



**FISCAL YEAR
2014-2015**

**ANNUAL BUDGET
CITY OF FREEPORT**

Norma Moreno Garcia
Mayor

Larry McDonald
Councilman, Ward A

Fred Bolton
Councilman, Ward B

Sandra Loeza
Councilwoman, Ward C

Sandra Barbree
Councilwoman, Ward D





BUDGET: FISCAL YEAR 2014 - 2015
TABLE OF CONTENTS

DESCRIPTION	PAGE
Budgeted Statement of Operations by Dept/Fund	1-2
Property Tax Schedule	3
General Fund Revenues	4-6
Dept / Fund Details:	
10-400 Mayor & Council	7-12
10-410 General Administration	13-34
10-420 Service Center	35-51
10-430 Municipal Court	52-64
10-525 Police / ACO	65-84
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	163-169
10-655 Parks	170-188
10-665 Recreation	189-203
10-700 Interfund Transfers	204-205
10-800 Contingency	206-208
10-900 Major Capital Fund	209-211
Special Revenue Funds	
18 Hotel-Motel Tax Fund	212-217
Summary Expense Breakdown by Function/Category/Fund	218
Summary by Expense Account # / Category	219-220
Debt Service	
64-410 Capital Debt Service Fund	221-226
65-410 COO 2008 Debt Service Fund	227-232
W&S Revenue Refunding Bonds - 2004	233
2003 Certificates Of Obligation	234
2008 Certificates Of Obligation	235
Truth-in-Taxation	236
Chapter 102 - Local Government Code	237-238
Freeport Home Rule Charter	239-241
Summary Revenues Breakdown by Category/Fund	242
Budgeted Statement of Operations by Dept/Fund-Expenses	243
Department / Details	
15 Municipal Golf Fund	244-263
16 Marina Operations Fund	264-283
17 Beach Maintenance Fund	284-287
20 Ems/Ambulance Fund	288-299
56 Water & Sewer Fund	300-316
Cash / Fund Balances	317

1

2

3

4

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6

7

8

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14

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BUDGETED STATEMENT OF OPERATIONS BY DEPARTMENT/FUND

ACCT#	DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	APL YTD	2013-2014 BUDGET	PROJECT#	2014-2015 BUDGET	INC BUD-PROJ \$	%	INC FROM BUDGET \$	%
10 General Fund:											
	Revenue	10,908,748	11,217,778	7,712,750	10,644,073	11,826,336	10,906,412	-919,924	-7.8%	262,339	2.5%
	Expenses	10,053,968	10,251,002	5,792,087	10,358,008	9,739,979	10,782,747	1,042,768	10.7%	424,739	4.1%
	Operating Net:	854,780	966,776	1,920,663	286,065	2,086,357	123,665	-1,962,692	-94.1%	-162,400	-56.8%
	Interfund Transfers	344,979	503,389	379,853	286,065	393,740	788,459	394,719	100.2%	502,394	175.6%
	Net:	599,801	463,387	1,540,810	0	1,682,617	-684,794	-2,387,411	-139.3%	-664,784	0.0%
14 Street & Drainage:											
	Revenue	290	439,939	80,150	0	80,150	0	-80,150	-100.0%	0	0.0%
	Expenses	199,826	672,754	170,285	0	170,285	0	-170,285	-100.0%	0	0.0%
	Operating Net:	99,164	-332,815	-90,135	0	-90,135	0	90,135	-100.0%	0	0.0%
	Interfund Transfers	122,305	0	-107,675	0	-107,675	0	107,675	-100.0%	0	0.0%
	Net:	221,469	-332,815	-17,825	0	-17,825	0	-17,825	-100.0%	0	0.0%
15 Golf Course:											
	Revenue	405,529	390,670	181,029	455,340	350,000	400,000	50,000	14.3%	-55,340	-12.2%
	Expenses	630,802	633,630	399,219	706,235	696,023	647,938	-38,085	-5.6%	-58,297	-8.3%
	Operating Net:	-225,273	-242,960	-218,190	-250,895	-346,023	-247,938	88,085	-26.2%	2,957	-1.2%
	Interfund Transfers	-93,697	-151,675	-250,895	-250,895	-250,895	-192,598	58,297	-23.2%	58,297	-23.2%
	Net:	-318,970	-394,635	-469,085	-501,790	-601,918	-440,536	267,658	-35.0%	-55,340	0.0%
16 Marina:											
	Revenue	178,694	709,545	239,127	544,322	477,159	619,983	142,824	29.9%	75,661	13.9%
	Expenses	324,292	862,929	362,481	558,209	654,186	657,493	3,307	0.5%	99,284	17.8%
	Operating Net:	-145,598	-153,384	-123,354	-13,887	-177,027	-37,510	139,517	-78.8%	-23,623	170.1%
	Interfund Transfers	-142,207	0	0	-13,887	-13,887	-37,510	-23,623	170.1%	-23,623	170.1%
	Net:	-287,805	-153,384	-123,354	-27,774	-190,914	-75,020	163,140	-100.0%	0	0.0%
17 BEACH MAINTENANCE:											
	Revenue	0	6,617	7,983	0	15,000	15,000	0	0.0%	15,000	0.0%
	Expenses	0	0	0	0	0	2,800	2,800	0.0%	2,800	0.0%
	Operating Net:	0	6,617	7,983	0	15,000	12,200	-2,800	-18.7%	12,200	0.0%
	Interfund Transfers	0	0	0	0	0	0	0	0.0%	0	0.0%
	Net:	0	6,617	7,983	0	15,000	12,200	-2,800	-18.7%	12,200	0.0%
18 Hotel/Motel Tax:											
	Revenue	13,469	14,825	7,469	12,000	12,000	12,500	500	4.2%	500	4.2%
	Expenses	11,260	11,250	13,383	11,250	13,383	11,250	-2,133	-15.9%	0	0.0%
	Operating Net:	2,209	3,575	-5,914	750	-1,383	1,250	2,633	-190.4%	500	66.7%
	Interfund Transfers	0	0	0	0	0	0	0	0.0%	0	0.0%
	Net:	2,209	3,575	-5,914	750	-1,383	1,250	2,633	-190.4%	500	66.7%
20 Ambulance:											
	Revenue	865,305	629,188	443,194	733,134	742,533	733,276	-9,257	-1.2%	142	0.0%
	Expenses	625,072	681,780	442,304	754,417	750,186	900,701	150,515	20.1%	146,284	19.4%
	Operating Net:	240,233	-52,592	1,890	-21,283	-7,653	-167,425	-159,772	-208.7%	-146,142	666.7%
	Interfund Transfers	0	-71,314	-21,283	-21,283	-21,283	-167,425	-146,142	686.7%	-146,142	686.7%
	Net:	240,233	-122,906	1,667	-42,566	-28,936	-331,850	-331,850	-100.0%	0	0.0%



BUDGETED STATEMENT OF OPERATIONS BY DEPARTMENT/FUND

ACCT#	DESCRIPTION	2011-2012		2012-2013		2013-2014		2014-2015		INC FROM BUDGET	%
		ACTUAL	ACTUAL	BUDGET	PROJECTD	BUDGET	\$	%			
56	Water & Sewer										
	Revenue	3,605,586	3,835,476	3,880,293	3,574,812	4,211,829	637,017	4,211,829	637,017	17.8%	5.8%
	Expenses	3,936,716	4,030,789	3,952,770	4,030,178	4,602,755	572,577	4,602,755	572,577	14.2%	16.4%
	Operating Net:	331,130	198,313	27,523	255,368	390,926	64,440	390,926	64,440	14.2%	1520.4%
	Interfund Transfers	-166,165	-280,400	0	0	-390,926	-390,926	-390,926	-390,926	0.0%	0.0%
	Net:	164,965	89,087	27,523	455,368	0	455,368	0	455,368	-100.0%	-100.0%
63	COO 2008 Construction										
	Revenue	38	0	0	26	0	-26	0	0	-100.0%	0.0%
	Expenses	48,500	0	0	0	0	0	0	0	0.0%	0.0%
	Operating Net:	48,382	0	0	26	0	-26	0	0	-100.0%	0.0%
	Interfund Transfers	-48,382	0	0	26	0	-26	0	0	-100.0%	0.0%
	Net:	0	0	0	0	0	0	0	0	0.0%	0.0%
64	Capital Purch Debt Svc										
	Revenue	276,920	273,250	280,713	280,713	281,041	328	281,041	328	0.1%	0.1%
	Expenses	282,108	281,097	280,713	280,713	281,041	328	281,041	328	0.1%	0.1%
	Operating Net:	-5,188	-7,847	0	0	0	0	0	0	0.0%	0.0%
	Interfund Transfers	-32,597	0	0	0	0	0	0	0	0.0%	0.0%
	Net:	-27,408	-7,847	0	0	0	0	0	0	0.0%	0.0%
65	COO 2008 Debt Svc										
	Revenue	291,589	291,982	297,586	297,586	299,818	2,232	299,818	2,232	0.8%	0.8%
	Expenses	243,534	299,867	297,586	297,586	299,818	2,232	299,818	2,232	0.8%	0.8%
	Operating Net:	48,055	-7,885	0	0	0	0	0	0	0.0%	0.0%
	Interfund Transfers	-32,618	0	0	0	0	0	0	0	0.0%	0.0%
	Net:	86,673	-7,885	0	0	0	0	0	0	0.0%	0.0%
TOTAL:											
	Revenue	16,546,168	17,809,270	16,947,461	17,656,315	17,479,859	-176,456	17,479,859	-176,456	-1.0%	3.1%
	Expenses	16,356,078	17,725,098	16,919,188	16,822,519	18,186,543	1,564,024	18,186,543	1,564,024	9.4%	7.5%
	Operating Net:	198,090	84,172	28,273	1,033,796	-706,684	-1,740,480	-706,684	-1,740,480	-168.3%	-2599.5%
	Interfund Transfers	0	0	0	0	-706,684	-1,740,480	-706,684	-1,740,480	-168.3%	-2599.5%
	Net:	198,090	84,172	28,273	1,033,796	-706,684	-1,740,480	-706,684	-1,740,480	-168.3%	-2599.5%



**BUDGET 2014 - 2015
PROPERTY TAX SCHEDULE**

YEAR	ASSESSED VALUATION		MAINTENANCE & OPERATIONS			INTEREST & SINKING			TOTAL			COLLECTION RATE			TRUTH IN TAXATION		
			RATE	TAX LEVY	TAX COLLECTIONS	RATE	TAX LEVY	TAX COLLECTIONS	RATE	TAX LEVY	TAX COLLECTIONS	RATE	TAX LEVY	TAX COLLECTIONS	EFFECTIVE	NOTICE	ROLL BACK
2014-2015	346,156,326		0.507784	1,757,725	1,652,262	0.167802	580,859	546,007	0.675586	2,338,584	2,198,269	94.00%	2,338,584	2,198,269	0.653637	0.653637	0.699358
2013-2014	346,530,391		0.508704	1,762,832	1,657,045	0.168882	578,299	543,601	0.675586	2,341,131	2,200,846	94.0%	2,341,131	2,200,846	0.675586	0.675586	0.727166
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%	2,440,033	2,293,631	0.717484	0.700000	0.760009
2011-2012	363,519,972		0.520739	1,892,990	1,779,411	0.159261	578,945	544,208	0.680000	2,471,935	2,323,619	94.0%	2,471,935	2,323,619	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%	2,544,620	2,391,943	0.708266	0.708266	0.729241
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%	2,512,171	2,361,441	0.708266	0.708266	0.721155
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%	2,399,294	2,255,336	0.685449	0.685449	0.820029
2007-2008	332,828,074		0.625231	2,045,350	1,922,626	0.096707	282,335	265,207	0.710000	2,327,485	2,187,836	94.0%	2,327,485	2,187,836	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%	2,140,045	2,010,095	0.62261	0.62261	0.67242
2005-2006	262,025,634		0.710000	1,866,382	1,783,966				0.710000	1,866,382	1,783,965	95.9%	1,866,382	1,783,965	0.64167	0.64167	0.72543
2004-2005	242,650,277		0.716900	1,728,245	1,641,281				0.716900	1,728,245	1,641,281	95.0%	1,728,245	1,641,281	0.71394	0.71394	0.77105
2003-2004	228,653,587		0.748528	1,700,229	1,623,824				0.748528	1,700,229	1,623,824	95.5%	1,700,229	1,623,824	0.72673	0.72673	0.78487
2002-2003	215,134,424		0.764000	1,643,627	1,563,042				0.764000	1,643,627	1,563,042	95.1%	1,643,627	1,563,042	0.74179	0.74179	0.80114
2001-2002	205,348,550		0.777000	1,595,566	1,501,275				0.777000	1,595,566	1,501,275	94.1%	1,595,566	1,501,275			
2000-2001	196,407,721		0.781900	1,535,711	1,426,204				0.781900	1,535,711	1,426,204	92.9%	1,535,711	1,426,204			
1999-2000	193,440,164		0.781900	1,512,509	1,420,355				0.781900	1,512,509	1,420,355	93.9%	1,512,509	1,420,355			
1998-1999	187,444,302		0.781900	1,465,627	1,351,096				0.781900	1,465,627	1,351,096	92.2%	1,465,627	1,351,096			
1997-1998	184,203,223		0.791900	1,537,895	1,425,099				0.791900	1,537,895	1,425,099	92.7%	1,537,895	1,425,099			
1996-1997	190,356,274		0.791900	1,507,431	1,409,805				0.791900	1,507,431	1,409,805	93.5%	1,507,431	1,409,805			
1995-1996	183,978,597		0.791900	1,456,926	1,369,510				0.791900	1,456,926	1,369,510	94.0%	1,456,926	1,369,510			
1994-1995	183,271,521		0.811900	1,487,982	1,400,000				0.811900	1,487,982	1,400,000	94.1%	1,487,982	1,400,000			
1993-1994	201,826,012		0.811900	1,636,825	1,496,846				0.811900	1,636,825	1,496,846	91.3%	1,636,825	1,496,846			
1992-1993	226,045,424		0.811900	1,835,363	1,730,789				0.811900	1,835,363	1,730,789	94.3%	1,835,363	1,730,789			
1991-1992	227,124,822		0.811900	1,804,708	1,704,305				0.811900	1,804,708	1,704,305	94.4%	1,804,708	1,704,305			
1990-1991	220,652,244		0.819000	1,807,142	1,693,791				0.819000	1,807,142	1,693,791	93.7%	1,807,142	1,693,791			
1989-1990	239,585,100		0.720000	1,725,013	1,703,432				0.720000	1,725,013	1,703,432	98.7%	1,725,013	1,703,432			
1988-1989	250,381,925		0.720000	1,727,635	1,589,424				0.720000	1,727,635	1,589,424	92.0%	1,727,635	1,589,424			
1987-1988	269,551,583		0.760000	2,048,592	1,848,683				0.760000	2,048,592	1,848,683	90.2%	2,048,592	1,848,683			
1986-1987	264,030,146		0.768200	2,028,279	1,873,419				0.768200	2,028,279	1,873,419	92.4%	2,028,279	1,873,419			

