	-30.6%
10 557-426	PHYSICALS/SCREENING	0	70	35	98	98	100	2	2.0%	2	2.0%
10 557-430	ADVERTISING	0	190	116	90	150	200	50	33.3%	110	122.2%
10 557-499	OTHER SERVICES	0	0	0	0	0	0	0	0.0%	0	0.0%
10 557-524	VEHICLE MAINTENANCE	1,295	712	902	2,500	2,500	2,500	0	0.0%	0	0.0%
10 557-543	ELECTRONICS/COMPUTER MAINT	250	447	4,080	4,500	4,500	4,500	0	0.0%	0	0.0%
10 557-602	SEMINARS/DUES/TRAVEL	683	13	335	2,000	2,000	2,000	0	0.0%	0	0.0%
10 557-629	VEHICLE INSURANCE	1,250	1,747	813	1,800	1,800	1,800	0	0.0%	0	0.0%
10 557-699	OTHER - SUNDRY	0	0	0	0	0	0	0	0.0%	0	0.0%
10 557-899	CAPITAL OUTLAY	0	0	0	0	0	0	0	0.0%	0	0.0%
		164,713	146,951	85,950	158,058	155,019	109,655	-45,364	-29.3%	-48,403	-30.6%

P103



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

10-557 CODE ENFORCEMENT

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 557-100	SALARIES/WAGES	70,789	75,013	44,477	79,161	79,161	44,722
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Current Full-Time Employees	44,722					
	New Full-Time Employees						
	Current Part-Time Employees						
	New Part-Time Employees						
	Temporary Employees						
				Calculated Field (do not attempt to input)			

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 557-175	LONGEVITY	400	493	327	490	490	350
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Longevity Pay	350					
				Calculated Field (do not attempt to input)			

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 557-185	UNIFORM ALLOWANCE	0	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS

P104



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

10-557 CODE ENFORCEMENT

ACCOUNT#	ACCOUNT DESCRIPTION		2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
					APR YTD	BUDGET	PROJECTION	
10 557-190	OVERTIME		0	293	0	500	0	500
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Miscellaneous		500					

ACCOUNT#	ACCOUNT DESCRIPTION		2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
					APR YTD	BUDGET	PROJECTION	
10 557-201	F I C A & MEDICARE		5,390	5,265	3,393	6,132	6,132	3,486
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Calculated Field (do not attempt to input)	7.65%	3,486		Calculated Field (do not attempt to input)			

ACCOUNT#	ACCOUNT DESCRIPTION		2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
					APR YTD	BUDGET	PROJECTION	
10 557-210	GROUP INSURANCE		12,169	12,336	7,264	12,648	12,648	6,312
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Life Insurance / AD&D	0.00027			Calculated Field (do not attempt to input)			
	Long Term Disability	0.0043	1	211				
	Health Reimbursement Account	\$ 100.00	1	1,200				
	TML - Employee Health	396						
	Estimated % Increase	2%						
	TML Estimated Rate/Mo	408.44	1	4,901				

P105



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

10-557 CODE ENFORCEMENT

ACCOUNT#	ACCOUNT DESCRIPTION		2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
					APR YTD	BUDGET	PROJECTION	
10 557-230	T M R S		7,634	8,790	5,222	9,290	9,290	5,514
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	OCT - DEC	11.66%						
	JAN - SEP	12.26%						
	Weighted Average	12.10%	5,514		Calculated Field (do not attempt to input)			
	Calculated Field (do not attempt to input)							

ACCOUNT#	ACCOUNT DESCRIPTION		2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
					APR YTD	BUDGET	PROJECTION	
10 557-240	WORKMEN'S COMPENSATION		538	0	0	0	0	-
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION			AMOUNTS

ACCOUNT#	ACCOUNT DESCRIPTION		2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
					APR YTD	BUDGET	PROJECTION	
10 557-291	UNEMPLOYMENT INSURANCE		0	0	0	0	0	-
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION			AMOUNTS

P106



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

10-557 CODE ENFORCEMENT

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 557-310	OFFICE/COMPUTER SUPPLIES	2,106	2,168	1,290	1,800	1,800	2,500
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Tri color printer ink and cartridges 5 @81/each	405					
	File folder, post it, desk-top stationeries	1,200					
	HP LASERJET PRO 300	600					
	Pen, pads, clips, stapler, tape, etc.	295					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 557-311	POSTAGE/SHIPPING	8,129	8,200	2,000	8,000	3,500	3,500
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Code Compliance Division is utilizing about 45% of all the postage expenses incurred by the City	3,500					
	Other Departments are at 10% rate each						
	Note that the projected value (\$3,500) on represents the 45% used by Codes.						

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 557-312	BOOKS/PUBL/SUBSCRIPTIONS	106	0	0	200	200	200
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	State of Texas Public Health Publications	75					
	Books for Code Compliance Officers	125					

P107



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

10-557 CODE ENFORCEMENT

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 557-320	OTHER ELECTRONICS	-57	0	0	0	0	400
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Digital Surveillance Cameras needed to combat Illegal Dumping all over the City. 3 at \$100/each = \$300	300					
	Accessories, i.e batteries and image card	100					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 557-335	CLOTHING	320	198	0	0	0	320
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Clothing/uniform is an integral part of presenting good public image, understanding is that Officers will be allowed to purchase uniform every 2 years						
	3 City logo polo/shirts(Carmen)	120					
	3 City logo polo/shirts(Steve)	120					
	Embroider fees	80					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 557-352	FURNITURE & FIXTURES	50	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS

P108



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

10-557 CODE ENFORCEMENT

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 557-385	SMALL TOOLS & EQUIPMENT	198	31	0	250	250	250
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Replace Digital Camera for 1 Code Officer	165					
	Rubber Boots for Code Officers	50					
	Others: Phone accessory, spray paint, etc.	35					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 557-390	FUEL	3,082	2,998	1,521	3,000	3,000	3,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	FUEL	3,000					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 557-399	OTHER SUPPLIES	0	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$

P109



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

10-557 CODE ENFORCEMENT

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 557-411	BLDG DEMOLITION/MOWING	45,911	24,264	13,470	22,000	25,000	25,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	High weed/grass mowing	25,000					
	Broad removal of debris from abandoned properties						

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 557-415	TELEPHONE	4,470	3,723	705	3,600	2,500	2,500
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Land and cell phones for staff	2,500					
	Budgeted amount is for recurring monthly fees						

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 557-426	PHYSICALS/SCREENING	0	70	35	98	98	100
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Physicals/Screening	100					

P110



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

10-557 CODE ENFORCEMENT

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 557-430	ADVERTISING	0	190	116	90	150	200
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Public Notices in local news media	100					
	P&Z activities has increased	100					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 557-499	OTHER SERVICES	0	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 557-524	VEHICLE MAINTENANCE	1,295	712	902	2,500	2,500	2,500
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Routine maintenance and emergency repairs to Code Enforcement vehicles	2,500					
	This could be reduced to \$1,000 if new vehicles are approved in Capital						

P111



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

10-557 CODE ENFORCEMENT

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 557-543	ELECTRONICS/COMPUTER MAINT	250	447	4,080	4,500	4,500	4,500
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Computer Maintenance						
	WEBQA Software- Service Contract/Maintenance. 12-Months Contract = \$3,900	3,900					
	Other electronics/computer repairs	600					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 557-602	SEMINARS/DUES/TRAVEL	683	13	335	2,000	2,000	2,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Code dues, health	200					
	Seminars/Registration	800					
	Travel/Lodging	1,000					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 557-629	VEHICLE INSURANCE	1,250	1,747	813	1,800	1,800	1,800
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	VEHICLE INSURANCE This is a one time payment/year	1,800					

P112



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

10-557 CODE ENFORCEMENT

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 557-699	OTHER - SUNDRY	0	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 557-899	CAPITAL OUTLAY	0	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$

TRANSPOSE CAPITAL NUMBERS FROM THE CAPITAL TAB IN PRIORITY ORDER.

TOTAL: 164,713 146,951 85,950 158,058 155,019 109,655

P113

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2013

10 -GENERAL FUND
 BUILDING

EXPENDITURES	2009-2010	2010-2011	2011-2012	2012-2013		2013-2014		APPROVED BUDGET
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	
SALARIES								
10-558-100 SALARIES/WAGES	96,699	127,375	130,241	136,163	77,313	136,163	132,740	143,007
10-558-165 EDUCATION PAY	2,507	2,493	2,500	2,500	1,442	2,500	2,500	2,500
10-558-175 LONGEVITY	128	240	359	250	277	472	150	300
10-558-180 AUTO ALLOWANCE	3,610	267	0	0	0	0	0	0
10-558-190 OVERTIME	73	2	117	500	0	500	700	500
TOTAL SALARIES	103,016	130,377	133,217	139,413	79,033	139,635	136,090	146,307
BENEFITS								
10-558-201 F I C A & MEDICARE	8,008	9,862	9,775	10,665	6,025	10,665	10,411	11,192
10-558-210 GROUP INSURANCE	12,857	18,202	18,717	18,972	10,988	18,972	18,684	18,787
10-558-230 T M R S	10,937	13,965	15,448	16,158	9,212	16,158	15,773	17,703
10-558-240 WORKMEN'S COMPENSATION	0	0	193	193	198	332	0	295
10-558-291 UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0	0
TOTAL BENEFITS	31,802	42,028	44,132	45,988	26,424	46,127	44,868	47,977
SUPPLIES								
10-558-310 OFFICE/COMPUTER SUPPLIES	2,878	2,535	1,696	2,000	688	2,000	2,000	2,000
10-558-311 POSTAGE/SHIPPING	0	0	0	0	0	0	0	0
10-558-312 BOOKS/PUBL/SUBSCRIPTIONS	343	0	200	300	59	300	550	300
10-558-320 OTHER ELECTRONICS	0	0	0	0	0	0	0	0
10-558-335 CLOTHING	306	81	185	0	0	0	200	200
10-558-352 FURNITURE & FIXTURES	0	13	0	200	0	200	250	200
10-558-385 SMALL TOOLS & EQUIPMENT	0	0	0	400	230	400	0	400
10-558-390 FUEL	974	2,511	2,738	3,000	1,418	3,000	5,650	3,000
10-558-399 OTHER SUPPLIES	0	0	0	0	0	0	0	0
TOTAL SUPPLIES	4,501	5,140	4,819	5,900	2,395	5,900	8,650	6,100
SERVICES								
10-558-413 PROFESSIONAL SERVICES	100	194	200	300	0	300	250	300
10-558-415 TELEPHONE	674	1,214	1,159	1,300	493	1,300	1,000	1,300
10-558-425 CONTRACT LABOR	480	300	0	0	0	0	0	0
10-558-426 PHYSICALS/SCREENING	80	0	140	150	35	150	100	150
10-558-430 ADVERTISING	593	395	231	250	0	250	250	250
10-558-499 OTHER SERVICES	0	0	0	0	0	0	0	0
TOTAL SERVICES	1,928	2,102	1,730	2,000	528	2,000	1,600	2,000
MAINTENANCE								
10-558-524 VEHICLE MAINTENANCE	322	105	341	1,000	366	1,000	1,000	1,000
10-558-543 ELECTRONICS/COMPUTER MAINT	0	0	0	250	0	250	250	250
TOTAL MAINTENANCE	322	105	341	1,250	366	1,250	1,250	1,250

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2013

10 -GENERAL FUND
 BUILDING

EXPENDITURES	2009-2010	2010-2011	2011-2012	2012-2013		2013-2014		
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
SUNDRY								
10-558-602 SEMINARS/DUES/TRAVEL	135	1,554	2,281	2,500	470	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	435	938	1,344	1,350	434	1,350	1,000	1,350
10-558-699 OTHER - SUNDRY	0	0	0	0	0	0	0	0
TOTAL SUNDRY	570	2,492	3,625	3,850	904	3,850	3,500	3,850
CAPITAL OUTLAY								
10-558-899 CAPITAL OUTLAY	0	0	6,999	0	0	0	7,500	0
TOTAL CAPITAL OUTLAY	0	0	6,999	0	0	0	7,500	0
ACCRUAL								
10-558-995 DEPRECIATION EXPENSE	0	0	0	0	0	0	0	0
TOTAL ACCRUAL	0	0	0	0	0	0	0	0
TOTAL BUILDING	142,138	182,245	194,864	198,401	109,650	198,762	203,458	207,484



**FISCAL YEAR 2013-2014
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY**

10-558 BUILDING

ACCT#	DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET	INC BUD-PROJ		INC FROM BUDGET	
				APL YTD	BUDGET	PROJECTn		\$	%	\$	%
10 558-100	SALARIES/WAGES	127,375	130,241	77,313	136,163	136,163	143,007	6,844	5.0%	6,844	5.0%
10-558-165	EDUCATION PAY	2,493	2,500	1,442	2,500	2,500	2,500	0	0.0%	0	0.0%
10 558-175	LONGEVITY	240	359	277	250	472	300	-172	-36.4%	50	20.0%
					0		0	0	0.0%	0	0.0%
10-558-180	AUTO ALLOWANCE	267		0	0	0	0	0	0.0%	0	0.0%
10 558-190	OVERTIME	2	117	0	500	500	500	0	0.0%	0	0.0%
10 558-201	F I C A & MEDICARE	9,862	9,775	6,025	10,665	10,665	11,192	527	4.9%	527	4.9%
10 558-210	GROUP INSURANCE	18,202	18,717	10,988	18,972	18,972	18,787	-185	-1.0%	-185	-1.0%
10 558-230	T M R S	13,965	15,448	9,212	16,158	16,158	17,703	1,545	9.6%	1,545	9.6%
10 558-240	WORKMEN'S COMPENSATION	0	193	198	193	332	295	-37	-11.1%	102	52.8%
10 558-291	UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0	0.0%	0	0.0%
10 558-310	OFFICE/COMPUTER SUPPLIES	2,535	1,696	688	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%
10 558-312	BOOKS/PUBL/SUBSCRIPTIONS	0	200	59	300	300	300	0	0.0%	0	0.0%
10 558-320	OTHER ELECTRONICS	0	0	0	0	0	0	0	0.0%	0	0.0%
10 558-335	CLOTHING	81	185	0	0	0	200	200	0.0%	200	0.0%
10 558-352	FURNITURE & FIXTURES	13	0	0	200	200	200	0	0.0%	0	0.0%
10 558-385	SMALL TOOLS & EQUIPMENT	0	0	230	400	400	400	0	0.0%	0	0.0%
10 558-390	FUEL	2,511	2,738	1,418	3,000	3,000	3,000	0	0.0%	0	0.0%
10 558-399	OTHER SUPPLIES	0	0	0	0	0	0	0	0.0%	0	0.0%
10 558-413	PROFESSIONAL SERVICES	194	200	0	300	300	300	0	0.0%	0	0.0%
10 558-415	TELEPHONE	1,214	1,159	493	1,300	1,300	1,300	0	0.0%	0	0.0%
10 558-425	CONTRACT LABOR	300	0	0	0	0	0	0	0.0%	0	0.0%
10 558-426	PHYSICALS/SCREENING	0	140	35	150	150	150	0	0.0%	0	0.0%
10 558-430	ADVERTISING	395	231	0	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%
10 558-524	VEHICLE MAINTENANCE	105	341	368	1,000	1,000	1,000	0	0.0%	0	0.0%
10 558-543	ELECTRONICS/COMPUTER MAINT	0	0	0	250	250	250	0	0.0%	0	0.0%
10 558-602	SEMINARS/DUES/TRAVEL	1,554	2,281	470	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%
10 558-629	VEHICLE INSURANCE	937	1,344	434	1,350	1,350	1,350	0	0.0%	0	0.0%
10 558-699	OTHER - SUNDRY	0	0	0	0	0	0	0	0.0%	0	0.0%
10 558-899	CAPITAL OUTLAY	0	6,999	0	0	0	0	0	0.0%	0	0.0%
		182,245	194,864	109,650	198,401	198,762	207,484	8,722	4.4%	9,083	4.6%



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

10-558 BUILDING

ACCOUNT#	ACCOUNT DESCRIPTION		2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
					APR YTD	BUDGET	PROJECTION	
10 558-100	SALARIES/WAGES		127,375	130,241	77,313	136,163	136,163	143,007
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Current Full-Time Employees	3	143,007					
	New Full-Time Employees							
	Current Part-Time Employees							
	New Part-Time Employees				Calculated Field			
	Temporary Employees				(do not attempt to input)			

ACCOUNT#	ACCOUNT DESCRIPTION		2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
					APR YTD	BUDGET	PROJECTION	
10-558-165	EDUCATION PAY		2,493	2,500	1,442	2,500	2,500	2,500
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Education Pay		2,500					
					Calculated Field			
					(do not attempt to input)			

ACCOUNT#	ACCOUNT DESCRIPTION		2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
					APR YTD	BUDGET	PROJECTION	
10 558-175	LONGEVITY		240	359	277	250	472	300
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Longevity Pay	3	300					
					Calculated Field			
					(do not attempt to input)			

P117



FISCAL YEAR 2013-2014
ACCOUNT DETAIL JUSTIFICATION

10-558 BUILDING

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10-558-180	AUTO ALLOWANCE	267	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
				Calculated Field (do not attempt to input)			

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 558-190	OVERTIME	2	117	0	500	500	500
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Overtime budget is only for contingency	500					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 558-201	F I C A & MEDICARE	9,862	9,775	6,025	10,665	10,665	11,192
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Calculated Field (do not attempt to input)	7.65% 11,192		Calculated Field (do not attempt to input)			

P118



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

10-558 BUILDING

ACCOUNT#	ACCOUNT DESCRIPTION		2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
					APR YTD	BUDGET	PROJECTION	
10 558-210	GROUP INSURANCE		18,202	18,717	10,988	18,972	18,972	18,787
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Life Insurance / AD&D	0.00027			Calculated Field			
	Long Term Disability	0.0043	3	483	(do not attempt to input)			
	Health Reimbursement Account	\$ 100.00	3	3,600				
	TML - Employee Health	396						
	Estimated % Increase	2%						
	TML Estimated Rate/Mo	408.44	3	14,704				

ACCOUNT#	ACCOUNT DESCRIPTION		2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
					APR YTD	BUDGET	PROJECTION	
10 558-230	T M R S		13,965	15,448	9,212	16,158	16,158	17,703
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	OCT - DEC	11.66%						
	JAN - SEP	12.26%						
	Weighted Average	12.10%		17,703	Calculated Field			
					(do not attempt to input)			
	Calculated Field							
	(do not attempt to input)							

ACCOUNT#	ACCOUNT DESCRIPTION		2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
					APR YTD	BUDGET	PROJECTION	
10 558-240	WORKMEN'S COMPENSATION		0	193	198	193	332	295
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	WORKMEN'S COMPENSATION		295					

P119



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

10-558 BUILDING

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 558-291	UNEMPLOYMENT INSURANCE	0	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 558-310	OFFICE/COMPUTER SUPPLIES	2,535	1,696	688	2,000	2,000	2,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Printer ink and cartridges	800					
	Pens,pads,clips,stapler tapes, etc.	500					
	File folders, post it, writing pads, etc.	300					
	Work station and desk accessories	400					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 558-311	POSTAGE/SHIPPING	0	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Budgeted in Code (557)	-					

P120



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

10-558 BUILDING

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 558-312	BOOKS/PUBL/SUBSCRIPTIONS	0	200	59	300	300	300
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	ICC Code Books- Bldg, Mech, Fire, etc.	300					
	Texas Inspector (Plumbing) code book						

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 558-320	OTHER ELECTRONICS	0	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 558-335	CLOTHING	81	185	0	0	0	200
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Shirts with City of Freeport logo attached	200					
	City logo shirts at 2-yr intervals.						



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

10-558 BUILDING

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 558-352	FURNITURE & FIXTURES	13	0	0	200	200	200
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Misc.	200					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 558-385	SMALL TOOLS & EQUIPMENT	0	0	230	400	400	400
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Roller wheels for setbacks measurement	80					
	Level, trash bags, traps, paint, etc.	120					
	Digital camera for Inspector	200					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 558-390	FUEL	2,511	2,738	1,418	3,000	3,000	3,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	FUEL	3,000					

P122



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

10-558 BUILDING

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 558-399	OTHER SUPPLIES	0	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNT\$	ITEM DESCRIPTION			AMOUNT\$	
	Misc						

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 558-413	PROFESSIONAL SERVICES	194	200	0	300	300	300
	ITEM DESCRIPTION	AMOUNT\$	ITEM DESCRIPTION			AMOUNT\$	
	Contract licensed Plumbing Inspector Vacation/sick may result to 6 inspections Rate is \$50.00 per inspection	300					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 558-415	TELEPHONE	1,214	1,159	493	1,300	1,300	1,300
	ITEM DESCRIPTION	AMOUNT\$	ITEM DESCRIPTION			AMOUNT\$	
	Phone services Cell, Long Distance, DSL	1,300					

P123



FISCAL YEAR 2013-2014
ACCOUNT DETAIL JUSTIFICATION

10-558 BUILDING

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 558-425	CONTRACT LABOR	300	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Temporary help as needed	-					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 558-426	PHYSICALS/SCREENING	0	140	35	150	150	150
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Physicals/Screening	150					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 558-430	ADVERTISING	395	231	0	250	250	250
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Newspaper	250					

P124



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

10-558 BUILDING

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 558-499	OTHER SERVICES	0	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 558-524	VEHICLE MAINTENANCE	105	341	368	1,000	1,000	1,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Service vehicles and tires (2 vehicles)	1,000					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 558-543	ELECTRONICS/COMPUTER MAINT	0	0	0	250	250	250
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Miscellaneous	250					
	Maintenance for Melissa and Scott's computers						



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

10-558 BUILDING

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 558-602	SEMINARS/DUES/TRAVEL	1,554	2,281	470	2,500	2,500	2,500
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Misc training (2 employees)	1,200					
	Want to increase skills, registration	800					
	Membership dues, TSBPE, CFM ICC	500					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 558-604	PUBLIC OFFICE LIABILITY CLAIMS	0	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2010-2011 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 558-629	VEHICLE INSURANCE	937	1,344	434	1,350	1,350	1,350
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	VEHICLE INSURANCE	1,350					

P126



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

10-558 BUILDING

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2010-2011 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 558-699	OTHER - SUNDRY	0	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2010-2011 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 558-899	CAPITAL OUTLAY	0	6,999	0	0	0	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
							7
							8
							9
							10
							11
							12

TRANSPOSE CAPITAL NUMBERS FROM THE CAPITAL TAB IN PRIORITY ORDER.

TOTAL:	182,245	194,864	109,650	198,401	198,762	207,484
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P127

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2013

10 -GENERAL FUND
 GARBAGE COLLECTION

EXPENDITURES	2009-2010		2010-2011		2011-2012		2012-2013		2013-2014	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET		
SERVICES										
10-564-499 GARBAGE COLLECTION	883,882	896,875	771,487	842,550	400,051	822,000	842,550	823,500		
TOTAL SERVICES	883,882	896,875	771,487	842,550	400,051	822,000	842,550	823,500		
TOTAL GARBAGE COLLECTION	883,882	896,875	771,487	842,550	400,051	822,000	842,550	823,500		



FISCAL YEAR 2013 - 2014
 BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

10-564 GARBAGE COLLECTION

ACCT#	DESCRIPTION	2010-2011	2011-2012	2012-2013		2013-2014	INC BUD-PROJ		INC FROM BUDGET		
		ACTUAL	ACTUAL	APL YTD	BUDGET	PROJECTn	BUDGET	\$	%	\$	%
10 564-499	GARBAGE COLLECTION	896,875	771,487	400,051	842,550	822,000	823,500	1,500	0.2%	-19,050	-2.3%
		896,875	771,487	400,051	842,550	822,000	823,500	1,500	0.2%	-19,050	-2.3%



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

10-564 GARBAGE COLLECTION

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 564-499	GARBAGE COLLECTION	896,875	771,487	400,051	842,550	822,000	823,500
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	GARBAGE COLLECTION	816,000					
	BEACH ROLL OFF	7,500					

TOTAL: 896,875 771,487 400,051 842,550 822,000 823,500

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2013

10 -GENERAL FUND
 STREET & DRAINAGE

EXPENDITURES	2009-2010		2010-2011		2011-2012		2012-2013		2013-2014	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET		
SALARIES										
10-575-100 SALARIES/WAGES	415,818	433,816	411,577	499,864	220,404	379,434	504,675	437,548		
10-575-175 LONGEVITY	2,258	2,872	2,988	3,200	1,580	2,616	2,350	2,500		
10-575-190 OVERTIME	15,302	7,428	10,154	10,000	7,572	10,000	10,000	10,000		
TOTAL SALARIES	433,377	444,117	424,719	513,064	229,557	392,050	517,025	450,048		
BENEFITS										
10-575-201 F I C A & MEDICARE	32,904	33,506	30,740	39,249	16,664	28,604	39,552	34,429		
10-575-210 GROUP INSURANCE	77,335	84,905	84,351	101,184	42,809	74,226	99,648	90,626		
10-575-230 T M R S	45,767	47,592	49,249	59,823	26,757	45,945	59,923	54,456		
10-575-240 WORKMEN'S COMPENSATION	45,072	36,574	47,587	47,587	48,918	48,918	45,000	43,537		
10-575-291 UNEMPLOYMENT INSURANCE	3,271	303	906	907	1,670	1,670	3,000	1,670		
TOTAL BENEFITS	204,348	202,881	212,833	248,750	136,818	199,363	247,123	224,718		
SUPPLIES										
10-575-310 OFFICE/COMPUTER SUPPLIES	483	1,241	468	800	252	800	800	1,200		
10-575-320 OTHER ELECTRONICS	465	893	0	200	119	200	300	500		
10-575-352 FURNITURE & FIXTURES	0	0	0	500	493	500	0	1,000		
10-575-385 SMALL TOOLS & EQUIPMENT	6,632	4,794	5,327	6,600	1,647	4,000	5,750	8,000		
10-575-389 CHEMICALS	5,418	3,661	3,812	7,850	1,128	4,000	6,000	7,550		
10-575-390 FUEL	37,233	46,950	45,162	36,000	20,382	36,000	36,000	36,100		
10-575-399 OTHER SUPPLIES	3,175	2,540	2,099	1,900	785	1,900	2,600	2,300		
TOTAL SUPPLIES	53,406	60,078	56,867	53,850	24,805	47,400	51,450	56,650		
SERVICES										
10-575-415 TELEPHONE	1,773	1,569	1,051	1,150	959	1,450	1,150	1,450		
10-575-425 CONTRACT LABOR	288	4,388	0	0	0	0	0	0		
10-575-426 PHYSICALS	815	390	150	500	620	850	500	848		
10-575-430 ADVERTISING	316	827	4,597	500	136	500	500	2,500		
10-575-440 ELECTRICITY	60,324	86,385	69,913	48,750	38,202	65,000	48,750	65,000		
10-575-470 EQUIPMENT RENTAL	103	1,516	741	500	0	0	1,000	500		
10-575-485 LAUNDRY SERVICES	4,029	3,368	4,551	5,500	3,107	5,500	4,500	7,500		
10-575-498 WASTE DISPOSAL	8,652	10,541	14,516	13,000	7,850	13,000	15,000	16,000		
10-575-499 OTHER SERVICES	0	650	60	2,000	0	2,170	500	2,000		
TOTAL SERVICES	76,299	109,633	95,579	71,900	50,874	88,470	71,900	95,798		
MAINTENANCE										
10-575-524 VEHICLE MAINTENANCE	31,967	28,760	24,970	25,000	13,334	25,000	25,000	25,000		
10-575-530 STREET/DRAINING/SDWALK MAINT	151,076	177,653	127,560	125,000	49,105	125,000	150,000	202,836		
10-575-533 CULVERT TILE	0	0	0	0	0	0	0	0		
10-575-547 SIGNS MAINTENANCE	8,682	6,918	3,309	2,000	1,682	2,000	6,000	4,500		
10-575-548 TRAFFIC LIGHTS MAINTENANCE	549	1,038	403	250	57	250	500	250		
10-575-549 STREET LIGHTS MAINTENANCE	478	0	328	500	95	500	500	500		
TOTAL MAINTENANCE	192,752	214,369	156,570	152,750	64,273	152,750	182,000	233,086		

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2013

10 -GENERAL FUND
 STREET & DRAINAGE

EXPENDITURES	2009-2010		2010-2011		2011-2012		2012-2013		2013-2014
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET	
SUNDRY									
10-575-602 SEMINARS/DUES/TRAVEL	121	576	224	840	12	840	940	1,340	
10-575-629 VEHICLE INSURANCE	14,486	15,634	20,158	15,000	20,611	20,611	15,000	20,612	
10-575-687 DAMAGE CLAIMS	0	258	0	0	0	0	0	0	
10-575-699 OTHER - SUNDRY	250	627	512	500	45	500	501	1,600	
TOTAL SUNDRY	14,857	17,094	20,894	16,340	20,668	21,951	16,441	23,552	
DEBT SERVICE									
10-575-775 LEASE INTEREST	0	0	0	0	0	0	0	0	
10-575-776 LEASE PRINCIPAL	0	0	52,323	52,323	52,323	52,232	52,323	52,232	
TOTAL DEBT SERVICE	0	0	52,323	52,323	52,323	52,232	52,323	52,232	
CAPITAL OUTLAY									
10-575-899 CAPITAL OUTLAY	0	0	0	129,000	0	129,000	0	5,200	
TOTAL CAPITAL OUTLAY	0	0	0	129,000	0	129,000	0	5,200	
ACCRUAL									
10-575-995 DEPRECIATION EXPENSE	0	0	0	0	0	0	0	0	
TOTAL ACCRUAL	0	0	0	0	0	0	0	0	
TOTAL STREET & DRAINAGE	975,038	1,048,171	1,019,784	1,237,977	579,318	1,083,216	1,138,262	1,141,284	