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2014

10 -GENERAL FUND

REVENUES	2010-2011	2011-2012	2012-2013	2013-2014			2014-2015	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
10-364-525 POLICE FEDERAL EQUITABLE SHARI	100,433	35,632	0	0	0	0	0	0
10-370-005 CASH OVER OR SHORT	4	3	31	0	(179)	(179)	0	0
10-399-000 PROCEEDS FROM SALE OF BOND	0	0	0	0	0	0	0	0
10-399-050 PROCEEDS FROM LEASE PURCHASE	200,925	0	0	0	0	0	0	0
10-399-100 INSURANCE RECOVERY	13,764	355	5,727	0	17,163	0	0	0
TOTAL REVENUES	10,513,344	10,908,748	11,217,778	10,544,073	7,712,750	11,826,336	10,381,651	10,906,412

CITY OF FREEPORT
APPROVED BUDGET
AS OF: APRIL 30TH, 2014

10 -GENERAL FUND
MAYOR & COUNCIL

EXPENDITURES	2010-2011	2011-2012	2012-2013	2013-2014		2014-2015		
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<u>SUPPLIES</u>								
10-400-310 OFFICE/COMPUTER SUPPLIES	1,626	265	78	200	107	200	200	200
10-400-311 POSTAGE/SHIPPING	0	0	0	0	0	0	0	0
10-400-312 BOOKS/FUEL/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	350	0	0	0	0	0	0
10-400-385 SMALL TOOLS & EQUIPMENT	0	0	0	0	0	0	0	0
10-400-399 OTHER SUPPLIES	475	424	631	400	0	550	550	400
TOTAL SUPPLIES	2,101	1,040	709	600	107	750	950	600
<u>SERVICES</u>								
10-400-400 CITY COUNCIL STIPENDS	10,400	9,825	11,250	10,700	5,000	10,700	10,700	10,700
10-400-415 TELEPHONE	577	1,083	1,005	1,050	620	1,264	325	1,400
10-400-430 ADVERTISING	5,737	0	0	3,500	0	3,500	7,000	3,500
10-400-499 OTHER SERVICES	0	0	0	0	0	0	0	0
TOTAL SERVICES	16,714	10,908	12,255	15,250	5,620	15,464	18,025	15,600
<u>SUNDRY</u>								
10-400-602 SEMINARS/DUES/TRAVEL	12,147	8,300	10,730	7,160	5,070	9,000	6,825	9,660
10-400-604 PUBLIC OFFICE LIABILITY	11,913	11,295	17,161	15,525	15,525	15,525	12,509	15,525
10-400-680 PLANNING COMMISSION	0	0	0	0	0	0	0	0
10-400-690 ELECTIONS	2,967	4,854	2,902	3,000	3,394	3,500	4,000	3,000
10-400-699 OTHER - SUNDRY	347	411	402	2,822	0	400	400	2,822
TOTAL SUNDRY	27,374	24,860	31,195	28,507	23,989	28,425	23,734	31,007
<u>CAPITAL OUTLAY</u>								
10-400-899 CAPITAL OUTLAY	0	0	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	0	0
TOTAL MAYOR & COUNCIL	46,189	36,807	44,159	44,357	29,716	44,639	42,709	47,207



FISCAL YEAR 2013-2014
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

10-400 MAYOR & COUNCIL

ACCT#	DESCRIPTION	2011-2012		2012-2013		2013-2014		2014-2015		INC BUD-PROJ		INC FROM BUDGET	
		ACTUAL	APL YTD	ACTUAL	BUDGET	BUDGET	PROJECTN	BUDGET	BUDGET	\$	%	\$	%
10 400-310	OFFICE/COMPUTER SUPPLIES	265	107	78	290	200	200	200	200	0	0.0%	0	0.0%
10 400-352	FURNITURE & FIXTURES	350	0	0	0	0	0	0	0	-150	-27.3%	0	0.0%
10 400-399	OTHER SUPPLIES	424	0	631	400	550	400	400	400	0	0.0%	0	0.0%
10 400-400	CITY COUNCIL STIPENDS	9,825	5,000	11,250	10,700	10,700	10,700	10,700	10,700	136	10.8%	350	33.3%
10 400-415	TELEPHONE	1,083	620	1,005	1,050	1,264	1,400	1,400	1,400	0	0.0%	0	0.0%
10 400-430	ADVERTISING	8,300	5,070	10,730	3,500	3,500	3,500	3,500	3,500	660	7.3%	2,500	34.9%
10 400-602	SEMINARS/DUES/TRAVEL	11,295	15,525	17,161	7,160	9,000	9,000	9,660	9,660	0	0.0%	0	0.0%
10 400-604	PUBLIC OFFICE LIABILITY	0	0	0	15,525	15,525	15,525	15,525	15,525	0	0.0%	0	0.0%
10 400-680	PLANNING COMMISSION	4,854	3,394	2,902	3,000	3,500	3,500	3,000	3,000	-500	-14.3%	0	0.0%
10 400-690	ELECTIONS	411	0	402	2,822	400	400	2,822	2,822	2,422	605.5%	0	0.0%
10 400-699	OTHER - SUNDRY	0	0	0	0	0	0	0	0	0	0.0%	0	0.0%
10 400-899	CAPITAL OUTLAY	0	0	0	0	0	0	0	0	0	0.0%	0	0.0%
		36,807	29,716	44,159	44,357	44,639	47,207	47,207	47,207	2,566	5.8%	2,850	6.4%



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

10-400 MAYOR & COUNCIL

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
10 400-310	OFFICE/COMPUTER SUPPLIES	265	78	107	200	200
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	Miscellaneous	200				AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
10-400-352	FURNITURE & FIXTURES	350	0	0	0	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
						AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
10 400-399	OTHER SUPPLIES	424	631	0	400	400
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	Miscellaneous	400				AMOUNT\$
	(Tapes for Council, some water)					



THE CITY OF
FREEPORT
 FISCAL YEAR 2013-2014

ACCOUNT DETAIL JUSTIFICATION

10-400 MAYOR & COUNCIL

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	APR YTD	2013-2014		2014-2015 BUDGET
					BUDGET	PROJECTION	
10 400-400	CITY COUNCIL STIPENDS	9,825	11,250	5,000	10,700	10,700	10,700
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			
	Mayor \$200 x 12	2,400					
	Councilmembers 4 x 100 x 12	4,800					
	Payment for meetings 28 x 5 x 25	3,500					

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	APR YTD	2013-2014		2014-2015 BUDGET
					BUDGET	PROJECTION	
10 400-415	TELEPHONE	1,083	1,005	620	1,050	1,264	1,400
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			
	Mayor's Cell Phone	1,400					

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



FISCAL YEAR 2013-2014

ACCOUNT DETAIL JUSTIFICATION

10-400 MAYOR & COUNCIL

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
10 400-602	SEMINARS/DUES/TRAVEL	8,300	10,730	5,070	7,160	9,660
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		
	TML Conferencne	2,500				3,135
	TML Membership Dues	2,500				
	HGAC Membership Dues	525				
	Misc.	1,000				

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

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



FISCAL YEAR 2013-2014
ACCOUNT DETAIL JUSTIFICATION

10-400 MAYOR & COUNCIL

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
10 400-690	ELECTIONS	4,854	2,902	3,394	3,000	3,500
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		
						AMOUNTS
	May 2014 Election	3,000				

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

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
10 400-899	CAPITAL OUTLAY	0	0	0	0	0
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		
						AMOUNTS
						7
						8
						9
						10
						11
						12

TRANSPOSE CAPITAL NUMBERS FROM THE CAPITAL TAB IN PRIORITY ORDER.

TOTAL: 36,807 44,159 29,716 44,357 44,639 47,207

CITY OF FREEPORT
APPROVED BUDGET
AS OF: APRIL 30TH, 2014

10 -GENERAL FUND
ADMINISTRATION

EXPENDITURES	2010-2011	2011-2012	2012-2013	2013-2014			2014-2015	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
SALARIES								
10-410-100 SALARIES/WAGES	468,798	461,812	492,375	499,199	271,082	499,199	464,541	529,838
10-410-165 EDUCATIONAL PAY	5,115	5,073	5,185	5,100	2,859	5,100	5,500	5,100
10-410-175 LONGEVITY	4,289	4,619	5,196	5,200	2,787	5,200	3,950	5,200
10-410-180 AUTO ALLOWANCE	8,991	8,652	8,844	9,000	4,876	9,000	9,000	9,000
10-410-185 UNIFORM ALLOWANCE	1,133	0	0	0	0	0	0	0
10-410-190 OVERTIME	806	567	230	500	123	350	2,500	500
10-410-199 SICK LEAVE FINAL CHECK	0	0	0	0	0	0	0	0
TOTAL SALARIES	489,103	480,723	511,829	518,999	282,526	518,849	485,491	549,638
BENEFITS								
10-410-201 F I C A & MEDICARE	35,105	37,495	37,565	39,703	20,117	39,703	37,140	42,047
10-410-202 BENEFITS INCREASES	0	0	0	0	0	0	0	0
10-410-210 GROUP INSURANCE	49,499	51,100	53,706	51,786	27,672	51,786	49,824	59,628
10-410-230 T M R S	40,380	53,286	57,234	60,003	32,979	60,003	53,524	66,915
10-410-235 BENEFIT ACCOUNT ADMIN FEES	5,226	5,317	5,073	5,440	1,187	5,440	5,440	5,440
10-410-240 WORKMEN'S COMPENSATION	379	229	517	360	0	0	400	360
10-410-291 UNEMPLOYMENT INSURANCE	0	0	227	0	0	0	0	0
TOTAL BENEFITS	130,590	147,427	154,322	157,292	81,956	156,932	146,328	174,390
SUPPLIES								
10-410-310 OFFICE/COMPUTER SUPPLIES	9,193	9,078	13,051	10,500	7,234	12,000	8,266	11,500
10-410-311 POSTAGE/SHIPPING	6,922	4,493	4,889	6,500	2,264	6,500	6,500	6,500
10-410-312 BOOKS/PUBL/SUBSCRIPTIONS	1,709	1,212	670	700	701	701	700	700
10-410-320 OTHER ELECTRONICS	0	0	0	700	0	700	2,750	700
10-410-335 CLOTHING	0	605	336	500	92	500	1,000	250
10-410-352 FURNITURE & FIXTURES	1,770	1,717	299	400	100	200	4,750	200
10-410-385 SMALL TOOLS & EQUIPMENT	0	0	0	0	0	0	0	0
10-410-390 FUEL	0	121	619	850	146	200	750	1,500
10-410-392 JANITORIAL SUPPLIES	1,662	1,444	1,746	1,425	584	1,425	1,325	1,425
10-410-399 OTHER SUPPLIES	2,392	785	952	500	714	714	500	500
TOTAL SUPPLIES	23,649	19,455	22,562	22,075	11,835	22,940	26,541	23,275
SERVICES								
10-410-413 PROFESSIONAL SERVICES	235,937	200,618	315,256	200,833	207,299	225,000	160,651	231,223
10-410-414 BANK CHARGES	2,959	3,530	3,380	3,376	1,924	3,376	2,815	3,376
10-410-415 TELEPHONE	11,802	14,633	13,619	11,803	10,215	14,500	8,225	14,500
10-410-426 PHYSICALS/SCREENING	115	479	575	200	231	231	200	350
10-410-429 WETLANDS GRANT FUNDS	0	3,474	0	0	0	0	0	0
10-410-430 ADVERTISING	7,089	8,829	3,982	6,000	7,112	8,000	5,300	12,500
10-410-431 BLESSING OF THE FLEET	439	0	0	0	0	0	0	0
10-410-432 BRYAN BEACH BASH	0	20	0	0	0	0	0	0
10-410-433 BRIDGES OF BRAZORIA CO.-BIKE R	250	800	0	0	0	0	0	0
10-410-434 MARKETING	4,844	6,820	12,205	10,000	7,894	10,000	8,075	10,000
10-410-435 FREEPORT CENTENNIAL	1,513	45,900	50,619	0	0	0	0	0
10-410-436 HAUNTED HOUSE	1,169	741	136	0	0	0	0	0

CITY OF FREEPORT
APPROVED BUDGET
AS OF: APRIL 30TH, 2014

10 -GENERAL FUND
ADMINISTRATION

EXPENDITURES				2013-2014			2014-2015	
	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
10-410-437 YOUTH ART	2,543	6,441	5,828	3,500	5,162	5,162	5,500	0
10-410-438 THANKSGIVING SUPER FEAST	7,807	9,856	8,540	10,000	9,487	9,487	10,000	10,000
10-410-439 BEACH OPERATIONS EXPENSE	0	0	0	0	0	0	0	0
10-410-440 ELECTRICITY	101,981	62,948	57,303	23,000	18,714	27,000	71,663	24,000
10-410-441 WATER	0	0	0	0	0	0	0	0
10-410-442 GAS-ENTEX	12,531	20,260	8,325	12,420	6,408	12,420	28,000	12,420
10-410-470 EQUIPMENT RENTAL	0	1,716	1,608	1,944	1,476	1,944	1,872	1,944
10-410-479 APPRAISAL DISTRICT	19,116	17,799	17,348	18,000	16,710	16,710	21,000	16,950
10-410-482 SERVICE CONTRACTS	5,867	7,913	13,697	9,500	6,515	10,500	3,600	10,500
10-410-484 TAX COLLECTIONS	2,204	2,185	2,169	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	0	196	0	0	0	0	0	0
TOTAL SERVICES	415,327	415,159	524,590	312,826	301,316	346,499	329,151	350,013
MAINTENANCE								
10-410-524 VEHICLE MAINTENANCE	802	202	0	250	0	250	0	0
10-410-543 ELECTRONICS/COMPUTER MAINT	58,023	38,409	38,329	45,693	32,925	45,693	46,302	56,755
10-410-545 BLDG/BLDG EQUIP MAINTENANCE	43,915	97,180	45,076	39,923	45,761	55,000	45,192	41,523
TOTAL MAINTENANCE	102,740	135,791	83,405	85,866	78,687	100,943	91,494	98,278
SUNDRY								
10-410-602 SEMINARS/DUES/TRAVEL	12,154	11,784	14,126	11,717	4,657	11,717	8,270	13,637
10-410-604 PUBLIC OFFICE LIABILITY	9,665	7,878	8,365	8,365	7,152	7,152	8,200	7,250
10-410-610 EMPLOYEE RELATIONS	6,303	6,223	3,748	5,850	2,874	5,850	6,010	5,850
10-410-611 PROMOTIONS	0	0	0	0	0	0	500	0
10-410-628 PROPERTY/GEN LIAB INSURANCE	88,269	96,423	102,589	97,907	100,615	100,470	91,000	91,183
10-410-677 WETLANDS GRANT EXPENSES	0	0	0	0	0	0	0	0
10-410-687 DAMAGE CLAIMS	0	0	0	0	0	0	0	0
10-410-695 COLLEGE REIMBURSEMENT	5,363	5,654	8,338	5,000	3,907	5,000	5,000	5,000
10-410-696 ENERGY EFFICIENCY GRANT	0	0	0	0	0	0	0	0
10-410-699 OTHER - SUNDRY	9,163	11,973	5,881	5,500	4,562	5,500	2,000	5,500
TOTAL SUNDRY	130,919	139,935	143,047	134,339	123,767	135,689	120,980	128,420
DEBT SERVICE								
10-410-775 LEASE INTEREST	542	304	64	547	249	525	547	498
10-410-776 LEASE PRINCIPAL	56,438	4,352	3,040	4,158	1,903	4,158	3,703	4,158
TOTAL DEBT SERVICE	56,979	4,656	3,104	4,705	2,151	4,683	4,250	4,656
CAPITAL OUTLAY								
10-410-880 LAND ACQUISITION	13,853	6,071	23,980	0	12,670	12,670	2,000	0
10-410-899 CAPITAL OUTLAY	220,925	55,404	34,558	5,050	0	5,050	18,229	50,000
TOTAL CAPITAL OUTLAY	234,778	61,475	58,538	5,050	12,670	17,720	20,229	50,000

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2014

10 -GENERAL FUND
 ADMINISTRATION

EXPENDITURES	2010-2011		2011-2012		2012-2013		2013-2014		2014-2015
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET	
<u>ACCRUAL</u>									
.0-410-995 DEPRECIATION EXPENSE	0	0	0	0	0	0	0	0	0
TOTAL ACCRUAL	0	0	0	0	0	0	0	0	0
TOTAL ADMINISTRATION	1,584,084	1,404,621	1,501,397	1,241,152	894,908	1,304,255	1,224,464	1,378,670	



FISCAL YEAR 2013-2014
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

10-410 GENERAL ADMINISTRATION

ACCT#	DESCRIPTION	2011-2012		2012-2013		2013-2014		2014-2015		INC BUD-PROJ		INC FROM BUDGET	
		ACTUAL	APRYTD	ACTUAL	BUDGET	BUDGET	PROJECTN	BUDGET	BUDGET	\$	%	\$	%
10 410-100	SALARIES/WAGES	461,812	271,882	492,375	499,199	499,199	499,199	528,838	30,639	6.1%	30,639	6.1%	
10 410-165	EDUCATION PAY	5,073	2,859	5,185	5,100	5,100	5,100	5,100	0	0.0%	0	0.0%	
10 410-175	LONGEVITY	4,619	2,787	5,196	5,200	5,200	5,200	5,200	0	0.0%	0	0.0%	
10 410-180	AUTO ALLOWANCE	8,652	4,876	8,844	9,000	9,000	9,000	9,000	0	0.0%	0	0.0%	
10 410-185	UNIFORM ALLOWANCE	0	0	0	0	0	0	0	0	0.0%	0	0.0%	
10 410-190	OVERTIME	567	123	230	500	500	350	500	150	42.9%	0	0.0%	
10 410-201	F I C A & MEDICARE	37,498	20,117	37,565	39,703	39,703	39,703	42,047	2,344	5.9%	2,344	5.9%	
10 410-210	GROUP INSURANCE	51,100	27,672	53,706	51,786	51,786	51,786	59,628	7,842	15.1%	7,842	15.1%	
10 410-230	T M R S	53,286	32,979	57,234	60,003	60,003	60,003	66,915	6,912	11.5%	6,912	11.5%	
10 410-235	BENEFIT ACCOUNT ADMIN FEES	5,317	1,187	5,073	5,440	5,440	5,440	5,440	0	0.0%	0	0.0%	
10 410-240	WORKMEN'S COMPENSATION	229	0	517	360	360	0	360	360	0.0%	0	0.0%	
10 410-291	UNEMPLOYMENT INSURANCE	0	0	227	0	0	0	0	0	0.0%	0	0.0%	
10 410-310	OFFICE/COMPUTER SUPPLIES	9,078	7,234	13,051	10,500	10,500	12,000	11,500	-500	-4.2%	1,000	9.5%	
10 410-311	POSTAGE/SHIPPING	4,493	2,264	4,889	6,500	6,500	6,500	6,500	0	0.0%	0	0.0%	
10 410-312	BOOKS/PUBL/SUBSCRIPTIONS	1,212	701	670	700	700	701	700	-1	-0.1%	0	0.0%	
10 410-320	OTHER ELECTRONICS	0	0	0	700	700	700	700	0	0.0%	0	0.0%	
10 410-335	CLOTHING	605	92	336	500	500	500	250	-250	-50.0%	-250	-50.0%	
10 410-352	FURNITURE & FIXTURES	1,717	100	299	400	400	200	200	0	0.0%	-200	-50.0%	
10 410-390	FUEL	121	146	619	850	850	200	1,500	1,300	650.0%	650	76.5%	
10 410-392	JANITORIAL SUPPLIES	1,444	584	1,746	1,425	1,425	1,425	1,425	0	0.0%	0	0.0%	
10 410-399	OTHER SUPPLIES	785	714	952	500	500	714	500	-214	-30.0%	0	0.0%	
10 410-413	PROFESSIONAL SERVICES	200,618	207,299	315,256	200,833	200,833	225,000	231,223	6,223	2.8%	30,390	15.1%	
10 410-414	BANK CHARGES	3,530	1,924	3,380	3,376	3,376	3,376	3,376	0	0.0%	0	0.0%	
10 410-415	TELEPHONE	14,633	10,215	13,619	11,803	11,803	14,500	14,500	0	0.0%	2,697	22.9%	
10 410-426	PHYSICALS/SCREENING	479	231	575	200	200	231	350	119	51.5%	150	75.0%	
10 410-429	WETLAND GRANT FUNDS	3,474	0	0	0	0	0	0	0	0.0%	0	0.0%	
10 410-430	ADVERTISING	8,829	7,112	3,982	6,000	6,000	8,000	12,500	4,500	56.3%	6,500	108.3%	
10 410-434	MARKETING	6,820	7,894	12,205	10,000	10,000	10,000	10,000	0	0.0%	0	0.0%	
10 410-435	FREERPORT CENTENNIAL	47,461	50,755	50,755	0	0	0	0	0	0.0%	0	0.0%	
10 410-437	YOUTH ART	6,441	5,162	5,828	3,500	3,500	5,162	0	0	0.0%	0	0.0%	
10 410-438	THANKSGIVING SUPER FEAST	9,856	9,487	8,540	19,000	19,000	9,487	10,000	0	0.0%	0	0.0%	
10 410-440	ELECTRICITY	62,948	18,714	67,303	23,000	23,000	27,000	24,000	-3,000	-11.1%	1,000	4.3%	
10 410-442	GAS-ENTEX	20,260	8,325	8,325	12,420	12,420	12,420	12,420	0	0.0%	0	0.0%	
10 410-470	EQUIPMENT RENTAL	1,716	1,476	1,608	1,944	1,944	1,944	1,944	0	0.0%	0	0.0%	
10 410-479	APPRAISAL DISTRICT	17,799	16,710	17,348	18,000	18,000	16,710	16,950	240	1.4%	-1,050	-5.8%	
10 410-482	SERVICE CONTRACTS	7,913	6,515	13,697	9,590	9,590	10,500	10,500	0	0.0%	1,000	10.5%	
10 410-484	TAX COLLECTIONS	2,185	2,169	2,169	2,250	2,250	2,169	2,250	81	3.7%	0	0.0%	
10 410-499	OTHER SERVICES	196	0	0	0	0	0	0	0	0.0%	0	0.0%	
10 410-524	VEHICLE MAINTENANCE	202	0	0	250	250	250	0	-250	-100.0%	0	0.0%	
10 410-543	ELECTRONICS/COMPUTER MAINT	38,409	32,925	38,329	45,693	45,693	45,693	56,755	11,062	24.2%	11,062	24.2%	



FISCAL YEAR 2013-2014
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

10-410 GENERAL ADMINISTRATION

ACCT#	DESCRIPTION	2012-2013		2013-2014		2014-2015		INC BUD-PROJ		INC FROM BUDGET	
		ACTUAL	ACTUAL	APR. YTD	BUDGET	PROJECTN	BUDGET	\$	%	\$	%
10 410-545	BLDG/BLDG EQUIP MAINTENANCE	97,180	45,076	45,761	39,923	55,000	41,523	-13,477	-24.5%	1,600	4.0%
10 410-602	SEMINARS/DUES/TRAVEL	11,784	14,126	4,657	11,717	11,717	13,637	1,920	16.4%	1,920	16.4%
10 410-604	PUBLIC OFFICE LIABILITY	7,878	8,365	7,152	8,365	7,152	7,250	98	1.4%	-1,115	-13.3%
10 410-610	EMPLOYEE RELATIONS	6,223	3,748	2,874	5,850	5,850	5,850	0	0.0%	0	0.0%
10 410-628	PROPERTY INSURANCE	96,423	102,589	100,615	97,906	100,470	91,182	-9,288	-9.2%	-6,724	-6.9%
10 410-695	COLLEGE REIMBURSEMENT	5,654	8,338	3,907	5,000	5,000	5,000	0	0.0%	0	0.0%
10 410-699	OTHER - SUNDRY	11,971	5,881	4,562	5,500	5,500	5,500	0	0.0%	0	0.0%
10 410-775	LEASE INTERERST	304	63	249	547	525	498	-27	-5.1%	0	0.0%
10 410-776	LEASE PRINCIPAL	4,352	3,040	1,903	4,158	4,158	4,158	0	0.0%	0	0.0%
10 410-880	LAND ACQUISITION	6,071	23,980	12,670	0	12,670	0	-12,670	-100.0%	0	0.0%
10 410-899	CAPITAL OUTLAY	55,404	34,558	0	5,950	5,050	50,000	44,950	890.1%	44,950	890.1%
		1,404,621	1,501,397	694,908	1,241,152	1,304,255	1,378,670	74,415	5.7%	137,518	11.1%



FISCAL YEAR 2013-2014

ACCOUNT DETAIL JUSTIFICATION

10-410 GENERAL ADMINISTRATION

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
10 410-100	SALARIES/WAGES	461,812	492,375	271,882	499,199	529,838
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		
	Current Full-Time Employees	8	506,263			
	New Full-Time Employees	0				
	Current Part-Time Employees	1	11,395			
	New Part-Time Employees	0				
	Temporary Employees	0				
	Youth Summer Work Program		12,180			
				Calculated Field (do not attempt to input)		

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

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



FISCAL YEAR 2013-2014
ACCOUNT DETAIL JUSTIFICATION

10-410 GENERAL ADMINISTRATION

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

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

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



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

10-410 GENERAL ADMINISTRATION

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 410-201	F I C A & MEDICARE	37,498	37,565	20,117	39,703	42,047	
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Calculated Field	42,047		Calculated Field			
	(do not attempt to input)			(do not attempt to input)			

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 410-210	GROUP INSURANCE	51,100	53,706	27,672	51,786	59,628	
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Life Insurance / AD&D	1,688		Calculated Field			
	Long Term Disability	1,288		(do not attempt to input)			
	Health Reimbursement Account	9,600					
	TML - Employee Health	408.44					
	Estimated % Increase	20%					
	TML Estimated Rate/Mo	490.128	8				

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 410-230	T M R S	53,286	57,234	32,979	60,003	66,915	
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	OCT - DEC						
	JAN - SEP						
	Weighted Average	66,915		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	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 410-235	BENEFIT ACCOUNT ADMIN FEES	5,317	5,073	1,187	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	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 410-240	WORKMEN'S COMPENSATION	229	517	0	360	360	
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	WORKMEN'S COMPENSATION	360					

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 410-291	UNEMPLOYMENT INSURANCE	0	227	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	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
10 410-310	OFFICE/COMPUTER SUPPLIES	9,078	13,051	7,234	10,500	11,500
	ITEM DESCRIPTION	AMOUNTS				AMOUNTS
	Budget Materials	1,600				
	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	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
10 410-311	POSTAGE/SHIPPING	4,493	4,889	2,264	6,500	6,500
	ITEM DESCRIPTION	AMOUNTS				AMOUNTS
	POSTAGE/SHIPPING	6,500				

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
10 410-312	BOOKS/PUBL/SUBSCRIPTIONS	1,212	670	701	700	700
	ITEM DESCRIPTION	AMOUNTS				AMOUNTS
	Brazosport Facts Subscription	200				
	Ordinance Updates	500				



FISCAL YEAR 2013-2014
ACCOUNT DETAIL JUSTIFICATION

10-410 GENERAL ADMINISTRATION

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

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

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



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

10-410 GENERAL ADMINISTRATION

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

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012	2012-2013	2013-2014		2014-2015	
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
10 410-392	JANITORIAL SUPPLIES	1,444	1,746	584	1,425	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	2011-2012	2012-2013	2013-2014		2014-2015	
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
10 410-399	OTHER SUPPLIES	785	952	714	500	714	500
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Other Miscellaneous	500					



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

10-410 GENERAL ADMINISTRATION

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012	2012-2013	2013-2014		2014-2015
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
10 410-413	PROFESSIONAL SERVICES	200,618	315,256	207,299	200,833	231,223
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Legal - Wallace Shaw	61,944		Hugh Landrum & Assoc		22,667
	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		3,500
	Legal - Olson & Olson	15,000		Regional Storm Water Mgt Program + Software		9,529
	Copies Charged at the County Courthouse	4,000		Regional Transportation / Buses		22,747
	Payroll Service	30,486				

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

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



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

10-410 GENERAL ADMINISTRATION

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012	2012-2013	2013-2014		2014-2015	
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
10 410-426	PHYSICALS/SCREENING	479	575	231	200	231	350
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			
	PHYSICALS/SCREENING	350					AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012	2012-2013	2013-2014		2014-2015	
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
10-410-429	WETLAND GRANT FUNDS	3,474	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			
							AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012	2012-2013	2013-2014		2014-2015	
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
10 410-430	ADVERTISING	8,829	3,982	7,112	6,000	8,000	12,500
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			
	Misc Ads	750					
	Misc Employment Ads	9,250					
	Brazoria County Magazine	2,500					



FISCAL YEAR 2013-2014
ACCOUNT DETAIL JUSTIFICATION

10-410 GENERAL ADMINISTRATION

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 410-434	MARKETING	6,820	12,205	7,894	10,000	10,000	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Tri-fold Promotional	3,000					
	Annual Information Booklet	1,500				250	
	Misc. Marketing	3,860				880	
	Marketing -Phone Messages	510					

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET	
				APR YTD	BUDGET		PROJECTION
10-410-435	FREEPORT CENTENNIAL	47,461	50,755	0	0	-	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$

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



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

10-410 GENERAL ADMINISTRATION

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

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012	2012-2013	2013-2014		2014-2015	
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
10 410-440	ELECTRICITY	62,948	67,303	18,714	23,000	27,000	24,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	ELECTRICITY	24,000					

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012	2012-2013	2013-2014		2014-2015	
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
10 410-442	GAS-ENTEX	20,260	8,325	6,408	12,420	12,420	12,420
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Gas-Entex	12,420					



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

10-410 GENERAL ADMINISTRATION

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
10 410-470	EQUIPMENT RENTAL	1,716	1,608	1,476	1,944	1,944
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		
	Postage Meter Retail	1,944				