FISCAL YEAR 2013-2014
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

10-575 STREETS

ACCT#	DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET	INC BUD-PROJ		INC FROM BUDGET	
				APL YTD	BUDGET	PROJECTn		\$	%	\$	%
10 575-100	SALARIES/WAGES	433,816	411,577	220,404	499,864	379,434	437,548	58,114	15.3%	-62,316	-12.5%
10 575-175	LONGEVITY	2,872	2,988	1,580	3,200	2,616	2,500	-116	-4.4%	-700	-21.9%
10 575-190	OVERTIME	7,428	10,154	7,572	10,000	10,000	10,000	0	0.0%	0	0.0%
10 575-201	F I C A & MEDICARE	33,506	30,740	16,664	39,249	28,604	34,429	5,825	20.4%	-4,821	-12.3%
10 575-210	GROUP INSURANCE	84,905	84,351	42,809	101,184	74,226	90,626	16,400	22.1%	-10,558	-10.4%
10 575-230	T M R S	47,592	49,249	26,757	59,823	45,945	54,456	8,511	18.5%	-5,367	-9.0%
10 575-240	WORKMEN'S COMPENSATION	36,574	47,587	48,918	47,587	48,918	43,537	-5,381	-11.0%	-4,050	-8.5%
10 575-291	UNEMPLOYMENT INSURANCE	303	906	1,670	906	1,670	1,670	0	0.0%	764	84.3%
10 575-310	OFFICE/COMPUTER SUPPLIES	1,241	468	252	800	800	1,200	400	50.0%	400	50.0%
10 575-320	OTHER ELECTRONICS	893	0	119	200	200	500	300	150.0%	300	150.0%
10 575-352	FURNITURE & FIXTURES	0	0	493	500	500	1,000	500	100.0%	500	100.0%
10 575-385	SMALL TOOLS & EQUIPMENT	4,794	5,327	1,647	6,600	4,000	8,000	4,000	100.0%	1,400	21.2%
10 575-389	CHEMICALS	3,661	3,812	1,128	7,850	4,000	7,550	3,550	88.8%	-300	-3.8%
10 575-390	FUEL	46,950	45,162	20,382	36,000	36,000	36,100	100	0.3%	100	0.3%
10 575-399	OTHER SUPPLIES	2,540	2,099	785	1,900	1,900	2,300	400	21.1%	400	21.1%
10 575-415	TELEPHONE	1,569	1,051	959	1,150	1,450	1,450	0	0.0%	300	26.1%
10 575-425	CONTRACT LABOR	4,388	0	0	0	0	0	0	0.0%	0	0.0%
10 575-426	PHYSICALS	390	150	620	500	850	850	0	0.0%	350	70.0%
10 575-430	ADVERTISING	827	4,597	136	500	500	2,500	2,000	400.0%	2,000	400.0%
10 575-440	ELECTRICITY	86,385	69,913	38,202	48,750	65,000	65,000	0	0.0%	16,250	33.3%
10 575-470	EQUIPMENT RENTAL	1,516	741	0	500	0	500	500	0.0%	0	0.0%
10 575-485	LAUNDRY SERVICES	3,368	4,551	3,107	5,500	5,500	7,500	2,000	36.4%	2,000	36.4%
10 575-498	WASTE DISPOSAL	10,541	14,516	7,850	13,000	13,000	16,000	3,000	23.1%	3,000	23.1%
10 575-499	OTHER SERVICES	650	60	0	2,000	2,170	2,000	-170	-7.8%	0	0.0%
10 575-524	VEHICLE MAINTENANCE	28,760	24,970	13,334	25,000	25,000	25,000	0	0.0%	0	0.0%
10 575-530	STREET/DRAINING/SDWALK MAINT	177,653	127,560	49,105	125,000	125,000	202,836	77,836	62.3%	77,836	62.3%
10 575-547	SIGNS MAINTENANCE	6,918	3,309	1,682	2,000	2,000	4,500	2,500	125.0%	2,500	125.0%
10 575-548	TRAFFIC LIGHTS MAINTENANCE	1,038	403	57	250	250	250	0	0.0%	0	0.0%
10 575-549	STREET LIGHTS MAINTENANCE	0	328	95	500	500	500	0	0.0%	0	0.0%
10 575-602	SEMINARS/DUES/TRAVEL	576	224	12	840	840	1,340	500	59.5%	500	59.5%
10 575-629	VEHICLE INSURANCE	15,634	20,158	20,611	15,000	20,611	20,611	0	0.0%	5,611	37.4%
10 575-687	DAMAGE CLAIMS	258	0	0	0	0	0	0	0.0%	0	0.0%
10 575-699	OTHER - SUNDRY	625	510	45	500	500	1,800	1,100	220.0%	1,100	220.0%
10 575-776	LEASE PRINCIPAL	0	52,323	52,323	52,323	52,232	52,232	0	0.0%	-91	-0.2%
10 575-899	CAPITAL OUTLAY	0	0	0	129,000	129,000	5,200	-123,800	-96.0%	-123,800	-96.0%
		1,048,171	1,019,784	579,318	1,237,977	1,063,216	1,141,284	58,068	5.4%	-96,692	-7.8%



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

10-575 STREETS

ACCOUNT#	ACCOUNT DESCRIPTION		2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
					APR YTD	BUDGET	PROJECTION	
10 575-100	SALARIES/WAGES		433,816	411,577	220,404	499,864	379,434	437,548
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Current Full-Time Employees	14	437,548					
	New Full-Time Employees							
	Current Part-Time Employees							
	New Part-Time Employees				Calculated Field			
	Temporary Employees				(do not attempt to input)			

ACCOUNT#	ACCOUNT DESCRIPTION		2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
					APR YTD	BUDGET	PROJECTION	
10 575-175	LONGEVITY		2,872	2,988	1,580	3,200	2,616	2,500
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Longevity Pay	14	2,500					
					Calculated Field			
					(do not attempt to input)			

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ACCOUNT#	ACCOUNT DESCRIPTION		2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
					APR YTD	BUDGET	PROJECTION	
10 575-190	OVERTIME		7,428	10,154	7,572	10,000	10,000	10,000
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Increased mowing for lots				Hurricane			
	Parks, F.D., P.D. support				Scheduled deadlines to meet			
	New construction - 5 year plan				Beach maintenance			
	Emergency callouts, storm drainage pumps,				Special Projects			
	Mosquito control							10,000
	Traffic control - P.D. callouts							
	New construction emergencies, weather, materials							

P134



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

10-575 STREETS

ACCOUNT#	ACCOUNT DESCRIPTION		2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
					APR YTD	BUDGET	PROJECTION	
10 575-201	F I C A & MEDICARE		33,506	30,740	16,664	39,249	28,604	34,429
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Calculated Field (do not attempt to input)	7.65%	34,429		Calculated Field (do not attempt to input)			

ACCOUNT#	ACCOUNT DESCRIPTION		2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
					APR YTD	BUDGET	PROJECTION	
10 575-210	GROUP INSURANCE		84,905	84,351	42,809	101,184	74,226	90,626
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Life Insurance / AD&D	0.00027 161	2,254		Calculated Field (do not attempt to input)			
	Long Term Disability	0.0043 211	2,954					
	Health Reimbursement Account	\$ 100.00 14	16,800					
	TML - Employee Health	396						
	Estimated % Increase	2%						
	TML Estimated Rate/Mo	408.44 14	68,618					

ACCOUNT#	ACCOUNT DESCRIPTION		2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
					APR YTD	BUDGET	PROJECTION	
10 575-230	T M R S		47,592	49,249	26,757	59,823	45,945	54,456
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	OCT - DEC	11.66%						
	JAN - SEP	12.26%						
	Weighted Average	12.00%	54,456		Calculated Field (do not attempt to input)			
	Calculated Field (do not attempt to input)							

P135



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

10-575 STREETS

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 575-240	WORKMEN'S COMPENSATION	36,574	47,587	48,918	47,587	48,918	43,537
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	WORKMEN'S COMPENSATION	43,537					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 575-291	UNEMPLOYMENT INSURANCE	303	906	1,670	906	1,670	1,670
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	UNEMPLOYMENT INSURANCE	1,670					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 575-310	OFFICE/COMPUTER SUPPLIES	1,241	468	252	800	800	1,200
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Pens, pencils, white out	200					100
	Printer Cartridges	300					200
	Copy Paper 5 cases	200					
	Fax cartridges	200					
	Phone Upgrade	300					

P136



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

10-575 STREETS

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 575-320	OTHER ELECTRONICS	893	0	119	200	200	500
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Electronic Maintenance	500					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 575-352	FURNITURE & FIXTURES	0	0	493	500	500	1,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Misc. Office Supplies	1,000					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 575-385	SMALL TOOLS & EQUIPMENT	4,794	5,327	1,647	6,600	4,000	8,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
				Replacement of old tools			2,000
	Concrete, asphalt blades, rotor hammer bits	3,500					
	Edgers	850					
	Pole Saw	800					
	Chainsaw	600					
	Chainsaw Chains	250					

P137



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

10-575 STREETS

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 575-389	CHEMICALS	3,661	3,812	1,128	7,850	4,000	7,550
	ITEM DESCRIPTION	AMOUNT\$			ITEM DESCRIPTION		
	Mosquito Chemical	3,000			Mosquito repellent/ Wasp spray		850
	Weed Killer	2,880			(10 cases @ 85.00)		
	Soap 3 casses @40	120					
	Mosquito Truck Calibration	200					
	Oxygen/Propane	500					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 575-390	FUEL	46,950	45,162	20,382	36,000	36,000	36,100
	ITEM DESCRIPTION	AMOUNT\$			ITEM DESCRIPTION		AMOUNT\$
	Fuel for vehicles and equipment	36,000					
	Fuel Keys	100					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 575-399	OTHER SUPPLIES	2,540	2,099	785	1,900	1,900	2,300
	ITEM DESCRIPTION	AMOUNT\$			ITEM DESCRIPTION		AMOUNT\$
	New Hire Safety Gear	300					
	weather gear, rain boots, rain slickers, replacement heads for weed eaters	300					
	Standard Safety Gear	500					
	Protective Equipment	300					
	boxes of rags	300					
	weed eater string (spools)	300					

P138



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

10-575 STREETS

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 575-415	TELEPHONE	1,569	1,051	959	1,150	1,450	1,450
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Cell phones - Chris, David, Call Out	1,450					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 575-425	CONTRACT LABOR	4,388	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Sidewalks, curbs, & gutters						

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 575-426	PHYSICALS	390	150	620	500	850	850
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	New employees	850					
	drug testing - accident/injury						
	Random drug testing						

P139



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

10-575 STREETS

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 575-430	ADVERTISING	827	4,597	136	500	500	2,500
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	position for new employee	500					
	Citywide clean up x2	700					
	Citywide clean up Perm Signs	500					
	City wide clean up 4 Flyers	800					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 575-440	ELECTRICITY	86,385	69,913	38,202	48,750	65,000	65,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	ELECTRICITY	65,000					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 575-470	EQUIPMENT RENTAL	1,516	741	0	500	0	500
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Misc Equipment	500					

P140



THE CITY OF
FISCAL YEAR 2013-2014

ACCOUNT DETAIL JUSTIFICATION

10-575 STREETS

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 575-485	LAUNDRY SERVICES	3,368	4,551	3,107	5,500	5,500	7,500
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	16 employees uniforms	6,500					
	New hire uniform fee	1,000					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 575-498	WASTE DISPOSAL	10,541	14,518	7,850	13,000	13,000	16,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	City Wide clean Up	8,000					
	18 rolloff disposal	8,000					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 575-499	OTHER SERVICES	650	60	0	2,000	2,170	2,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	electrical services storm pumps	2,000					

P141



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

10-575 STREETS

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 575-524	VEHICLE MAINTENANCE	28,760	24,970	13,334	25,000	25,000	25,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	12 pickup trucks @ 1100			tires, parts, major emerg. Repairs, engine, transmisson			
	2-16yrd & 2-1ton dump trucks @ 850						25,000
	17 large equipment @ 1200						
	10 small equipment @ 850						
	20 misc. @ 22.50						
	emergency towing and repair						
	11 large heavy equipment @ 1300						

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 575-530	STREET/DRAINING/SDWALK MAINT	177,653	127,560	49,105	125,000	125,000	202,836
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	citywide sidewalk repair/replacement - materials						202,836
	improvements - work orders/culverts						
	street repairs / alley maintenance						
	Drainage, maintenance, new street work						
	inlet boxes						

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 575-547	SIGNS MAINTENANCE	6,918	3,309	1,882	2,000	2,000	4,500
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Emergency, weather faded & damaged, cones, barricade night lights stands for new signs @213	4,000					
	Beach Signs	500					

P142



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

10-575 STREETS

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 575-548	TRAFFIC LIGHTS MAINTENANCE	1,038	403	57	250	250	250
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Maintenance - bulbs, breakers, lenses	250					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 575-549	STREET LIGHTS MAINTENANCE	0	328	95	500	500	500
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Maintenance - bulbs, breakers, lenses	500					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 575-602	SEMINARS/DUES/TRAVEL	576	224	12	840	840	1,340
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	CDL Fees	500					
	Mosquito training	250					
	Pesticide license	90					
	Sweeper Training/New Equipment Training	500					

P143



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

10-575 STREETS

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 575-629	VEHICLE INSURANCE	15,634	20,158	20,611	15,000	20,611	20,611
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	VEHICLE INSURANCE	20,611					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 575-687	DAMAGE CLAIMS	258	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	DAMAGE CLAIMS						

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 575-699	OTHER - SUNDRY	625	510	45	500	500	1,600
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Safety Items	500					
	Cleaning Supplies	100					
	Emergency/Storm equipment	250					
	Employee Hydration	250					
	City Wide Clean Up Meals	500					

P144



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

10-575 STREETS

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 575-776	LEASE PRINCIPAL	0	52,323	52,323	52,323	52,232	52,232
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
		-					
	Street Sweeper Lease 2-1-11/14	52,232					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 575-899	CAPITAL OUTLAY	0	0	0	129,000	129,000	5,200
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
				Concrete Mixer			5,200
							6

TRANSPOSE CAPITAL NUMBERS FROM THE CAPITAL TAB IN PRIORITY ORDER.

TOTAL: 1,048,171 1,019,784 579,318 1,237,977 1,083,216 1,141,284

P145

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2013

10 -GENERAL FUND
 HISTORICAL MUSEUM

EXPENDITURES	2009-2010		2010-2011		2011-2012		2012-2013		2013-2014	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET		
SALARIES										
10-578-100 SALARIES/WAGES	3,680	14,764	22,462	31,311	11,495	31,311	24,167	33,121		
10-578-165 EDUCATION	0	14	1,775	50	865	50	0	0		
10-578-190 MUSEUM OVERTIME	0	0	637	0	50	0	0	0		
TOTAL SALARIES	3,680	14,777	24,873	31,361	12,410	31,361	24,167	33,121		
BENEFITS										
10-578-201 F I C A & MEDICARE	262	1,128	1,389	2,399	949	2,399	1,849	2,534		
10-578-210 GROUP INSURANCE	425	37	3,886	6,324	80	6,324	6,329	6,474		
10-578-230 T M R	191	12	2,754	2,821	1,018	2,821	2,801	4,008		
10-578-240 WORKMEN'S COMPENSATION	0	0	45	0	0	0	0	0		
10-578-291 UNEMPLOYMENT INSURANCE	0	0	2,015	0	0	0	0	0		
TOTAL BENEFITS	878	1,177	10,089	11,544	2,047	11,544	10,979	13,016		
SUPPLIES										
10-578-310 OFFICE/COMPUTER SUPPLIES	29	856	278	1,000	1,034	1,000	250	1,200		
10-578-311 POSTAGE/SHIPPING	0	8	20	0	0	0	0	0		
10-578-335 CLOTHING	183	0	0	200	0	200	200	200		
10-578-352 FURNITURE & FIXTURES	625	207	176	500	0	500	500	500		
10-578-385 SMALL TOOLS & EQUIPMENT	0	0	53	250	0	250	100	500		
10-578-389 CHEMICALS	0	0	52	250	51	250	500	500		
10-578-390 FUEL	0	0	0	0	0	0	0	0		
10-578-399 OTHER SUPPLIES	0	35	275	250	132	250	250	250		
TOTAL SUPPLIES	836	1,105	854	2,450	1,217	2,450	1,800	3,150		
SERVICES										
10-578-415 TELEPHONE	416	1,400	1,475	1,100	530	1,100	1,100	1,000		
10-578-426 PHYSICALS	80	115	155	0	0	0	0	0		
10-578-430 ADVERTISING	51	471	399	4,560	1,395	4,560	0	5,000		
10-578-436 HAUNTED HOUSE	0	0	0	3,000	2,264	2,264	0	0		
10-578-440 ELECTRICITY	0	7,439	4,891	4,500	2,989	4,918	4,000	3,500		
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	(9,498)	32,628	52,505	27,457	4,867	27,457	0	0		
10-578-484 MUSEUM CHILDREN'S EXHIBIT	0	0	0	27,500	3,822	27,500	0	0		
TOTAL SERVICES	(8,950)	42,053	59,425	68,117	15,866	67,799	5,100	9,500		
MAINTENANCE										
10-578-545 BLDG/BLDG EQUIP MAINTENANCE	6,278	6,759	9,087	4,000	2,453	4,000	7,250	4,000		
TOTAL MAINTENANCE	6,278	6,759	9,087	4,000	2,453	4,000	7,250	4,000		

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2013

10 -GENERAL FUND
 HISTORICAL MUSEUM

EXPENDITURES				(----- 2012-2013 -----) (----- 2013-2014 -----)				
	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
SUNDRY								
10-578-602 SEMINARS/DUES/TRAVEL	0	0	0	500	0	500	500	500
10-578-610 VOLUNTEER RELATIONS	0	187	0	0	0	0	0	0
10-578-629 VEHICLE INSURANCE	0	0	0	0	0	0	0	0
10-578-684 HISTORICAL PROJECTS	4,876	10,426	21,910	5,000	5,777	5,000	20,000	0
10-578-699 OTHER SUNDRY	0	0	276	5,000	909	5,000	500	11,500
TOTAL SUNDRY	4,876	10,614	22,186	10,500	6,686	10,500	21,000	12,000
CAPITAL OUTLAY								
10-578-899 CAPITAL OUTLAY	0	35,000	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY	0	35,000	0	0	0	0	0	0
ACCRUAL								
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	7,597	111,485	126,514	127,972	40,681	127,654	70,296	74,787



**FISCAL YEAR 2013-2014
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY**

10-578 HISTORICAL MUSEUM

ACCT#	DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013		2013-2014 BUDGET	INC BUD-PROJ		INC FROM BUDGET		
				APL YTD	BUDGET		PROJECTn	BUDGET	\$	%	\$
10-578-100	SALARIES/WAGES	14,764	22,462	11,495	31,311	31,311	33,121	1,810	5.8%	1,810	5.8%
10-578-165	EDUCATION	14	1,775	865	50	50	0	-50	-100.0%	-50	-100.0%
10-578-175	LONGEVITY			0	0		0	0	0.0%	0	0.0%
10-578-190	OVERTIME	0	637	50	0		0	0	0.0%	0	0.0%
10-578-201	F I C A & MEDICARE	1,128	1,389	949	2,399	2,399	2,534	135	5.6%	135	5.6%
10-578-210	GROUP INSURANCE	37	3,886	80	6,324	6,324	6,474	150	2.4%	150	2.4%
10-578-230	T M R S	12	2,754	1,018	2,821	2,821	4,008	1,187	42.1%	1,187	42.1%
10-578-240	WORKMEN'S COMPENSATION	0	45	0	0		0	0	0.0%	0	0.0%
10-578-291	UNEMPLOYMENT INSURANCE	0	2,015	0	0	0	0				
10-578-310	OFFICE/COMPUTER SUPPLIES	856	278	1,034	1,000	1,000	1,200	200	20.0%	200	20.0%
10-578-311	POSTAGE/SHIPPING	8	20	0							
10-578-335	CLOTHING	0	0	0	200	200	200	0	0.0%	0	0.0%
10-578-352	FURNITURE & FIXTURES	207	176	0	500	500	500	0	0.0%	0	0.0%
10-578-385	SMALL TOOLS & EQUIPMENT	0	53	0	250	250	500	250	100.0%	250	100.0%
10-578-389	CHEMICALS	0	52	51	250	250	500	250	100.0%	250	100.0%
10-578-399	OTHER SUPPLIES	35	275	132	250	250	250	0	0.0%	0	0.0%
10-578-415	TELEPHONE	1,400	1,475	530	1,100	1,100	1,000	-100	-9.1%	-100	-9.1%
10-578-426	PHYSICALS	115	155	0	0		0	0	0.0%	0	0.0%
10-578-430	ADVERTISING	471	399	1,395	4,560	4,560	5,000	440	9.6%	440	9.6%
10-578-436	HAUNTED HOUSE	0	0	2,264	3,000	2,264	0	-2,264	-100.0%		
10-578-440	ELECTRICITY	7,439	4,891	2,989	4,500	4,918	3,500	-1,418	-28.8%	-1,000	-22.2%
10-578-483	MUSEUM FUNDRAISER	32,628	52,505	4,867	27,457	27,457	0	-27,457	-100.0%	-27,457	-100.0%
10-578-484	MUSEUM CHILDREN'S EXHIBIT	0	0	3,822	27,500	27,500	0	-27,500	-100.0%	-27,500	-100.0%
10-578-545	BLDG/BLDG EQUIP MAINT.	6,759	9,087	2,453	4,000	4,000	4,000	0	0.0%	0	0.0%
10-578-602	SEMINARS/DUES/TRAVEL	0	0	0	500	500	500	0	0.0%	0	0.0%
10-578-610	VOLUNTEER RELATIONS	186	0	0							
10-578-684	HISTORICAL PROJECTS	10,426	21,910	5,777	5,000	5,000	0	-5,000	-100.0%	-5,000	-100.0%
10-578-699	OTHER - SUNDRY	0	275	910	5,000	5,000	11,500	6,500	130.0%	6,500	130.0%
50-578-899	CAPITAL OUTLAY	35,000	0	0	0		0	0	0.0%	0	0.0%
		111,485	126,514	40,681	127,972	127,854	74,787	-52,867	-41.4%	-53,185	-41.6%



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

10-578 HISTORICAL MUSEUM

ACCOUNT#	ACCOUNT DESCRIPTION		2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
					APR YTD	BUDGET	PROJECTION	
10-578-100	SALARIES/WAGES		14,764	22,462	11,495	31,311	31,311	33,121
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Current Full-Time Employees	1	25,958					
	New Full-Time Employees	0			New fulltime employee rates			
	Current Part-Time Employees	1	7,163					
	New Part-Time Employees							
	Temporary Employees				(do not attempt to input)			

ACCOUNT#	ACCOUNT DESCRIPTION		2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
					APR YTD	BUDGET	PROJECTION	
10-578-165	EDUCATION		14	1,775	865	50	50	-
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Longevity Pay	1						
					Calculated Field (do not attempt to input)			

ACCOUNT#	ACCOUNT DESCRIPTION		2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
					APR YTD	BUDGET	PROJECTION	
10-578-190	OVERTIME		0	637	50	0	0	-
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	None							



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

10-578 HISTORICAL MUSEUM

ACCOUNT#	ACCOUNT DESCRIPTION		2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
					APR YTD	BUDGET	PROJECTION	
10-578-201	F I C A & MEDICARE		1,128	1,389	949	2,399	2,399	2,534
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Calculated Field (do not attempt to input)	7.65%	2,534		Calculated Field (do not attempt to input)			

ACCOUNT#	ACCOUNT DESCRIPTION		2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
					APR YTD	BUDGET	PROJECTION	
10-578-210	GROUP INSURANCE		37	3,886	80	6,324	6,324	6,474
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Life Insurance / AD&D	0.00027	161		Calculated Field (do not attempt to input)			
	Long Term Disability	0.0043	Salary 212					
	Health Reimbursement Account	\$ 100.00	1 1,200					
	TML - Employee Health	396						
	Estimated % Increase	2%						
	TML Estimated Rate/Mo	408.44	1 4,901					

ACCOUNT#	ACCOUNT DESCRIPTION		2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
					APR YTD	BUDGET	PROJECTION	
10-578-230	T M R S		12	2,754	1,018	2,821	2,821	4,008
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	OCT - DEC	11.66%						
	JAN - SEP	12.26%						
	Weighted Average	12.00%	4,008		Calculated Field (do not attempt to input)			
	Calculated Field (do not attempt to input)							

P150



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

10-578 HISTORICAL MUSEUM

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10-578-240	WORKMEN'S COMPENSATION	0	45	0	0	0	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	WORKMEN'S COMPENSATION	-					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10-578-291	UNEMPLOYMENT INSURANCE	0	2,015	0	0	0	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Msc.						

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10-578-310	OFFICE/COMPUTER SUPPLIES	856	278	1,034	1,000	1,000	1,200
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Msc.			Computer software,virus protection, update hardware			1200

P151



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

10-578 HISTORICAL MUSEUM

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10-578-311	POSTAGE/SHIPPING	8	20	0	0	0	0
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	None						

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10-578-335	CLOTHING	0	0	0	200	200	200
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Museum Shirts	200					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10-578-352	FURNITURE & FIXTURES	207	176	0	500	500	500
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Misc.	500					

P152



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

10-578 HISTORICAL MUSEUM

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10-578-385	SMALL TOOLS & EQUIPMENT	0	53	0	250	250	500
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Misc.	500					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10-578-389	CHEMICALS	0	52	51	250	250	500
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Cleaning Supplies	500					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10-578-399	OTHER SUPPLIES	35	275	132	250	250	250
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Msc	250					

P153



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

10-578 HISTORICAL MUSEUM

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10-578-415	TELEPHONE	1,400	1,475	530	1,100	1,100	1,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Telephone Bill (Not Cellphone)	1,000					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10-578-426	PHYSICALS	115	155	0	0	0	-
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	None						

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10-578-430	ADVERTISING	471	399	1,395	4,560	4,560	5,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	SIX EXHIBITS	3,000		Museum Rack Cards, Other Prints			2,000

P154



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

10-578 HISTORICAL MUSEUM

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10-578-436	HAUNTED HOUSE	0	0	2,264	3,000	2,264	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10-578-440	ELECTRICITY	7,439	4,891	2,989	4,500	4,918	3,500
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	ELECTRICITY (Both Buildings)	3,500					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10-578-483	MUSEUM FUNDRAISER	32,628	52,505	4,867	27,457	27,457	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$

P155



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

10-578 HISTORICAL MUSEUM

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10-578-484	MUSEUM CHILDREN'S EXHIBIT	0	0	3,822	27,500	27,500	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	None						

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10-578-602	BLDG/BLDG EQUIP MAINT.	6,759	9,087	2,453	4,000	4,000	4,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	MISC.	4,000					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10-578-610	SEMINARS/DUES/TRAVEL	0	0	0	500	500	500
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Misc. Educational Travel	500					

P156



FISCAL YEAR 2013-2014
ACCOUNT DETAIL JUSTIFICATION

10-578 HISTORICAL MUSEUM

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10-578-684	VOLUNTEER RELATIONS	186	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNTS	ITEM DESCRIPTION				AMOUNTS

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10-578-699	HISTORICAL PROJECTS	10,426	21,910	5,777	5,000	5,000	-
	ITEM DESCRIPTION	AMOUNTS	ITEM DESCRIPTION				AMOUNTS

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
50-578-899	OTHER - SUNDRY	0	275	910	5,000	5,000	11,500
	ITEM DESCRIPTION	AMOUNTS	ITEM DESCRIPTION				AMOUNTS
	KIDS FEST	11,500					

P157



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

10-578 HISTORICAL MUSEUM

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2010-2011 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
50-578-899	CAPITAL OUTLAY	35,000	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$

TRANSPOSE CAPITAL NUMBERS FROM THE CAPITAL TAB IN PRIORITY ORDER.

TOTAL: 111,485 126,514 40,681 127,972 127,654 74,787

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2013

10 -GENERAL FUND
 SR CITIZENS COMMISSION

EXPENDITURES	2012-2013			2013-2014				
	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
SUPPLIES								
10-579-310 OFFICE/COMPUTER SUPPLIES	414	251	462	514	206	514	514	520
10-579-311 POSTAGE/SHIPPING	167	220	90	265	55	265	265	265
10-579-399 OTHER SUPPLIES	<u>1,390</u>	<u>2,534</u>	<u>2,544</u>	<u>2,380</u>	<u>1,395</u>	<u>2,380</u>	<u>2,380</u>	<u>2,380</u>
TOTAL SUPPLIES	1,970	3,004	3,096	3,159	1,656	3,159	3,159	3,165
SERVICES								
10-579-430 ADVERTISING	150	50	0	240	93	240	240	240
10-579-484 SR CITIZENS PROJECTS	<u>12,788</u>	<u>12,524</u>	<u>8,724</u>	<u>11,900</u>	<u>8,881</u>	<u>11,900</u>	<u>12,050</u>	<u>13,150</u>
TOTAL SERVICES	12,938	12,574	8,724	12,140	8,974	12,140	12,290	13,390
TOTAL SR CITIZENS COMMISSION	14,909	15,578	11,820	15,299	10,630	15,299	15,449	16,555



**FISCAL YEAR 2013-2014
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY**

10-579 SR CITIZENS COMMISSION

ACCT#	DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013		2013-2014 BUDGET	INC BUD-PROJ		INC FROM BUDGET		
				APL YTD	BUDGET		PROJECTn	\$	%	\$	%
10 579-310	OFFICE/COMPUTER SUPPLIES	251	462	206	514	514	520	6	1.2%	6	1.2%
10 579-311	POSTAGE/SHIPPING	220	90	55	265	265	265	0	0.0%	0	0.0%
10 579-399	OTHER SUPPLIES	2,533	2,544	1,395	2,380	2,380	2,380	0	0.0%	0	0.0%
10 579-430	ADVERTISING	50	0	93	240	240	240	0	0.0%	0	0.0%
10 579-484	SR CITIZENS PROJECTS	12,524	8,724	8,881	11,900	11,900	13,150	1,250	10.5%	1,250	10.5%
		15,578	11,820	10,630	15,299	15,299	16,555	1,256	8.2%	1,256	8.2%



FISCAL YEAR 2013-2014
ACCOUNT DETAIL JUSTIFICATION

10-579 SR CITIZENS COMMISSION

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 579-310	OFFICE/COMPUTER SUPPLIES	251	462	206	514	514	520
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Copy paper	250					
	Ink/Toner	150					
	Name badges	25					
	labels	25					
	file folders	20					
	Misc. staples, pens etc.	50					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 579-311	POSTAGE/SHIPPING	220	90	55	265	265	265
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Newsletters/ Flyers	120					
	Thanksgiving Invitations	120					
	Misc. correspondence	25					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 579-399	OTHER SUPPLIES	2,533	2,544	1,395	2,380	2,380	2,380
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	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					

APPROVED BUDGET

AS OF: APRIL 30TH, 2013

10 -GENERAL FUND

LIBRARY

EXPENDITURES	2012-2013						2013-2014	
	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
SUPPLIES								
10-650-352 FURNITURE & FIXTURES	2,024	1,603	2,506	100	0	3,500	3,100	3,500
10-650-385 SMALL TOOLS & EQUIPMENT	0	0	0	0	0	0	0	0
10-650-392 JANITORIAL SUPPLIES	6,145	8,961	8,977	8,800	5,103	8,800	9,000	8,800
TOTAL SUPPLIES	8,168	10,564	11,483	8,900	5,103	12,300	12,100	12,300
SERVICES								
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	1,275	1,211	1,192	1,200	645	1,200	1,200	1,200
10-650-430 ADVERTISING	150	0	192	250	0	250	250	250
10-650-440 ELECTRICITY	20,257	26,574	13,918	13,101	6,255	13,100	11,245	13,100
10-650-441 WATER	0	0	0	0	0	0	0	0
10-650-442 GAS-ENTEK	924	591	2,824	800	419	800	800	800
10-650-490 BOARD REQUEST	8,640	8,640	8,640	8,784	8,640	8,640	8,784	8,760
TOTAL SERVICES	31,247	37,016	26,766	24,135	15,959	23,990	22,279	24,110
MAINTENANCE								
10-650-545 BLDG/BLDG EQUIP MAINTENANCE	7,173	2,844	10,817	14,350	1,964	14,350	10,700	12,050
TOTAL MAINTENANCE	7,173	2,844	10,817	14,350	1,964	14,350	10,700	12,050
SUNDRY								
10-650-699 OTHER - SUNDRY	0	0	0	0	0	0	0	0
TOTAL SUNDRY	0	0	0	0	0	0	0	0
CAPITAL OUTLAY								
10-650-899 CAPITAL OUTLAY	0	0	0	28,000	27,388	27,388	0	15,000
TOTAL CAPITAL OUTLAY	0	0	0	28,000	27,388	27,388	0	15,000
TOTAL LIBRARY	46,588	50,424	49,065	75,385	50,414	78,028	45,079	63,460



**FISCAL YEAR 2013-2014
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY**

10-650 LIBRARY

ACCT#	DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET	INC BUD-PROJ		INC FROM BUDGET	
				APL YTD	BUDGET	PROJECTED		\$	%	\$	%
10 650-352	FURNITURE & FIXTURES	1,603	2,506	0	100	3,500	3,500	0	0.0%	3,400	3400.0%
10 650-385	SMALL TOOLS & EQUIPMENT	0	0	0	0	0	0	0	0.0%	0	0.0%
10 650-392	JANITORIAL SUPPLIES	8,961	8,977	5,103	8,800	8,800	8,800	0	0.0%	0	0.0%
10 650-405	FURNITURE DISPLAY INSURANCE	0	0	0	0	0	0	0	0.0%	0	0.0%
10 650-415	TELEPHONE	1,211	1,192	645	1,200	1,200	1,200	0	0.0%	0	0.0%
10 650-430	ADVERTISING	0	192	0	250	250	250	0	0.0%	0	0.0%
10 650-440	ELECTRICITY	26,574	13,918	6,255	13,101	13,100	13,100	0	0.0%	-1	0.0%
10 650-442	GAS-ENTEX	591	2,824	419	800	800	800	0	0.0%	0	0.0%
10 650-490	BOARD REQUEST	8,640	8,640	8,640	8,784	8,640	8,760	120	1.4%	-24	-0.3%
10 650-545	BLDG/BLDG EQUIP MAINTENANCE	2,844	10,816	1,964	14,350	14,350	12,050	-2,300	-16.0%	-2,300	-16.0%
10 650-699	OTHER - SUNDRY	0	0	0	0	0	0	0	0.0%	0	0.0%
10 650-899	CAPITAL OUTLAY	0	0	27,388	28,000	27,388	15,000	-12,388	-45.2%	-13,000	-46.4%
		50,424	49,065	50,414	75,385	78,028	63,460	-14,568	-18.7%	-11,925	-15.8%



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

10-650 LIBRARY

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 650-352	FURNITURE & FIXTURES	1,603	2,506	0	100	3,500	3,500
	ITEM DESCRIPTION	AMOUNTS	ITEM DESCRIPTION				AMOUNTS
	Slatwall for Children's area request by librarian	3,500					
	24" running the length of children's picture book stacks will allow us to merchandise library's collection while also providing an affordable updated look to building						

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 650-385	SMALL TOOLS & EQUIPMENT	0	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNTS	ITEM DESCRIPTION				AMOUNTS

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 650-392	JANITORIAL SUPPLIES	8,961	8,977	5,103	8,800	8,800	8,800
	ITEM DESCRIPTION	AMOUNTS	ITEM DESCRIPTION				AMOUNTS
	Janitorial supplies	1,600					
	Cleaning service - Tim Trevino 5 days a week	7,200					

P165



FISCAL YEAR 2013-2014
ACCOUNT DETAIL JUSTIFICATION

10-650 LIBRARY

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2011 ACTUAL	2011-2012 ACTUAL	2012-2013		2013-2014 BUDGET
				APR YTD	BUDGET	
10 650-405	FURNITURE DISPLAY INSURANCE	0	0	0	0	0
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013		2013-2014 BUDGET
				APR YTD	BUDGET	
10 650-415	TELEPHONE	1,211	1,192	645	1,200	1,200
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	phone lines					
	fax line					
	long distance charges	1,200				

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013		2013-2014 BUDGET
				APR YTD	BUDGET	
10 650-430	ADVERTISING	0	192	0	250	250
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Program Advertising	250				

P166



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

10-650 LIBRARY

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 650-440	ELECTRICITY	26,574	13,918	6,255	13,101	13,100	13,100
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	ELECTRICITY	13,100					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 650-442	GAS-ENTEX	591	2,824	419	800	800	800
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Natural Gas	800					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 650-490	BOARD REQUEST	8,640	8,640	8,640	8,784	8,640	8,760
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	BOARD REQUEST	8,760					

P167



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

10-650 LIBRARY

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 650-545	BLDG/BLDG EQUIP MAINTENANCE	2,844	10,816	1,964	14,350	14,350	12,050
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Building Maintenance	6,000		Etched glass address signage			150
	Interior Painting	4,800					
	Ceiling Tiles	100					
	Channel Letter Library Signage	1,000					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 650-699	OTHER - SUNDRY	0	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 650-899	CAPITAL OUTLAY	0	0	27,388	28,000	27,388	15,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Flooring for main area	10,000					7
	electronic door openers for wheel chair access	5,000					8
							9
							10
							11
							12

TOTAL: 50,424 49,065 50,414 75,385 78,028 63,460

P168

CITY OF FREEPORT
APPROVED BUDGET
AS OF: APRIL 30TH, 2013

10 -GENERAL FUND

PARKS

EXPENDITURES	2009-2010		2010-2011		2011-2012		2012-2013		2013-2014	
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET	
SALARIES										
10-655-100 SALARIES/WAGES	469,731	450,739	422,053	491,204	248,767	491,204	490,105	507,598		
10-655-165 EDUCATION PAY	0	0	323	0	46	150	0	0		
10-655-175 LONGEVITY	2,162	1,849	1,918	1,850	1,220	1,850	2,600	2,100		
10-655-190 OVERTIME	27,294	25,527	29,966	28,300	14,346	28,300	27,300	26,269		
TOTAL SALARIES	499,186	478,114	454,260	521,354	264,379	521,504	520,005	535,967		
BENEFITS										
10-655-201 F I C A & MEDICARE	36,902	35,659	32,368	39,884	19,852	39,884	39,780	41,001		
10-655-210 GROUP INSURANCE	80,924	88,508	80,029	94,860	47,112	94,860	93,792	96,649		
10-655-230 T M R S	51,980	50,564	51,355	59,811	30,248	59,811	59,184	63,836		
10-655-240 WORKMEN'S COMPENSATION	13,908	7,481	10,168	10,000	10,280	10,000	10,000	9,149		
10-655-291 UNEMPLOYMENT INSURANCE	8,557	0	0	0	2,319	2,319	0	2,319		
TOTAL BENEFITS	192,271	182,213	173,921	204,555	109,811	206,874	202,756	212,954		
SUPPLIES										
10-655-310 OFFICE/COMPUTER SUPPLIES	4,059	4,106	3,849	3,850	2,948	3,850	3,850	3,970		
10-655-320 OTHER ELECTRONICS	1,170	1,208	888	1,000	263	1,000	1,000	2,560		
10-655-331 AGRICULTURAL/BOTANICAL	14,772	65,549	55,325	38,250	26,961	38,250	58,750	40,000		
10-655-333 VISITORS PROMOTIONS	1,444	1,449	1,052	1,200	487	1,200	1,250	1,800		
10-655-335 CLOTHING	954	810	718	1,000	493	1,000	1,000	1,150		
10-655-352 FURNITURE & FIXTURES	348	655	21	475	258	475	475	475		
10-655-385 SMALL TOOLS & EQUIPMENT	7,631	9,160	5,899	7,500	3,312	7,500	7,500	6,900		
10-655-389 CHEMICALS	5,701	5,422	5,794	5,750	1,934	5,750	5,750	6,150		
10-655-390 FUEL	24,153	33,335	32,561	23,460	16,775	23,460	23,460	23,460		
10-655-392 JANITORIAL SUPPLIES	11,832	12,803	10,451	13,085	5,762	13,085	13,085	13,100		
10-655-399 OTHER SUPPLIES	14,499	13,745	9,064	14,220	9,702	14,220	14,250	15,120		
TOTAL SUPPLIES	86,561	148,244	125,622	109,790	68,896	109,790	130,370	114,685		
SERVICES										
10-655-415 TELEPHONE	9,157	8,083	6,572	7,752	3,938	7,752	7,752	7,752		
10-655-425 CONTRACT LABOR	0	42,923	49,734	50,000	9,963	50,000	50,000	50,000		
10-655-426 PHYSICALS	526	905	1,446	800	460	800	800	900		
10-655-430 ADVERTISING	2,053	3,356	3,518	3,200	433	3,200	2,000	3,200		
10-655-440 ELECTRICITY	99,398	85,428	62,223	51,000	26,615	51,000	48,750	51,000		
10-655-441 WATER	0	0	0	0	0	0	0	0		
10-655-442 GAS-ENRTEK	3,050	1,853	1,782	1,774	1,259	1,774	3,204	1,774		
10-655-482 SERVICE CONTRACTS	914	983	1,029	1,776	592	1,776	977	2,117		
10-655-485 LAUNDRY SERVICES	4,018	2,516	2,419	2,900	2,138	2,900	3,600	2,900		
10-655-499 OTHER SERVICES	3,300	775	3,151	3,250	2,105	3,250	3,250	3,250		
TOTAL SERVICES	122,417	146,821	131,874	122,452	47,503	122,452	120,333	122,893		

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2013

10 -GENERAL FUND

PARKS

EXPENDITURES				2012-2013			2013-2014	
	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
MAINTENANCE								
10-655-524 VEHICLE MAINTENANCE	21,693	21,534	16,805	19,500	11,511	19,500	19,500	19,500
10-655-545 BLDG/BLDG EQUIP MAINTENANCE	15,466	13,880	27,336	20,350	8,816	20,350	25,950	22,000
10-655-546 LAND/GROUNDS MAINT	37,075	50,110	59,099	32,500	17,539	32,500	50,450	28,150
TOTAL MAINTENANCE	74,234	85,524	103,240	72,350	37,867	72,350	103,900	69,650
SUNDRY								
10-655-602 SEMINARS/DUES/TRAVEL	217	1,463	1,311	1,800	160	1,800	1,800	1,800
10-655-628 PROPERTY LIABILITY INSURANCE	0	790	0	0	0	0	0	0
10-655-629 PROPERTY,VEHICLE, GL INSURANCE	1,545	1,668	3,893	3,892	4,015	3,892	2,500	4,016
10-655-652 COMMUNITY SERVICE INSURANCE	1,374	1,565	1,640	1,640	1,760	1,640	1,565	1,760
10-655-687 DAMAGE CLAIMS	0	0	0	100	0	100	100	100
10-655-699 OTHER - SUNDRY	0	0	117	0	0	0	0	0
TOTAL SUNDRY	3,136	5,485	6,962	7,432	5,934	7,432	5,965	7,676
DEBT SERVICE								
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
CAPITAL OUTLAY								
10-655-801 VETERAN'S MEMORIAL EXPENSES	1,048	0	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	0	101,693	36,378	0	0	0	46,572	46,000
TOTAL CAPITAL OUTLAY	1,048	101,693	36,378	0	0	0	46,572	46,000
ACCRUAL								
10-655-995 DEPRECIATION EXPENSE	0	0	0	0	0	0	0	0
TOTAL ACCRUAL	0	0	0	0	0	0	0	0
TOTAL PARKS	978,853	1,148,094	1,032,257	1,037,933	534,389	1,040,402	1,129,901	1,109,825



FISCAL YEAR 2013-2014
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

10-655 PARKS

ACCT#	DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET	INC BUD-PROJ		INC FROM BUDGET	
				APL YTD	BUDGET	PROJECTn		\$	%	\$	%
10 655-100	SALARIES/WAGES	450,739	422,053	248,767	491,204	491,204	507,598	16,394	3.3%	16,394	3.3%
10-655-165	EDUCATION PAY		323	46		150	0	-150	-100.0%	0	0.0%
10 655-175	LONGEVITY	1,849	1,918	1,220	1,850	1,850	2,100	250	13.5%	250	13.5%
10 655-190	OVERTIME	25,527	29,966	14,346	28,300	28,300	28,269	-2,031	-7.2%	-2,031	-7.2%
10 655-201	F I C A & MEDICARE	35,659	32,368	19,852	39,884	39,884	41,001	1,117	2.8%	1,117	2.8%
10 655-210	GROUP INSURANCE	88,508	80,029	47,112	94,860	94,860	96,649	1,789	1.9%	1,789	1.9%
10 655-230	T M R S	50,564	51,355	30,248	59,811	59,811	63,836	4,025	6.7%	4,025	6.7%
10 655-240	WORKMEN'S COMPENSATION	7,481	10,168	10,280	10,000	10,000	9,149	-851	-8.5%	-851	-8.5%
10 655-291	UNEMPLOYMENT INSURANCE	0	0	2,319	0	2,319	2,319	0	0.0%	2,319	0.0%
10 655-310	OFFICE/COMPUTER SUPPLIES	4,106	3,849	2,948	3,850	3,850	3,970	120	3.1%	120	3.1%
10 655-320	OTHER ELECTRONICS	1,208	888	263	1,000	1,000	2,560	1,560	156.0%	1,560	156.0%
10 655-331	AGRICULTURAL/BOTANICAL	65,549	55,325	26,961	38,250	38,250	40,000	1,750	4.6%	1,750	4.6%
10 655-333	VISITORS PROMOTIONS	1,449	1,052	487	1,200	1,200	1,800	600	50.0%	600	50.0%
10 655-335	CLOTHING	810	718	493	1,000	1,000	1,150	150	15.0%	150	15.0%
10 655-352	FURNITURE & FIXTURES	655	21	258	475	475	475	0	0.0%	0	0.0%
10 655-385	SMALL TOOLS & EQUIPMENT	9,160	5,899	3,312	7,500	7,500	6,900	-600	-8.0%	-600	-8.0%
10 655-389	CHEMICALS	5,422	5,794	1,934	5,750	5,750	6,150	400	7.0%	400	7.0%
10 655-390	FUEL	33,335	32,561	16,775	23,460	23,460	23,460	0	0.0%	0	0.0%
10 655-392	JANITORIAL SUPPLIES	12,803	10,451	5,762	13,085	13,085	13,100	15	0.1%	15	0.1%
10 655-399	OTHER SUPPLIES	13,745	9,064	9,702	14,220	14,220	15,120	900	6.3%	900	6.3%
10 655-415	TELEPHONE	8,083	6,572	3,938	7,752	7,752	7,752	0	0.0%	0	0.0%
10 655-425	CONTRACT LABOR	42,923	49,734	9,963	50,000	50,000	50,000	0	0.0%	0	0.0%
10 655-426	PHYSICALS	905	1,446	460	800	800	900	100	12.5%	100	12.5%
10 655-430	ADVERTISING	3,356	3,518	433	3,200	3,200	3,200	0	0.0%	0	0.0%
10 655-440	ELECTRICITY	85,428	62,223	26,615	51,000	51,000	51,000	0	0.0%	0	0.0%
10 655-442	GAS-ENTEX	1,853	1,782	1,259	1,774	1,774	1,774	0	0.0%	0	0.0%
10 655-482	SERVICE CONTRACTS	983	1,029	592	1,776	1,776	2,117	341	19.2%	341	19.2%
10 655-485	LAUNDRY SERVICES	2,516	2,419	2,138	2,900	2,900	2,900	0	0.0%	0	0.0%
10 655-499	OTHER SERVICES	775	3,151	2,105	3,250	3,250	3,250	0	0.0%	0	0.0%
10 655-524	VEHICLE MAINTENANCE	21,534	16,805	11,511	19,500	19,500	19,500	0	0.0%	0	0.0%
10 655-545	BLDG/BLDG EQUIP MAINTENANCE	13,880	27,336	8,816	20,350	20,350	22,000	1,650	8.1%	1,650	8.1%
10 655-546	LAND/GROUNDS MAINT	50,110	59,099	17,539	32,500	32,500	28,150	-4,350	-13.4%	-4,350	-13.4%
10 655-602	SEMINARS/DUES/TRAVEL	1,463	1,311	160	1,800	1,800	1,800	0	0.0%	0	0.0%
10 655-629	PROPERTY, VEHICLE G/L INS.	790	3,893	4,015	3,892	3,892	4,015	123	3.2%	123	3.2%
10 655-652	COMMUNITY SERVICE INSURANCE	1,668	1,640	1,760	1,640	1,640	1,760	120	7.3%	120	7.3%
10 655-687	DAMAGE CLAIMS	1,565	0	0	100	100	100	0	0.0%	0	0.0%
10 655-699	OTHER - SUNDRY	0	119	0	0	0	0	0	0.0%	0	0.0%
10 655-775	LEASE INTEREST	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%
10 655-805	OUTDOOR DECK RIVERPLACE	0	0	0	0	0	0	0	0.0%	0	0.0%



**FISCAL YEAR 2013-2014
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY**

10-655 PARKS

ACCT#	DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET	INC BUD-PROJ		INC FROM BUDGET	
				APL YTD	BUDGET	PROJECTn		\$	%	\$	%
10 655-899	CAPITAL OUTLAY	101,693	36,378	0	0	0	46,000	46,000	0.0%	46,000	0.0%
		1,148,094	1,032,257	534,389	1,037,933	1,040,402	1,109,825	69,423	6.7%	71,892	6.9%



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

10-655 PARKS

ACCOUNT#	ACCOUNT DESCRIPTION		2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
					APR YTD	BUDGET	PROJECTION	
10 655-100	SALARIES/WAGES		450,739	422,053	248,767	491,204	491,204	507,598
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Current Full-Time Employees	15	499,200					
	New Full-Time Employees							
	Current Part-Time Employees	1	8,398					
	New Part-Time Employees				Calculated Field			
	Temporary Employees				(do not attempt to input)			

ACCOUNT#	ACCOUNT DESCRIPTION		2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
					APR YTD	BUDGET	PROJECTION	
10-655-165	EDUCATION PAY		0	323	46	0	150	-
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Education Pay							
					Calculated Field			
					(do not attempt to input)			

ACCOUNT#	ACCOUNT DESCRIPTION		2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
					APR YTD	BUDGET	PROJECTION	
10 655-175	LONGEVITY		1,849	1,918	1,220	1,850	1,850	2,100
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Longevity Pay	15	2,100					
					Calculated Field			
					(do not attempt to input)			

P173



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

10-655 PARKS

ACCOUNT#	ACCOUNT DESCRIPTION		2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
					APR YTD	BUDGET	PROJECTION	
10 655-190	OVERTIME		25,527	29,966	14,346	28,300	28,300	26,269
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Park Events, Riverfest Fishin Fiesta Etc.		5,586		Maintenance			5,600
	Beach Operations							
	Holiday Staffing		2,888					
	Weekend Staffing-facility rental coverage		5,600					
	Mowing/Groundscare		5,600					
	Christmas Decorating		570					
	Basketball		425					

ACCOUNT#	ACCOUNT DESCRIPTION		2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
					APR YTD	BUDGET	PROJECTION	
10 655-201	F I C A & MEDICARE		35,659	32,368	19,852	39,884	39,884	41,001
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Calculated Field (do not attempt to input)	7.65%	41,001		Calculated Field (do not attempt to input)			

ACCOUNT#	ACCOUNT DESCRIPTION		2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
					APR YTD	BUDGET	PROJECTION	
10 655-210	GROUP INSURANCE		88,508	80,029	47,112	94,860	94,860	96,649
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Life Insurance / AD&D	0.00027	161	1,965	Calculated Field (do not attempt to input)			
	Long Term Disability	0.0043	211	3,165				
	Health Reimbursement Account	\$ 100.00	15	18,000				
	TML - Employee Health	396						
	Estimated % Increase	2%						
	TML Estimated Rate/Mo	408.44	15	73,519				

P174



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

10-655 PARKS

ACCOUNT#	ACCOUNT DESCRIPTION		2010-2011 ACTUAL	2011-2012 ACTUAL	2010-2011			2013-2014 BUDGET
					APR YTD	BUDGET	PROJECTION	
10 655-230	T M R S		50,564	51,355	30,248	59,811	59,811	63,836
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	OCT - DEC	11.66%						
	JAN - SEP	12.26%						
	Weighted Average	12.10%	63,836		Calculated Field (do not attempt to input)			
	Calculated Field (do not attempt to input)							

ACCOUNT#	ACCOUNT DESCRIPTION		2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
					APR YTD	BUDGET	PROJECTION	
10 655-240	WORKMEN'S COMPENSATION		7,481	10,168	10,280	10,000	10,000	9,149
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	WORKMEN'S COMPENSATION		9,149					

ACCOUNT#	ACCOUNT DESCRIPTION		2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
					APR YTD	BUDGET	PROJECTION	
10 655-291	UNEMPLOYMENT INSURANCE		0	0	2,319	0	2,319	2,319
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	UNEMPLOYMENT INSURANCE		2,319					

P175



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

10-655 PARKS

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 655-310	OFFICE/COMPUTER SUPPLIES	4,106	3,849	2,948	3,850	3,850	3,970
	ITEM DESCRIPTION	AMOUNT\$			ITEM DESCRIPTION		AMOUNT\$
	Printer Ink/ Toner	1,200			Time cards		75
	Paper	900			Bulletin Board Supplies		300
	Writing Utensils (pens, pencils, markers etc.)	300			Carbonite for office Computers		120
	Software	600					
	Folders	150					
	Envelopes	125					
	Misc. (paper clips, staples, white out etc.)	200					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 655-320	OTHER ELECTRONICS	1,208	888	263	1,000	1,000	2,560
	ITEM DESCRIPTION	AMOUNT\$			ITEM DESCRIPTION		AMOUNT\$
	Hand Held radios for employees	800			Phones		600
	Radio Batteries	250					
	Annual pager fee	260					
	phone chargers	50					
	Camera (pictures of rental facilities, events)	300					
	forms printer	300					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 655-331	AGRICULTURAL/BOTANICAL	65,549	55,325	26,961	38,250	38,250	40,000
	ITEM DESCRIPTION	AMOUNT\$			ITEM DESCRIPTION		AMOUNT\$
	Flowers (for parks and Com. House flowerbeds)	9,750			Corridor Flowers		17,000
	Grass Seed	1,500			Soil/Mulch		1,500
	Freeze Protection	1,500			Irrigation Repairs		7,500
	Vertical Sprayer for trees	1,320			Landscape Projects (additions to landscaping including trees, rocks, shrubbery etc.)		2,500
							(2,570)

P176



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

10-655 PARKS

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 655-333	VISITORS PROMOTIONS	1,449	1,052	487	1,200	1,200	1,800
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Clothing Items (T shirts, caps etc.)	500					
	Paper Items (postcards, notepads)	100					
	Misc. Items (pens, keychains etc.)	700					
	Children's Items	200					
	Promotional Items	300					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 655-335	CLOTHING	810	718	493	1,000	1,000	1,150
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Employee Caps	200					
	Employee Uniforms	700					
	Rain Gear	100					
	paint suits	150					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 655-352	FURNITURE & FIXTURES	655	21	258	475	475	475
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Display Items	300					
	Plants	75					
	Pictures	100					

P177



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

10-655 PARKS

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 655-385	SMALL TOOLS & EQUIPMENT	9,160	5,899	3,312	7,500	7,500	6,900
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Groundscare Tools (power tools ex. Weedeater)	1,100		Power Tools (drill, sander etc.)			600
	Push Mowers	1,500					
	Sprayers	100		Maintenance Tools (a/c tools, welding etc.)			1,950
	Mower Parts (oil, blades, etc.)	500		Hand Tools (hammer, screwdriver etc.)			550
	Garden Hand Tools (rake, shovel etc.)	300					
	Spot Light	300					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 655-389	CHEMICALS	5,422	5,794	1,934	5,750	5,750	6,150
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Brown Patch Deterrent	950		PPE for applying chemicals (gloves, masks etc.)			200
	Pre-emergent--	1,500		Mosquito spray			400
	Weed Killer	1,250		Chlorine tablets for fountains			300
	Worm/Mite Deterrent	500					
	Ant killer	250					
	Fertilizer	800					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 655-390	FUEL	33,335	32,561	16,775	23,460	23,460	23,460
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Parks Vehicles	23,460					

P178



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

10-655 PARKS

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 655-392	JANITORIAL SUPPLIES	12,803	10,451	5,762	13,085	13,085	13,100
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	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, toilet brush etc.)	1,250					
	Floor Care--Stripper, Cleaners, Wax, Carpet Cleaner	850					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 655-399	OTHER SUPPLIES	13,745	9,064	9,702	14,220	14,220	15,120
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Christmas Decorations	4,000					3,800
	Supplies--Vests, gloves, saftey gloves, water cool	700					300
	River Place/ VIC Condiments	350					200
	Safety Town Tape	300					400
	1st aid kits--replacement items	220					500
	Newspaper Subscription for VIC	150					800
	Flags city wide	3,400					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 655-415	TELEPHONE	8,083	6,572	3,938	7,752	7,752	7,752
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Cell Phones Director, Supervisors, Maintenance						
	5 telephone linesx12months	7,152					
	DSL for 12 months at \$50 monthly	600					

P179



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

10-655 PARKS

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 655-425	CONTRACT LABOR	42,923	49,734	9,963	50,000	50,000	50,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Contract Mowing	50,000					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 655-426	PHYSICALS	905	1,446	460	800	800	900
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Physicals For New Hire and Randoms	700					
	Random Drug Screenings	200					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 655-430	ADVERTISING	3,356	3,518	433	3,200	3,200	3,200
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Events(Riverfest, HOB etc.)	2,350					
	Employment Advertising	850					

P180



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

10-655 PARKS

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 655-440	ELECTRICITY	85,428	62,223	26,615	51,000	51,000	51,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	ELECTRICITY	51,000					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 655-442	GAS-ENTEX	1,853	1,782	1,259	1,774	1,774	1,774
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	FCH, VCH, FMP	1,774					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 655-482	SERVICE CONTRACTS	983	1,029	592	1,776	1,776	2,117
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	VIC Copy Machine payments U.S. Bank	1,073					
	Service Contract for VIC copier Digitec	1,044					

P181



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

10-655 PARKS

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 655-485	LAUNDRY SERVICES	2,516	2,419	2,138	2,900	2,900	2,900
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Parks Uniform Cleaning/Replacement	2,900					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 655-499	OTHER SERVICES	775	3,151	2,105	3,250	3,250	3,250
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Computer maintenance	200					
	Electrical services	1,450					
	Plumbing Services	150					
	A/C Services	1,450					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 655-524	VEHICLE MAINTENANCE	21,534	16,805	11,511	19,500	19,500	19,500
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Maintenance to vehicles, mowers, and tractors including inspections, oil changes, repairs, parts	19,500					

P182



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

10-655 PARKS

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 655-545	BLDG/BLDG EQUIP MAINTENANCE	13,880	27,336	8,816	20,350	20,350	22,000
	ITEM DESCRIPTION	AMOUNTS					AMOUNTS
	General Facility Maintenance (VCH, FCH etc.)	13,000					4900
	Pest Control	700					2000
	River Place Stage (Stairs, skirting etc.)	500					650
	Trash Cans for Facilities	400					500
	Ceiling Tiles for facilities	1,000					2,000
	Table Linens for River Place	500					(4,625)
	Water dispenser for VIC	475					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 655-546	LAND/GROUNDS MAINT	50,110	59,099	17,539	32,500	32,500	28,150
	ITEM DESCRIPTION	AMOUNTS					AMOUNTS
	Playground maintenance - all Parks	1,850					2500
	Fountains/Splash Pad Maintenance	1,000					1500
	Boat Ramp/Pier Maintenance	2,000					2500
	Ball Field Maintenance (elec.plumbing etc.)	2,500					1500
	General Park Maintenance- welding, painting	2,500					3000
	Cones, Reflector Tape etc. for Park Events	800					3,500
							3,000

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 655-602	SEMINARS/DUES/TRAVEL	1,463	1,311	160	1,800	1,800	1,800
	ITEM DESCRIPTION	AMOUNTS					AMOUNTS
	Developmental training	1,800					