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

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



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

10-410 GENERAL ADMINISTRATION

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
10 410-543	ELECTRONICS/COMPUTER MAINT	38,409	38,329	32,925	45,693	56,755
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	EZ Task Annual Web-Site Hosting	1,200		Exchange Server		5562
	Incode - Network Support	2,520		Web Parcil Viewer-Altterra 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
	Plotter Supplies	1,068		Data Stream Backup		7,200
	Corel Draw	200		Server Upgrade		14,500

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
10 410-545	BLDG/BLDG EQUIP MAINTENANCE	97,180	45,076	45,761	39,923	41,523
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Elevator Maintenance	4,300		Elevator Inspections		600
	Housekeeping	15,555				
	Window Cleaning	2,000				
	Pest Control	568		Routine Maintenance / Fixes / Breaks / Etc		18,500

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



FISCAL YEAR 2013-2014
ACCOUNT DETAIL JUSTIFICATION

10-410 GENERAL ADMINISTRATION

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

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
10 410-610	EMPLOYEE RELATIONS	6,223	3,748	2,874	5,850	5,850
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Employee Appreciation	5,850				

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
10 410-628	PROPERTY INSURANCE	96,423	102,589	100,615	97,906	91,182
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Property Insurance	90,940				
	Public Employee Dishonesty Bond	242				



FISCAL YEAR 2013-2014

ACCOUNT DETAIL JUSTIFICATION

10-410

GENERAL ADMINISTRATION

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
10 410-695	COLLEGE REIMBURSEMENT	5,654	8,338	3,907	5,000	5,000
	ITEM DESCRIPTION	AMOUNTS				AMOUNTS
	COLLEGE REIMBURSEMENT	5,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
10 410-699	OTHER - SUNDRY	11,971	5,881	4,562	5,500	5,500
	ITEM DESCRIPTION	AMOUNTS				AMOUNTS
	Misc.	5,500				

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

CITY OF FREEPORT
APPROVED BUDGET
AS OF: APRIL 30TH, 2014

10 -GENERAL FUND
SERVICE CENTER

EXPENDITURES	2010-2011		2011-2012		2012-2013		2013-2014		2014-2015	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET		
SALARIES										
10-420-100 SALARIES/WAGES	81,157	75,973	53,362	66,710	13,406	33,562	98,459	69,055		
10-420-165 EDUCATIONAL PAY	0	254	485	0	0	0	0	0		
10-420-175 LONGEVITY	1,060	527	20	100	0	50	650	110		
10-420-190 OVERTIME	2,692	1,734	2,547	2,000	302	604	1,500	2,000		
TOTAL SALARIES	84,909	78,487	56,413	68,810	13,708	34,216	100,609	71,165		
BENEFITS										
10-420-201 F I C A & MEDICARE	6,520	5,530	4,361	5,264	1,049	2,567	7,697	5,444		
10-420-210 GROUP INSURANCE	16,212	14,435	11,294	12,947	3,485	6,173	18,684	14,907		
10-420-230 T M R #	9,418	9,089	6,658	8,326	1,060	4,118	11,661	9,052		
10-420-240 WORKMEN'S COMPENSATION	1,965	1,486	1,528	1,360	621	621	1,965	621		
10-420-291 UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0	0		
TOTAL BENEFITS	34,115	30,540	23,840	27,897	6,214	13,479	40,007	30,024		
SUPPLIES										
10-420-310 OFFICE/COMPUTER SUPPLIES	1,701	2,178	2,303	3,750	202	1,312	3,300	3,750		
10-420-311 POSTAGE/SHIPPING	0	0	0	100	0	0	0	100		
10-420-320 OTHER ELECTRONICS	275	459	199	700	109	654	500	700		
10-420-335 CLOTHING	802	495	318	1,450	432	750	610	1,450		
10-420-340 GAS AND DIESEL	25,727	20,219	20,249	100	(4,032)	100	0	100		
10-420-341 STATE GAS TAX	5	0	(2,144)	0	(6,256)	0	0	0		
10-420-343 OIL AND GREASE	4,926	4,358	3,746	6,450	3,010	5,824	5,500	6,450		
10-420-344 GARAGE PARTS	2,257	2,187	1,592	2,350	1,785	2,673	2,500	3,000		
10-420-352 FURNITURE & FIXTURES	0	0	0	650	0	120	0	0		
10-420-385 SMALL TOOLS & EQUIPMENT	1,547	3,109	1,840	2,800	339	2,274	4,300	2,800		
10-420-390 FUEL	1,687	1,751	1,700	1,500	789	1,286	1,100	1,500		
10-420-392 JANITORIAL SUPPLIES	642	1,116	578	1,050	838	887	900	1,050		
10-420-399 OTHER SUPPLIES	718	12,409	107	1,560	514	996	1,309	1,660		
TOTAL SUPPLIES	40,287	48,282	30,486	22,560	(2,268)	16,876	20,019	22,560		
SERVICES										
10-420-413 PROFESSIONAL SERVICES	731	1,870	2,038	3,200	1,750	2,450	2,000	3,200		
10-420-415 TELEPHONE	2,386	2,619	2,269	2,150	1,682	2,150	2,000	2,150		
10-420-426 PHYSICALS/SCREENING	0	230	0	100	0	100	150	100		
10-420-440 ELECTRICITY	21,553	12,388	11,715	12,000	5,301	12,000	12,000	10,500		
10-420-441 WATER	0	0	0	0	0	0	0	0		
10-420-442 GAS-ENTEK	194	486	193	400	106	400	400	400		
10-420-470 EQUIPMENT RENTAL	0	148	0	300	0	0	300	300		
10-420-482 SERVICE CONTRACTS	0	0	0	0	0	0	0	0		
10-420-485 LAUNDRY SERVICES	704	1,000	505	1,150	246	1,150	1,000	950		
10-420-499 OTHER SERVICES	1,106	1,796	1,455	1,280	180	1,080	1,550	1,280		
TOTAL SERVICES	26,673	20,536	18,175	20,580	9,266	19,330	19,400	18,880		

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2014

10 -GENERAL FUND
 SERVICE CENTER

EXPENDITURES				2013-2014			2014-2015	
	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
MAINTENANCE								
10-420-524 VEHICLE MAINTENANCE	353	920	546	740	233	740	800	740
10-420-545 BLDG/BLDG EQUIP MAINTENANCE	1,105	1,956	1,986	2,500	874	1,410	1,100	2,500
10-420-546 LAND/GROUNDS MAINT	<u>257</u>	<u>1,016</u>	<u>1,722</u>	<u>3,060</u>	<u>210</u>	<u>1,260</u>	<u>760</u>	<u>3,060</u>
TOTAL MAINTENANCE	1,715	3,892	4,314	6,300	1,317	3,410	2,660	6,300
SUNDRY								
10-420-602 SEMINARS/DUES/TRAVEL	97	100	95	450	304	425	300	450
10-420-629 VEHICLE INSURANCE	175	235	380	380	0	380	175	380
10-420-699 OTHER - SUNDRY	<u>54</u>	<u>297</u>	<u>270</u>	<u>750</u>	<u>34</u>	<u>720</u>	<u>400</u>	<u>800</u>
TOTAL SUNDRY	326	632	745	1,580	338	1,525	875	1,630
CAPITAL OUTLAY								
10-420-899 CAPITAL OUTLAY	<u>0</u>	<u>0</u>	<u>15,889</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>8,400</u>	<u>0</u>
TOTAL CAPITAL OUTLAY	0	0	15,889	0	0	0	8,400	0
ACCRUAL								
10-420-995 DEPRECIATION EXPENSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL ACCRUAL	0	0	0	0	0	0	0	0
TOTAL SERVICE CENTER	188,025	182,369	149,862	147,727	28,575	88,836	191,970	150,559



FISCAL YEAR 2014-2015
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

10-420 SERVICE CENTER

ACCT#	DESCRIPTION	2011-2012		2012-2013		2013-2014		PROJECT#	2014-2015 BUDGET	INC BUD-PROJ		INC FROM BUDGET	
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	APPLYD	BUDGET			\$	%	\$	%
10 420-100	SALARIES/WAGES	75,973	53,362	13,406	66,710	33,562	89,055		35,493	105.8%	2,345	3.5%	
10 420-165	EDUCATIONAL PAY	254	485	0	0	0	0		0	0.0%	0	0.0%	
10 420-175	LONGEVITY	527	20	100	100	50	110		60	120.0%	10	10.0%	
10 420-190	OVERTIME	1,734	2,547	302	2,000	604	2,000		1,396	231.1%	0	0.0%	
10 420-201	F I C A & MEDICARE	5,530	4,361	1,049	5,264	2,567	5,444		2,877	112.1%	180	3.4%	
10 420-210	GROUP INSURANCE	14,435	11,294	3,485	12,947	6,173	14,907		8,734	141.5%	1,960	15.1%	
10 420-230	T M R S	9,089	6,658	1,060	8,326	4,118	9,082		4,934	119.8%	726	8.7%	
10 420-240	WORKMEN'S COMPENSATION	1,486	1,528	621	1,360	621	621		0	0.0%	-739	-54.3%	
10 420-291	UNEMPLOYMENT INSURANCE	0	0	0	0	0	0		0	0.0%	0	0.0%	
10 420-310	OFFICE/COMPUTER SUPPLIES	2,178	2,303	202	3,750	1,312	3,750		2,438	185.8%	0	0.0%	
10 420-311	POSTAGE/SHIPPING	0	0	0	100	100	100		100	0.0%	0	0.0%	
10 420-320	OTHER ELECTRONICS	459	199	109	700	654	700		46	7.0%	0	0.0%	
10 420-335	CLOTHING	495	318	432	1,450	750	1,450		700	93.3%	0	0.0%	
10 420-340	GAS AND DIESEL	20,219	20,249	-4,032	100	100	100		0	0.0%	0	0.0%	
10 420-341	STATE GAS TAX	0	-2,144	-6,256	0	0	0		0	0.0%	0	0.0%	
10 420-343	OIL AND GREASE	4,358	3,746	3,010	6,450	5,824	6,450		626	10.7%	0	0.0%	
10 420-344	GARAGE PARTS	2,187	1,592	1,785	2,350	2,673	3,000		327	12.2%	650	27.7%	
10 420-352	FURNITURE & FIXTURES	0	0	0	650	120	0		-120	-100.0%	-650	-100.0%	
10 420-385	SMALL TOOLS & EQUIPMENT	3,109	1,840	339	2,800	2,274	2,800		526	23.1%	0	0.0%	
10 420-390	FUEL	1,751	1,700	789	1,500	1,286	1,500		214	16.6%	0	0.0%	
10 420-392	JANITORIAL SUPPLIES	1,118	578	838	1,050	887	1,050		163	18.4%	0	0.0%	
10 420-399	OTHER SUPPLIES	12,409	107	514	1,660	996	1,660		664	66.7%	0	0.0%	
10 420-413	PROFESSIONAL SERVICES	1,870	2,038	1,750	3,200	2,450	3,200		750	30.6%	0	0.0%	
10 420-415	TELEPHONE	2,619	2,289	1,682	2,150	2,150	2,150		0	0.0%	0	0.0%	
10 420-426	PHYSICALS/SCREENING	230	0	0	100	100	100		0	0.0%	0	0.0%	
10 420-440	ELECTRICITY	12,388	11,715	5,301	12,000	12,000	10,500		-1,500	-12.5%	-1,500	-12.5%	
10 420-441	WATER	0	0	0	0	0	0		0	0.0%	0	0.0%	
10 420-442	GAS-ENTEX	486	193	106	400	400	400		0	0.0%	0	0.0%	
10 420-470	EQUIPMENT RENTAL	148	0	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	1,000	505	246	1,150	1,150	950		-200	-17.4%	-200	-17.4%	
10 420-489	OTHER SERVICES	1,796	1,455	180	1,280	1,080	1,280		200	18.5%	0	0.0%	
10 420-524	VEHICLE MAINTENANCE	920	546	233	740	740	740		0	0.0%	0	0.0%	
10 420-545	BLDG/BLDG EQUIP MAINTENANCE	1,956	1,986	874	2,500	1,410	2,500		1,090	77.3%	0	0.0%	
10 420-546	LAND/GROUNDS MAINT	1,016	1,782	210	3,060	1,260	3,060		1,800	142.9%	0	0.0%	
10 420-602	SEMINARS/DUES/TRAVEL	100	95	304	450	425	450		25	5.9%	0	0.0%	
10 420-629	VEHICLE INSURANCE	235	380	0	380	380	380		0	0.0%	0	0.0%	
10 420-699	OTHER - SUNDRY	296	266	36	750	720	800		80	11.1%	50	6.7%	
10 420-899	CAPITAL OUTLAY	0	15,889	0	0	0	0		0	0.0%	0	0.0%	
		182,369	149,662	26,575	147,727	89,836	150,559		61,723	69.5%	2,833	1.9%	



FISCAL YEAR 2014-2015
ACCOUNT DETAIL JUSTIFICATION

10-420 SERVICE CENTER

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

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
10 420-201	F I C A & MEDICARE	5,530	4,361	1,049	5,264	5,444
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		
	FICA & MEDICARE	5,444				

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
10 420-210	GROUP INSURANCE	14,435	11,294	3,485	12,947	14,907
	ITEM DESCRIPTION:	AMOUNTS		ITEM DESCRIPTION		
	Life Insurance / AD&D	422				
	Long Term Disability	322				
	Health Reimbursement Account	2,400				
	TML - Employee Health					
	Estimated % Increase					
	TML Estimated Rate/Mo	11,763				



THE CITY OF
FISCAL YEAR 2014-2015

ACCOUNT DETAIL JUSTIFICATION

10-420 SERVICE CENTER

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 APR YTD	2013-2014 BUDGET	2013-2014 PROJECTION	2014-2015 BUDGET
10 420-230	T M R S	9,089	6,658	1,060	8,326	4,118	9,052
	ITEM DESCRIPTION	ITEM DESCRIPTION					
	OCT - DEC	12.26%					
	JAN - SEP	12.87%					
	Weighted Average	12.72%	9,052		Calculated Field (do not attempt to input)		
	Calculated Field (do not attempt to input)						



THE CITY OF
FREEDOM
 FISCAL YEAR 2014-2015
 ACCOUNT DETAIL JUSTIFICATION

10-420 SERVICE CENTER

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 420-311	POSTAGE/SHIPPING	0	0	0	100	100	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	POSTAGE/SHIPPING	100					

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 420-320	OTHER ELECTRONICS	459	199	109	700	700	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	ELECTRONIC PARTS & EQUIPMENT	250					
	RADIO MAINTENANCE	450					

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 420-335	CLOTHING	495	318	432	1,450	1,450	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	HEADWARE	300					
	SAFTEY ACCESSORIES	300					
	SAFETY WARE	400					
	WINTER JACKETS	450					



FISCAL YEAR 2014-2015
ACCOUNT DETAIL JUSTIFICATION

10-420 SERVICE CENTER

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

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

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



FISCAL YEAR 2014-2015
ACCOUNT DETAIL JUSTIFICATION

10-420 SERVICE CENTER

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

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

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



FISCAL YEAR 2014-2015

ACCOUNT DETAIL JUSTIFICATION

10-420 SERVICE CENTER

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012	2012-2013	2013-2014		2014-2015	
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
10 420-413	PROFESSIONAL SERVICES	1,870	2,038	1,750	3,200	2,450	3,200
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	COMPUTER REPAIRS	1,000					
	TOPKAT REPAIRS & CALIBRATION	1,000					
	PC CARE	1,000					
	PEST CONTROL	200					