P183



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

10-655 PARKS

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 655-629	PROPERTY,VEHICLE G/L INS.	790	3,893	4,015	3,892	3,892	4,015
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	20 Vehicles in park fleet	4,015					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 655-652	COMMUNITY SERVICE INSURANCE	1,668	1,640	1,760	1,640	1,640	1,760
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	COMMUNITY SERVICE INSURANCE	1,760					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 655-687	DAMAGE CLAIMS	1,565	0	0	100	100	100
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	DAMAGE CLAIMS	100					

P184



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

10-655 PARKS

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 655-699	OTHER - SUNDRY	0	119	0	0	0	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 655-775	LEASE INTEREST	0	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	LEASE INTEREST						

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 655-776	LEASE PRINCIPAL	0	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	LEASE PRINCIPAL						

P185

CITY OF FREEPORT
APPROVED BUDGET
AS OF: APRIL 30TH, 2013

10 -GENERAL FUND
RECREATION

EXPENDITURES	2009-2010	2010-2011	2011-2012	2012-2013		2013-2014		APPROVED BUDGET
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	
SALARIES								
10-665-100 SALARIES/WAGES	117,364	139,029	130,192	149,541	51,156	149,541	156,923	162,807
10-665-165 EDUCATION PAY	1,504	581	1,492	0	231	0	0	0
10-665-175 LONGEVITY	321	305	142	126	65	126	325	200
10-665-190 OVERTIME	<u>4,323</u>	<u>5,769</u>	<u>5,917</u>	<u>5,500</u>	<u>1,741</u>	<u>5,500</u>	<u>4,500</u>	<u>5,500</u>
TOTAL SALARIES	123,511	145,684	137,743	155,167	53,192	155,167	161,748	168,507
BENEFITS								
10-665-201 F I C A & MEDICARE	9,651	10,908	10,160	11,870	4,026	11,870	12,374	12,891
10-665-210 GROUP INSURANCE	12,357	19,488	17,121	18,972	8,966	18,972	18,684	19,420
10-665-230 T M R S	7,389	10,570	10,186	11,120	4,774	11,120	10,840	11,257
10-665-240 WORKMEN'S COMPENSATION	2,599	1,922	2,537	2,537	2,608	2,537	2,500	2,321
10-665-291 UNEMPLOYMENT INSURANCE	<u>0</u>	<u>149</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,940</u>
TOTAL BENEFITS	31,996	43,037	40,003	44,499	20,375	44,499	44,398	48,829
SUPPLIES								
10-665-310 OFFICE/COMPUTER SUPPLIES	2,520	3,895	2,116	2,300	412	2,300	2,300	0
10-665-311 POSTAGE/SHIPPING	0	0	0	0	0	0	0	0
10-665-320 OTHER ELECTRONICS	998	1,536	1,636	2,000	517	2,000	2,500	1,600
10-665-331 AGRICULTURAL/BOTANICAL	1,405	2,394	23	1,000	0	1,000	1,000	1,000
10-665-333 PROGRAM	34,668	24,268	24,047	34,650	23,468	34,650	31,650	29,630
10-665-335 CLOTHING	478	261	195	500	467	500	500	800
10-665-352 FURNITURE & FIXTURES	675	0	0	300	0	300	0	300
10-665-385 SMALL TOOLS & EQUIPMENT	133	459	155	300	0	300	300	300
10-665-391 RESALE MERCHANDISE	3,133	2,531	3,057	4,000	3,597	4,000	4,000	4,300
10-665-392 JANITORIAL SUPPLIES	1,617	3,030	2,385	2,900	2,384	3,500	2,300	3,500
10-665-399 OTHER SUPPLIES	<u>7,096</u>	<u>4,312</u>	<u>3,421</u>	<u>6,925</u>	<u>116</u>	<u>6,925</u>	<u>5,500</u>	<u>2,125</u>
TOTAL SUPPLIES	46,457	42,686	37,034	54,875	29,927	55,475	50,050	43,555
SERVICES								
10-665-414 BANK CHARGES/ETS FEES	0	0	588	0	542	0	0	550
10-665-415 TELEPHONE	5,056	4,233	4,044	3,500	1,878	3,500	3,500	3,500
10-665-425 CONTRACT LABOR	14,410	22,230	21,204	23,816	11,526	23,816	23,816	31,850
10-665-426 PHYSICALS/SCREENING	895	880	1,125	985	335	985	875	1,000
10-665-430 ADVERTISING	3,603	4,793	7,750	5,000	2,341	5,000	5,000	7,600
10-665-440 ELECTRICITY	35,328	35,821	24,285	22,000	17,379	22,000	20,800	24,000
10-665-441 WATER	0	0	0	0	0	0	0	0
10-665-485 LAUNDRY SERVICES	0	452	0	0	0	0	0	0
10-665-499 OTHER SERVICES	<u>267</u>	<u>496</u>	<u>0</u>	<u>3,000</u>	<u>0</u>	<u>3,000</u>	<u>3,000</u>	<u>2,000</u>
TOTAL SERVICES	59,558	68,905	58,995	58,301	34,001	58,301	56,991	70,500

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2013

10 -GENERAL FUND
 RECREATION

EXPENDITURES	2009-2010	2010-2011	2011-2012	2012-2013		2013-2014		
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<u>MAINTENANCE</u>								
10-665-545 BLDG/BLDG EQUIP MAINTENANCE	10,453	27,141	10,682	9,240	5,533	9,240	10,000	8,540
10-665-546 LAND/GROUNDS MAINT	634	569	287	800	42	800	800	1,600
10-665-553 POOL MAINTENANCE	<u>16,929</u>	<u>17,421</u>	<u>11,466</u>	<u>16,084</u>	<u>5,236</u>	<u>16,084</u>	<u>21,445</u>	<u>18,020</u>
TOTAL MAINTENANCE	28,016	45,131	22,435	26,124	10,811	26,124	32,245	28,160
<u>SUNDRY</u>								
10-665-602 SEMINARS/DUES/TRAVEL	2,446	1,987	2,156	2,500	0	2,500	2,690	3,150
10-665-628 PROPERTY/GEN LIAB INSURANCE	0	5,000	0	0	0	0	0	0
10-665-687 DAMAGE CLAIMS	0	0	0	0	0	0	0	0
10-665-699 OTHER - SUNDRY	<u>0</u>	<u>0</u>	<u>0</u>	<u>500</u>	<u>0</u>	<u>500</u>	<u>0</u>	<u>0</u>
TOTAL SUNDRY	2,446	6,987	2,156	3,000	0	3,000	2,690	3,150
<u>CAPITAL OUTLAY</u>								
10-665-899 CAPITAL OUTLAY	<u>0</u>	<u>0</u>	<u>25,816</u>	<u>2,000</u>	<u>5,239</u>	<u>6,839</u>	<u>30,000</u>	<u>0</u>
TOTAL CAPITAL OUTLAY	0	0	25,816	2,000	5,239	6,839	30,000	0
<u>ACCRUAL</u>								
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
TOTAL RECREATION	291,984	352,430	324,183	343,966	153,545	349,405	378,122	362,701



FISCAL YEAR 2013-2014
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

10-665 RECREATION

ACCT#	DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET	INC BUD-PROJ		INC FROM BUDGET	
				APL YTD	BUDGET	PRGJECTn		\$	%	\$	%
10 665-100	SALARIES/WAGES	139,029	130,192	51,156	149,541	149,541	162,807	13,266	8.9%	13,266	8.9%
10-665-165	EDUCATION PAY	581	1,492	231	0	0	0	0	0.0%	0	0.0%
10 665-175	LONGEVITY	305	142	65	126	126	200	74	58.7%	74	58.7%
10 665-190	OVERTIME	5,769	5,917	1,741	5,500	5,500	5,500	0	0.0%	0	0.0%
10 665-201	F I C A & MEDICARE	10,908	10,160	4,026	11,870	11,870	12,891	1,021	8.6%	1,021	8.6%
10 665-210	GROUP INSURANCE	19,488	17,121	8,966	18,972	18,972	19,420	448	2.4%	448	2.4%
10 665-230	T M R S	10,570	10,186	4,774	11,120	11,120	11,257	137	1.2%	137	1.2%
10 665-240	WORKMEN'S COMPENSATION	1,922	2,537	2,608	2,537	2,537	2,321	-216	-8.5%	-216	-8.5%
10 665-291	UNEMPLOYMENT INSURANCE	149	0	0	0	0	0	0	0.0%	0	0.0%
10 665-310	OFFICE/COMPUTER SUPPLIES	3,895	2,116	412	2,300	2,300	2,940	640	27.8%	640	27.8%
10 665-311	POSTAGE/SHIPPING	0	0	0	0	0	0	0	0.0%	0	0.0%
10 665-320	OTHER ELECTRONICS	1,536	1,636	-517	2,000	2,000	1,600	-400	-20.0%	-400	-20.0%
10 665-331	AGRICULTURAL/BOTANICAL	2,394	23	0	1,000	1,000	1,000	0	0.0%	0	0.0%
10 665-333	PROGRAM	24,268	24,047	23,468	34,650	34,650	29,630	-5,020	-14.5%	-5,020	-14.5%
10 665-335	CLOTHING	261	195	467	500	500	800	300	60.0%	300	60.0%
10 665-352	FURNITURE & FIXTURES	0	0	0	300	300	300	0	0.0%	0	0.0%
10 665-385	SMALL TOOLS & EQUIPMENT	459	155	0	300	300	300	0	0.0%	0	0.0%
10 665-391	RESALE MERCHANDISE	2,531	3,057	3,597	4,000	4,000	4,300	300	7.5%	300	7.5%
10 665-392	JANITORIAL SUPPLIES	3,030	2,385	2,384	2,900	3,500	3,500	0	0.0%	600	20.7%
10 665-399	OTHER SUPPLIES	4,312	3,421	116	6,925	6,925	2,125	-4,800	-69.3%	-4,800	-69.3%
10 665-415	TELEPHONE	4,233	4,044	1,878	3,500	3,500	3,500	0	0.0%	0	0.0%
10 665-425	CONTRACT LABOR	22,230	21,204	11,526	23,816	23,816	31,850	8,034	33.7%	8,034	33.7%
10 665-426	PHYSICALS/SCREENING	880	1,125	335	985	985	1,000	15	1.5%	15	1.5%
10 665-430	ADVERTISING	4,793	7,750	2,341	5,000	5,000	7,600	2,600	52.0%	2,600	52.0%
10 665-440	ELECTRICITY	35,821	24,285	17,379	22,000	22,000	24,000	2,000	9.1%	2,000	9.1%
10 665-414	BANK CHARGES	0	588	542	0	0	550	550	0.0%	550	0.0%
10 665-485	LAUNDRY SERVICES	452	0	0	0	0	0	0	0.0%	0	0.0%
10 665-499	OTHER SERVICES	496	0	0	3,000	3,000	2,000	-1,000	-33.3%	-1,000	-33.3%
10 665-545	BLDG/BLDG EQUIP MAINT	27,141	10,682	5,533	9,240	9,240	8,540	-700	-7.6%	-700	-7.6%
10 665-546	LAND/GROUNDS MAINT	569	285	42	800	800	1,600	800	100.0%	800	100.0%
10 665-553	POOL MAINTENANCE	17,421	11,466	5,236	16,084	16,084	18,020	1,936	12.0%	1,936	12.0%
10 665-602	SEMINARS/DUES/TRAVEL	1,987	2,156	0	2,500	2,500	3,150	650	26.0%	650	26.0%
10 665-628	PROP/GEN LIAB INSURANCE	5,000	0	0	0	0	0	0	0.0%	0	0.0%
10 665-687	DAMAGE CLAIMS	0	0	0	0	0	0	0	0.0%	0	0.0%
10 665-687	DAMAGE CLAIMS	0	0	0	0	0	0	-500	-100.0%	-500	-100.0%
10 665-699	OTHER - SUNDRY	0	0	0	500	500	0	-500	-100.0%	-500	-100.0%
10 665-699	OTHER - SUNDRY	0	0	0	0	0	0	-6,839	-100.0%	-2,000	-100.0%
10 665-899	CAPITAL OUTLAY	0	25,816	5,239	2,000	6,839	0	-6,839	-100.0%	-2,000	-100.0%
		352,430	324,193	153,545	343,966	349,405	362,701	13,296	3.6%	18,735	5.4%



FISCAL YEAR 2013-2014
ACCOUNT DETAIL JUSTIFICATION

10-665 RECREATION

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 665-392	JANITORIAL SUPPLIES	3,030	2,385	2,384	2,900	3,500	3,500
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Trash Can Liners	600					
	Paper goods -(toilet paper, paper towels etc.)	1,600					
	Cleaning Supplies (Mops, buffing pads etc.)	500					
	Glass cleaner	150					
	Floor care - stripper, wax, cleaners	300					
	Disinfectants, bathrooms, weight room	350					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 665-399	OTHER SUPPLIES	4,312	3,421	116	6,925	6,925	2,125
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Weight Room Equipment-dumbbells, plates, bars						250
	Recumbent Bicycle						250
	Gym equipment - game balls, etc	150			paper products - paper plates, cups, napkins, etc		300
	lifeguard equipment- whistles, lanyards, rescue tubes	125			signs for building/pool		200
	Lifeguard umbrellas	400					
	Lifeguard/CPR training material	400					
	Storage boxes	50					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 665-415	TELEPHONE	4,233	4,044	1,878	3,500	3,500	3,500
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Supervisor cellular phone service	600					
	4 telephone lines	2,300					
	DSL Service	600					

P196



FISCAL YEAR 2013-2014
ACCOUNT DETAIL JUSTIFICATION

10-665 RECREATION

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 665-425	CONTRACT LABOR	22,230	21,204	11,526	23,816	23,816	31,850
	ITEM DESCRIPTION	AMOUNT\$			ITEM DESCRIPTION		AMOUNT\$
	Basketball program/game officials	5,200			Lifeguard certification class instructor fees		600
	Riverfest 3on3 basketball officials	300			Lifeguard CPR class instructor fees		1,200
	Aerobics	6,900			Weight Room Trainer/Health Coach		8,000
	Water Aerobics	3,850					
	Zumba Classes	5,800					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 665-426	PHYSICALS/SCREENING	880	1,125	335	985	985	1,000
	ITEM DESCRIPTION	AMOUNT\$			ITEM DESCRIPTION		AMOUNT\$
	seasonal staff	800					
	random drug testing	200					

P197

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 665-430	ADVERTISING	4,793	7,750	2,341	5,000	5,000	7,600
	ITEM DESCRIPTION	AMOUNT\$			ITEM DESCRIPTION		AMOUNT\$
	Rec Center promotions - ads, mailouts, brochures	800					
	Riverfest promotion - ads, mailouts, brochures, radio	4,700					
	Administration ads - staffing summer, programs, regular	500					
	Holiday on the Brazos	500					
	Basketball League	600					
	Fall Festival	200					
	Easter Egg Hunt	300					



FISCAL YEAR 2013-2014
ACCOUNT DETAIL JUSTIFICATION

10-665 RECREATION

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 665-499	OTHER SERVICES	496	0	0	3,000	3,000	2,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Weight Room Equipment Maintenance - treadmills	1,000					
	Computer Maintenance, upgrades	1,000					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 665-545	BLDG/BLDG EQUIP MAINT	27,141	10,682	5,533	9,240	9,240	8,540
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	General Facility Maintenance (elec., plumb,a/c, paint e	7,500					
	Pest control	500					
	Light bulbs/Fixtures	540					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 665-546	LAND/GROUNDS MAINT	569	285	42	800	800	1,600
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Irrigation Maintenance	350					
	Pool Deck and other grounds care	450					
	Replace Flower Bed Border Posts	800					

P199



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

10-665 RECREATION

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 665-553	POOL MAINTENANCE	17,421	11,466	5,236	16,084	16,084	18,020
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Liquid chlorine	12,500					
	Pool Chemicals (Stabilizer, Shock, Acid, Algaecide)	2,500					
	Testing Chemicals	200					
	Vacuum Poles, Brushes, etc.	320					
	Pool Repairs/Maintenance	1,500					
	Mushroom refurbishing	1,000					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 665-602	SEMINARS/DUES/TRAVEL	1,987	2,156	0	2,500	2,500	3,150
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Coaches to state- swim team, track, b ball	1,200					
	Dues TAAF (state & region), CCAA	750					
	Staff Training	1,200					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 665-628	PROP/GEN LIAB INSURANCE	5,000	0	0	0	0	0
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Prop/Gen Liability Insurance						

P 200



FISCAL YEAR 2013-2014
ACCOUNT DETAIL JUSTIFICATION

10-665 RECREATION

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 665-687	DAMAGE CLAIMS	0	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	DAMAGE CLAIMS						

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 665-699	OTHER - SUNDRY	0	0	0	500	500	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$

P 201

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 665-899	CAPITAL OUTLAY	0	25,816	5,239	2,000	6,839	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	1						7
	2						8
	3						9
	4						10
	5						11
	6						12

TOTAL: 352,430 324,183 153,545 343,966 349,405 362,701

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2013

10 -GENERAL FUND
 TRANSFERRED TO

EXPENDITURES	2009-2010		2010-2011		2011-2012		2012-2013		2013-2014	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET		
INTERFUND TRANSFERS										
10-700-014 STREET AND DRAINAGE 60% TAX	0	0	0	0	0	0	0	0	0	0
10-700-015 TRANSFER TO GOLF COURSE	184,851	171,298	93,697	151,675	151,675	151,675	93,697	250,895		
10-700-016 TRANSFER TO MARINA OPERATIONS	47,089	65,043	142,207	0	0	0	142,207	13,887		
10-700-018 TRANSFER TO HOTEL-MOTEL TAX FD	0	0	0	0	0	0	0	0		
10-700-020 TRANSFER TO AMBULANCE	0	0	0	71,314	71,314	71,314	0	21,283		
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 LLEBDG	0	0	0	0	0	0	0	0		
10-700-056 TRANSFER TO WATER & SEWER	0	0	166,165	280,400	258,282	258,282	77,428	0		
10-700-064 TRANSFER TO DEBT SVC	0	0	32,597	0	0	0	0	0		
10-700-065 TRANSFER TO DEBT SERV FND 65	77,147	0	32,618	0	0	0	0	0		
10-700-076 TRANSFER TO URBAN RENEWAL	0	0	0	0	0	0	0	0		
TOTAL INTERFUND TRANSFERS	309,087	236,341	467,284	503,389	481,271	481,271	313,332	286,065		
TOTAL TRANSFERRED TO	309,087	236,341	467,284	503,389	481,271	481,271	313,332	286,065		

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2013

10 -GENERAL FUND
 TRANSFERRED FROM

EXPENDITURES	2009-2010		2010-2011		2011-2012		2012-2013		2013-2014	
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET	
INTERFUND TRANSFERS										
10-710-010 TRANSFER FROM GENERAL FUND	0	0	0	0	0	0	0	0	0	0
10-710-014 TRANSFER FROM STREET & DRG	0	0	(122,305)	0	0	0	0	0	(122,305)	0
10-710-018 TRANSFER FROM HOTEL-MOTEL TAX	0	0	0	0	0	0	0	0	0	0
10-710-030 TRANSFER FROM EDC	0	0	0	0	0	0	0	0	0	0
TOTAL INTERFUND TRANSFERS	0	0	(122,305)	0	0	0	0	0	(122,305)	0
TOTAL TRANSFERRED FROM	0	0	(122,305)	0	0	0	0	0	(122,305)	0

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2013

10 - GENERAL FUND
 CONTINGENCY

EXPENDITURES	2009-2010		2010-2011		2011-2012		2012-2013		2013-2014	
	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET

<u>SUNDRY</u>															
10-800-699 CONTINGENCY	0		20,093		77,026		100,000		15,894		15,894		294,014		569,514
TOTAL SUNDRY	0		20,093		77,026		100,000		15,894		15,894		294,014		569,514

<u>CAPITAL OUTLAY</u>															
10-800-899 CAPITAL OUTLAY	327,928		0		0		0		0		0		0		0
TOTAL CAPITAL OUTLAY	327,928		0		0		0		0		0		0		0

TOTAL CONTINGENCY			20,093		77,026		100,000		15,894		15,894		294,014		569,514
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FISCAL YEAR 2013-2014
 BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

10-800 CONTINGENCY

ACCT#	DESCRIPTION	2010-2011	2011-2012	2012-2013		2013-2014	INC BUD-PROJ		INC FROM BUDGET		
		ACTUAL	ACTUAL	APL YTD	BUDGET	PROJECTn	BUDGET	\$	%	\$	%
10 800-699	CONTINGENY	20,093	77,026	15,894	100,000	15,894	569,514	553,620	3483.2%	469,514	469.5%
10-800-899	CAPITAL OUTLAY	0	0								
		20,093	77,026	15,894	100,000	15,894	569,514	553,620	3483.2%	469,514	469.5%

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2013

10 -GENERAL FUND
 MAJOR CAPITAL FUND

EXPENDITURES	(----- 2012-2013 -----) (----- 2013-2014 -----)							
	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
CAPITAL OUTLAY								
10-900-899 MAJOR CAPITAL FUND	0	0	0	124,578	0	0	250,000	100,000
TOTAL CAPITAL OUTLAY	0	0	0	124,578	0	0	250,000	100,000
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TOTAL MAJOR CAPITAL FUND	0	0	0	124,578	0	0	250,000	100,000
<hr/>								
TOTAL EXPENDITURES	10,689,117	10,304,860	9,998,474	10,772,065	6,118,857	10,602,031	10,381,651	10,644,073
<hr/>								
REVENUE OVER/(UNDER) EXPENDITURES	(759,054)	208,485	488,779	(222,944)	395,439	165,354	0	0
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FISCAL YEAR 2013-2014
 BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

10-900 MAJOR CAPITAL FUND

ACCT#	DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013		2013-2014 BUDGET	INC BUD-PROJ		INC FROM BUDGET		
				APL YTD	BUDGET		PROJECTS	\$	%	\$	%
10 900-899	CAPITAL OUTLAY	0	0	0	124,578	0	100,000	100,000	0.0%	-24,578	-19.7%
		0	0								
		0	0	0	124,578	0	100,000	100,000	0.0%	-24,578	-19.7%

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2013

18 -HOTEL-MOTEL TAX FUND

REVENUES	2009-2010		2010-2011		2011-2012		2012-2013			2013-2014	
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET		
18-318-500 TAX - HOTEL-MOTEL OCCUPANCY	10,035	9,525	13,462	11,250	6,107	10,469	9,809	12,000			
18-360-100 INTEREST INCOME	42	22	7	0	8	8	30	0			
TOTAL REVENUES	10,077	9,548	13,469	11,250	6,114	10,477	9,839	12,000			

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2013

18 -HOTEL-MOTEL TAX FUND

HOTEL-MOTEL TAX FUND

EXPENDITURES	2009-2010	2010-2011	2011-2012	2012-2013		2013-2014		
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
SERVICES								
18-412-414 BANK CHARGES	18	16	10	0	0	30	0	0
18-412-430 ADVERTISING	19,600	300	0	0	0	0	0	0
18-412-490 BRAZOSPORT CHAMBER OF COMMERCE	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
18-412-491 BRAZORIA COUNTY ALLIANCE	<u>5,250</u>	<u>5,250</u>	<u>5,250</u>	<u>5,250</u>	<u>5,250</u>	<u>5,250</u>	<u>5,250</u>	<u>5,250</u>
TOTAL SERVICES	29,868	10,566	10,260	10,250	10,250	10,280	10,250	10,250
SUNDRY								
18-412-699 OTHER - SUNDRY	<u>2,735</u>	<u>0</u>	<u>1,000</u>	<u>1,000</u>	<u>0</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
TOTAL SUNDRY	2,735	0	1,000	1,000	0	1,000	1,000	1,000
TOTAL HOTEL-MOTEL TAX FUND	32,603	10,566	11,260	11,250	10,250	11,280	11,250	11,250

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2013

18 -HOTEL-MOTEL TAX FUND
 TRANSFERRED TO

EXPENDITURES	2009-2010		2010-2011		2011-2012		2012-2013		2013-2014	
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET	
INTERFUND TRANSFERS										
18-700-010 TRANSFER TO GEN FUND	0	0	0	0	0	0	0	0	0	0
TOTAL INTERFUND TRANSFERS	0	0	0	0	0	0	0	0	0	0
TOTAL TRANSFERRED TO	0	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES	32,603	10,566	11,260	11,250	10,250	11,280	11,250	11,250	11,250	11,250
REVENUE OVER/(UNDER) EXPENDITURES	(22,525)	(1,018)	2,209	0	(4,136)	(803)	(1,411)	750		



FISCAL YEAR 2013-2014
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

18-412 HOTEL - MOTEL TAX FUND

ACCT#	DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013 - 2014 BUDGET	INC BUD-PROJ		INC FROM BUDGET	
				APR YTD	BUDGET	PROJECTn		\$	%	\$	%
	REVENUES	9,548	13,469	6,114	11,250	10,477	12,000	1,523	14.5%	750	6.7%
18 412-414	BANK CHARGES	16	10	0	0	30	0	-30	-100.0%	0	0.0%
18 412-430	ADVERTISING	300	0	0	0	0	0	0	0.0%	0	0.0%
18 412-490	BRAZOSPORT CHAMBER OF COMM	5,000	5,000	5,000	5,000	5,000	5,000	0	0.0%	0	0.0%
18 412-491	BRAZORIA COUNTY ALLIANCE	5,250	5,250	5,250	5,250	5,250	5,250	0	0.0%	0	0.0%
18-412-699	OTHER SUNDRY	0	1,000	0	1,000	1,000	1,000	0	0.0%	0	0.0%
	TOTAL EXPENSES	10,566	11,260	10,250	11,250	11,280	11,250	-30	-0.3%	0	0.0%
	NET OPERATING	-1,018	2,209	-4,136	0	-803	750	1,553	-193.4%	750	0.0%
	INTERFUND TRANSFERS	0	0	0	0	0	0	0	0.0%	0	0.0%
	NET	-1,018	2,209	-4,136	0	-803	750	1,553	-193.4%	750	0.0%



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

18-412 HOTEL - MOTEL TAX FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013 -2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
18 412-414	BANK CHARGES	16	10	0	0	30	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	BANK CHARGES						

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013 -2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
18 412-430	ADVERTISING	300	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Misc, Riverfest						

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013 -2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
18 412-490	BRAZOSPORT CHAMBER OF COMMERCE	5,000	5,000	5,000	5,000	5,000	5,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	BRAZOSPORT CHAMBER OF COMMERCE	5,000					

BUDGETED STATEMENT OF OPERATIONS BY DEPARTMENT/FUND

ACCT#	DESCRIPTION	2010-2011	2011-2012	APL YTD	2012-2013		2013-2014		INC BUD-PROJ		INC FROM BUDGET	
		ACTUAL	ACTUAL		BUDGET	PROJECTN	BUDGET	\$	%	\$	%	
EXPENSES:												
BY FUNCTION (includes Capital)												
	ADMINISTRATION	2,423,441	2,068,753	1,528,804	2,148,992	1,978,349	2,544,572	566,223	28.6%	395,580	18.4%	
	PUBLIC SAFETY	5,176,122	5,287,308	3,341,119	5,729,905	5,880,495	5,417,563	-462,932	-7.9%	-312,342	-5.5%	
	STREET & DRAINAGE	1,282,584	1,203,164	614,221	1,439,956	1,285,195	1,141,284	-143,911	-11.2%	-298,672	-20.7%	
	PARKS, REC, GOLF	2,138,552	1,997,820	1,069,514	2,082,908	2,088,549	2,258,776	170,227	8.2%	175,868	8.4%	
	WATER & SEWER	3,695,812	3,669,485	2,091,053	3,985,846	3,964,838	3,952,770	-12,068	-0.3%	-33,076	-0.8%	
	OTHER	1,454,939	1,422,396	801,348	1,578,732	1,596,345	1,604,223	4,867	0.3%	25,491	1.6%	
	TOTAL:	16,171,450	15,648,924	9,445,859	16,966,339	16,793,771	16,919,188	125,417	0.7%	-47,151	-0.3%	

BY CATEGORY

	SALARIES	5,084,612	5,093,806	2,985,016	5,453,742	5,170,811	5,418,944	248,133	4.8%	-34,798	-0.6%
	BENEFITS	1,772,062	1,812,039	1,120,359	1,963,425	1,849,467	1,969,058	119,591	6.5%	5,633	0.3%
	SUPPLIES	726,734	667,025	386,731	704,160	695,032	752,595	57,563	8.3%	48,435	6.9%
	SERVICES	5,664,730	5,659,942	3,005,016	5,673,249	5,664,612	5,592,390	-72,222	-1.3%	-80,859	-1.4%
	MAINTENANCE	613,208	551,548	257,724	515,250	503,341	599,806	96,465	19.2%	84,556	16.4%
	SUNDRY	533,566	682,109	452,220	735,299	654,691	1,278,377	623,686	95.3%	543,078	73.9%
	BONDS/LEASES/DEPR	886,239	648,296	845,151	907,875	906,256	880,793	-25,463	-2.8%	-27,082	-3.0%
	CAPITAL	890,301	533,159	393,642	1,013,339	1,349,561	427,225	-922,336	-68.3%	-586,114	-57.6%
	TOTAL:	16,171,450	15,648,924	9,445,859	16,966,339	16,793,771	16,919,188	125,417	0.7%	-47,151	-0.3%

BY FUND

10	GENERAL	10,068,517	9,653,470	5,637,586	10,268,676	10,120,760	10,358,008	237,248	2.3%	89,332	0.9%
14	STREET & DRAINAGE	234,413	183,380	34,903	201,979	201,979	0	-201,979	-100.0%	-201,979	-100.0%
15	GOLF COURSE	572,028	580,495	320,536	610,325	605,415	706,235	100,820	16.7%	95,910	15.7%
16	MARINA	255,011	342,998	277,627	457,334	502,331	558,209	55,878	11.1%	100,875	22.1%
17	BEACH MAINTENANCE	0	0	0	0	0	0	0	0.0%	0	0.0%
18	HOTEL - MOTEL TAX	10,566	11,260	10,250	11,250	11,280	11,250	-30	-0.3%	0	0.0%
20	AMBULANCE	599,336	583,761	543,174	849,887	806,126	754,417	-51,709	-6.4%	-95,470	-11.2%
56	WATER & SEWER	3,695,812	3,669,485	2,091,053	3,985,846	3,964,838	3,952,770	-12,068	-0.3%	-33,076	-0.8%
63	COO 2008 CONSTRUCT	158,145	48,500	0	0	0	0	0	0.0%	0	0.0%
64	CAPITAL DEBT SVC	282,051	282,106	280,797	280,876	280,876	280,713	-163	-0.1%	-163	-0.1%
65	COO 2008 DEBT SVC	295,573	293,467	249,933	300,166	300,166	297,886	-2,880	-0.9%	-2,880	-0.9%
	TOTAL:	16,171,450	15,648,924	9,445,859	16,966,339	16,793,771	16,919,188	125,417	0.7%	-47,151	-0.3%