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012	2012-2013	2013-2014		2014-2015	
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
10 420-415	TELEPHONE	2,619	2,269	1,682	2,150	2,150	2,150
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	LONG DISTANCE CALLS	2,150					

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012	2012-2013	2013-2014		2014-2015	
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
10 420-426	PHYSICALS/SCREENING	230	0	0	100	100	100
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	EMPLOYEE DRUG TEST	100					

CITY OF FREEPORT
APPROVED BUDGET
AS OF: APRIL 30TH, 2014

10 -GENERAL FUND
MUNICIPAL COURT

EXPENDITURES	2010-2011		2011-2012		2012-2013		2013-2014			2014-2015	
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET	
SALARIES											
10-430-100 SALARIES/WAGES	86,785	73,134	37,508	40,500	18,073	39,265	77,741	38,889			
10-430-165 EDUCATIONAL PAY	1,150	0	0	0	0	0	0	0			
10-430-175 LONGEVITY	969	307	314	350	188	300	750	350			
10-430-185 UNIFORM ALLOWANCE	460	185	0	0	0	0	0	0			
10-430-190 OVERTIME	4,129	2,434	0	0	260	260	500	0			
TOTAL SALARIES	93,493	76,060	37,821	40,850	18,522	39,825	78,991	39,239			
BENEFITS											
10-430-201 F I C A & MEDICARE	7,093	5,681	2,865	3,125	1,380	3,027	6,043	3,002			
10-430-210 GROUP INSURANCE	16,485	11,663	6,242	6,473	3,516	6,324	12,456	7,453			
10-430-230 T M R S	9,989	8,009	3,656	3,927	2,229	3,634	8,010	4,991			
10-430-240 WORKMEN'S COMPENSATION	1,307	0	0	0	0	0	0	0			
10-430-291 UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0	0			
TOTAL BENEFITS	34,873	25,354	12,763	13,525	7,125	12,985	26,509	15,446			
SUPPLIES											
10-430-310 OFFICE/COMPUTER SUPPLIES	1,323	2,182	2,411	2,500	2,065	2,500	2,000	2,500			
10-430-311 POSTAGE/SHIPPING	1,200	2,330	1,305	2,300	1,084	2,300	2,500	2,300			
10-430-312 BOOKS/PUBL/SUBSCRIPTIONS	0	0	0	0	0	0	0	0			
10-430-335 CLOTHING	0	155	250	250	0	250	250	250			
10-430-352 FURNITURE & FIXTURES	0	0	0	0	0	0	0	0			
10-430-385 SMALL TOOLS & EQUIPMENT	0	0	0	0	0	0	0	0			
10-430-390 FUEL	2,796	153	449	0	0	0	2,800	0			
10-430-399 OTHER SUPPLIES	21	317	284	300	0	300	200	300			
TOTAL SUPPLIES	5,340	5,137	4,698	5,350	3,149	5,350	7,750	5,350			
SERVICES											
10-430-407 COLLECTION AGENCY FEES	3,176	6,966	130	2,500	742	2,500	1,500	2,500			
10-430-413 CITY JUDGE	18,000	18,129	19,500	18,000	9,000	18,000	18,000	18,000			
10-430-414 BANK CHARGES	3,059	2,597	2,841	3,400	2,185	3,400	3,400	3,400			
10-430-415 TELEPHONE	3,610	1,771	624	450	352	620	2,100	620			
10-430-426 PHYSICALS/SCREENING	115	80	0	0	0	0	0	0			
10-430-499 OTHER SERVICES	831	844	929	1,000	319	750	800	1,000			
TOTAL SERVICES	28,792	30,387	23,764	25,350	12,598	25,270	25,800	25,520			
MAINTENANCE											
10-430-524 VEHICLE MAINTENANCE	500	0	0	0	0	0	500	0			
10-430-543 ELECTRONICS/COMPUTER MAINT	2,471	670	1,677	1,500	514	1,500	1,250	1,500			
TOTAL MAINTENANCE	2,971	670	1,677	1,500	514	1,500	1,750	1,500			

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2014

10 -GENERAL FUND
 MUNICIPAL COURT

EXPENDITURES	2010-2011			2011-2012			2012-2013			2013-2014			2014-2015	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET						
<u>SUNDRY</u>														
10-430-601 FAITHFUL PERFORMANCE BOND	0	0	0	75	0	75	75	75						
10-430-602 SEMINARS/DUES/TRAVEL	1,385	871	388	1,500	0	1,500	1,400	1,500						
10-430-629 VEHICLE INSURANCE	235	316	325	0	0	0	235	0						
10-430-684 TECHNOLOGY FUND EXPENSE	7,995	16,858	6,446	200	0	0	15,797	2,800						
10-430-685 SECURITY FUND EXPENSE	2,970	55	0	17,500	0	0	200	8,318						
10-430-699 OTHER - SUNDRY	28	0	0	200	395	397	0	200						
TOTAL SUNDRY	12,612	18,099	7,159	19,475	395	1,972	17,707	12,893						
<u>CAPITAL OUTLAY</u>														
10-430-899 CAPITAL OUTLAY	0	0	0	0	0	0	0	0						
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	0	0						
<u>ACCRUAL</u>														
10-430-995 DEPRECIATION EXPENSE	0	0	0	0	0	0	0	0						
TOTAL ACCRUAL	0	0	0	0	0	0	0	0						
TOTAL MUNICIPAL COURT	178,081	155,707	87,883	106,050	42,303	86,902	158,507	99,943						



FISCAL YEAR 2014-2015
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

10-430 MUNICIPAL COURT

ACCT#	DESCRIPTION	2010-2012		2013-2013		2013-2014		2014-2015		INC BUD-PROJ		INC FROM BUDGET	
		ACTUAL	APPLYD	BUDGET	BUDGET	BUDGET	BUDGET	\$	%	\$	%	\$	%
10 430-100	SALARIES/WAGES	73,134	37,508	18,073	40,500	39,265	38,889	-376	-1.0%	-1,611	-4.0%	0	0.0%
10 430-165	EDUCATIONAL PAY	0	0	0	0	0	0	0	0.0%	0	0.0%	0	0.0%
10 430-175	LONGEVITY	307	314	188	350	300	350	50	16.7%	0	0.0%	0	0.0%
10 430-185	UNIFORM ALLOWANCE	185	0	0	0	0	0	0	0.0%	0	0.0%	0	0.0%
10 430-190	OVERTIME	2,434	0	260	0	260	0	-260	-100.0%	0	0.0%	0	0.0%
10 430-201	F I C A & MEDICARE	5,681	2,865	1,380	3,125	3,027	3,002	-25	-0.8%	-123	-3.9%	0	0.0%
10 430-210	GROUP INSURANCE	11,663	6,242	3,516	6,473	6,324	7,453	1,129	17.9%	980	15.1%	0	0.0%
10 430-230	T M R S	8,009	3,656	2,229	3,927	3,634	4,991	1,357	37.3%	1,065	27.1%	0	0.0%
10 430-240	WORKMEN'S COMPENSATION	0	0	0	0	0	0	0	0.0%	0	0.0%	0	0.0%
10 430-291	UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0	0.0%	0	0.0%	0	0.0%
10 430-310	OFFICE/COMPUTER SUPPLIES	2,182	2,411	2,065	2,500	2,500	2,500	0	0.0%	0	0.0%	0	0.0%
10 430-311	POSTAGE/SHIPPING	2,330	1,305	1,084	2,300	2,300	2,300	0	0.0%	0	0.0%	0	0.0%
10 430-335	CLOTHING	155	250	0	250	250	250	0	0.0%	0	0.0%	0	0.0%
10 430-390	FUEL	153	449	0	0	0	0	0	0.0%	0	0.0%	0	0.0%
10 430-399	OTHER SUPPLIES	317	284	0	300	300	300	0	0.0%	0	0.0%	0	0.0%
10 430-407	COLLECTION AGENCY FEES	6,966	-130	742	2,500	2,500	2,500	0	0.0%	0	0.0%	0	0.0%
10 430-413	CITY JUDGE	18,129	19,500	9,000	18,000	18,000	18,000	0	0.0%	0	0.0%	0	0.0%
10 430-414	BANK CHARGES	2,597	2,841	2,185	3,400	3,400	3,400	0	0.0%	0	0.0%	0	0.0%
10 430-415	TELEPHONE	1,771	624	352	450	620	620	0	0.0%	170	37.8%	0	0.0%
10 430-426	PHYSICALS/SCREENING	80	0	0	0	0	0	0	0.0%	0	0.0%	0	0.0%
10 430-499	OTHER SERVICES	844	929	319	1,000	750	1,000	250	33.3%	0	0.0%	0	0.0%
10 430-524	VEHICLE MAINTENANCE	0	0	0	0	0	0	0	0.0%	0	0.0%	0	0.0%
10 430-543	ELECTRONICS/COMPUTER MAINT	670	1,677	513	1,500	1,500	1,500	0	0.0%	0	0.0%	0	0.0%
10 430-601	FAITHFUL PERFORMANCE BOND	0	0	0	75	75	75	0	0.0%	0	0.0%	0	0.0%
10 430-602	SEMINARS/DUES/TRAVEL	871	387	0	1,500	1,500	1,500	0	0.0%	0	0.0%	0	0.0%
10 430-629	VEHICLE INSURANCE	316	325	0	0	0	0	0	0.0%	0	0.0%	0	0.0%
10 430-684	TECHNOLOGY FUND EXPENSE	16,858	6,446	0	200	0	2,800	2,800	0.0%	2,600	1300.0%	0	0.0%
10 430-685	SECURITY FUND EXPENSE	55	0	0	17,500	0	8,318	8,318	0.0%	-9,182	-52.5%	0	0.0%
10 430-699	OTHER - SUNDRY	0	0	397	200	397	200	-197	-49.6%	0	0.0%	0	0.0%
10 430-899	CAPITAL OUTLAY	0	0	0	0	0	0	0	0.0%	0	0.0%	0	0.0%
		155,707	87,883	42,303	106,050	86,902	99,948	13,046	15.0%	-6,102	-5.6%		



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

10-430 MUNICIPAL COURT

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
10 430-210	GROUP INSURANCE	11,663	6,242	3,516	6,473	7,453
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Life Insurance / AD&D	211		Calculated Field		
	Long Term Disability	161		(do not attempt to input)		
	Health Reimbursement Account	\$ 100.00	1			
	TML - Employee Health	408.44				
	Estimated % Increase	20%				
	TML Estimated Rate/Mo	490.12	1			

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
10 430-230	T M R S	8,009	3,656	2,229	3,927	4,991
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	OCT - DEC		12.26%			
	JAN - SEP		12.87%			
	Weighted Average	4,991	12.72%	Calculated Field		
	Calculated Field			(do not attempt to input)		
	(do not attempt to input)					

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



FISCAL YEAR 2014-2015
ACCOUNT DETAIL JUSTIFICATION

10-430 MUNICIPAL COURT

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
10 430-291	UNEMPLOYMENT INSURANCE	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	UNEMPLOYMENT INSURANCE	-				

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
10 430-310	OFFICE/COMPUTER SUPPLIES	2,182	2,411	2,065	2,500	2,500
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Other Miscellaneous Supplies	2,500				

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
10 430-311	POSTAGE/SHIPPING	2,330	1,305	1,084	2,300	2,300
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	POSTAGE/SHIPPING	2,300				



FISCAL YEAR 2014-2015
ACCOUNT DETAIL JUSTIFICATION

10-430 MUNICIPAL COURT

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

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

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



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

10-430 MUNICIPAL COURT

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

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

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



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

10-430 MUNICIPAL COURT

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

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

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



FISCAL YEAR 2014-2015
ACCOUNT DETAIL JUSTIFICATION

10-430 MUNICIPAL COURT

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

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

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



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

10-430 MUNICIPAL COURT

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

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

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012	2012-2013	2013-2014		2014-2015
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
10 430-899	CAPITAL OUTLAY	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNTS			ITEM DESCRIPTION	AMOUNTS
	1					7
	2					8
	3					9
	4					10
	5					11
	6					12

TRANSPOSE CAPITAL NUMBERS FROM THE CAPITAL TAB IN PRIORITY ORDER.

TOTAL: 155,707 87,883 42,303 106,050 86,902 99,948

CITY OF FREEPORT
APPROVED BUDGET
AS OF: APRIL 30TH, 2014

10 -GENERAL FUND

EXPENDITURES				2013-2014			2014-2015	
	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
SALARIES								
10-525-100 SALARIES/WAGES	1,724,143	1,822,128	1,831,130	1,838,407	1,043,087	1,838,407	1,877,305	1,943,355
10-525-165 EDUCATIONAL PAY	24,337	27,790	23,749	32,400	20,601	32,400	30,000	36,000
10-525-175 LONGEVITY	10,976	8,464	7,962	8,700	5,175	8,700	12,500	8,900
10-525-185 UNIFORM ALLOWANCE	5,713	5,902	5,354	5,400	2,631	5,400	5,400	5,400
10-525-190 OVERTIME	140,370	156,865	91,128	90,000	43,907	90,000	90,000	90,000
TOTAL SALARIES	1,905,539	2,021,149	1,959,323	1,974,907	1,115,401	1,974,907	2,015,205	2,083,655
BNEFITS								
10-525-201 F I C A & MEDICARE	140,825	137,988	148,482	150,667	83,675	150,667	154,163	158,987
10-525-210 GROUP INSURANCE	255,382	270,618	268,320	284,824	156,425	284,824	275,020	327,950
10-525-230 T M R S	212,215	231,757	224,157	232,575	131,790	232,575	228,018	258,121
10-525-240 WORKMEN'S COMPENSATION	37,533	40,667	44,203	39,342	40,266	39,341	43,000	32,440
10-525-291 UNEMPLOYMENT INSURANCE	25,353	12,952	3,492	5,000	70	4,000	7,500	5,000
TOTAL BENEFITS	671,307	693,982	688,654	712,408	412,226	711,407	707,701	782,428
SUPPLIES								
10-525-310 OFFICE/COMPUTER SUPPLIES	37,030	26,159	16,806	17,350	13,407	17,350	25,386	18,500
10-525-311 POSTAGE/SHIPPING	592	514	413	750	147	750	500	750
10-525-320 OTHER ELECTRONICS	21,940	5,573	2,930	3,590	2,110	3,590	8,500	7,700
10-525-335 CLOTHING	13,016	19,353	17,477	18,000	7,549	18,000	19,485	18,000
10-525-352 FURNITURE & FIXTURES	0	5,461	996	1,000	940	1,000	6,200	1,000
10-525-385 SMALL TOOLS & EQUIPMENT	1,080	543	2,914	2,850	3,157	3,157	2,750	3,400
10-525-389 CHEMICALS	1,547	2,360	1,745	1,000	670	1,000	3,000	1,000
10-525-390 FUEL	88,974	97,767	93,929	87,000	50,765	87,000	65,000	87,000
10-525-391 PRISONER MEALS	9,134	14,782	7,306	8,500	3,568	7,500	18,000	7,500
10-525-392 JANITORIAL SUPPLIES	3,322	3,654	3,500	4,500	1,898	4,500	3,500	4,500
10-525-394 INVESTIGATIVE SUPPLIES	6,123	7,237	8,393	4,950	3,842	4,950	6,376	5,500
10-525-395 AMMUNITION/GUN SUPPLIES	4,620	5,119	8,246	7,950	5,140	7,950	5,500	8,000
10-525-399 OTHER SUPPLIES	11,222	4,963	18,657	17,700	13,140	17,700	9,056	12,700
TOTAL SUPPLIES	198,607	193,487	183,311	175,140	106,332	174,447	173,253	175,550
SERVICES								
10-525-413 PROFESSIONAL SERVICES	18,999	11,902	52,955	22,000	8,581	22,000	11,450	24,700
10-525-415 TELEPHONE	38,671	43,877	39,076	43,141	23,059	43,141	59,740	47,270
10-525-425 CONTRACT LABOR	0	60	0	60	0	0	0	60
10-525-426 PHYSICALS/SCREENING	1,691	3,489	3,363	3,000	880	3,000	2,700	3,000
10-525-430 ADVERTISING	1,186	1,080	969	1,000	308	1,000	1,000	1,000
10-525-431 ANIMAL FACILITY	59,546	68,256	66,029	87,126	87,126	87,126	68,256	99,442
10-525-440 ELECTRICITY	63,803	41,577	37,749	41,000	19,390	41,000	35,100	41,000
10-525-441 WATER	0	0	0	0	0	0	0	0
10-525-442 GAS-ENTEX	5,024	3,655	4,659	5,500	4,688	5,500	7,500	7,000
10-525-480 PRISONER MEDICAL	0	0	0	0	0	0	0	0
10-525-482 SERVICE CONTRACTS	32,360	40,314	49,521	47,850	39,002	47,850	39,736	62,200
10-525-485 LAUNDRY SERVICES	0	0	0	0	0	0	0	0
10-525-499 OTHER SERVICES	540	745	1,109	1,000	693	1,000	1,000	1,500
TOTAL SERVICES	221,821	214,955	255,431	251,677	183,728	251,617	226,482	287,172