BUDGET: FY 2013 - 2014
Summary by Account# / Category

ACCT#	DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013		2013-2014 BUDGET	INC BUD-PROJ		INC FROM BUDGET		
				APL YTD	BUDGET		PROJECTN	BUDGET	\$	%	\$
100	SALARIES/WAGES	4,754,372	4,739,836	2,792,314	5,117,306	4,861,595	5,103,850	242,255	5.0%	-13,456	-0.3%
165	EDUCATIONAL PAY	50,664	54,880	42,613	96,450	73,077	80,700	7,623	10.4%	-15,750	-16.3%
175	LONGEVITY	25,945	23,730	13,699	24,686	22,609	24,425	1,816	8.0%	-261	-1.1%
180	AUTO ALLOWANCE	9,258	8,652	5,019	9,000	9,000	9,000	0	0.0%	0	0.0%
185	UNIFORM ALLOWANCE	7,307	6,086	3,427	5,400	5,400	5,400	0	0.0%	0	0.0%
190	OVERTIME	237,066	260,622	127,944	200,900	199,130	195,569	-3,561	-1.8%	-5,331	-2.7%
199	SALARY/AUTO TRANSFER	0	0	0	0	0	0	0	0.0%	0	0.0%
SALARIES - 1xx		5,084,612	5,093,806	2,965,016	5,453,742	5,170,811	5,418,844	248,133	4.8%	-34,798	-0.6%
201	FICA & MEDICARE	376,763	365,865	224,142	417,209	392,032	413,944	21,912	5.6%	-3,265	-0.8%
210	GROUP INSURANCE	717,751	731,107	420,144	803,223	736,338	796,088	59,750	8.1%	-7,135	-0.9%
230	T M R S	527,174	571,263	339,010	604,239	579,495	627,242	47,747	8.2%	23,003	3.8%
235	BENEFIT ACCOUNT ADMIN FEES	5,226	5,262	2,974	5,440	5,440	5,440	0	0.0%	0	0.0%
240	WORKMEN'S COMPENSATION	111,445	122,670	128,506	124,907	128,173	114,415	-13,758	-10.7%	-10,492	-8.4%
291	UNEMPLOYMENT INSURANCE	33,703	15,872	5,583	8,407	7,989	11,929	3,940	49.3%	3,522	41.9%
299	BENEFITS TRANSFER	0	0	0	0	0	0	0	0.0%	0	0.0%
BENEFITS - 2xx		1,772,062	1,812,038	1,120,358	1,963,425	1,849,467	1,969,058	119,591	6.5%	5,633	0.3%
310	OFFICE/COMPUTER SUPPLIES	79,179	64,251	40,963	62,945	64,554	64,150	-404	-0.6%	1,205	1.9%
311	POSTAGE/SHIPPING	31,404	36,401	18,702	34,865	30,915	31,215	300	1.0%	-3,650	-10.5%
312	BOOKS/PUBL/SUBSCRIPTIONS	3,577	2,330	1,362	3,200	2,670	3,200	530	19.9%	0	0.0%
320	OTHER ELECTRONICS	29,905	15,689	5,307	15,590	15,440	16,550	1,110	7.2%	960	6.2%
331	AGRICULTURAL/BOTANICAL	67,943	55,347	50,916	39,250	39,250	41,000	1,750	4.5%	1,750	4.5%
333	PROGRAM	0	0	0	0	0	0	0	0.0%	0	0.0%
335	CLOTHING/PROGRAM	49,091	37,543	22,777	85,660	78,660	76,050	-2,610	-3.3%	-9,610	-11.2%
340	GAS AND DIESEL	25,727	20,219	-6,286	0	0	100	100	0.0%	100	0.0%
341	STATE GAS TAX	5	0	-1,306	0	0	0	0	0.0%	0	0.0%
343	OIL AND GREASE	4,926	4,358	3,144	5,950	5,950	6,450	500	8.4%	500	8.4%
344	GARAGE PARTS	2,257	2,187	761	2,350	2,000	2,350	350	17.5%	0	0.0%
352	FURNITURE & FIXTURES	8,422	11,647	2,075	22,318	24,017	31,935	7,918	33.0%	9,617	43.1%
383	EMS EXPENDABLES	20,805	33,340	20,506	35,000	35,000	35,000	0	0.0%	0	0.0%
385	SMALL TOOLS & EQUIPMENT	37,016	25,821	13,676	37,635	28,411	30,175	1,764	6.2%	-7,460	-19.8%
386	BUILDING SUPPLIES	3,543	0	0	0	0	0	0	0.0%	0	0.0%
389	CHEMICALS	42,651	41,844	17,479	46,600	42,000	45,950	3,950	9.4%	-650	-1.4%
390	FUEL	222,463	225,070	133,739	196,885	210,030	225,060	15,030	7.2%	28,175	14.3%
391	RESALE MERCHANDISE	11,665	17,639	18,266	16,000	21,702	47,800	26,098	120.3%	31,800	198.8%
392	JANITORIAL SUPPLIES	33,163	31,996	17,734	34,660	35,485	36,875	1,390	3.9%	2,215	6.4%
394	FIRE PREVENTION	6,581	7,594	2,717	8,493	5,000	5,450	450	9.0%	-3,043	-35.8%
395	AMMUNITION/GUN SUPPLIES	4,628	5,119	2,524	7,950	7,000	7,950	950	13.6%	0	0.0%
399	OTHER SUPPLIES	41,783	28,430	21,675	48,809	46,948	45,335	-1,613	-3.4%	-3,474	-7.1%
SUPPLIES - 3xx		726,734	687,825	386,731	704,160	695,032	752,585	57,563	8.3%	48,435	6.9%
400	CITY COUNCIL STIPENDS	10,400	9,825	5,700	10,700	10,700	10,700	0	0.0%	0	0.0%
406	FEES	29,239	29,064	29,846	30,500	29,846	30,500	654	2.2%	0	0.0%
407	COLLECTION AGENCY FEES	63,139	61,111	26,704	59,000	54,500	59,000	500	0.9%	0	0.0%
411	BLDG DEMOLITION/MOWING	45,911	24,264	13,470	22,000	25,000	25,000	0	0.0%	3,000	13.6%
413	PROFESSIONAL SERVICES	274,814	216,847	223,501	233,425	302,916	251,833	-51,083	-16.9%	18,408	7.9%
414	BANK CHARGES	19,507	20,963	11,982	20,965	16,624	22,625	6,001	36.1%	1,660	7.9%
415	TELEPHONE	100,225	104,554	45,450	97,943	82,470	98,296	15,826	19.2%	353	0.4%
425	CONTRACT LABOR	69,841	70,998	21,469	73,876	73,816	81,910	8,094	11.0%	8,034	10.9%
426	PHYSICALS/SCREENING	6,621	9,519	5,052	6,369	6,778	7,632	854	12.8%	1,263	19.8%
430	ADVERTISING	31,528	44,130	13,011	43,390	41,950	36,790	-5,160	-12.3%	-6,600	-15.2%
431	ANIMAL FACILITY	59,986	68,256	66,029	68,256	68,256	87,126	18,870	27.6%	18,870	27.6%
432	BRYAN BEACH BASH/SUMMERTIME BLUES	-140	1,059	23,469	0	0	0	0	#DIV/0!	0	0.0%
434	MARKETING	18,316	26,092	22,746	26,348	32,971	35,000	2,029	6.2%	8,652	32.8%
435	SPECIAL EVENTS	24,976	70,400	53,520	70,000	73,019	0	-73,019	-100.0%	-70,000	-100.0%
437	YOUTH ART	2,543	7,182	5,828	9,500	5,828	3,500	-2,328	0.0%	-6,000	0.0%
438	THANKSGIVING SUPER FEAST	7,807	9,856	8,580	10,000	8,540	10,000	1,460	0.0%	0	0.0%
440	ELECTRICITY	489,989	349,000	152,113	281,514	273,795	281,600	7,805	2.9%	-9,914	-3.4%
441	WATER	0	0	0	0	0	0	0	0.0%	0	0.0%
442	GAS-ENTEX	21,787	29,903	14,954	28,974	20,278	22,894	2,616	12.9%	-6,080	-21.0%
470	EQUIPMENT RENTAL	4,641	4,104	1,116	2,672	1,116	3,294	2,178	195.2%	622	23.3%
479	APPRAISAL DISTRICT	19,116	17,799	17,348	19,500	17,348	18,000	652	3.8%	-1,500	-7.7%
480	PRISONER MEDICAL	0	0	0	0	0	0	0	0.0%	0	0.0%
482	SERVICE CONTRACTS	47,243	52,947	50,731	68,349	69,849	66,467	-3,382	-4.8%	-1,882	-2.8%
483	MUSEUM FUNDRAISER	32,628	52,505	4,867	57,207	57,126	0	-57,126	0.0%	-57,207	-100.0%
484	SR CITIZENS PROJECTS	14,728	10,909	14,872	11,900	11,900	15,400	3,500	29.4%	3,500	29.4%
485	LAUNDRY SERVICES	9,928	10,878	7,092	12,150	11,950	14,550	2,600	21.8%	2,400	19.8%
490	BOARD REQUEST	13,640	13,640	13,640	13,784	13,640	13,760	120	0.9%	-24	-0.2%
491	BRAZORIA COUNTY CHAMBER/ALLIANCE	5,250	5,250	5,250	5,250	5,250	5,250	0	0.0%	0	0.0%
496	BWA WATER RESALE	1,197,200	1,317,188	672,620	1,350,500	1,350,500	1,405,440	54,940	4.1%	54,940	4.1%
498	VEOLIA - OTHER	141,475	215,733	58,859	160,977	147,708	86,000	-61,708	-41.8%	-74,977	-46.6%
499	VEOLIA - CONTRACT OPERATIONS	2,902,392	2,805,966	1,415,177	2,872,200	2,850,938	2,903,823	52,885	1.9%	31,623	1.1%
SERVICES - 4xx		5,084,730	5,659,842	3,095,016	5,673,249	5,684,612	5,592,390	-72,222	-1.3%	-80,859	-1.4%
524	VEHICLE MAINTENANCE	119,954	105,360	59,267	106,740	101,926	102,090	164	0.2%	-4,650	-4.4%
530	STREET/DRAINING/SWALK MAINT	177,853	127,580	49,105	125,000	125,000	202,836	77,836	62.3%	77,836	62.3%



ACCT#	DESCRIPTION	2010-2011	2011-2012	2012-2013			2013-2014	INC BUD-PROJ		INC FROM BUDGET	
		ACTUAL	ACTUAL	APL YTD	BUDGET	PROJECTED	BUDGET	\$	%	\$	%
533	CULVERT TILE	0	0	0	0	0	0	0	0.0%	0	0.0%
543	ELECTRONICS/COMPUTER MAINT	89,496	76,616	50,077	83,386	78,313	87,537	9,224	11.8%	4,151	5.0%
545	BLDG/BLDG EQUIP MAINTENANCE	127,464	144,205	65,390	123,130	121,108	127,263	6,155	5.1%	4,133	3.4%
546	LAND/GROUNDS MAINT	71,106	78,316	25,873	54,160	54,160	52,810	-1,350	-2.5%	-1,350	-2.5%
547	SIGNS MAINTENANCE	6,918	3,309	1,682	2,000	2,000	4,500	2,500	125.0%	2,500	125.0%
548	TRAFFIC LIGHTS MAINTENANCE	1,038	403	57	250	250	250	0	0.0%	0	0.0%
549	STREET LIGHTS MAINTENANCE	0	328	95	500	500	500	0	0.0%	0	0.0%
553	POOL MAINTENANCE	17,421	11,466	5,236	16,084	16,084	18,020	1,936	12.0%	1,936	12.0%
560	EQUIPMENT MAINTENANCE	2,156	3,985	942	4,000	4,000	4,000	0	0.0%	0	0.0%
591	BEACH MAINTENANCE EXPENSE				0		0			0	#DIV/0!
	MAINTENANCE - 5xxx	613,206	581,848	257,724	515,250	503,341	599,806	96,465	19.2%	84,556	16.4%
602	SEMINARS/DUES/TRAVEL	72,229	74,084	44,580	76,471	81,042	79,392	-1,650	-2.0%	2,921	3.8%
604	PUBLIC OFFICE LIABILITY	45,878	41,642	48,584	34,687	42,719	46,259	3,540	8.3%	11,572	33.4%
610	EMPLOYEE RELATIONS	6,491	6,223	585	2,500	2,000	5,850	3,850	192.5%	3,350	134.0%
611	PROMOTIONS	0	0	0	0	0	0	0	#DIV/0!	0	0.0%
619	FEDERAL NARCOTICS EXPENSE	80	82,549	23,335	37,375	37,375	52,000				
620	NARCOTICS/K-9	44,759	36,130	10,779	16,090	16,090	6,000	-10,090	-62.7%	-10,090	-62.7%
621	K-9 EXPENSE	11,898	1,874	1,754	5,000	3,464	4,500	1,036	29.9%	-500	-10.0%
625	EMERGENCY MANAGEMENT	18,092	19,664	12,892	21,500	8,500	18,000	9,500	111.8%	-3,500	-16.3%
626	PROPERTY-VEHICLE INSURANCE	119,605	118,573	158,341	150,223	160,121	158,265	-1,856	-1.2%	8,042	5.4%
652	COMMUNITY SERVICE INSURANCE	1,565	1,640	1,760	1,640	1,640	1,760	120	7.3%	120	7.3%
680	PLANNING COMMISSION	0	0	0	0	0	0	0	0.0%	0	0.0%
684	TECHNOLOGY FUND EXPENSE	18,421	38,768	6,647	12,360	12,360	200	-12,160	-98.4%	-12,160	-98.4%
685	SECURITY FUND EXPENSE	2,970	55	0	200	0	17,500	17,500	#DIV/0!	17,300	8650.0%
687	DAMAGE CLAIMS	-7,968	-150	0	100	100	100	0	0.0%	0	0.0%
690	ELECTIONS	2,967	4,854	1,944	4,000	4,000	3,000	-1,000	-25.0%	-1,000	-25.0%
692	RESERVE FIREMEN INCENTIVES	7,338	7,791	1,890	9,000	4,500	4,500	0	0.0%	-4,500	-50.0%
693	RESERVE FIREMEN PENSION	4,736	5,400	2,808	6,000	6,000	6,000	0	0.0%	0	0.0%
695	COLLEGE REIMBURSEMENT	5,363	5,654	7,205	5,000	7,205	5,000	-2,205	-30.6%	0	0.0%
697	LEASE -EQUIPMENT/PROPERTY	107,908	142,481	96,743	223,481	223,481	298,715	36,234	16.2%	36,234	0.0%
699	OTHER - SUNDRY/CONTINGENCY	71,134	94,877	32,383	129,672	44,094	610,336	566,242	1284.2%	480,664	370.7%
	SUNDRY - 6xxx	533,586	682,109	482,220	735,299	654,891	1,278,377	623,686	95.3%	543,078	73.9%
700	PRINCIPAL	580,000	386,000	620,000	620,000	620,000	648,000	28,000	4.5%	28,000	4.5%
705	COST OF BOND ISSUE	0	0	0	0	0	0	0	0.0%	0	0.0%
710	INTEREST EXPENSE	248,660	205,716	154,015	203,111	203,111	174,856	-28,155	-13.9%	-28,155	-13.9%
730	DEBT SERVICE FEES	600	600	0	900	900	900	0	0.0%	0	0.0%
775	LEASE INTEREST	541	498	715	547	756	547	-209	-27.6%	0	0.0%
776	LEASE PRINCIPAL	56,438	56,482	70,421	83,317	81,489	56,390	-25,099	-30.8%	-26,927	-32.3%
940	BOND AMORTIZATION										
995	DEPRECIATION										
	BONDS/LEASES/DEPRECIATION - 7xxx	886,239	649,296	845,151	907,875	906,256	880,793	-25,463	-2.8%	-27,082	-3.0%
819	COUNTY INTERLOCAL	234,312	119,800	0	0	0	0	0	0.0%	0	0.0%
820	DRAINAGE	0	0	0	0	0	0	0	0.0%	0	0.0%
821	CDBG PROJECT	0	63,525	34,903	201,979	201,979					
880	LAND ACQUISITION	13,853	6,070	11,805	0	11,805	0	-11,805	-100.0%	0	0.0%
899	CAPITAL OUTLAY	642,136	343,764	346,934	811,360	1,135,777	427,225	-708,552	-62.4%	-384,135	-47.3%
	CAPITAL - 8xxx	880,301	533,159	383,842	1,013,339	1,348,861	427,225	-922,336	-68.3%	-586,114	-57.8%
	TOTAL EXPENSES	16,171,450	15,840,924	9,445,859	16,866,339	16,783,771	16,919,188	125,417	0.7%	-47,151	-0.3%

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2013

64 -CAPITAL PUR DEBT SVC

REVENUES	2009-2010		2010-2011		2011-2012		2012-2013		2013-2014	
	ACTUAL	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	254,297	258,273	275,428	280,876	253,086	280,876	281,581	280,713		
64-310-120 PRIOR YEARS TAXES	5,701	5,079	0	0	0	0	0	0	0	
64-311-110 P&I CURRENT YEAR TAX	5,624	6,063	0	0	0	0	0	0	0	
64-360-100 INTEREST INCOME	29	29	10	0	38	0	0	0	0	
TOTAL REVENUES	265,651	269,444	275,438	280,876	253,124	280,876	281,581	280,713		

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2013

64 -CAPITAL PUR DEBT SVC
 DEBT SERVICE

EXPENDITURES	2009-2010		2010-2011		2011-2012		2012-2013		2013-2014	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET		
DEBT SERVICE										
64-615-700 PRINCIPAL	178,000	187,000	196,000	205,000	205,000	205,000	196,000	215,000		
64-615-710 INTEREST EXPENSE	103,442	94,751	85,808	75,576	75,797	75,576	85,281	65,413		
64-615-730 DEBT SERVICE FEES	<u>0</u>	<u>300</u>	<u>300</u>	<u>300</u>	<u>0</u>	<u>300</u>	<u>300</u>	<u>300</u>		
TOTAL DEBT SERVICE	281,442	282,051	282,108	280,876	280,797	280,876	281,581	280,713		
TOTAL DEBT SERVICE	281,442	282,051	282,108	280,876	280,797	280,876	281,581	280,713		

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2013

64 -CAPITAL PUR DEBT SVC
 TRANSFERRED FROM

EXPENDITURES				(----- 2012-2013 -----) (----- 2013-2014 -----)				
	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 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	(32,597)	0	0	0	0	0
TOTAL INTERFUND TRANSFERS	0	0	(32,597)	0	0	0	0	0
<hr/>								
TOTAL TRANSFERRED FROM	0	0	(32,597)	0	0	0	0	0
<hr/>								
TOTAL EXPENDITURES	281,442	282,051	249,511	280,876	280,797	280,876	281,581	280,713
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REVENUE OVER/(UNDER) EXPENDITURES	(15,791)	(12,607)	25,928	0	(27,674)	0	0	0
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**FISCAL YEAR 2013-2014
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY**

64-410 CAPITAL DEBT SVC FUND

DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET	INC BUD-PROJ		INC FROM BUDGET	
			APR YTD	BUDGET	PROJECTn		\$	%	\$	%
REVENUES	268,444	275,439	253,124	260,876	280,876	280,713	-163	-0.1%	-163	-0.1%
BANK CHARGES	0	0	0	0	0	0	0	0.0%	0	0.0%
PRINCIPAL	187,000	196,000	205,000	205,000	205,000	215,000	10,000	4.9%	10,000	4.9%
INTEREST EXPENSE	94,751	85,808	75,797	75,576	75,576	65,413	-10,163	-13.4%	-10,163	-13.4%
DEBT SERVICE FEES	300	300	0	300	300	300	0	0.0%	0	0.0%
TOTAL EXPENSES	282,051	282,108	280,797	280,876	280,876	280,713	-328	-0.1%	-163	-0.1%
NET: OPERATING	-12,607	-6,669	-27,673	0	0	0	0	0.0%	0	0.0%
INTERFUND TRANSFERS	0	-32,597	0	0	0	0	0	0.0%	0	0.0%
NET	-12,607	25,928	-27,673	0	0	0	0	0.0%	0	0.0%



FISCAL YEAR 2013-2014
ACCOUNT DETAIL JUSTIFICATION

64-410 CAPITAL DEBT SVC FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
64 410-414	BANK CHARGES	0	0	0	0	0	-

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
64 615-700	PRINCIPAL	187,000	196,000	205,000	205,000	205,000	215,000
	10/24/13	215,000					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
64 615-710	INTEREST EXPENSE	94,751	85,808	75,797	75,576	75,576	65,413
	10/24/2013	35,308					
	04/24/2014	30,105					

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2013

65 -COO 2008 DEBT SERVICE

REVENUES	2009-2010	2010-2011	2011-2012	2012-2013			2013-2014	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
65-310-110 TAX CURRENT YEAR I&S	271,970	282,982	290,936	300,166	270,452	281,581	297,368	297,586
65-311-110 P&I CURRENT YEAR TAX	0	0	0	0	0	0	0	0
65-360-100 INTEREST INCOME	247	160	28	0	32	0	0	0
65-399-000 PROCEEDS FROM THE SALE OF BOND	0	0	0	0	0	0	0	0
TOTAL REVENUES	272,217	283,142	290,963	300,166	270,484	281,581	297,368	297,586

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2013

65 -COO 2008 DEBT SERVICE

DEBT SERVICE

EXPENDITURES	(----- 2012-2013 -----) (----- 2013-2014 -----)						APPROVED	
	2009-2010	2010-2011	2011-2012	CURRENT	Y-T-D	PROJECTED		REQUESTED
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
<u>SERVICES</u>								
65-615-414 BANK CHARGES	0	0	0	0	0	0	0	0
TOTAL SERVICES	0	0	0	0	0	0	0	0
<u>DEBT SERVICE</u>								
65-615-700 PRINCIPAL	175,000	185,000	190,000	200,000	200,000	200,000	190,000	205,000
65-615-710 INTEREST EXPENSE	117,395	110,573	103,467	99,866	49,933	99,866	107,068	92,286
65-615-730 DEBT SERVICE FEES	0	0	0	300	0	300	300	300
TOTAL DEBT SERVICE	292,395	295,573	293,467	300,166	249,933	300,166	297,368	297,586
TOTAL DEBT SERVICE	292,395	295,573	293,467	300,166	249,933	300,166	297,368	297,586

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2013

65 - COO 2008 DEPT SERVICE
 TRANSFERRED FROM

EXPENDITURES	2009-2010	2010-2011	2011-2012	CURRENT	2012-2013	PROJECTED	REQUESTED	APPROVED
	ACTUAL	ACTUAL	ACTUAL	BUDGET	Y-T-D	YEAR END	BUDGET	BUDGET

INTERFUND TRANSFERS								
65-710-010 TRANSFER FROM GENERAL FUND	(77,147)	0	(32,618)	0	0	0	0	0
TOTAL INTERFUND TRANSFERS	(77,147)	0	(32,618)	0	0	0	0	0

TOTAL TRANSFERRED FROM	(77,147)	0	(32,618)	0	0	0	0	0
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TOTAL EXPENDITURES	215,256	295,573	260,849	300,166	249,933	300,166	297,368	297,586
REVENUE OVER/(UNDER) EXPENDITURES	56,961	(12,431)	30,114	0	20,551	(18,585)	0	0



FISCAL YEAR 2013-2014
 BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

65-410 COO 2008 \$3.35M Debt Svc

ACCT#	DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013		2013-2014 BUDGET	INC BUD-PROJ		INC FROM BUDGET		
				APR YTD	BUDGET		PROJECTn	BUDGET	\$	%	\$
	REVENUES	283,142	290,963	270,484	300,166	281,581	297,586	16,005	5.7%	-2,580	-0.9%
65 410-414	BANK CHARGES	0	0	0	0	0	0	0	0.0%	0	0.0%
65 615-700	PRINCIPAL	185,000	190,000	200,000	200,000	200,000	205,000	5,000	2.5%	5,000	2.5%
65 615-710	INTEREST EXPENSE	110,573	103,467	49,933	99,866	99,866	92,286	-7,580	-7.6%	-7,580	-7.6%
65 615-730	DEBT SERVICE FEES	0	0	0	300	300	300	0	0.0%	0	0.0%
	TOTAL EXPENSES	295,573	293,467	249,933	300,166	300,166	297,586	13,425	4.5%	-2,580	-0.9%
	NET: OPERATING	-12,431	-2,504	20,551	0	-18,585	0	18,585	-100.0%	0	0.0%
	INTERFUND TRANSFERS	0	-32,618	0	0	0	0	0	0.0%	0	0.0%
	NET	-12,431	-30,114	20,551	0	-18,585	0	18,585	-100.0%	0	0.0%



FISCAL YEAR 2013-2014

ACCOUNT DETAIL JUSTIFICATION

65-410 COO 2008 \$3.35M Debt Svc

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
65 410-414	BANK CHARGES	0	0	0	0	0	-

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
65 615-700	PRINCIPAL	185,000	190,000	200,000	200,000	200,000	205,000
	04/01/2014	205,000					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
65 615-710	INTEREST EXPENSE	110,573	103,467	49,933	99,866	99,866	92,286
	10/01/2013	46,143					
	04/01/2014	46,143					



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

65-410 COO 2008 \$3.35M Debt Svc

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
65 615-730	DEBT SERVICE FEES	0	0	0	300	300	300
	Fees	300					

TOTAL: 295,573 293,467 249,933 300,166 300,166 297,586



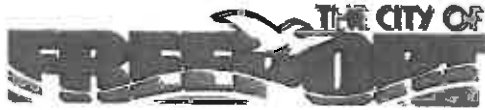
W&S Revenue Refunding Bonds - Series 2004

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	-
		1,943,000.00	240,698.75	240,698.75	



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

ISSUE DATE: 10/24/03

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

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 rate provides the taxing unit with about the same amount of tax revenue it spent the previous year for day-to-day operations, plus an extra 8 percent increase for those operations *plus* sufficient funds to pay debts in the coming year. For school districts, the extra increase is six cents (\$0.06) per \$100 of property value, rather than 8 percent, based on different steps in the calculation.

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

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



STATE OF TEXAS
 LOCAL GOVERNMENT CODE
 CHAPTER 102. MUNICIPAL BUDGET

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

Sec. 102.001. BUDGET OFFICER. (a) The mayor of a municipality serves as the budget officer for the governing body of the municipality except as provided by Subsection (b).
 (b) If the municipality has the city manager form of government, the city manager serves as the budget officer.
 Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987.

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

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

- (b) The budget must contain a complete financial statement of the municipality that shows:
- (1) the outstanding obligations of the municipality;
 - (2) the cash on hand to the credit of each fund;
 - (3) the funds received from all sources during the preceding year;
 - (4) the funds available from all sources during the ensuing year;
 - (5) the estimated revenue available to cover the proposed budget; and
 - (6) the estimated tax rate required to cover the proposed budget.
- Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987.

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

Sec. 102.005. PROPOSED BUDGET FILED WITH MUNICIPAL CLERK; PUBLIC INSPECTION. (a) The budget officer shall file the proposed budget with the municipal clerk before the 30th day before the date the governing body of the municipality makes its tax levy for the fiscal year.
 (b) The proposed budget shall be available for inspection by any taxpayer.
 (c) Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987.

Sec. 102.006. PUBLIC HEARING ON PROPOSED BUDGET. (a) The governing body of a municipality shall hold a public hearing on the proposed budget. Any taxpayer of the municipality may attend and may participate in the hearing. (b) The governing body shall set the hearing for a date occurring after the 15th day after the date the proposed budget is filed with the municipal clerk but before the date the governing body makes its tax levy. (c) The governing body shall provide for public notice of the date, time, and location of the hearing.
 Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



HOME RULE CHARTER AFFECTING THE BUDGET

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

ARTICLE 9. MUNICIPAL FINANCE

SECTION 9.01. FISCAL YEAR.

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

SECTION 9.02. PREPARATION AND SUBMISSION OF BUDGET.

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

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

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

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

SECTION 9.04. PROPOSED EXPENDITURES COMPARED WITH OTHER YEARS.

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

SECTION 9.05. BUDGET A PUBLIC RECORD.

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

SECTION 9.06. NOTICE OF PUBLIC HEARING ON BUDGET.

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

SECTION 9.07. PUBLIC HEARING ON BUDGET.

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

SECTION 9.08. PROCEEDINGS ON BUDGET AFTER PUBLIC HEARING.

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

SECTION 9.09. VOTE REQUIRED FOR ADOPTION.

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

SECTION 9.10. DATE FOR FINAL ADOPTION.

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

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

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

SECTION 9.12. BUDGET ESTABLISHES APPROPRIATIONS.

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

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

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

SECTION 9.14. CONTINGENT APPROPRIATION.

Provisions shall be made in the annual budget and in the appropriation ordinance for a contingent appropriation in an amount not more than three per centum (3%) of the total budget, to be used in case of unforeseen items of expenditure. 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 count of such expenditures shall be recorded and reported.

SECTION 9.15. ESTIMATED EXPENDITURES SHALL NOT EXCEED ESTIMATED RESOURCES.

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

SECTION 9.16. OTHER NECESSARY APPROPRIATIONS.

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

SECTION 9.17. DEPARTMENT OF TAXATION.

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

SECTION 9.18. POWER TO TAX.

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

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

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



BUDGETED STATEMENT OF OPERATIONS BY DEPARTMENT/FUND

ACCT#	DESCRIPTION	2010-2011	2011-2012	2012-2013		2013-2014	INC BUD-PROJ		INC FROM BUDGET	
		ACTUAL	ACTUAL	APL YTD	BUDGET	PROJECTN	BUDGET	\$	%	\$

REVENUES:

BY CATEGORY ANTICIPATED REVENUES COMPARED WITH OTHER YEARS

TAXES	8,819,075	9,101,352	5,826,980	9,220,622	9,377,500	9,486,162	108,662	1.2%	265,540	2.9%
PERMITS & FEES	52,320	54,585	55,007	46,180	78,519	78,519	0	0.0%	32,339	70.0%
GARBAGE REVENUES	802,283	830,353	489,331	824,406	839,719	839,719	0	0.0%	15,313	1.9%
REVENUE PRODUCING	138,663	127,411	98,991	142,528	168,111	168,111	0	0.0%	25,583	17.9%
FINES & FEES	388,245	520,892	222,048	436,482	415,045	415,045	0	0.0%	-21,357	-4.9%
MISCELLANEOUS	876,014	432,759	351,695	471,275	461,701	246,816	-214,885	-46.5%	-224,459	-47.6%
GOLF COURSE	373,757	403,893	197,794	458,650	368,780	455,340	86,560	23.5%	-3,310	-0.7%
AMBULANCE	717,689	685,747	390,556	671,549	669,660	733,134	63,474	9.5%	61,585	9.2%
WATER & SEWER	3,647,992	3,529,322	2,043,304	3,705,446	3,598,992	3,980,293	381,301	10.6%	274,847	7.4%
MARINA	72,651	178,695	140,801	475,497	241,572	544,322	302,750	125.3%	68,825	14.5%
BEACH REVENUES	0	0	6,617	0	0	0	0	0.0%	0	0.0%
TOTAL:	15,888,689	15,865,109	9,823,124	16,452,555	16,219,599	16,947,461	727,862	4.5%	494,906	3.0%

BY FUND

10 GENERAL	10,513,344	10,487,253	6,514,296	10,549,121	10,767,385	10,644,073	-123,312	-1.1%	94,952	0.9%
14 STREET & DRAINAGE	836	290	34	0	250	0	-250	-100.0%	0	0.0%
15 GOLF COURSE	373,757	403,893	197,794	458,650	368,780	455,340	86,560	23.5%	-3,310	-0.7%
16 MARINA	72,651	178,695	140,801	475,497	241,572	544,322	302,750	125.3%	68,825	14.5%
17 BEACH MAINTENANCE	0	0	6,617	0	0	0	0	0.0%	0	0.0%
18 HOTEL - MOTEL TAX	9,548	13,469	6,114	11,250	10,477	12,000	1,523	14.5%	750	6.7%
20 AMBULANCE	717,689	685,747	390,556	671,549	669,660	733,134	63,474	9.5%	61,585	9.2%
56 WATER & SEWER	3,647,992	3,529,322	2,043,304	3,705,446	3,598,992	3,980,293	381,301	10.6%	274,847	7.4%
63 COO 2008 CONSTRUCT	286	38	0	0	26	0	-26	-100.0%	0	0.0%
64 CAPITAL DEBT SVC	269,444	275,439	253,124	280,876	280,876	280,713	-163	-0.1%	-163	-0.1%
65 COO 2008 DEBT SVC	283,142	299,963	270,484	300,186	281,581	297,586	16,005	5.7%	-2,580	-0.9%
TOTAL:	15,888,689	15,865,109	9,823,124	16,452,555	16,219,599	16,947,461	727,862	4.5%	494,906	3.0%



BUDGETED STATEMENT OF OPERATIONS BY DEPARTMENT/FUND

ACCT#	DESCRIPTION	2010-2011	2011-2012	APL YTD	2012-2013	PROJECT#	2013-2014	INC BUD-PROJ		INC FROM BUDGET	
		ACTUAL	ACTUAL		BUDGET		BUDGET	\$	%	\$	%
10-400	MAYOR & COUNCIL	46,189	36,807	36,534	46,631	44,409	44,357	-52	-0.1%	-2,274	-4.9%
10-405	MAIN STREET	26,740	37,400	29,004	33,000	33,000	0	-33,000	-100.0%	-33,000	-100.0%
10-410	GENERAL ADMINISTRATION	1,564,084	1,282,185	906,192	1,252,491	1,292,724	1,241,152	-51,572	-4.0%	-11,339	-0.9%
10-415	PURCHASING	0	0	0	0	0	0	0	0.0%	0	0.0%
10-420	SERVICE CENTER	188,025	181,397	82,989	150,876	144,360	147,727	3,367	2.3%	-3,149	-2.1%
10-430	MUNICIPAL COURT	178,081	155,136	41,787	94,901	93,523	106,050	12,527	13.4%	11,149	11.7%
10-525	POLICE DEPARTMENT	3,294,042	3,398,363	2,156,697	3,685,283	3,938,363	3,386,781	-551,582	-14.0%	-298,502	-8.1%
10-530	FIRE	757,705	808,231	403,881	743,375	686,702	863,176	164,474	23.9%	109,801	14.8%
10-555	BUILDING BLOCKS	3,543	0	0	0	0	0	0	0.0%	0	0.0%
10-557	CODE ENFORCEMENT	164,713	146,951	85,950	158,066	155,019	109,855	-45,364	-29.3%	-48,403	-30.8%
10-558	BUILDING	182,245	194,864	109,650	198,401	198,762	207,484	8,722	4.4%	9,083	4.6%
10-564	GARBAGE COLLECTION	898,875	771,487	400,051	842,550	822,000	823,500	1,500	0.2%	-19,050	-2.3%
10-575	STREET	1,048,171	1,019,784	579,318	1,237,977	1,083,216	1,141,284	58,068	5.4%	-86,893	-7.8%
10-578	HISTORICAL MUSEUM	111,485	128,514	40,881	127,972	127,654	74,787	-52,867	-41.4%	-53,185	-41.6%
10-579	SR CITIZENS COMMISSION	15,578	11,820	10,630	15,299	15,299	16,555	1,256	8.2%	1,256	8.2%
10-660	LIBRARY	50,424	49,065	50,414	75,385	78,028	63,460	-14,568	-18.7%	-11,925	-15.8%
10-655	PARKS	1,148,084	1,032,257	534,389	1,037,933	1,040,402	1,109,825	69,423	6.7%	71,892	6.9%
10-665	RECREATION	352,430	324,183	153,545	345,966	349,405	362,701	13,286	3.8%	18,735	5.4%
10-800	CONTINGENCY	20,093	77,026	15,894	100,000	15,894	589,514	553,620	3483.2%	469,514	469.5%
10-900	MAJOR CAPITAL FUND	0	0	0	124,578	0	100,000	100,000	0.0%	-24,578	-19.7%
14-575	STREET & DRAINAGE FUND	234,413	183,380	34,903	201,979	201,979	0	-201,979	-100.0%	-201,979	-100.0%
15-656	GOLF COURSE FUND	672,026	580,465	320,538	610,325	605,415	706,235	100,820	16.7%	95,910	15.7%
16-416	MARINA	255,011	342,998	277,627	457,334	502,331	558,209	55,878	11.1%	100,875	22.1%
17-575	BEACH MAINTENANCE FUND	0	0	0	0	0	0	0	0.0%	0	0.0%
18-412	HOTEL-MOTEL TAX FUND	10,566	11,260	10,250	11,250	11,280	11,250	-30	-0.3%	0	0.0%
20-538	AMBULANCE/EMS FUND	599,336	583,791	543,174	649,887	608,126	754,417	-51,709	-6.4%	-95,470	-11.2%
58-585	WATER & SEWER FUND	3,695,812	3,669,485	2,091,053	3,985,846	3,984,838	3,952,770	-12,068	-0.3%	-33,076	-0.8%
63-410	COO 2008 CONSTRUCTION	158,145	48,500	0	0	0	0	0	0.0%	0	0.0%
64-410	CAPITAL DEBT SVC FUND	282,051	282,108	280,797	280,876	280,876	280,713	-163	-0.1%	-163	-0.1%
66-410	COO 2008 DEBT SVC	295,573	293,467	249,833	306,168	300,168	297,588	-2,580	-0.9%	-2,580	-0.9%
EXPENSES		16,171,450	15,648,924	9,445,859	16,966,339	16,793,771	16,919,188	125,417	0.7%	-47,151	-0.3%

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2013

15 -GOLF COURSE FUND

REVENUES	2009-2010		2010-2011		2011-2012		2012-2013		2013-2014	
	ACTUAL	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	(36,111)	(42,218)	(38,650)	(45,000)	(18,694)	(33,936)	(38,650)	(47,160)		
15-348-401 C O G S - MERCHANDISE	(50,161)	(66,678)	(43,651)	(35,000)	(30,469)	(55,948)	(35,000)	(55,000)		
15-348-402 C O G S - FOOD	(7,010)	(8,249)	(7,810)	(8,500)	(4,691)	(7,036)	(8,500)	(8,500)		
15-348-403 C O G S - BEER	(26,254)	(28,296)	(33,270)	(30,000)	(16,721)	(25,081)	(30,000)	(30,000)		
15-348-404 C O G S - SOFT DRINKS&CHIPS	(21,378)	(23,953)	(23,721)	(18,000)	(11,033)	(16,549)	(18,000)	(19,000)		
15-349-100 REVENUE - RECEIPTS (NO TAX)	166,951	169,916	179,884	214,150	91,769	170,757	275,000	214,000		
15-349-101 REVENUE - RECEIPTS (TAXABLE)	1,193	(665)	3,124	2,000	518	891	1,498	1,000		
15-349-200 REVENUE - GOLF CART RENTAL	89,533	117,882	115,140	127,000	48,588	88,189	120,000	127,000		
15-349-401 REVENUE - MERCHANDISE	59,739	76,867	67,127	60,000	44,196	80,805	60,000	80,000		
15-349-402 REVENUE - PREPARED FOODS	9,213	9,940	13,504	16,000	8,399	15,306	13,500	16,000		
15-349-403 REVENUE - BEER SALES	47,660	56,968	59,077	60,000	30,120	54,624	60,000	62,000		
15-349-404 REVENUE - SOFT DRINKS&CHIPS	30,372	31,082	32,599	30,000	13,769	25,755	30,000	30,000		
15-349-450 REVENUE - MEMBERSHIPS	82,026	82,350	80,459	86,000	41,987	70,950	82,000	85,000		
15-360-100 INTEREST INCOME	14	5	1	0	1	0	0	0		
15-360-101 MISC INCOME	447	(1,193)	0	0	6	6	0	0		
15-360-300 CART STORAGE FEE	270	0	0	0	0	0	0	0		
15-360-920 DONATIONS - MISCELLANEOUS	0	0	0	0	22	22	0	0		
15-370-005 CASH OVER OR SHORT	24	0	79	0	25	25	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		
TOTAL REVENUES	346,527	373,757	403,893	458,650	197,794	368,780	511,848	455,340		

CITY OF FREEPORT
APPROVED BUDGET
AS OF: APRIL 30TH, 2013

15 -GOLF COURSE FUND
GOLF COURSE

EXPENDITURES	2012-2013					2013-2014		
	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
SALARIES								
15-656-100 SALARIES/WAGES	276,247	304,096	301,957	327,933	170,250	327,933	325,694	336,617
15-656-175 LONGEVITY	1,203	400	715	850	508	850	750	925
15-656-190 OVERTIME	2,848	1,564	1,014	1,500	338	1,500	1,000	1,500
TOTAL SALARIES	280,298	306,060	303,685	330,283	171,095	330,283	327,444	339,042
BENEFITS								
15-656-201 F I C A & MEDICARE	22,610	22,055	24,713	25,267	12,848	25,267	25,049	25,937
15-656-210 GROUP INSURANCE	50,360	51,729	53,562	56,916	30,282	56,916	56,003	58,260
15-656-230 T M R S	26,906	27,024	30,024	32,468	17,342	32,468	31,834	34,957
15-656-240 WORKMEN'S COMPENSATION	14,572	11,181	12,479	12,500	12,850	12,850	12,000	11,437
15-656-291 UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0	0
TOTAL BENEFITS	114,448	111,990	120,777	127,151	73,322	127,501	124,866	130,591
SUPPLIES								
15-656-310 OFFICE/COMPUTER SUPPLIES	1,913	1,834	1,382	1,500	862	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	488	411	0	750	229	750	500	750
15-656-352 FURNITURE & FIXTURES	0	0	0	1,000	0	500	0	1,000
15-656-385 SMALL TOOLS & EQUIPMENT	1,683	3,405	2,614	3,000	2,170	3,000	3,300	3,000
15-656-389 CHEMICALS	28,993	31,889	29,589	30,000	14,195	30,000	30,000	30,000
15-656-390 FUEL	12,430	14,211	12,730	13,000	4,972	13,000	13,000	13,000
15-656-392 JANITORIAL SUPPLIES	963	2,012	971	1,000	733	1,000	1,000	1,000
15-656-399 OTHER SUPPLIES	1,654	1,067	1,452	1,500	293	1,500	1,500	1,500
TOTAL SUPPLIES	48,123	53,827	48,738	51,750	23,455	51,250	50,800	51,750
SERVICES								
15-656-413 PROFESSIONAL SERVICES	0	0	0	0	0	0	0	0
15-656-414 BANK CHARGES	8,718	10,260	9,072	10,250	4,117	6,650	10,500	10,000
15-656-415 TELEPHONE	6,772	6,949	6,795	6,500	3,125	5,248	6,500	6,500
15-656-426 PHYSICALS/SCREENING	755	665	755	0	515	515	0	499
15-656-430 ADVERTISING	4,431	4,073	2,997	3,000	1,251	3,000	3,000	3,000
15-656-440 ELECTRICITY	24,517	22,778	17,542	11,000	8,830	15,793	10,985	16,000
15-656-482 SERVICE CONTRACTS	0	0	0	0	0	0	0	0
15-656-485 LAUNDRY SERVICES	3,470	2,888	2,908	3,000	1,525	3,000	3,000	3,000
15-656-499 OTHER SERVICES	2,432	6,860	2,327	2,500	1,453	2,500	2,500	3,500
TOTAL SERVICES	51,095	54,472	42,397	36,250	20,816	36,706	36,485	42,499
MAINTENANCE								
15-656-524 VEHICLE MAINTENANCE	15,085	13,969	13,114	13,000	7,382	13,000	13,200	13,000
15-656-545 BLDG/BLDG EQUIP MAINTENANCE	7,624	4,814	2,711	2,500	2,517	2,517	2,500	2,500
15-656-546 LAND/GROUNDS MAINT	24,813	19,563	17,914	19,400	8,292	19,400	18,500	20,000
TOTAL MAINTENANCE	47,522	38,345	33,739	34,900	18,190	34,917	34,200	35,500

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2013

15 -GOLF COURSE FUND
 GOLF COURSE

EXPENDITURES				(----- 2012-2013 -----) (----- 2013-2014 -----)				
	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
SUNDRY								
15-656-602 SEMINARS/DUES/TRAVEL	1,795	570	0	300	13	300	500	1,500
15-656-604 PUBLIC OFFICE LIABILITY	0	3,451	0	1,800	0	0	1,887	1,620
15-656-629 VEHICLE INSURANCE	579	620	0	600	0	0	601	600
15-656-687 DAMAGE CLAIMS	0	0	0	0	0	0	0	0
15-656-697 LEASE PRINCIPAL	0	0	26,408	0	0	0	28,742	23,308
15-656-698 LEASE INTEREST	889	2,247	0	0	0	0	0	0
15-656-699 OTHER - SUNDRY	(798)	444	0	0	0	0	0	0
TOTAL SUNDRY	2,465	7,332	26,408	2,700	13	300	31,730	27,028
DEBT SERVICE								
15-656-775 LEASE INTEREST	0	0	0	0	0	0	0	0
15-656-776 LEASE PRINCIPAL	0	0	0	27,291	13,645	24,458	0	0
TOTAL DEBT SERVICE	0	0	0	27,291	13,645	24,458	0	0
CAPITAL OUTLAY								
15-656-880 LAND ACQUISITION	0	0	0	0	0	0	0	0
15-656-899 CAPITAL OUTLAY	0	0	4,750	0	0	0	0	79,825
TOTAL CAPITAL OUTLAY	0	0	4,750	0	0	0	0	79,825
ACCRUAL								
15-656-995 DEPRECIATION EXPENSE	71,848	72,051	0	0	0	0	0	0
15-656-999 ACCRUAL: CAPITAL OUTLAY	0	0	0	0	0	0	0	0
TOTAL ACCRUAL	71,848	72,051	0	0	0	0	0	0
TOTAL GOLF COURSE	615,799	644,077	580,495	610,325	320,536	605,415	605,545	706,235

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CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2013

15 -GOLF COURSE FUND

TRANSFERRED FROM

EXPENDITURES	2009-2010	2010-2011	2011-2012	2012-2013		2013-2014		
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<u>INTERFUND TRANSFERS</u>								
15-710-010 TRANSFER FROM GENERAL FUND	(184,851)	(171,298)	(93,697)	(151,675)	(151,675)	(151,675)	(93,697)	(250,895)
TOTAL INTERFUND TRANSFERS	(184,851)	(171,298)	(93,697)	(151,675)	(151,675)	(151,675)	(93,697)	(250,895)
<hr/>								
TOTAL TRANSFERRED FROM	(184,851)	(171,298)	(93,697)	(151,675)	(151,675)	(151,675)	(93,697)	(250,895)
<hr/>								
TOTAL EXPENDITURES	430,948	472,779	486,797	458,650	168,861	453,740	511,848	455,340
<hr/>								
REVENUE OVER/(UNDER) EXPENDITURES	(84,421)	(99,022)	(82,904)	0	28,933	(84,960)	0	0
<hr/>								



FISCAL YEAR 2013-2014
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

15-656 GOLF COURSE FUND

ACCT#	DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013		2013-2014 BUDGET	INC BUD-PROJ		INC FROM BUDGET		
				APR YTD	BUDGET		PROJECTn	\$	%	\$	%
	REVENUES	373,757	403,693	197,794	458,650	368,780	455,340	86,560	23.5%	-3,310	-0.7%
15 656-100	SALARIES/WAGES	304,096	301,957	170,250	327,933	327,933	336,617	8,684	2.6%	8,684	2.6%
15 656-175	LONGEVITY	400	715	508	850	850	925	75	8.8%	75	8.8%
15 656-190	OVERTIME	1,564	1,014	338	1,500	1,500	1,500	0	0.0%	0	0.0%
15 656-201	F I C A & MEDICARE	22,055	24,713	12,848	25,267	25,267	25,937	670	2.7%	670	2.7%
15 656-210	GROUP INSURANCE	51,729	53,562	30,282	56,916	56,916	58,260	1,344	2.4%	1,344	2.4%
15 656-230	T M R S	27,024	30,024	17,342	32,468	32,468	34,957	2,489	7.7%	2,489	7.7%
15 656-240	WORKMEN'S COMPENSATION	11,181	12,479	12,850	12,500	12,850	11,437	-1,413	-11.0%	-1,063	-8.5%
15 656-291	UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0	0.0%	0	0.0%
15 656-310	OFFICE/COMPUTER SUPPLIES	1,834	1,382	862	1,500	1,500	1,500	0	0.0%	0	0.0%
15 656-320	OTHER ELECTRONICS	0	0	0	0	0	0	0	0.0%	0	0.0%
15 656-331	AGRICULTURAL/BOTANICAL	0	0	0	0	0	0	0	0.0%	0	0.0%
15 656-335	CLOTHING	411	0	229	750	750	750	0	0.0%	0	0.0%
15 656-352	FURNITURE & FIXTURES	0	0	0	1,000	500	1,000	500	100.0%	0	0.0%
15 656-385	SMALL TOOLS & EQUIPMENT	3,405	2,614	2,170	3,000	3,000	3,000	0	0.0%	0	0.0%
15 656-389	CHEMICALS	31,889	29,589	14,195	30,000	30,000	30,000	0	0.0%	0	0.0%
15 656-390	FUEL	14,211	12,730	4,972	13,000	13,000	13,000	0	0.0%	0	0.0%
15 656-392	JANITORIAL SUPPLIES	1,012	971	733	1,000	1,000	1,000	0	0.0%	0	0.0%
15 656-399	OTHER SUPPLIES	1,067	1,452	293	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	10,260	9,072	4,117	10,250	6,650	10,000	3,350	50.4%	-250	-2.4%
15 656-415	TELEPHONE	6,949	6,795	3,125	6,500	5,248	6,500	1,252	23.9%	0	0.0%
15 656-426	PHYSICALS/SCREENING	665	755	515	0	515	500	-15	-2.9%	500	0.0%
15 656-430	ADVERTISING	4,073	2,997	1,251	3,000	3,000	3,000	0	0.0%	0	0.0%
15 656-440	ELECTRICITY	22,778	17,542	8,830	11,000	15,793	16,000	207	1.3%	5,000	45.5%
15 656-482	SERVICE CONTRACTS	0	0	0	0	0	0	0	0.0%	0	0.0%
15 656-485	LAUNDRY SERVICES	2,888	2,908	1,525	3,000	3,000	3,000	0	0.0%	0	0.0%
15 656-499	OTHER SERVICES	6,860	2,327	1,453	2,500	2,500	3,500	1,000	40.0%	1,000	40.0%
15 656-524	VEHICLE MAINTENANCE	13,969	13,114	7,382	13,000	13,000	13,000	0	0.0%	0	0.0%
15 656-545	BLDG/BLDG EQUIP MAINTENANCE	4,814	2,711	2,517	2,500	2,517	2,500	-17	-0.7%	0	0.0%
15 656-546	LAND/GROUNDS MAINT	19,563	17,914	8,291	19,400	19,400	20,000	600	3.1%	600	3.1%
15 656-602	SEMINARS/DUES/TRAVEL	570	0	13	300	300	1,500	1,200	400.0%	1,200	400.0%
15 656-604	PUBLIC OFFICE LIABILITY	3,451	0	0	1,800	0	1,620	1,620	0.0%	-180	-10.0%
15 656-629	VEHICLE INSURANCE	620	0	0	600	0	600	600	0.0%	0	0.0%
15 656-687	DAMAGE CLAIMS	0	0	0	0	0	0	0	0.0%	0	0.0%
15 656-699	OTHER - SUNDRY	441	0	0	0	0	0	0	0.0%	0	0.0%
15-656-775	LEASE INTEREST	2,247	0	0	0	0	0	0	0.0%	0	0.0%
15-656-776	LEASE PRINCIPAL	0	26,408	13,645	27,291	24,458	23,308	-1,150	-4.7%	-3,983	-14.6%



FISCAL YEAR 2013-2014
 BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

15-656 GOLF COURSE FUND

ACCT#	DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET	INC BUD-PROJ		INC FROM BUDGET	
				APR YTD	BUDGET	PROJECTED		\$	%	\$	%
15 656-880	LAND ACQUISITION	0	0	0	0		0	0	0.0%	0	0.0%
15 656-899	CAPITAL OUTLAY	0	4,750	0	0		79,825	79,825	0.0%	79,825	0.0%
	TOTAL EXPENSES	572,028	580,495	320,536	610,325	605,415	796,235	78,675	13.0%	95,910	15.7%
	NET: OPERATING	-188,269	-176,602	-122,742	-151,675	-238,635	-250,895	-14,260	6.0%	-89,220	65.4%
	INTERFUND TRANSFERS	-171,298	-93,697	-151,675	-151,675	-151,675	-250,895	-99,220	65.4%	-99,220	65.4%
	NET	-26,971	-82,905	28,933	0	-84,960	0	84,960	-100.0%	0	136.7%



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

15-656 GOLF COURSE FUND

ACCOUNT#	ACCOUNT DESCRIPTION		2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
					APR YTD	BUDGET	PROJECTION	
15 656-100	SALARIES/WAGES		304,096	301,957	170,250	327,933	327,933	336,617
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Current Full-Time Employees	9	286,476					
	New Full-Time Employees							
	Current Part-Time Employees	7	50,141					
	New Part-Time Employees				Calculated Field			
	Temporary Employees				(do not attempt to input)			

ACCOUNT#	ACCOUNT DESCRIPTION		2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
					APR YTD	BUDGET	PROJECTION	
15 656-175	LONGEVITY		400	715	508	850	850	925
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Longevity Pay	9	925					
					Calculated Field			
					(do not attempt to input)			

ACCOUNT#	ACCOUNT DESCRIPTION		2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
					APR YTD	BUDGET	PROJECTION	
15 656-190	OVERTIME		1,564	1,014	338	1,500	1,500	1,500
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Summertime/Tournaments/General Maintenance		1,500					

p 248



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

15-656 GOLF COURSE FUND

ACCOUNT#	ACCOUNT DESCRIPTION		2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
					APR YTD	BUDGET	PROJECTION	
15 656-201	F I C A & MEDICARE		22,055	24,713	12,848	25,267	25,267	25,937
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Calculated Field (do not attempt to input)	7.65%	25,937		Calculated Field (do not attempt to input)			

ACCOUNT#	ACCOUNT DESCRIPTION		2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
					APR YTD	BUDGET	PROJECTION	
15 656-210	GROUP INSURANCE		51,729	53,562	30,282	56,916	56,916	58,260
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Life Insurance / AD&D	0.00027 161	1,449		Calculated Field (do not attempt to input)			
	Long Term Disability	0.0043 211	1,899					
	Health Reimbursement Account	\$ 100.00 9	10,800					
	TML - Employee Health	396						
	Estimated % Increase	2%						
	TML Estimated Rate/Mo	408.44 9	44,112					

ACCOUNT#	ACCOUNT DESCRIPTION		2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
					APR YTD	BUDGET	PROJECTION	
15 656-230	T M R S		27,024	30,024	17,342	32,468	32,468	34,957
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	OCT - DEC	11.66%						
	JAN - SEP	12.26%						
	Weighted Average	12.10%	34,957		Calculated Field (do not attempt to input)			
	Calculated Field (do not attempt to input)							

1249



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

15-656 GOLF COURSE FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
15 656-240	WORKMEN'S COMPENSATION	11,181	12,479	12,850	12,500	12,850	11,437
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	WORKMEN'S COMPENSATION	11,437					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
15 656-291	UNEMPLOYMENT INSURANCE	0	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
15 656-310	OFFICE/COMPUTER SUPPLIES	1,834	1,382	862	1,500	1,500	1,500
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Cash Register Paper/Copy Paper	1,500					

P 250



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

15-656 GOLF COURSE FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
15 656-320	OTHER ELECTRONICS	0	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
15 656-331	AGRICULTURAL/BOTANICAL	0	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
15 656-335	CLOTHING	411	0	229	750	750	750
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Employee Shirts	750					

1251



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

15-656 GOLF COURSE FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
15 656-352	FURNITURE & FIXTURES	0	0	0	1,000	500	1,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Upgrade mens restroom (counter,sinks,flooring)	1,000					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
15 656-385	SMALL TOOLS & EQUIPMENT	3,405	2,614	2,170	3,000	3,000	3,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	String/parts for Weedeaters	500					
	Edger, Weedeater	1,000					
	Pump for sand bunkers	1,000					
	Misc. parts for maintenance shop	500					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
15 656-389	CHEMICALS	31,889	29,589	14,195	30,000	30,000	30,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Fertilizer/ Fungicides/Pesticides	20,000					
	Herbicide for fairways/roughs to control weeds	10,000					

P 252



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

15-656 GOLF COURSE FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
15 656-390	FUEL	14,211	12,730	4,972	13,000	13,000	13,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Fuel for mowers	13,000					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
15 656-392	JANITORIAL SUPPLIES	1,012	971	733	1,000	1,000	1,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Bowl Cleaner/Paper Towels/Toilet Paper Windex/Draino	1,000					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
15 656-399	OTHER SUPPLIES	1,067	1,452	293	1,500	1,500	1,500
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Scorecards, tournament supplies	1,500					

P 253



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

15-656 GOLF COURSE FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
15 656-413	PROFESSIONAL SERVICES	0	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
15 656-414	BANK CHARGES	10,260	9,072	4,117	10,250	6,650	10,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	BANK CHARGES and Credit card fees	10,000					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
15 656-415	TELEPHONE	6,949	6,795	3,125	6,500	5,248	6,500
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Telephone (Proshop, cell phone, internet)	6,500					

P 254



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

15-656 GOLF COURSE FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
15 656-426	PHYSICALS/SCREENING	665	755	515	0	515	500
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Physicals/Screening	500					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
15 656-430	ADVERTISING	4,073	2,997	1,251	3,000	3,000	3,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Advertising in local paper	3,000					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
15 656-440	ELECTRICITY	22,778	17,542	8,830	11,000	15,793	16,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	ELECTRICITY	16,000					

P255



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

15-656 GOLF COURSE FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
15 656-482	SERVICE CONTRACTS	0	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
15 656-485	LAUNDRY SERVICES	2,888	2,908	1,525	3,000	3,000	3,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Laundry Svc for City Uniforms	3,000					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
15 656-499	OTHER SERVICES	6,860	2,327	1,453	2,500	2,500	3,500
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Maint. Service on Ice Machine	800					
	Pest Control	1,000					
	Service on Irrigation/Parts	1,700					

P256



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

15-656 GOLF COURSE FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
15 656-524	VEHICLE MAINTENANCE	13,969	13,114	7,382	13,000	13,000	13,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Mowers,Ground Equip.	12,000					
	Parts for golf carts	1,000					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
15 656-545	BLDG/BLDG EQUIP MAINTENANCE	4,814	2,711	2,517	2,500	2,517	2,500
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Misc. repairs on pro shop	2,500					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
15 656-546	LAND/GROUNDS MAINT	19,563	17,914	8,291	19,400	19,400	20,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Top dressing for greens	12,600					
	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 airification	1,400					

P257



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

15-656 GOLF COURSE FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
15 656-602	SEMINARS/DUES/TRAVEL	570	0	13	300	300	1,500
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Renewal of alcohol license(2 years)	1,200					
	GCSSA Dues	300					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
15 656-604	PUBLIC OFFICE LIABILITY	3,451	0	0	1,800	0	1,620
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	INSURANCE	1,620					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
15 656-629	VEHICLE INSURANCE	620	0	0	600	0	600
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	VEHICLE INSURANCE	600					

P258



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

15-656 GOLF COURSE FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
15 656-687	DAMAGE CLAIMS	0	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	DAMAGE CLAIMS	-					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
15 656-699	OTHER - SUNDRY	441	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
15-656-775	LEASE INTEREST	2,247	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	LEASE INTEREST						

P 259



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

15-656 GOLF COURSE FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
15-656-776	LEASE PRINCIPAL	0	26,408	13,645	27,291	24,458	23,308
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	John Deere sprayer lease(8-2014)	7,908					
	Mower lease(4-14)	4,570					
	John Deere Fiarway Mower(12-20-15)	10,830					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
15 656-880	LAND ACQUISITION	0	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
15 656-899	CAPITAL OUTLAY	0	4,750	0	0	0	79,825
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Irrigation Control System	79,825					7
							8
							9
							10
							11
							12

TRANSPOSE CAPITAL NUMBERS FROM THE CAPITAL TAB IN PRIORITY ORDER.