CITY OF FREEPORT
APPROVED BUDGET
AS OF: APRIL 30TH, 2014

10 -GENERAL FUND
POLICE

EXPENDITURES	2010-2011		2011-2012		2012-2013		2013-2014		2014-2015	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET		
MAINTENANCE										
10-525-524 VEHICLE MAINTENANCE	33,227	24,078	20,886	20,000	9,425	20,000	20,000	25,000		
10-525-543 ELECTRONICS/COMPUTER MAINT	15,530	20,156	22,031	21,700	6,265	21,700	21,197	26,500		
10-525-545 BLDG/BLDG EQUIP MAINTENANCE	20,070	18,504	21,645	22,000	11,954	22,000	21,300	22,000		
10-525-546 LAND/GROUNDS MAINT	607	0	0	0	0	0	0	0		
TOTAL MAINTENANCE	69,434	62,739	64,562	63,700	27,644	63,700	62,497	73,500		
SUNDRY										
10-525-601 FAITHFUL PERFORMANCE BOND	0	0	0	0	0	0	0	0		
10-525-602 SEMINARS/DUES/TRAVEL	27,297	36,665	24,244	24,800	15,081	24,800	23,330	24,800		
10-525-604 LIABILITY/PROPERTY INSURANCE	20,848	22,211	23,059	20,749	20,015	20,815	12,500	20,816		
10-525-619 FEDERAL NARCOTICS EXPENSE	80	96,013	36,994	52,000	23,608	52,000	0	0		
10-525-620 NARCOTICS/K-9	44,759	36,130	13,450	6,000	20,439	20,439	36,626	6,000		
10-525-621 K-9 EXPENSE	11,999	1,874	3,963	4,500	1,259	4,500	2,000	4,500		
10-525-625 MARINE OPERATIONS	725	638	3,413	0	366	366	3,250	0		
10-525-629 VEHICLE INSURANCE	2,089	2,807	3,331	3,000	6,901	6,901	2,089	6,900		
10-525-687 DAMAGE CLAIMS	(8,225)	0	0	0	0	0	0	0		
10-525-699 OTHER - SUNDRY	8,419	2,139	739	1,250	1,063	1,250	1,250	2,000		
TOTAL SUNDRY	107,993	198,477	109,092	112,299	89,531	131,071	81,045	65,016		
CAPITAL OUTLAY										
10-525-898 EQUIPMENT LLEBG GRANT	0	0	0	0	0	0	0	0		
10-525-899 CAPITAL OUTLAY	119,341	55,120	725,332	96,650	113,854	113,854	30,000	51,848		
TOTAL CAPITAL OUTLAY	119,341	55,120	725,332	96,650	113,854	113,854	30,000	51,848		
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	3,294,042	3,439,909	3,985,705	3,386,781	2,048,718	3,421,003	3,296,183	3,519,239		



FISCAL YEAR 2014-2015
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

10-525 POLICE DEPARTMENT

ACCT#	DESCRIPTION	2011-2012		2012-2013		2013-2014		2014-2015		INC. BUD-PROJ		INC FROM BUDGET	
		ACTUAL	ACTUAL	ACTUAL	APL YTD	BUDGET	PROJECTN	BUDGET	BUDGET	\$	%	\$	%
10 525-100	SALARIES/WAGES	1,822,128	1,831,130	1,043,087	1,838,407	1,838,407	1,838,407	1,943,355	104,948	5.7%	104,948	5.7%	
10 525-165	EDUCATIONAL PAY	27,790	23,749	20,601	32,400	32,400	32,400	36,000	3,600	11.1%	3,600	11.1%	
10 525-175	LONGEVITY	8,464	7,962	5,175	8,700	8,700	8,700	8,900	200	2.3%	200	2.3%	
10 525-185	UNIFORM ALLOWANCE	5,902	5,354	2,631	5,400	5,400	5,400	5,400	0	0.0%	0	0.0%	
10 525-190	OVERTIME	156,865	91,128	43,907	90,000	90,000	90,000	90,000	0	0.0%	0	0.0%	
10 525-201	F I C A & MEDICARE	137,988	148,482	83,675	150,667	150,667	150,667	158,987	8,320	5.5%	8,320	5.5%	
10 525-210	GROUP INSURANCE	270,618	268,320	156,425	284,824	284,824	284,824	327,951	43,127	15.1%	43,127	15.1%	
10 525-230	T M R S	231,757	224,157	131,790	232,575	232,575	232,575	258,121	25,546	11.0%	25,546	11.0%	
10 525-240	WORKMEN'S COMPENSATION	40,667	44,203	40,266	39,341	39,341	39,341	32,441	-6,900	-17.5%	-6,900	-17.5%	
10 525-291	UNEMPLOYMENT INSURANCE	12,952	3,492	70	5,000	5,000	5,000	5,000	1,000	25.0%	1,000	25.0%	
10 525-310	OFFICE/COMPUTER SUPPLIES	26,159	16,806	13,407	17,350	17,350	17,350	18,500	1,150	6.6%	1,150	6.6%	
10 525-311	POSTAGE/SHIPPING	514	413	147	750	750	750	750	0	0.0%	0	0.0%	
10 525-320	OTHER ELECTRONICS	5,573	2,930	2,110	3,590	3,590	3,590	7,700	4,110	114.5%	4,110	114.5%	
10 525-335	CLOTHING	19,353	17,477	7,549	18,000	18,000	18,000	18,000	0	0.0%	0	0.0%	
10 525-352	FURNITURE & FIXTURES	5,461	996	940	1,000	1,000	1,000	1,000	0	0.0%	0	0.0%	
10 525-385	SMALL TOOLS & EQUIPMENT	543	2,914	3,157	2,850	3,157	3,157	3,400	243	7.7%	243	7.7%	
10 525-389	CHEMICALS	2,360	1,745	670	1,000	1,000	1,000	1,000	0	0.0%	0	0.0%	
10 525-390	FUEL	97,767	93,929	50,765	87,000	87,000	87,000	87,000	0	0.0%	0	0.0%	
10 525-391	PRISONER MEALS	14,782	7,306	3,568	8,500	8,500	8,500	7,500	-1,000	-11.8%	-1,000	-11.8%	
10 525-392	JANITORIAL SUPPLIES	3,654	3,500	1,898	4,500	4,500	4,500	4,500	0	0.0%	0	0.0%	
10 525-394	INVESTIGATIVE SUPPLIES	7,237	8,393	3,842	4,950	4,950	4,950	5,500	550	11.1%	550	11.1%	
10 525-395	AMMUNITION/GUN SUPPLIES	5,119	8,246	5,140	7,950	7,950	7,950	8,000	50	0.6%	50	0.6%	
10 525-399	OTHER SUPPLIES	4,963	18,657	13,140	17,700	17,700	17,700	12,700	-5,000	-28.2%	-5,000	-28.2%	
10 525-413	PROFESSIONAL SERVICES	11,902	52,955	8,581	22,000	22,000	22,000	24,700	2,700	12.3%	2,700	12.3%	
10 525-415	TELEPHONE	43,877	39,076	23,059	43,141	43,141	43,141	47,270	4,129	9.6%	4,129	9.6%	
10 525-425	CONTRACT LABOR	60	0	0	60	60	60	60	0	0.0%	0	0.0%	
10 525-426	PHYSICALS/SCREENING	3,489	3,363	880	3,000	3,000	3,000	3,000	0	0.0%	0	0.0%	
10 525-430	ADVERTISING	1,080	969	308	1,000	1,000	1,000	1,000	0	0.0%	0	0.0%	
10 525-431	ANIMAL FACILITY	68,256	66,029	87,126	87,126	87,126	87,126	99,442	12,316	14.1%	12,316	14.1%	
10 525-440	ELECTRICITY	41,577	37,749	19,390	41,000	41,000	41,000	41,000	0	0.0%	0	0.0%	
10 525-442	GAS-ENTEX	3,655	4,659	4,688	5,500	5,500	5,500	7,000	1,500	27.3%	1,500	27.3%	
10 525-482	SERVICE CONTRACTS	40,314	49,521	39,002	47,850	47,850	47,850	62,200	14,350	30.0%	14,350	30.0%	
10 525-499	OTHER SERVICES	745	1,109	693	1,000	1,000	1,000	1,500	500	50.0%	500	50.0%	
10 525-524	VEHICLE MAINTENANCE	24,078	20,886	9,425	20,000	20,000	20,000	25,000	5,000	25.0%	5,000	25.0%	
10 525-543	ELECTRONICS/COMPUTER MAINT	20,156	22,031	6,265	21,700	21,700	21,700	26,500	4,800	22.1%	4,800	22.1%	
10 525-545	BLDG/BLDG EQUIP MAINTENANCE	18,504	21,645	11,954	22,000	22,000	22,000	22,000	0	0.0%	0	0.0%	
10 525-546	LAND/GROUNDS MAINT	0	0	0	0	0	0	0	0	0.0%	0	0.0%	
10 525-601	FAITHFUL PERFORMANCE BOND	0	0	0	0	0	0	0	0	0.0%	0	0.0%	
10 525-602	SEMINARS/DUES/TRAVEL	36,665	24,144	15,081	24,800	24,800	24,800	24,800	0	0.0%	0	0.0%	
10 525-604	LIABILITY/PROPERTY INSURANCE	22,211	23,059	20,815	20,749	20,749	20,815	20,815	66	0.3%	66	0.3%	



FISCAL YEAR 2014-2015
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

10-525 POLICE DEPARTMENT

ACCT#	DESCRIPTION	2011-2012		2012-2013		2013-2014		2014-2015		INC BUD-PROJ		INC FROM BUDGET	
		ACTUAL	APPLYED	ACTUAL	BUDGET	BUDGET	PROJECTH	BUDGET	\$	%	\$	%	
10-525-619	FEDERAL NARCOTICS EXPENSE	96,073	23,608	36,994	52,000	52,000	52,000	0	-52,000	-100.0%	0	0.0%	
10-525-620	NARCOTICS/K-9	36,130	20,439	13,450	6,000	20,439	20,439	6,000	-14,439	-70.6%	0	0.0%	
10-525-621	K-9 EXPENSE	1,874	1,259	3,963	4,500	4,500	4,500	4,500	0	0.0%	0	0.0%	
10-525-625	MARINE OPERATIONS	638	366	3,413	0	0	366	0	-366	-100.0%	0	0.0%	
10-525-629	VEHICLE INSURANCE	2,807	6,901	3,331	3,000	6,901	6,901	6,900	-1	0.0%	3,900	130.0%	
10-525-687	DAMAGE CLAIMS	0	0	0	0	0	0	0	750	60.0%	750	60.0%	
10-525-699	OTHER - SUNDRY	2,142	1,064	738	1,250	1,250	1,250	2,000	-62,006	-54.5%	-44,802	-46.4%	
10-525-899	CAPITAL OUTLAY	55,120	113,854	725,332	96,650	113,854	113,854	51,848	98,236	2.9%	132,459	3.9%	
		3,439,989	2,046,718	3,985,785	3,386,781	3,421,003	3,519,239						



THE CITY OF
FISCAL YEAR 2014-2015
ACCOUNT DETAIL JUSTIFICATION

10-525 POLICE DEPARTMENT

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
10 525-210	GROUP INSURANCE	270,618	268,320	156,425	284,824	327,951
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		
	Life Insurance / AD&D	9,284		Calculated Field		
	Long Term Disability	7,084		(do not attempt to input)		
	Health Reimbursement Account	52,800				
	TML - Employee Health					
	Estimated % Increase	20%				
	TML Estimated Rate/Mo	490.12	44			

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
10 525-230	T M R S	231,757	224,157	131,790	232,575	258,121
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		
	OCT - DEC	12.26%				
	JAN - SEP	12.87%				
	Weighted Average	12.72%		Calculated Field		
				(do not attempt to input)		
	Calculated Field					
	(do not attempt to input)					

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
10 525-240	WORKMEN'S COMPENSATION	40,667	44,203	40,266	39,341	32,441
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		
	WORKMEN'S COMPENSATION	32,441				



THE CITY OF
FISCAL YEAR 2014-2015
ACCOUNT DETAIL JUSTIFICATION

10-525 POLICE DEPARTMENT

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012	2012-2013	2013-2014		2014-2015	
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
10 525-291	UNEMPLOYMENT INSURANCE	12,952	3,492	70	5,000	4,000	5,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	UNEMPLOYMENT INSURANCE	5,000					

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012	2012-2013	2013-2014		2014-2015	
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
10 525-310	OFFICE/COMPUTER SUPPLIES	26,159	16,806	13,407	17,350	17,350	18,500
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Ink/Toner/Printer	2,500					6,400
	Misc paper/office equipment	4,500					2,000
	Break room supplies	2,000					
	DVD/CD supplies	600					
	Shelving	500					

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012	2012-2013	2013-2014		2014-2015	
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
10 525-311	POSTAGE/SHIPPING	514	413	147	750	750	750
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	POSTAGE/SHIPPING	750					



FISCAL YEAR 2014-2015
ACCOUNT DETAIL JUSTIFICATION

10-525 POLICE DEPARTMENT

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012	2012-2013	2013-2014		2014-2015	
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
10 525-320	OTHER ELECTRONICS	5,573	2,930	2,110	3,590	7,700	
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Police radio charges/batteries	700					
	Radio parts/repairs	2,000					
	Camera parts/repairs	1,500					
	Tasers/parts/repairs	3,500					

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012	2012-2013	2013-2014		2014-2015	
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
10 525-335	CLOTHING	19,353	17,477	7,549	18,000	18,000	
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Police uniforms	15,000					
	Explorers	1,500					
	Jail clothing/mattresses/blankets/sandals/misc	1,500					

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012	2012-2013	2013-2014		2014-2015	
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
10 525-352	FURNITURE & FIXTURES	5,461	996	940	1,000	1,000	
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Replacement of worn office furniture/fixture/equip	1,000					



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

10-525 POLICE DEPARTMENT

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012	2012-2013	2013-2014		2014-2015	
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
10 525-385	SMALL TOOLS & EQUIPMENT	543	2,914	3,157	2,850	3,157	3,400
	ITEM DESCRIPTION	AMOUNTS					AMOUNTS
	Misc tools/equipment	1,000					
	Replacement of L3 body mics	2,400					

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012	2012-2013	2013-2014		2014-2015	
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
10 525-389	CHEMICALS	2,360	1,745	670	1,000	1,000	1,000
	ITEM DESCRIPTION	AMOUNTS					AMOUNTS
	General	1,000					

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012	2012-2013	2013-2014		2014-2015	
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
10 525-390	FUEL	97,767	93,929	50,765	87,000	87,000	87,000
	ITEM DESCRIPTION	AMOUNTS					AMOUNTS
	FUEL	87,000					



FISCAL YEAR 2014-2015
ACCOUNT DETAIL JUSTIFICATION

10-525 POLICE DEPARTMENT

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
10 525-391	PRISONER MEALS	14,782	7,306	3,568	8,500	7,500
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		
	Breakfast, lunch, and dinner	7,500				AMOUNTS

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
10 525-392	JANITORIAL SUPPLIES	3,654	3,500	1,898	4,500	4,500
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		
	Jail cleaning supplies	1,500				AMOUNTS
	Building janitor supplies	3,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
10 525-394	INVESTIGATIVE SUPPLIES	7,237	8,393	3,842	4,950	5,500
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		
	CID supplies					AMOUNTS
	Crime scene investigation supplies					
	Drug testing supplies					
	Rape kits	5,500				



THE CITY OF
FISCAL YEAR 2014-2015
ACCOUNT DETAIL JUSTIFICATION

10-525 POLICE DEPARTMENT

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
10 525-395	AMMUNITION/GUN SUPPLIES	5,119	8,246	5,140	7,950	8,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		
	Department weapons qualification	5,500				
	Taser darts	1,600				
	Sheriff department range fee \$50@day	900				

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
10 525-399	OTHER SUPPLIES	4,963	18,657	13,140	17,700	12,700
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		
	Catch & release live animal traps	600				
	Dual release catch pole	400				200
	Employee pre-employment testing	1,500				1,000
	Dept flag replacement 2@quarter	2,000				2,500
	Animal control tranquilizer gun repairs/darts	200				500
	Chief advisory council	1,500				500
	Employee appreciation supplies	1,300				500

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
10 525-413	PROFESSIONAL SERVICES	11,902	52,955	8,581	22,000	24,700
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		
	Radar recertifications	1,000				
	Shred-it contract	1,500				
	Notary fees	1,000				
	800 MHz radio access (\$8 per radio per month)	6,500				
	Sexual assault exam fee 12@\$600	7,200				
	Fast-mart fingerprint service	500				
	Printer lease dispatch	7,000				



THE CITY OF
FREMONT
 FISCAL YEAR 2014-2015
 ACCOUNT DETAIL JUSTIFICATION

10-525 POLICE DEPARTMENT

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
10 525-415	TELEPHONE	43,877	39,076	23,059	43,141	47,270
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		
	Broadband cards for vehicle laptops	6,600				
	Cellular telephones for PD	11,960				
	Comcast	4,200				
	T-1 line	1,680				
	Police department phones	6,830				
	Cellmore communications	13,000				
	Vehicle Tracking Devices (GPS)	3,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
10 525-425	CONTRACT LABOR	60	0	0	60	60
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		
	Contract labor	60				

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
10 525-426	PHYSICALS/SCREENING	3,489	3,363	880	3,000	3,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		
	Pre-employment/employee drug screens	2,000				
	Disease testing	1,000				



FISCAL YEAR 2014-2015
ACCOUNT DETAIL JUSTIFICATION

10-525 POLICE DEPARTMENT

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 525-430	ADVERTISING	1,080	969	308	1,000	1,000	
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Employee/Agency advertising	1,000					

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 525-431	ANIMAL FACILITY	68,256	66,029	87,126	87,126	99,442	
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	ANIMAL FACILITY	99,442					

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 525-440	ELECTRICITY	41,577	37,749	19,390	41,000	41,000	
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	ELECTRICITY	41,000					



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

10-525 POLICE DEPARTMENT

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012	2012-2013	2013-2014		2014-2015
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
10 525-442	GAS-ENTEX	3,655	4,659	4,688	5,500	7,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Gas-Entex	7,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012	2012-2013	2013-2014		2014-2015
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
10 525-482	SERVICE CONTRACTS	40,314	49,521	39,002	47,850	62,200
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Laserfische annual contract	4,000				7,400
	Fire extinguisher testing	500				2,400
	Pest control	1,000				800
	ITI annual maintenance contract	18,400				1,000
	Accurent & TLO contract	5,400				2,000
	First Responder grant writing contract	1,000				6,200
	TCLEDS contract	1,000				6,500
	Leads online contract	2,700				1,900

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012	2012-2013	2013-2014		2014-2015
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
10 525-499	OTHER SERVICES	745	1,109	693	1,000	1,500
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Southeast Texas Police Chiefs Luncheon	500				
	Community Services Programs	500				
	Educational material, instructors, misc supplies	500				



FISCAL YEAR 2014-2015
ACCOUNT DETAIL JUSTIFICATION

10-525 POLICE DEPARTMENT

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012	2012-2013	2013-2014		2014-2015	
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
10 525-524	VEHICLE MAINTENANCE	24,078	20,886	9,425	20,000	20,000	25,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	General maintenance	25,000					

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012	2012-2013	2013-2014		2014-2015	
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
10 525-543	ELECTRONICS/COMPUTER MAINT	20,156	22,031	6,265	21,700	21,700	26,500
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Computer software	1,500					7,000
	Live-scan printer and maintenance	1,200					4,800
	En-case annual security key	1,000					4,500
	Server maintenance plan	6,500					

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012	2012-2013	2013-2014		2014-2015	
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
10 525-545	BLDG/BLDG EQUIP MAINTENANCE	18,504	21,645	11,954	22,000	22,000	22,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Elevator service and parts	4,000					
	General building maintenance	5,000					
	Janitor service	10,000					
	Replacement of inside problematic lights	500					
	General service	2,500					



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

10-525 POLICE DEPARTMENT

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
10 525-604	LIABILITY/PROPERTY INSURANCE	22,211	23,059	20,815	20,749	20,815
	ITEM DESCRIPTION	AMOUNTS		AMOUNTS		
	LIABILITY PROPERTY INSURANCE	20,815				

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
10-525-619	FEDERAL NARCOTICS EXPENSE	96,013	36,994	23,608	52,000	-
	ITEM DESCRIPTION	AMOUNTS		AMOUNTS		

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
10 525-620	NARCOTICS/K-9	36,130	13,450	20,439	6,000	6,000
	ITEM DESCRIPTION	AMOUNTS		AMOUNTS		
	CID copy machine lease	6,000				



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

10-525 POLICE DEPARTMENT

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012	2012-2013	2013-2014		2014-2015	
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
10 525-699	OTHER - SUNDRY	2,142	738	1,064	1,250	1,250	2,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Officer awards ceremony	500					
	Law enforcement memorial luncheon	500					
	Dispatcher appreciation luncheon	500					
	Misc	500					

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012	2012-2013	2013-2014		2014-2015	
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
10-525-687	DAMAGE CLAIMS	0	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012	2012-2013	2013-2014		2014-2015	
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
10 525-899	CAPITAL OUTLAY	55,120	725,332	113,854	96,650	113,854	51,848
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
5	Bullet resistant vests (body armor)	3,750					
	Unmarked police units (2)	46,598	Evidence bar code system				1,500

TRANSPOSE CAPITAL NUMBERS FROM THE CAPITAL TAB IN PRIORITY ORDER.

TOTAL: 3,439,909 3,985,705 2,048,718 3,386,781 3,421,003 3,519,239

CITY OF FREEPORT
APPROVED BUDGET
AS OF: APRIL 30TH, 2014

10 -GENERAL FUND

PRE

EXPENDITURES	2010-2011	2011-2012	2012-2013	(----- 2013-2014 -----)			(----- 2014-2015 -----)	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
SALARIES								
10-530-100 SALARIES/WAGES	410,077	364,126	376,641	473,753	263,111	473,753	382,471	506,200
10-530-165 EDUCATIONAL PAY	15,423	16,986	21,056	27,400	12,971	27,400	14,000	23,200
10-530-175 LONGEVITY	1,561	1,873	2,223	2,150	1,316	2,150	2,000	2,450
10-530-190 OVERTIME	8,492	16,623	20,236	19,300	14,095	19,300	18,700	24,574
TOTAL SALARIES	435,553	401,608	420,156	522,603	291,493	522,603	417,171	556,424
NEEFITS								
10-530-201 F I C A & MEDICARE	32,762	29,771	31,168	39,979	21,658	39,979	31,914	42,566
10-530-210 GROUP INSURANCE	38,723	41,476	44,163	58,260	32,599	58,260	43,596	67,082
10-530-230 T M R S	46,614	46,891	48,982	63,235	35,264	63,235	48,350	70,777
10-530-240 WORKMEN'S COMPENSATION	6,414	2,204	2,266	2,039	2,266	2,266	0	2,039
10-530-291 UNEMPLOYMENT INSURANCE	7,898	0	0	0	0	0	0	0
TOTAL BENEFITS	134,411	120,342	126,578	163,513	91,786	163,740	123,860	182,464
SUPPLIES								
10-530-310 OFFICE/COMPUTER SUPPLIES	1,385	1,538	1,578	2,000	608	1,900	2,000	2,000
10-530-312 BOOKS/PUBL/SUBSCRIPTIONS	1,762	918	725	2,000	891	1,000	2,000	1,000
10-530-320 OTHER ELECTRONICS	4,110	6,702	7,062	6,000	2,000	4,000	8,200	4,000
10-530-335 CLOTHING	5,822	6,535	5,188	5,000	3,453	5,000	7,000	5,000
10-530-352 FURNITURE & FIXTURES	4,046	1,012	1,085	10,210	7,149	7,149	1,500	3,000
10-530-385 SMALL TOOLS & EQUIPMENT	14,921	7,061	4,929	4,000	1,338	4,000	10,000	4,000
10-530-389 CHEMICALS	132	237	510	750	117	750	750	750
10-530-390 FUEL	27,679	27,717	29,863	28,000	15,207	27,500	25,000	28,000
10-530-392 JANITORIAL SUPPLIES	1,731	2,998	1,065	3,500	972	3,000	2,000	3,000
10-530-394 FIRE PREVENTION	458	357	500	500	0	500	750	500
10-530-399 OTHER SUPPLIES	470	266	130	500	0	500	500	500
TOTAL SUPPLIES	62,513	55,342	52,636	62,460	31,736	55,299	59,700	51,750
SERVICES								
10-530-415 TELEPHONE	9,831	10,152	8,662	10,000	5,276	10,000	11,500	10,000
10-530-425 CONTRACT LABOR	0	0	0	0	0	0	0	0
10-530-426 PHYSICALS/SCREENING	780	562	603	0	129	129	0	0
10-530-430 ADVERTISING	279	139	0	0	204	204	500	0
10-530-440 ELECTRICITY	21,073	12,845	11,166	13,000	6,649	13,000	13,000	13,000
10-530-441 WATER	0	0	0	0	0	0	0	0
10-530-442 GAS-ENTEX	1,594	896	974	2,000	1,838	2,150	3,000	2,350
10-530-482 S C B A	8,034	3,716	4,556	7,000	3,729	7,000	7,000	7,000
10-530-499 OTHER SERVICES	0	0	0	0	0	0	0	0
TOTAL SERVICES	41,592	28,308	25,961	32,000	17,825	32,483	35,000	32,350

CITY OF FREEPORT
APPROVED BUDGET
AS OF: APRIL 30TH, 2014

10 -GENERAL FUND
FIRE

EXPENDITURES	2010-2011		2011-2012		2012-2013		2013-2014			2014-2015	
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET		
MAINTENANCE											
10-530-524 VEHICLE MAINTENANCE	19,409	23,797	27,857	18,000	11,390	18,000	25,000	22,000			
10-530-543 ELEC	5,822	3,333	5,308	5,000	1,755	5,000	5,050	5,000			
10-530-545 BLDG/BLDG EQUIP MAINTENANCE	6,640	6,282	7,984	9,000	2,113	9,000	7,000	12,000			
10-530-560 EQUIPMENT MAINTENANCE	<u>2,156</u>	<u>3,985</u>	<u>943</u>	<u>4,000</u>	<u>691</u>	<u>3,500</u>	<u>3,000</u>	<u>4,000</u>			
TOTAL MAINTENANCE	34,027	37,398	42,092	36,000	15,950	35,500	40,050	43,000			
SUNDRY											
10-530-602 SEMINARS/DUES/TRAVEL	960	95	0	0	0	0	0	0			
10-530-625 EMERGENCY MANAGEMENT	17,367	19,026	17,875	18,000	10,422	18,000	21,500	18,000			
10-530-629 VEHICLE INSURANCE	2,606	3,608	5,424	3,600	5,424	5,424	2,685	5,500			
10-530-683 FEMA FIREFIGHTERS GRANT	0	0	0	0	0	0	0	0			
10-530-692 RESERVE FIREMEN INCENTIVES	7,338	7,791	3,900	4,500	700	4,500	9,000	3,500			
10-530-693 RESERVE FIREMEN PENSION	4,736	5,400	5,184	6,000	1,548	5,000	6,000	5,000			
10-530-699 OTHER - SUNDRY	<u>11,490</u>	<u>3,377</u>	<u>3,067</u>	<u>4,500</u>	<u>2,212</u>	<u>4,500</u>	<u>0</u>	<u>4,500</u>			
TOTAL SUNDRY	42,577	32,544	35,450	36,600	20,306	37,424	39,185	36,500			
CAPITAL OUTLAY											
10-530-899 CAPITAL OUTLAY	<u>7,033</u>	<u>138,282</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>14,875</u>			
TOTAL CAPITAL OUTLAY	7,033	138,282	0	0	0	0	0	14,875			
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	757,705	813,825	702,874	853,176	469,096	847,049	714,966	917,363			