TOTAL: 572,026 580,495 320,536 610,325 605,415 706,235

P 260

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2013

16 -MARINA OPERATIONS

REVENUES	2009-2010		2010-2011		2011-2012		2012-2013		2013-2014	
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET	
16-335-109 MARINA DONATIONS	0	(260)	0	0	0	0	0	0	0	
16-355-104 DRY STACK LEASE REVENUE	0	0	2,580	145,454	7,557	15,000	0	196,176		
16-355-105 MARINA SLIP LEASE REVENUE	2,386	54,583	142,878	300,917	117,237	197,058	141,571	242,298		
16-355-106 MARINA ELECTRICAL REVENUE	19	5,915	13,395	12,000	10,894	16,341	7,500	20,000		
16-355-107 MARINA TRANSIT REVENUE	2,043	3,896	10,239	8,400	2,432	3,648	7,750	7,000		
16-355-108 DEPOSIT REVENUE	1,028	9,043	6,011	8,726	80	840	21,050	2,000		
16-355-109 FUEL REVENUE-DIESEL	0	526)	3,591	0	2,249	0	0	0		
16-355-110 MISC. REVENUE/DIESEL	0	0	0	0	25	8,025	0	32,648		
16-355-111 WASHER/DRYER REVENUE	0	0	0	0	308	600	0	2,000		
16-355-112 PUMP OUT REVENUE	0	0	0	0	20	60	0	1,000		
16-355-113 FUEL REVENUE-GAS	0	0	0	0	0	0	0	39,200		
16-355-114 TRAILER REVENUE	0	0	0	0	0	0	0	2,000		
16-355-115 BAIT REVENUE	0	0	0	0	0	0	0	0		
16-355-116 VENDING REVENUE	0	0	0	0	0	0	0	0		
16-355-117 ICE REVENUE	0	0	0	0	0	0	0	0		
TOTAL REVENUES	5,475	72,651	178,695	475,497	140,801	241,572	177,871	544,322		

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2013

16 -MARINA OPERATIONS

MARINA OPERATIONS

EXPENDITURES	(----- 2012-2013 -----) (----- 2013-2014 -----)							
	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
SALARIES								
16-416-100 SALARIES/WAGES	0	44,944	86,265	85,734	49,849	85,734	79,059	91,286
16-416-165 EDUCATIONAL PAY	0	0	0	0	0	0	0	2,500
16-416-175 LONGEVITY	0	0	46	75	85	120	0	0
16-416-190 OVERTIME	0	3,540	5,951	5,000	3,114	5,000	5,000	2,500
TOTAL SALARIES	0	48,483	92,262	90,809	53,048	90,854	84,059	96,286
BENEFITS								
16-416-201 FICA & MEDICARE	0	3,097	5,210	6,947	4,007	6,947	6,431	7,175
16-416-210 GROUP INSURANCE	0	6,072	12,126	12,648	7,786	12,648	12,467	12,947
16-416-230 T M R S	0	4,272	8,523	9,695	5,917	9,695	8,869	9,615
16-416-240 WORKMEN'S COMPENSATION	0	0	0	0	0	0	0	0
TOTAL BENEFITS	0	13,442	25,858	29,290	17,709	29,290	27,767	29,737
SUPPLIES								
16-416-310 OFFICE/COMPUTER SUPPLIES	2,586	869	2,588	7,640	1,695	7,640	8,000	5,460
16-416-311 POSTAGE/SHIPPING	0	19	41	500	67	250	500	500
16-416-320 OTHER ELECTRONICS	90	0	232	400	12	400	400	500
16-416-335 CLOTHING	0	0	548	1,000	367	1,000	500	1,000
16-416-352 FURNITURE & FIXTURES	0	79	404	16,218	341	16,218	0	12,700
16-416-385 SMALL TOOLS & EQUIPMENT	0	1,454	628	3,185	1,377	2,500	2,200	1,175
16-416-390 FUEL-DIESEL	0	1,237	1,371	4,575	18,585	18,858	4,575	29,150
16-416-391 FUEL-GAS	0	0	0	0	11,225	11,433	0	35,000
16-416-399 OTHER SUPPLIES	47	2,254	1,121	0	0	295	3,025	600
TOTAL SUPPLIES	2,723	5,912	6,933	33,518	33,669	58,594	19,200	86,085
SERVICES								
16-416-413 PROFESSIONAL SERVICES	0	954	2,817	1,700	205	1,500	2,025	1,500
16-416-414 BANK CHARGES	47	1,023	2,275	1,800	2,198	3,329	1,800	2,500
16-416-415 TELEPHONE	2,361	2,961	3,175	1,800	1,670	2,609	1,500	4,000
16-416-425 CONTRACT LABOR	7,398	0	0	0	0	0	350	0
16-416-426 PHYSICALS/SCREENING	0	285	195	0	0	100	0	0
16-416-430 ADVERTISING	51	2,108	235	300	30	300	150	2,300
16-416-434 MARKETING	6,398	13,472	19,272	20,000	17,734	24,000	20,000	25,000
16-416-440 ELECTRICITY	2,944	17,156	26,469	14,500	15,365	26,214	5,400	20,000
16-416-441 WATER	0	0	0	0	0	0	0	0
16-416-470 EQUIPMENT RENTAL	0	3,125	1,499	0	0	0	1,800	550
16-416-482 SERVICE CONTRACTS	0	0	0	0	0	0	0	0
16-416-499 OTHER SUPPLIES	0	2,110	0	1,000	631	1,000	0	3,000
TOTAL SERVICES	19,201	43,194	55,938	41,100	37,834	59,052	33,025	58,850

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2013

16 -MARINA OPERATIONS
 MARINA OPERATIONS

EXPENDITURES	2012-2013						2013-2014	
	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
MAINTENANCE								
16-416-524 VEHICLE MAINTENANCE	0	0	421	0	186	186	0	2,100
16-416-543 ELECTRONICS/COMPUTER MAINT	365	25	8,140	1,200	0	0	8,500	894
16-416-545 BLDG/BLDG EQUIP MAINTENANCE	1,583	296	2,423	3,445	1,591	3,445	2,500	4,750
TOTAL MAINTENANCE	1,948	321	10,984	4,645	1,777	3,631	11,000	7,744
SUNDRY								
16-416-602 SEMINARS/DUES/TRAVEL	213	1,723	248	1,630	4,418	4,418	1,629	2,400
16-416-604 LIABILITY INSURANCE	0	0	259	0	0	0	0	0
16-416-611 PROMOTIONS	0	0	0	0	0	0	0	0
16-416-628 PROPERTY INSURANCE	0	25,545	22,150	23,111	23,261	23,261	23,112	25,000
16-416-687 DAMAGE CLAIMS	0	0	150	0	0	0	0	0
16-416-697 LEASE PRINCIPAL	11,667	105,661	116,073	223,481	96,743	223,481	107,536	236,407
16-416-699 OTHER SUNDRY	48	10,729	397	9,750	9,168	9,750	750	11,200
TOTAL SUNDRY	11,927	143,658	138,977	257,972	133,590	260,910	133,027	275,007
CAPITAL OUTLAY								
16-416-899 CAPITAL OUTLAY	0	0	12,046	0	0	0	12,000	4,500
TOTAL CAPITAL OUTLAY	0	0	12,046	0	0	0	12,000	4,500
ACCRUAL								
16-416-995 DEPRECIATION EXPENSE	0	0	0	0	0	0	0	0
TOTAL ACCRUAL	0	0	0	0	0	0	0	0
TOTAL MARINA OPERATIONS	35,799	255,011	342,998	457,334	277,627	502,331	320,078	558,209

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2013

16 -MARINA OPERATIONS
 TRANSFERRED FROM

EXPENDITURES	2009-2010		2010-2011		2011-2012		2012-2013		2013-2014	
	ACTUAL	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	(47,089)	(65,043)	(142,207)		0	0	0	(142,207)	(13,887)	
TOTAL INTERFUND TRANSFERS	(47,089)	(65,043)	(142,207)		0	0	0	(142,207)	(13,887)	
TOTAL TRANSFERRED FROM	(47,089)	(65,043)	(142,207)		0	0	0	(142,207)	(13,887)	
TOTAL EXPENDITURES	(11,290)	189,968	200,791		457,334	277,627	502,331	177,871	544,322	
REVENUE OVER/(UNDER) EXPENDITURES	16,765	(117,317)	(22,096)		18,163	(136,826)	(260,759)	0	0	



FISCAL YEAR 2013-2014
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

16-416 MARINA FUND

ACCT#	DESCRIPTION	2010-2011	2011-2012	2012-2013		2013-2014	INC BUD-PROJ		INC FROM BUDGET		
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTED	BUDGET	\$	%	\$	%
REVENUES		72,631	70,695	140,801	475,497	241,572	544,322	302,750	125.3%	66,825	14.5%
16-416-100	SALARIES/WAGES	44,944	86,265	49,849	85,734	85,734	91,286	5,552	6.5%	5,552	6.5%
16-416-175	EDUCATIONAL PAY	0	0	0	0	0	2,500	2,500	0.0%	2,500	0.0%
16-416-190	LONGEVITY	0	46	85	75	120	0	-120	-100.0%	-75	-100.0%
								0	0.0%	0	0.0%
								0	0.0%	0	0.0%
16-416-190	OVERTIME	3,540	5,951	3,114	5,000	5,000	2,500	-2,500	-50.0%	-2,500	-50.0%
16-416-201	F I C A & MEDICARE	3,097	5,210	4,007	6,947	6,947	7,175	228	3.3%	228	3.3%
16-416-210	GROUP INSURANCE	6,072	12,126	7,786	12,648	12,648	12,947	299	2.4%	299	2.4%
16-416-230	T M R S	4,272	8,523	5,917	9,695	9,695	9,615	-80	-0.8%	-80	-0.8%
16-416-240	WORKMEN'S COMPENSATION	0	0	0	0	0	0	0	0.0%	0	0.0%
16-416-291	UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0	0.0%	0	0.0%
16-416-310	OFFICE/COMPUTER SUPPLIES	869	2,588	1,695	7,640	7,640	5,460	-2,180	-28.5%	-2,180	-28.5%
16-416-320	POSTAGE/SHIPPING	19	41	67	500	250	500	250	100.0%	0	0.0%
16-416-320	OTHER ELECTRONICS	0	232	12	400	400	500	100	25.0%	100	25.0%
16-416-335	CLOTHING	0	548	367	1,000	1,000	1,000	0	0.0%	0	0.0%
16-416-352	FURNITURE & FIXTURES	79	404	341	16,218	16,218	12,700	-3,518	-21.7%	-3,518	-21.7%
16-416-385	SMALL TOOLS & EQUIP	1,454	628	1,377	3,185	2,500	1,175	-1,325	-53.0%	-2,010	-63.1%
16-416-390	FUEL-DIESEL	1,237	1,371	18,585	4,575	18,858	29,150	10,292	54.6%	24,575	537.2%
16-416-399	OTHER SUPPLIES	2,254	1,121	0	0	295	600	305	103.4%	600	0.0%
16-416-413	PROFESSIONAL SERVICES	954	2,817	205	1,700	1,500	1,500	0	0.0%	-200	-11.8%
16-416-414	BANK CHARGES	1,023	2,275	2,198	1,800	3,329	2,500	-829	-24.9%	700	38.9%
16-416-415	TELEPHONE	2,961	3,175	1,670	1,800	2,609	4,000	1,391	53.3%	2,200	122.2%
16-416-391	FUEL-GAS	0	0	11,225	0	11,433	35,000	23,567	206.1%	35,000	0.0%
16-416-426	PHYSICALS/SCREENING	285	195	0	300	100	0	-100	-100.0%	-300	-100.0%
16-416-430	ADVERTISING	2,108	235	30	0	300	2,300	2,000	666.7%	2,300	0.0%
16-416-434	MARKETING	13,472	19,272	17,734	20,000	24,000	25,000	1,000	4.2%	5,000	25.0%
16-416-440	ELECTRICITY	17,156	26,469	15,365	14,500	26,214	20,000	-6,214	-23.7%	5,500	37.9%
16-416-470	EQUIPMENT RENTAL	3,125	1,499	0	0	0	550	550	0.0%	550	0.0%
16-416-499	OTHER SUPPLIES	2,110	0	631	1,000	1,000	3,000	2,000	200.0%	2,000	200.0%
16-416-524	VEHICLE MAINTENANCE	0	421	186	0	186	2,100	1,914	1029.0%	2,100	0.0%
16-416-543	ELECTRONICS/COMPUTER MAINT	25	8,140	0	1,200	0	695	895	0.0%	-305	-25.4%
16-416-545	BUILD/BUILD EQUIP MAINT	296	2,423	1,591	3,445	3,445	4,750	1,305	37.9%	1,305	37.9%
16-416-602	SEMINARS/DUES/TRAVEL	1,723	248	4,418	1,630	4,418	2,400	-2,018	-45.7%	770	47.2%
16-416-628	PROPERTY/LIABILITY INSURANCE	25,545	22,409	23,261	23,111	23,261	25,000	1,739	7.5%	1,889	8.2%
16-416-687	DAMAGE CLAIMS	0	-150	0	0	0	0	0	0.0%	0	0.0%
16-416-697	LEASE PRINCIPAL	105,661	116,073	96,743	223,481	223,481	236,407	12,926	5.8%	12,926	5.8%
16-416-699	OTHER - SUNDRY	10,730	397	9,168	9,750	9,750	11,200	1,450	14.9%	1,450	14.9%



**FISCAL YEAR 2013-2014
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY**

16-416 MARINA FUND

ACCT#	DESCRIPTION	2010-2011	2011-2012	2012-2013		2013-2014	INC BUD-PROJ		INC FROM BUDGET	
		ACTUAL	ACTUAL	PRYTD	BUDGET	PROJECTS	BUDGET	\$	%	\$
16-416-899	CAPITAL OUTLAY	0	12,046	0	0	4,500	4,500	0.0%	4,500	0.0%
		254,011	342,000	277,937	0	0	0	0%	0	0%
	NET OPERATING	-162,380	-164,303	-136,826	18,163	-260,759	240,871	143.7%	-22,050	-17.65%
	INTER-FUND TRANSFERS	-65,043	-142,207	0	6	0	-13,887	0.0%	-13,887	100.0%
		-117,317	-22,094	-136,826	18,163	-260,759	226,984	125.5%	-16,162	-10.0%



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

16-416 MARINA FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
16-416-190	OVERTIME	3,540	5,951	3,114	5,000	5,000	2,500
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	OVERTIME			LABOR DAY, MEMORIAL DAY, 4TH OF JULY			2,500

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
16-416-201	F I C A & MEDICARE	3,097	5,210	4,007	6,947	6,947	7,175
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Calculated Field (do not attempt to input)	7.65% 7,175		Calculated Field (do not attempt to input)			

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
16-416-210	GROUP INSURANCE	6,072	12,126	7,786	12,648	12,648	12,947
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Life Insurance / AD&D	0.00027 161	322	Calculated Field (do not attempt to input)			
	Long Term Disability	0.0043 211	422				
	Health Reimbursement Account	\$ 100.00 2	2,400				
	TML - Employee Health	396					
	Estimated % Increase	2%					
	TML Estimated Rate/Mo	408.44 2	9,803				



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

16-416 MARINA FUND

ACCOUNT#	ACCOUNT DESCRIPTION		2010-2011 ACTUAL	2010-2011 ACTUAL	2012-2013			2013-2014 BUDGET
					APR YTD	BUDGET	PROJECTION	
16-416-230	T M R S		4,272	8,523	5,917	9,695	9,695	9,615
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	OCT - DEC	11.66%						
	JAN - SEP	12.26%						
	Weighted Average	12.10%	9,615		Calculated Field (do not attempt to input)			
	Calculated Field (do not attempt to input)							

ACCOUNT#	ACCOUNT DESCRIPTION		2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
					APR YTD	BUDGET	PROJECTION	
16-416-240	WORKMEN'S COMPENSATION		0	0	0	0	0	-
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	WORKMEN'S COMPENSATION		-					

ACCOUNT#	ACCOUNT DESCRIPTION		2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
					APR YTD	BUDGET	PROJECTION	
16-416-291	UNEMPLOYMENT INSURANCE		0	0	0	0	0	-
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	UNEMPLOYMENT INSURANCE		-					

P 269



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

16-416 MARINA FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
16-416-310	OFFICE/COMPUTER SUPPLIES	869	2,588	1,695	7,640	7,640	5,460
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Trash bags for docks	1500					
	Mops, brooms, cleaning supplies, toilet paper, show	1500					
	Office Supplies	1000					
	2 TB computer back-up drive	110					
	Laptop computer	600					
	Scanner	500					
	Laser Printer	250					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
16-416-320	POSTAGE/SHIPPING	19	41	67	500	250	500
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	POSTAGE/SHIPPING	500					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
16-416-320	OTHER ELECTRONICS	0	232	12	400	400	500
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	VHF Radio	300					
	VHF antenna	200					

P270



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

16-416 MARINA FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
16-416-335	CLOTHING	0	548	367	1,000	1,000	1,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Uniform T-shirts/hats	1,000					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
16-416-352	FURNITURE & FIXTURES	79	404	341	16,218	16,218	12,700
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	1 Ice storage freezer	3,200					
	2 freezers for bait sales	2,000					
	1 vending machine	2,000					
	2 fishing cleaning stations	2,000					
	fish display hanger with marina sign	3,000					
	2 barbeques	500					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
16-416-385	SMALL TOOLS & EQUIP	1,454	628	1,377	3,185	2,500	1,175
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	3 boat hooks for drystack staging	175					
	2 DOCK CARTS	500					
	tools	500					



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

16-416 MARINA FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
16 416-390	FUEL-DIESEL	1,237	1,371	18,585	4,575	18,858	29,150
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	GOLF CART/CAR GAS	1,000					
	FORKLIFT DIESEL	4,000					
	OIL	150					
	Diesel	24,000					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
16-416-399	OTHER SUPPLIES	2,254	1,121	0	0	295	600
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	drip pan for ice machine	300					
	2 drystack carts	300					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
16 416-413	PROFESSIONAL SERVICES	954	2,817	205	1,700	1,500	1,500
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Back Flow Preventor Inspection	500					
	DryHydrant Inspection	500					
	Fire Extinguisher Inpection	500					



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

16-416 MARINA FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
16 416-414	BANK CHARGES	1,023	2,275	2,198	1,800	3,329	2,500
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
		-					
	BANK CHARGES	2,500					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
16 416-415	TELEPHONE	2,961	3,175	1,670	1,800	2,609	4,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
							1800
	CITY CELL PHONE	400					1,800

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
16 416-391	FUEL-GAS	0	0	11,225	0	11,433	35,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Gas	35,000					

P273



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

16-416 MARINA FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
16-416-426	PHYSICALS/SCREENING	285	195	0	300	100	-
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
16-416-430	ADVERTISING	2,108	235	30	0	300	2,300
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	BUSINESS CARDS	300					
	Telephone directories	2,000					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
16-416-434	MARKETING	13,472	19,272	17,734	20,000	24,000	25,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	BANNERS, FLYERS, BROCHURES, WEB-SITE	25,000		Boat Shows and Boating Events			
	BOATER'S DIRECTORY			Boaters Directory			

P274



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

16-416 MARINA FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
16-416-440	ELECTRICITY	17,156	26,469	15,365	14,500	26,214	20,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	ELECTRICITY	20,000					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
16 416-470	EQUIPMENT RENTAL	3,125	1,499	0	0	0	550
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Tent rental for fishing tournament	500					
	Weigh scale rental for tournament	50					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
16-416-499	OTHER SUPPLIES	2,110	0	631	1,000	1,000	3,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Supplies (ice bags, twist ties)	2,000					
	Rack numbering system	1000					

P275



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

16-416 MARINA FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
16-416-524	VEHICLE MAINTENANCE	0	421	186	0	186	2,100
	ITEM DESCRIPTION	AMOUNTS	ITEM DESCRIPTION			AMOUNTS	
	Club Cart maintenance	100					
	Hoist Lift Neptune M300	2,000					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
16-416-543	ELECTRONICS/COMPUTER MAINT	25	8,140	0	1,200	0	895
	ITEM DESCRIPTION	AMOUNTS	ITEM DESCRIPTION			AMOUNTS	
	"LaunchOffice" software drystack management	495					
	Microsoft Office	400					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
16-416-545	BUILD/BUILD EQUIP MAINT	296	2,423	1,591	3,445	3,445	4,750
	ITEM DESCRIPTION	AMOUNTS	ITEM DESCRIPTION			AMOUNTS	
	Pest Control	50					
	Signage	500					
	utilty sink	400					
	3 hand dryers	900					
	Water hose	100					
	Repair office A/C	300					
	5 gate closers	2,500					

P276



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

16-416 MARINA FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
16-416-602	SEMINARS/DUES/TRAVEL	1,723	248	4,418	1,630	4,418	2,400
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	HOUSTON 39TH ANNUAL FISHING SHOW	800					
	HOUSTON BOAT SHOW Summer	800					
	UTL SHORE HARBOR IN THE WATER BOAT SH	800					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
16 416-628	PROPERTY/LIABILITY INSURANCE	25,545	22,409	23,261	23,111	23,261	25,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	General Liability	25,000					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
16 416-687	DAMAGE CLAIMS	0	-150	0	0	0	-
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS

P277

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2013

20 -AMBULANCE REVENUE FUND

REVENUES	2009-2010	2010-2011	2011-2012	2012-2013		2013-2014		
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
20-301-100 AMBULANCE REVENUE	518,829	633,831	599,123	585,039	339,909	582,701	550,000	646,175
20-302-100 WATER BILL DONATIONS	87,678	87,323	86,555	88,000	51,126	87,644	89,500	87,644
20-302-700 BAD DEBT - WATER BILL DONATNS	(1,258)	(3,515)	32	(1,500)	(533)	(750)	(1,600)	(750)
20-360-100 INTEREST INCOME	120	50	38	10	55	65	113	65
20-360-101 MISC INCOME	0	0	0	0	0	0	0	0
20-360-400 GRANT REVENUE	0	0	0	0	0	0	0	0
20-360-920 DONATIONS - MISCELLANEOUS	4,783	0	0	0	0	0	0	0
20-399-100 INSURANCE RECOVERY	375	0	0	0	0	0	0	0
TOTAL REVENUES	610,527	717,689	685,747	671,549	390,557	669,660	638,013	733,134

CITY OF FREEPORT
APPROVED BUDGET
AS OF: APRIL 30TH, 2013

20 -AMBULANCE REVENUE FUND
FIRE AND EMS BILLING

EXPENDITURES	2012-2013						2013-2014	
	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
SALARIES								
20-535-100 SALARIES/WAGES	330,960	323,962	319,423	354,102	193,437	328,932	349,122	360,958
20-535-165 EDUCATIONAL PAY	8,512	1,025	2,278	13,200	5,158	9,277	600	10,800
20-535-175 LONGEVITY	253	220	372	500	260	500	192	600
20-535-190 OVERTIME	74,695	28,406	26,319	36,800	16,635	36,800	35,500	36,800
TOTAL SALARIES	414,420	353,614	348,393	404,602	215,490	375,509	385,414	409,158
BENEFITS								
20-535-201 F I C A & MEDICARE	31,098	26,662	26,667	30,952	16,446	27,985	29,484	31,301
20-535-210 GROUP INSURANCE	47,369	48,498	51,475	56,916	32,337	54,449	56,052	59,376
20-535-230 T M R S	41,352	36,249	40,840	46,893	25,235	42,970	44,669	49,508
20-535-240 WORKMEN'S COMPENSATION	7,246	6,150	5,074	5,000	5,139	5,139	5,000	4,575
20-535-291 UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0	0
TOTAL BENEFITS	127,065	117,559	124,056	139,761	79,157	130,543	135,205	144,760
SUPPLIES								
20-535-311 POSTAGE/SHIPPING	332	145	243	500	375	500	500	500
20-535-320 OTHER ELECTRONICS	0	0	0	0	0	0	0	0
20-535-335 CLOTHING	9,145	27,569	8,557	20,000	6,435	15,000	27,300	15,000
20-535-352 FURNITURE & FIXTURES	0	0	0	0	0	0	0	0
20-535-383 EMS EXPENDABLES	25,620	20,805	33,340	35,000	20,506	35,000	35,000	35,000
20-535-399 OTHER SUPPLIES	0	0	0	0	0	0	0	0
TOTAL SUPPLIES	35,097	48,519	42,141	55,500	27,316	50,500	62,800	50,500
SERVICES								
20-535-407 BILLING AGENCY FEES	63,092	59,011	52,112	50,000	31,236	50,000	50,000	50,000
20-535-413 PROFESSIONAL SERVICES	0	0	3,500	6,000	4,000	6,000	0	6,000
20-535-414 BANK CHARGES	194	188	211	200	114	200	163	199
20-535-425 CONTRACT LABOR	0	0	0	0	0	0	0	0
20-535-426 PHYSICALS/SCREENING	790	680	608	800	231	350	800	800
20-535-499 OTHER SERVICES	0	0	0	0	0	0	0	0
TOTAL SERVICES	64,077	59,879	56,431	57,000	35,582	56,550	50,963	56,999
SUNDRY								
20-535-602 SEMINARS/DUES/TRAVEL	14,093	10,924	9,136	16,000	8,606	16,000	16,950	18,000
20-535-699 OTHER - SUNDRY	(622)	8,841	3,604	0	0	0	0	0
TOTAL SUNDRY	13,470	19,765	12,740	16,000	8,606	16,000	16,950	18,000
CAPITAL OUTLAY								
20-535-899 CAPITAL OUTLAY	0	0	0	177,024	177,024	177,024	0	75,000
TOTAL CAPITAL OUTLAY	0	0	0	177,024	177,024	177,024	0	75,000

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2013

20 -AMBULANCE REVENUE FUND
 FIRE AND EMS BILLING

EXPENDITURES	2009-2010		2010-2011		2011-2012		2012-2013		2013-2014	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET		
ACCRUAL										
20-535-995 DEPRECIATION EXPENSE	37,577	37,279	0	0	0	0	0	0	0	0
20-535-996 GAIN/LOSS ON SALE FIXED ASSET	0	0	0	0	0	0	0	0	0	0
20-535-999 ACCRUAL: CAPITAL OUTLAY	0	0	0	0	0	0	0	0	0	0
TOTAL ACCRUAL	37,577	37,279	0	0	0	0	0	0	0	0
TOTAL FIRE AND EMS BILLING	691,705	636,615	583,761	849,887	543,174	806,126	651,332	754,417		

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2013

20 -AMBULANCE REVENUE FUND
 TRANSFERRED FROM

EXPENDITURES	2009-2010		2010-2011		2011-2012		2012-2013			2013-2014	
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET		
INTERFUND TRANSFERS											
20-710-010 TRANSFER FROM GENERAL FUND	0	0	0	0	(71,314)	(71,314)	(71,314)	0	(21,283)		
TOTAL INTERFUND TRANSFERS	0	0	0	0	(71,314)	(71,314)	(71,314)	0	(21,283)		
TOTAL TRANSFERRED FROM	0	0	0	0	(71,314)	(71,314)	(71,314)	0	(21,283)		
TOTAL EXPENDITURES	691,705	636,615	583,761	778,573	471,860	734,812	651,332	733,134			
REVENUE OVER/(UNDER) EXPENDITURES	(81,178)	81,074	101,986	(107,024)	(81,304)	(65,152)	(13,319)	0			



FISCAL YEAR 2013-2014
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

20-535 AMBULANCE / EMS FUND

ACCT#	DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013		2013-2014 BUDGET	INC BUD-PROJ		INC FROM BUDGET		
				APR YTD	BUDGET		PROJECTn	\$	%	\$	%
REVENUES		717,689	685,747	390,556	671,549	669,660	733,134	63,474	9.5%	61,585	9.2%
20 535-100	SALARIES/WAGES	323,962	319,423	193,437	354,102	328,932	360,958	32,026	9.7%	6,856	1.9%
20 535-165	EDUCATIONAL PAY	1,025	2,278	5,158	13,200	9,277	10,800	1,523	16.4%	-2,400	-18.2%
20 535-175	LONGEVITY	220	372	260	500	500	600	100	20.0%	100	20.0%
20 535-190	OVERTIME	28,406	26,319	16,635	36,800	36,800	36,800	0	0.0%	0	0.0%
20 535-201	F I C A & MEDICARE	26,662	26,667	16,446	30,952	27,985	31,301	3,316	11.8%	349	1.1%
20 535-210	GROUP INSURANCE	48,498	51,475	32,337	56,916	54,449	59,376	4,927	9.0%	2,460	4.3%
20 535-230	T M R S	36,249	40,840	25,235	46,893	42,970	49,508	6,538	15.2%	2,615	5.6%
20 535-240	WORKMEN'S COMPENSATION	6,150	5,074	5,139	5,000	5,139	4,575	-564	-11.0%	-425	-8.5%
20 535-291	UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0	0.0%	0	0.0%
20 535-311	POSTAGE/SHIPPING	145	243	375	500	500	500	0	0.0%	0	0.0%
20 535-335	CLOTHING	27,569	8,557	6,435	20,000	15,000	15,000	0	0.0%	-5,000	-25.0%
20 535-383	EMS EXPENDABLES	20,805	33,340	20,506	35,000	35,000	35,000	0	0.0%	0	0.0%
20 535-407	BILLING AGENCY FEES	59,011	52,112	31,236	50,000	50,000	50,000	0	0.0%	0	0.0%
20-535-413	PROFESSIONAL SERVICES	0	3,500	4,000	6,000	6,000	6,000	0	0.0%	0	0.0%
20 535-414	BANK CHARGES	188	211	114	200	200	200	0	0.0%	0	0.0%
20 535-426	PHYSICALS/SCREENING	680	608	231	800	350	800	450	128.6%	0	0.0%
20 535-602	SEMINARS/DUES/TRAVEL	10,924	9,136	8,606	16,000	16,000	18,000	2,000	12.5%	2,000	12.5%
20 535-699	OTHER - SUNDRY	8,842	3,606	0	0	0	0	0	0.0%	0	0.0%
20 535-899	CAPITAL OUTLAY	0	0	177,024	177,024	177,024	75,000	-102,024	-57.6%	-102,024	-57.6%
20-535-995	DEPRECIATION	0	0	0	0	0	0	0	0.0%	0	0.0%
TOTAL EXPENSES		599,336	583,761	543,174	849,887	806,128	754,417	-99,574	-12.4%	-95,470	-11.2%
NET: OPERATING		118,353	101,986	-152,618	-178,338	-136,466	-21,283	115,183	-84.4%	157,055	-88.1%
INTERFUND TRANSFERS		0	0	-71,314	-71,314	-71,314	-21,283	50,031	-70.2%	50,031	-70.2%
NET		118,353	101,986	-91,304	-107,024	-65,152	0	65,152	-100.0%	107,024	-100.0%



FISCAL YEAR 2013-2014
ACCOUNT DETAIL JUSTIFICATION

20-535 AMBULANCE / EMS FUND

ACCOUNT#	ACCOUNT DESCRIPTION		2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
					APR YTD	BUDGET	PROJECTION	
20 535-100	SALARIES/WAGES		323,962	319,423	193,437	354,102	328,932	360,958
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Current Full-Time Employees	9	360,958		\$357,000			
	New Full-Time Employees	0						
	Current Part-Time Employees	0						
	New Part-Time Employees				Calculated Field			
	Temporary Employees				(do not attempt to input)			

ACCOUNT#	ACCOUNT DESCRIPTION		2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
					APR YTD	BUDGET	PROJECTION	
20 535-165	EDUCATIONAL PAY		1,025	2,278	5,158	13,200	9,277	10,800
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Education Pay		10,800		\$10,800			
					Calculated Field			
					(do not attempt to input)			

ACCOUNT#	ACCOUNT DESCRIPTION		2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
					APR YTD	BUDGET	PROJECTION	
20 535-175	LONGEVITY		220	372	260	500	500	600
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Longevity Pay	9	600					
					Calculated Field			
					(do not attempt to input)			



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

20-535 AMBULANCE / EMS FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
20 535-190	OVERTIME	28,406	26,319	16,635	36,800	36,800	36,800
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	FLSA Weekly			\$11,000			
	FLSA Monthly			\$21,000			
	Shift Coverage/Major Events			\$24,000			
							36800

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
20 535-201	F I C A & MEDICARE	26,662	26,667	16,446	30,952	27,985	31,301
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Calculated Field (do not attempt to input)	7.65%	31,301	Calculated Field (do not attempt to input)			

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
20 535-210	GROUP INSURANCE	48,498	51,475	32,337	56,916	54,449	59,376
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Life Insurance / AD&D	0.00027	161	1,932			
	Long Term Disability	0.0043	211	2,532			
	Health Reimbursement Account	\$ 100.00	9	10,800			
	TML - Employee Health	396					
	Estimated % Increase	2%					
	TML Estimated Rate/Mo	408.44	9	44,112			



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

20-535 AMBULANCE / EMS FUND

ACCOUNT#	ACCOUNT DESCRIPTION		2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
					APR YTD	BUDGET	PROJECTION	
20 535-230	T M R S		36,249	40,840	25,235	46,893	42,970	49,508
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	OCT - DEC	11.66%						
	JAN - SEP	12.26%						
	Weighted Average	12.10%	49,508		Calculated Field (do not attempt to input)			
	Calculated Field (do not attempt to input)							

ACCOUNT#	ACCOUNT DESCRIPTION		2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
					APR YTD	BUDGET	PROJECTION	
20 535-240	WORKMEN'S COMPENSATION		6,150	5,074	5,139	5,000	5,139	4,575
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	WORKMEN'S COMPENSATION		4,575					

ACCOUNT#	ACCOUNT DESCRIPTION		2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
					APR YTD	BUDGET	PROJECTION	
20 535-291	UNEMPLOYMENT INSURANCE		0	0	0	0	0	-
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	UNEMPLOYMENT INSURANCE		-					



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

20-535 AMBULANCE / EMS FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
20 535-311	POSTAGE/SHIPPING	145	243	375	500	500	500
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	POSTAGE/SHIPPING	500					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
20 535-335	CLOTHING	27,569	8,557	6,435	20,000	15,000	15,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Fire Coats	15,000					
	Fire Pants						
	Fire Helmets						
	Fire Gloves						
	Misc						

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
20 535-383	EMS EXPENDABLES	20,805	33,340	20,506	35,000	35,000	35,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	EMS EXPENDABLES	35,000					



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

20-535 AMBULANCE / EMS FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
20 535-407	BILLING AGENCY FEES	59,011	52,112	31,236	50,000	50,000	50,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Billing Agency Fees	50,000					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
20-535-413	PROFESSIONAL SERVICES	0	3,500	4,000	6,000	6,000	6,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	EMS Medical Director	6,000					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
20 535-414	BANK CHARGES	188	211	114	200	200	200
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	BANK CHARGES	200					

P 288



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

20-535 AMBULANCE / EMS FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
20 535-426	PHYSICALS/SCREENING	680	608	231	800	350	800
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Annual physicals to meet state mandate	800					
	Recruit physicals for new members						
	Drug screens						

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
20 535-602	SEMINARS/DUES/TRAVEL	10,924	9,136	8,606	16,000	16,000	18,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	TDSHS Agency Renewal	18,000					
	TDSHS Personnel Renewal						
	TCFP Renewal						
	RAC-R Renewal						
	Arson Conference						
	Hurricane Conference						
	EMS Conference						
	CE Solutions (Continuing Ed Program)						

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
20 535-699	OTHER - SUNDRY	8,842	3,606	0	0	0	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$



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

20-535 AMBULANCE / EMS FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
20 535-899	CAPITAL OUTLAY	0	0	177,024	177,024	177,024	75,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	2 - Cardiac Monitors	75,000					

TRANSPOSE CAPITAL NUMBERS FROM THE CAPITAL TAB IN PRIORITY ORDER.

TOTAL:	599,336	583,761	543,174	849,887	806,126	754,417
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CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2013

56 -WATER & SEWER FUND

REVENUES	2009-2010	2010-2011	2011-2012	2012-2013			2013-2014	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
56-360-100 INTEREST INCOME	194	70	13	10	19	23	100	23
56-360-101 MISC INCOME	0	4,609	10,626	9,500	6,199	9,599	0	10,000
56-360-102 MISC INCOME RETURN CHECKS	2,480	1,765	2,288	1,600	830	1,422	1,200	1,500
56-360-400 COMMUNITY DEV GRANT	128,029	204,627	0	0	0	0	0	0
56-360-920 DONATIONS - MISCELLANEOUS	0	0	0	0	0	0	0	0
56-370-005 CASH OVER OR SHORT	(737)	(794)	(2)	(200)	(227)	(227)	0	0
56-381-200 WATER REVENUE	1,946,966	2,096,401	2,178,283	2,285,000	1,282,233	2,215,752	2,266,000	2,326,015
56-381-201 WATER REVENUE - MISC	0	0	0	0	0	0	0	0
56-381-202 GARBAGE CAN REVENUE	0	0	0	0	(55)	0	0	0
56-381-300 SEWER REVENUE	1,260,057	1,322,723	1,272,838	1,340,000	717,341	1,303,908	1,320,000	1,567,782
56-381-301 SEWER REVENUE - MISC	0	0	0	0	0	0	0	0
56-381-500 SEWER SURCHARGE	15,080	1,152	755	1,000	298	400	1,000	400
56-381-600 WATER TAP FEE	2,895	5,457	9,213	11,000	4,325	7,414	5,300	6,872
56-381-601 SEWER TAP FEE	2,273	0	0	0	0	0	0	0
56-381-700 BAD DEBT WRITE-OFF	(16,072)	(52,567)	(35,636)	(30,000)	(21,735)	(32,000)	(20,000)	(25,000)
56-381-701 CREDIT ADJUSTMENTS	0	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	152,600	64,549	90,944	87,536	54,076	92,701	125,000	92,701
56-399-050 CONTRIBUTIONS/CAPITAL	0	0	0	0	0	0	0	0
TOTAL REVENUES	3,493,766	3,647,992	3,529,322	3,705,446	2,043,304	3,598,992	3,698,600	3,980,293

CITY OF FREEPORT
APPROVED BUDGET
AS OF: APRIL 30TH, 2013

56 -WATER & SEWER FUND
WATER & SEWER

EXPENDITURES	2009-2010			2010-2011			2011-2012			2012-2013			2013-2014	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET						
SALARIES														
56-565-100 SALARIES/WAGES	71,639	73,898	75,411	76,024	41,296	73,029	76,035	67,617						
56-565-175 LONGEVITY	704	835	907	895	406	730	760	950						
56-565-190 OVERTIME	<u>1,799</u>	<u>8,342</u>	<u>30</u>	<u>0</u>	<u>51</u>	<u>30</u>	<u>0</u>	<u>200</u>						
TOTAL SALARIES	74,143	83,075	76,349	76,919	41,753	73,789	76,795	68,767						
BENEFITS														
56-565-201 F I C A & MEDICARE	5,564	6,190	5,515	5,884	3,180	5,884	5,875	5,260						
56-565-210 GROUP INSURANCE	11,577	11,842	12,329	12,723	7,501	12,723	23,467	12,947						
56-565-230 T M R S	7,724	8,676	8,706	8,969	4,867	8,969	8,901	8,321						
56-565-240 WORKMEN'S COMPENSATION	364	0	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	25,230	26,707	26,550	27,576	15,547	27,576	38,243	26,528						
SUPPLIES														
56-565-310 OFFICE/COMPUTER SUPPLIES	9,758	8,723	7,244	7,500	8,481	6,000	6,000	9,500						
56-565-311 POSTAGE/SHIPPING	9,600	14,171	20,470	16,000	13,100	16,800	11,000	16,800						
56-565-335 CLOTHING	0	0	0	0	0	0	0	0						
56-565-385 SMALL TOOLS & EQUIPMENT	0	0	0	0	0	0	0	0						
56-565-399 OTHER SUPPLIES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>						
TOTAL SUPPLIES	19,358	22,893	27,714	23,500	21,581	22,800	17,000	26,300						
SERVICES														
56-565-406 FEES	29,847	29,239	29,064	30,500	29,846	29,846	30,000	30,500						
56-565-407 COLLECTION AGENCY FEES	403	951	2,033	2,500	401	2,000	1,200	2,500						
56-565-413 PROFESSIONAL SERVICES	0	0	0	0	0	0	0	0						
56-565-414 BANK CHARGES	432	1,901	2,625	2,500	1,641	2,200	2,200	2,600						
56-565-415 TELEPHONE	1,262	1,257	1,209	1,450	147	450	1,325	500						
56-565-426 PHYSICALS/SCREENING	0	0	35	35	80	80	0	35						
56-565-430 ADVERTISING	0	0	500	1,500	65	500	500	1,750						
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	1,197,200	1,197,200	1,317,188	1,350,500	670,237	1,350,500	1,324,136	1,405,440						
56-565-498 VEOLIA - OTHER	65,926	80,530	138,418	147,977	51,143	134,708	38,000	70,000						
56-565-499 VEOLIA - CONTRACT OPERATIONS	<u>1,922,512</u>	<u>1,992,149</u>	<u>2,025,360</u>	<u>2,013,920</u>	<u>1,009,531</u>	<u>2,013,920</u>	<u>1,991,902</u>	<u>2,063,293</u>						
TOTAL SERVICES	3,217,581	3,303,227	3,516,431	3,550,882	1,763,091	3,534,204	3,389,263	3,576,618						
MAINTENANCE														
56-565-543 ELECTRONICS/COMPUTER MAINT	<u>6,425</u>	<u>7,375</u>	<u>5,459</u>	<u>8,000</u>	<u>5,369</u>	<u>7,500</u>	<u>8,000</u>	<u>8,000</u>						
TOTAL MAINTENANCE	6,425	7,375	5,459	8,000	5,369	7,500	8,000	8,000						

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2013

56 - WATER & SEWER FUND
 WATER & SEWER

EXPENDITURES	2012-2013			2013-2014				
	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
SUNDRY								
56-565-602 SEMINARS/DUES/TRAVEL	0	0	240	500	0	500	500	500
56-565-604 PUBLIC OFFICE LIABILITY	0	0	0	0	0	0	0	0
56-565-699 OTHER - SUNDRY	(175)	899	0	500	365	500	0	500
TOTAL SUNDRY	(175)	899	240	1,000	365	1,000	500	1,000
CAPITAL OUTLAY								
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	0	0	0	55,000	61	55,000	0	0
TOTAL CAPITAL OUTLAY	0	0	0	55,000	61	55,000	0	0
ACCRUAL								
56-565-995 DEPRECIATION EXPENSE	312,043	299,517	0	0	0	0	0	0
56-565-999 ACCRUAL: CAPITAL OUTLAY	0	0	0	0	0	0	0	0
TOTAL ACCRUAL	312,043	299,517	0	0	0	0	0	0
TOTAL WATER & SEWER	3,654,606	3,743,693	3,652,744	3,742,877	1,847,767	3,721,869	3,529,801	3,707,213

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2013

56 -WATER & SEWER FUND

DEBT SERVICE

EXPENDITURES	2009-2010	2010-2011	2011-2012	2012-2013			2013-2014	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
INTERFUND TRANSFERS								
56-615-004 BOND ISSUE COST AMORTIZATION	15,188	15,188	15,188	0	0	0	0	0
TOTAL INTERFUND TRANSFERS	15,188	15,188	15,188	0	0	0	0	0
DEBT SERVICE								
56-615-700 PRINCIPAL	0	0	0	215,000	215,000	215,000	208,000	228,000
56-615-710 INTEREST EXPENSE	52,634	43,336	16,442	27,669	28,286	27,669	37,927	17,257
56-615-730 DEBT SERVICE FEES	0	300	300	300	0	300	300	300
TOTAL DEBT SERVICE	52,634	43,636	16,742	242,969	243,286	242,969	246,227	245,557
ACCRUAL								
56-615-900 ACCRUAL: PRINCIPAL	0	0	0	0	0	0	0	0
56-615-905 COST OF BOND ISSUE	0	0	0	0	0	0	0	0
56-615-940 BOND ISSUE AMMORTIZATION	0	0	0	0	0	0	0	0
TOTAL ACCRUAL	0	0	0	0	0	0	0	0
TOTAL DEBT SERVICE	67,822	58,824	31,930	242,969	243,286	242,969	246,227	245,557

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2013

56 -WATER & SEWER FUND
 TRANSFERRED TO

EXPENDITURES	2009-2010		2010-2011		2011-2012		2012-2013		2013-2014		
	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
INTERFUND TRANSFERS											
56-700-043 TRANSFER TO I & S FROM W & S	252,634		229,486		0		0	0	0	0	0
TOTAL INTERFUND TRANSFERS	252,634		229,486		0		0	0	0	0	0
TOTAL TRANSFERRED TO	252,634		229,486		0		0	0	0	0	0

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2013

56 -WATER & SEWER FUND
 TRANSFERRED FROM

EXPENDITURES	2009-2010		2010-2011		2011-2012		2012-2013		2013-2014	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET		
INTERFUND TRANSFERS										
56-710-010 TRANSFER FROM GENERAL FUND	0	0	(166,165)	(280,400)	(258,282)	(258,282)	(77,428)	0		
56-710-043 XFR FROM W & S TO I & S	(252,634)	(229,486)	0	0	0	0	0	0		
TOTAL INTERFUND TRANSFERS	(252,634)	(229,486)	(166,165)	(280,400)	(258,282)	(258,282)	(77,428)	0		
TOTAL TRANSFERRED FROM	(252,634)	(229,486)	(166,165)	(280,400)	(258,282)	(258,282)	(77,428)	0		
TOTAL EXPENDITURES	3,722,428	3,802,517	3,518,508	3,705,446	1,832,771	3,706,556	3,698,600	3,952,770		
REVENUE OVER/(UNDER) EXPENDITURES	(228,662)	(154,525)	10,814	0	210,533	(107,564)	0	27,523		



FISCAL YEAR 2013-2014
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

56-565 WATER & SEWER FUND

ACCT#	DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET	INC BUD-PROJ		INC FROM BUDGET	
				APR YTD	BUDGET	PROJECTn		\$	%	\$	%
REVENUES		3,647,992	3,529,322	2,043,304	3,705,446	3,596,992	3,980,293	381,301	10.6%	274,847	7.4%
56 565-100	SALARIES/WAGES	73,898	75,411	41,296	76,024	73,029	67,617	-5,412	-7.4%	-8,407	-11.1%
					0			0	0.0%	0	0.0%
56 565-175	LONGEVITY	835	907	406	895	730	950	220	30.1%	55	6.1%
					0			0	0.0%	0	0.0%
					0			0	0.0%	0	0.0%
56 565-190	OVERTIME	8,342	30	51	0	30	200	170	566.7%	200	0.0%
56 565-201	F I C A & MEDICARE	6,190	5,515	3,180	5,884	5,884	5,261	-623	-10.6%	-623	-10.6%
56 565-210	GROUP INSURANCE	11,842	12,329	7,501	12,723	12,723	12,947	224	1.8%	224	1.8%
56 565-230	T M R S	8,676	8,706	4,867	8,969	8,969	8,321	-648	-7.2%	-648	-7.2%
56 565-240	WORKMEN'S COMPENSATION	0	0	0	0	0	0	0	0.0%	0	0.0%
56 565-291	UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0	0.0%	0	0.0%
56 565-310	OFFICE/COMPUTER SUPPLIES	8,723	7,244	8,481	7,500	6,000	9,500	3,500	58.3%	2,000	26.7%
56 565-311	POSTAGE/SHIPPING	14,171	20,470	13,100	16,000	16,800	16,800	0	0.0%	800	5.0%
56 565-406	FEES	29,239	29,064	29,846	30,500	29,846	30,500	654	2.2%	0	0.0%
56 565-407	COLLECTION AGENCY FEES	951	2,033	401	2,500	2,000	2,500	500	25.0%	0	0.0%
56 565-414	BANK CHARGES	1,901	2,625	1,641	2,500	2,200	2,600	400	18.2%	100	4.0%
56 565-415	TELEPHONE	1,257	1,209	147	1,450	450	500	50	11.1%	-950	-65.5%
56 565-426	PHYSICALS/SCREENING	0	35	80	35	80	35	-45	-56.3%	0	0.0%
56 565-430	ADVERTISING	0	500	65	1,500	500	1,750	1,250	250.0%	250	16.7%
56 565-496	BWA WATER RESALE	1,197,200	1,317,188	670,237	1,350,500	1,350,500	1,405,440	54,940	4.1%	54,940	4.1%
56 565-498	VEOLIA - OTHER	80,530	138,418	51,143	147,977	134,708	70,000	-64,708	-48.0%	-77,977	-52.7%
56 565-499	VEOLIA - CONTRACT OPERATIONS	1,992,149	2,025,360	1,009,531	2,013,920	2,013,920	2,063,293	49,373	2.5%	49,373	2.5%
56 565-543	ELECTRONICS/COMPUTER MAINT	7,375	5,459	5,369	8,000	7,500	8,000	500	6.7%	0	0.0%
56 565-602	SEMINARS/DUES/TRAVEL	0	240	0	500	500	500	0	0.0%	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	897	0	364	500	500	500	0	0.0%	0	0.0%
56 615-700	PRINCIPAL	208,000	0	215,000	215,000	215,000	228,000	13,000	6.0%	13,000	6.0%
56 615-710	INTEREST EXPENSE	43,336	16,442	28,286	27,669	27,669	17,257	-10,412	-37.6%	-10,412	-37.6%
56 615-730	DEBT SERVICE FEES	300	300	0	300	300	300	0	0.0%	0	0.0%
56 565-899	CAPITAL OUTLAY	0	0	61	55,000	55,000	0	-55,000	-100.0%	-55,000	-100.0%
56-565-995	DEPRECIATION	0	0	0	0	0	0	0	0.0%	0	0.0%
56-615-004	AMORTIZATION	0	0	0	0	0	0	0	0.0%	0	0.0%
TOTAL EXPENSES		3,695,612	3,669,483	2,091,053	3,985,846	3,964,836	3,952,770	-52,412	-1.3%	-33,076	-0.8%
NET: OPERATING		-47,820	-140,163	-47,749	-280,400	-365,846	27,523	393,369	-107.5%	307,923	-109.8%
INTERFUND TRANSFERS		0	-166,163	-258,282	-258,282	-258,282	0	258,282	-100.0%	258,282	-100.0%

P 297



**FISCAL YEAR 2013-2014
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY**

56-565 WATER & SEWER FUND

ACCT#	DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013		2013-2014 BUDGET	INC BUD-PROJ		INC FROM BUDGET		
				APR YTD	BUDGET		PROJECTn	BUDGET	\$	%	\$
	NET	-47,820	28,002	210,533	0	-107,564	27,523	135,087	-128.6%	27,523	0.0%



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

56-565 WATER & SEWER FUND

ACCOUNT#	ACCOUNT DESCRIPTION		2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
					APR YTD	BUDGET	PROJECTION	
56 565-100	SALARIES/WAGES		73,898	75,411	41,296	76,024	73,029	67,617
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Current Full-Time Employees	2	67,617					
	New Full-Time Employees	0	-					
	Current Part-Time Employees	0	-					
	New Part-Time Employees	0	-		Calculated Field			
	Temporary Employees	0	-		(do not attempt to input)			

ACCOUNT#	ACCOUNT DESCRIPTION		2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
					APR YTD	BUDGET	PROJECTION	
56 565-175	LONGEVITY		835	907	406	895	730	950
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Longevity Pay	2	950					
					Calculated Field			
					(do not attempt to input)			

ACCOUNT#	ACCOUNT DESCRIPTION		2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
					APR YTD	BUDGET	PROJECTION	
56 565-190	OVERTIME		8,342	30	51	0	30	200
	ITEM DESCRIPTION		AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Misc.		200					



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

56-565 WATER & SEWER FUND

ACCOUNT#	ACCOUNT DESCRIPTION		2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
					APR YTD	BUDGET	PROJECTION	
56 565-201	F I C A & MEDICARE		6,190	5,515	3,180	5,884	5,884	5,261
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Calculated Field (do not attempt to input)	7.65%	5,261		Calculated Field (do not attempt to input)			

ACCOUNT#	ACCOUNT DESCRIPTION		2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
					APR YTD	BUDGET	PROJECTION	
56 565-210	GROUP INSURANCE		11,842	12,329	7,501	12,723	12,723	12,947
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Life Insurance / AD&D	0.00027	211	422	Calculated Field (do not attempt to input)			
	Long Term Disability	0.0043	161	322				
	Health Reimbursement Account	\$ 100.00	2	2,400				
	TML - Employee Health	396						
	Estimated % Increase	2%						
	TML Estimated Rate/Mo	408.44	2	9,803				

ACCOUNT#	ACCOUNT DESCRIPTION		2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
					APR YTD	BUDGET	PROJECTION	
56 565-230	T M R S		8,676	8,706	4,867	8,969	8,969	8,321
	ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	OCT - DEC	11.66%			Calculated Field (do not attempt to input)			
	JAN - SEP	12.26%						
	Weighted Average	12.10%	8,321					
	Calculated Field (do not attempt to input)							

P 300



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

56-565 WATER & SEWER FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
56 565-240	WORKMEN'S COMPENSATION	0	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNTS	ITEM DESCRIPTION				AMOUNTS
	WORKMEN'S COMPENSATION						

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
56 565-291	UNEMPLOYMENT INSURANCE	0	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNTS	ITEM DESCRIPTION				AMOUNTS
	UNEMPLOYMENT INSURANCE	-					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
56 565-310	OFFICE/COMPUTER SUPPLIES	8,723	7,244	8,481	7,500	6,000	9,500
	ITEM DESCRIPTION	AMOUNTS	ITEM DESCRIPTION				AMOUNTS
	Water Bills, Window Envelopes, Notices	8,000					
	Laser Cartridges	500					
	Copy Paper	1,000					



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

56-565 WATER & SEWER FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
56 565-311	POSTAGE/SHIPPING	14,171	20,470	13,100	16,000	16,800	16,800
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	POSTAGE/SHIPPING	16,800					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
56 565-406	FEES	29,239	29,064	29,846	30,500	29,846	30,500
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Reimbursement: Veolia Water for TCEQ Water System Permit Fees	30,500					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
56 565-407	COLLECTION AGENCY FEES	951	2,033	401	2,500	2,000	2,500
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Municipal Services Bureau Collections for past due water billing	2,500					

P302



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

56-565 WATER & SEWER FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
56 565-414	BANK CHARGES	1,901	2,625	1,641	2,500	2,200	2,600
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	BANK CHARGES	2,600					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
56 565-415	TELEPHONE	1,257	1,209	147	1,450	450	500
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Telephone	500					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
56 565-426	PHYSICALS/SCREENING	0	35	80	35	80	35
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Random Drug Tests	35					

P303



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

56-565 WATER & SEWER FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
56 565-430	ADVERTISING	0	500	65	1,500	500	1,750
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Mailout: Water Quality Report	1,750					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
56 565-496	BWA WATER RESALE	1,197,200	1,317,188	670,237	1,350,500	1,350,500	1,405,440
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	BWA WATER RESALE	1,405,440					
	RATE INCREASE 1.85 TO 1.92						

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
56 565-498	VEOLIA - OTHER	80,530	138,418	51,143	147,977	134,708	70,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	VEOLIA - OTHER	70,000					

P 304



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

56-565 WATER & SEWER FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
56 565-499	VEOLIA - CONTRACT OPERATIONS	1,992,149	2,025,360	1,009,531	2,013,920	2,013,920	2,063,293
ITEM DESCRIPTION		AMOUNTS	ITEM DESCRIPTION				AMOUNTS
VEOLIA - CONTRACT OPERATIONS		2,063,293					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
56 565-543	ELECTRONICS/COMPUTER MAINT	7,375	5,459	5,369	8,000	7,500	8,000
ITEM DESCRIPTION		AMOUNTS	ITEM DESCRIPTION				AMOUNTS
Annual Incode Software		8,000					
Miscellaneous							

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
56 565-602	SEMINARS/DUES/TRAVEL	0	240	0	500	500	500
ITEM DESCRIPTION		AMOUNTS	ITEM DESCRIPTION				AMOUNTS
Utilities Training		500					

P 305



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

56-565 WATER & SEWER FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
56 565-604	PUBLIC OFFICE LIABILITY	0	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	PUBLIC OFFICE LIABILITY	-					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
56 565-699	OTHER - SUNDRY	897	0	364	500	500	500
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Other Sundry	500					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
56 615-700	PRINCIPAL	208,000	0	215,000	215,000	215,000	228,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Principal	228,000					

P 306



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

56-565 WATER & SEWER FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
56 615-710	INTEREST EXPENSE	43,336	16,442	28,286	27,669	27,669	17,257
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Interest	17,257					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
56 615-730	DEBT SERVICE FEES	300	300	0	300	300	300
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Fees	300					

ACCOUNT#	ACCOUNT DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013			2013-2014 BUDGET
				APR YTD	BUDGET	PROJECTION	
56 565-899	CAPITAL OUTLAY	0	0	61	55,000	55,000	-
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS

TRANSPOSE CAPITAL NUMBERS FROM THE CAPITAL TAB IN PRIORITY ORDER.

TOTAL: 3,695,812 3,669,485 2,091,053 3,985,846 3,964,838 3,952,770

P 307

CASH / FUND BALANCE PROJECTION

CASH BALANCE:	ACTUAL	PROJECTn	BUDGET	
	Cash as of 09/30/12	Cash as of 09/30/13	2013-2014 Cash Use	TOTAL
10 General Fund	4,496,696	4,662,050	0	4,662,050
14 Street & Drainage Fund	84,500	0	0	0
15 Golf Course Fund	-96,462	-181,422	0	-181,422
16 Marina Operations Fund	-99,203	-359,962	0	-359,962
17 Beach Maintenance fund	0	0	0	0
18 Hotel-Motel Tax Fund	18,351	17,548	750	18,298
20 Ambulance / EMS Fund	82,981	17,829	0	17,829
56 Water & Sewer Fund	-446,480	-554,044	27,523	-526,521
63 COO 2008 Construction Fund	1,706	0	0	0
64 Captial Debt Service	46,509	63,001	0	63,001
65 COO 2008 Debt Service	41,749	23,164	0	23,164
87 Clearing Fund	0	0	0	0
TOTALS:	4,130,347	3,688,164	28,273	3,716,437

FUND BALANCE:	ACTUAL	PROJECTn	BUDGET	
	FB as of 09/30/12	FB as of 09/30/13	2013-2014 Activity	TOTAL
10 General Fund	4,069,596	4,234,950	0	4,234,950
14 Street & Drainage Fund	112,379	0	0	0
15 Golf Course Fund	564,350	479,390	0	479,390
16 Marina Operations Fund	-144,233	-404,992	0	-404,992
17 Beach Maintenance Fund	0	0	0	0
18 Hotel-Motel Tax Fund	21,928	21,125	750	21,875
20 Ambulance / EMS Fund	403,605	338,453		338,453
56 Water & Sewer Fund	5,570,217	5,462,653	27,523	5,490,176
63 COO 2008 Construction Fund	54,029	0	0	0
64 Captial Debt Service	-6,671	9,821	0	9,821
65 COO 2008 Debt Service	-2,503	-21,088	0	-21,088
87 Clearing Fund	0	0	0	0
TOTALS:	10,642,697	10,120,312	28,273	10,148,585

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