FISCAL YEAR 2014-2015
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

10-530 FIRE

ACCT#	DESCRIPTION	2011-2012		2012-2013		2013-2014		2014-2015		INC BUD-PROJ		INC FROM BUDGET	
		ACTUAL	ACTUAL	ACTUAL	APL YTD	BUDGET	PROJECTD	BUDGET	\$	%	\$	%	
10 530-100	SALARIES/AVAGES	364,126	376,641	263,111	473,753	473,753	473,753	506,200	32,447	6.8%	32,447	6.8%	
10 530-165	EDUCATIONAL PAY	16,986	21,056	12,971	27,400	27,400	27,400	23,200	-4,200	-15.3%	-4,200	-15.3%	
10 530-175	LONGEVITY	1,873	2,223	1,316	2,150	2,150	2,150	2,450	300	14.0%	300	14.0%	
									0	0.0%	0	0.0%	
									0	0.0%	0	0.0%	
10 530-190	OVERTIME	18,623	20,236	14,095	19,300	19,300	19,300	24,574	5,274	27.3%	5,274	27.3%	
10 530-201	F I C A & MEDICARE	29,771	31,168	21,658	39,979	39,979	39,979	42,566	2,587	6.5%	2,587	6.5%	
10 530-210	GROUP INSURANCE	41,476	44,163	32,599	58,260	58,260	58,260	67,082	8,822	15.1%	8,822	15.1%	
10 530-230	T M R S	46,891	48,982	35,264	63,235	63,235	63,235	70,777	7,542	11.9%	7,542	11.9%	
10 530-240	WORKMEN'S COMPENSATION	2,204	2,266	2,266	2,039	2,266	2,266	2,039	-227	-10.0%	-227	-10.0%	
10 530-291	UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0	0	0.0%	0	0.0%	
10 530-310	OFFICE/COMPUTER SUPPLIES	1,538	1,578	608	2,000	2,000	2,000	2,000	100	5.3%	100	5.3%	
10 530-312	BOOKS/PUBL/SUBSCRIPTIONS	918	725	891	2,000	2,000	2,000	1,000	0	0.0%	0	0.0%	
10 530-320	OTHER ELECTRONICS	6,702	7,062	2,000	6,000	6,000	6,000	4,000	0	0.0%	0	0.0%	
10 530-335	CLOTHING	6,535	5,188	3,453	5,000	5,000	5,000	5,000	0	0.0%	0	0.0%	
10 530-352	FURNITURE & FIXTURES	1,012	1,085	7,149	10,210	10,210	7,149	3,000	-4,149	-58.0%	-4,149	-58.0%	
10 530-385	SMALL TOOLS & EQUIPMENT	7,061	4,929	1,338	4,000	4,000	4,000	4,000	0	0.0%	0	0.0%	
10 530-389	CHEMICALS	237	510	117	750	750	750	750	0	0.0%	0	0.0%	
10 530-390	FUEL	27,717	29,863	15,207	28,000	28,000	27,500	28,000	500	1.8%	500	1.8%	
10 530-392	JANITORIAL SUPPLIES	2,998	1,065	972	3,500	3,500	3,000	3,000	0	0.0%	0	0.0%	
10 530-394	FIRE PREVENTION	357	500	0	500	500	500	500	0	0.0%	0	0.0%	
10 530-399	OTHER SUPPLIES	266	130	0	500	500	500	500	0	0.0%	0	0.0%	
10 530-415	TELEPHONE	10,152	8,662	5,276	10,000	10,000	10,000	10,000	0	0.0%	0	0.0%	
10 530-426	PHYSICALS/SCREENING	562	603	129	0	0	129	0	-129	-100.0%	-129	-100.0%	
10 530-430	ADVERTISING	139	0	204	0	0	204	0	-204	-100.0%	-204	-100.0%	
10 530-440	ELECTRICITY	12,845	11,166	6,649	13,000	13,000	13,000	13,000	0	0.0%	0	0.0%	
10 530-442	GAS-ENTEX	896	974	1,838	2,000	2,000	2,150	2,350	200	9.3%	350	17.5%	
10 530-482	S C B A	3,716	4,556	3,729	7,000	7,000	7,000	7,000	0	0.0%	0	0.0%	
10 530-524	VEHICLE MAINTENANCE	23,797	27,857	11,390	18,000	18,000	18,000	22,000	4,000	22.2%	4,000	22.2%	
10 530-543	ELEC/COMPUTER MAINT.	3,333	5,308	1,755	5,000	5,000	5,000	5,000	0	0.0%	0	0.0%	
10 530-545	BLDG/BLDG EQUIP MAINTENANCE	6,282	7,984	2,113	9,000	9,000	9,000	12,000	3,000	33.3%	3,000	33.3%	
10 530-560	EQUIPMENT MAINTENANCE	3,985	943	691	4,000	4,000	3,500	4,000	500	14.3%	500	14.3%	
10 530-602	SEMINARS/DUES/TRAVEL	95	0	0	0	0	0	0	0	0.0%	0	0.0%	
10 530-625	EMERGENCY MANAGEMENT	19,026	17,875	10,422	18,000	18,000	18,000	18,000	0	0.0%	0	0.0%	
10 530-629	VEHICLE INSURANCE	3,608	5,424	5,424	3,600	3,600	5,424	5,500	76	1.4%	1,900	52.8%	
10 530-692	RESERVE FIREMEN INCENTIVES	7,791	3,900	700	4,500	4,500	4,500	3,500	-1,000	-22.2%	-1,000	-22.2%	
10 530-693	RESERVE FIREMEN PENSION	5,400	5,184	1,548	6,000	6,000	5,000	5,000	0	0.0%	0	0.0%	
10 530-699	OTHER - SUNDRY	-3,375	3,068	2,213	4,500	4,500	4,500	4,500	0	0.0%	0	0.0%	
10 530-899	CAPITAL OUTLAY	138,282	0	0	0	0	0	14,875	14,875	0.0%	14,875	0.0%	
		813,825	702,874	469,096	853,176	847,049	917,363	70,314	64,188	8.3%	64,188	7.5%	



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

10-530 FIRE

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 530-190	OVERTIME	18,623	20,236	14,095	19,300	24,574	
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	FLSA Weekly	7,504					
	FLSA Monthly	8,555					
	Shift Coverage/Major Incidents	6,580					
	Holiday ?	1,935	(\$193.50 x 10)				

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 530-201	F I C A & MEDICARE	29,771	31,168	21,658	39,979	42,566	
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Calculated Field	42,566					
	(do not attempt to input)			Calculated Field			

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 530-210	GROUP INSURANCE	41,476	44,163	32,599	58,260	67,082	
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Life Insurance / AD&D	1,449					
	Long Term Disability	1,899					
	Health Reimbursement Account	10,800					
	TML - Employee Health						
	Estimated % Increase	20%					
	TML Estimated Rate/Mo	490.128	9				



FISCAL YEAR 2014-2015
ACCOUNT DETAIL JUSTIFICATION

10-530 FIRE

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
10 530-230	T M R S	46,891	48,982	35,264	63,235	70,777
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		
	OCT - DEC	12.26%				
	JAN - SEP	12.87%				
	Weighted Average	12.77%	70,777			
	Calculated Field					
	(do not attempt to input)					

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
10 530-240	WORKMEN'S COMPENSATION	2,204	2,266	2,266	2,039	2,039
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		
	WORKMEN'S COMPENSATION	2,039				

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
10 530-291	UNEMPLOYMENT INSURANCE	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		
	UNEMPLOYMENT INSURANCE	-				



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

10-530 FIRE

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 530-310	OFFICE/COMPUTER SUPPLIES	1,538	1,578	608	2,000	1,900	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Office Supplies	2,000					
	Print/Copy Paper						
	Print Toner						
	Copy Toner						

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 530-312	BOOKS/PUBL/SUBSCRIPTIONS	918	725	891	2,000	1,000	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Code Books	1,000					
	IAFC/TFCA						
	NFPA Updates						
	Law Updates						
	Textbooks						

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 530-320	OTHER ELECTRONICS	6,702	7,062	2,000	6,000	4,000	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Computers	4,000					
	Portable Radios						
	Bateries/Antennas/Chargers						



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

10-530 FIRE

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012	2012-2013	2013-2014		2014-2015
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
10 530-335	CLOTHING	6,535	5,188	3,453	5,000	5,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Coats/Job Shirts	5,000				
	Uniforms					
	Boots					

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012	2012-2013	2013-2014		2014-2015
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
10 530-352	FURNITURE & FIXTURES	1,012	1,085	7,149	10,210	3,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Chairs	3,000				
	TV					

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012	2012-2013	2013-2014		2014-2015
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
10 530-385	SMALL TOOLS & EQUIPMENT	7,061	4,929	1,338	4,000	4,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Fire Tools	4,000				
	Fire Hose					



FISCAL YEAR 2014-2015
ACCOUNT DETAIL JUSTIFICATION

10-530 FIRE

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012	2012-2013	2013-2014		2014-2015
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
10 530-389	CHEMICALS	237	510	117	750	750
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Specialized Detergent/Degreaser	750				

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012	2012-2013	2013-2014		2014-2015
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
10 530-390	FUEL	27,717	29,863	15,207	28,000	28,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	FUEL	28,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012	2012-2013	2013-2014		2014-2015
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
10 530-392	JANITORIAL SUPPLIES	2,998	1,065	972	3,500	3,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Station Supplies	3,000				
	Training Room Supplies					
	Strom Supplies					



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

10-530 FIRE

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
10 530-394	FIRE PREVENTION	357	500	0	500	500
	ITEM DESCRIPTION	AMOUNTS				AMOUNTS
	Fire Safety Materials	500				

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
10 530-399	OTHER SUPPLIES	266	130	0	500	500
	ITEM DESCRIPTION	AMOUNTS				AMOUNTS
	Misc Supplies	500				

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
10 530-415	TELEPHONE	10,152	8,662	5,276	10,000	10,000
	ITEM DESCRIPTION	AMOUNTS				AMOUNTS
	Station Phones and Cell Phones	10,000				



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

10-530 FIRE

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012	2012-2013	2013-2014		2014-2015
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION
10 530-442	GAS-ENTEX	896	974	1,838	2,000	2,350
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	GAS-ENTEX	2,350				

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012	2012-2013	2013-2014		2014-2015
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION
10 530-482	S C B A	3,716	4,556	3,729	7,000	7,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Annual SCBA Inspection/Testing	7,000				
	Quarterly Air Testing/Maint					
	Cylinders					

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012	2012-2013	2013-2014		2014-2015
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION
10 530-524	VEHICLE MAINTENANCE	23,797	27,857	11,390	18,000	22,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Vehicle Maintenance	22,000				



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

10-530 FIRE

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012	2012-2013	2013-2014		2014-2015
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
10 530-543	ELEC/COMPUTER MAINT.	3,333	5,308	1,755	5,000	5,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Fire Programs	5,000				
	Active 911					
	Computer Repair					
	Radio Repair					

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012	2012-2013	2013-2014		2014-2015
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
10 530-545	BLDG/BLDG EQUIP MAINTENANCE	6,282	7,984	2,113	9,000	12,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Building Maintenance	5,000				
	Exterior Seal/Caulk/Paint	7,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012	2012-2013	2013-2014		2014-2015
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
10 530-560	EQUIPMENT MAINTENANCE	3,985	943	691	4,000	4,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Equipment Maintenance	4,000				



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

10-530 FIRE

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
10 530-692	RESERVE FIREMEN INCENTIVES	7,791	3,900	700	4,500	3,500
	ITEM DESCRIPTION:	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Firefighter Incentives	3,500				

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
10 530-693	RESERVE FIREMEN PENSION	5,400	5,184	1,548	6,000	5,000
	ITEM DESCRIPTION:	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Pension	5,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
10 530-699	OTHER - SUNDRY	-3,375	3,068	2,213	4,500	4,500
	ITEM DESCRIPTION:	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Other Expenses	4,500				



FISCAL YEAR 2014-2015
ACCOUNT DETAIL JUSTIFICATION

10-530 FIRE

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012	2012-2013	2013-2014		2014-2015
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION
10 530-899	CAPITAL OUTLAY	138,282	0	0	0	14,875
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	1	-				7
	2					8
	3	14,875				9
	4					10
	5					11
	6					12
5 - Motorola APX6500 mobile radios						

TRANSPOSE CAPITAL NUMBERS FROM THE CAPITAL TAB IN PRIORITY ORDER.

TOTAL: 813,825 702,874 469,096 853,176 847,049 917,363

CITY OF FREEPORT
APPROVED BUDGET
AS OF: APRIL 30TH, 2014

10 - GENERAL FUND
ODE ENFORCEMENT

EXPENDITURES	(----- 2013-2014 -----) (----- 2014-2015 -----)							
	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
SALARIES								
10-557-100 SALARIES/WAGES	70,789	75,851	74,282	44,722	25,063	44,722	75,738	101,714
10-557-165 EDUCATIONAL PAY	0	0	0	0	0	0	0	0
10-557-175 LONGEVITY	400	493	582	350	273	350	334	100
10-557-185 UNIFORM ALLOWANCE	0	0	0	0	0	0	0	0
10-557-190 OVERTIME	0	293	0	500	194	500	800	250
TOTAL SALARIES	71,189	76,636	74,864	45,572	25,530	45,572	76,872	102,064
BNEFITS								
10-557-201 F I C A & MEDICARE	5,390	5,328	5,671	3,486	1,953	3,486	5,881	7,808
10-557-210 GROUP INSURANCE	12,169	12,475	11,835	6,312	3,582	6,312	12,456	22,270
10-557-230 T M R S	7,634	8,888	8,728	5,515	8,110	5,514	8,910	12,983
10-557-240 WORKMEN'S COMPENSATION	538	0	0	0	0	0	0	0
10-557-291 UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0	0
TOTAL BENEFITS	25,731	26,691	26,234	15,313	13,646	15,312	27,247	43,061
UPPLIES								
10-557-310 OFFICE/COMPUTER SUPPLIES	2,106	2,168	1,925	2,500	911	1,800	2,000	2,000
10-557-311 POSTAGE/SHIPPING	8,129	8,200	5,566	3,500	2,584	3,500	8,000	3,690
10-557-312 BOOKS/PUBL/SUBSCRIPTIONS	106	0	0	200	0	200	400	500
10-557-320 OTHER ELECTRONICS	(57)	0	0	400	0	0	0	0
10-557-335 CLOTHING	320	198	0	320	0	0	250	0
10-557-352 FURNITURE & FIXTURES	50	0	0	0	0	0	300	500
10-557-385 SMALL TOOLS & EQUIPMENT	198	31	137	250	74	250	250	500
10-557-390 FUEL	3,082	2,998	3,038	3,000	668	3,000	4,000	3,000
10-557-399 OTHER SUPPLIES	0	0	0	0	0	0	0	0
TOTAL SUPPLIES	13,933	13,595	10,667	10,170	4,237	8,750	15,200	10,190
SERVICES								
10-557-411 BLDG DEMOLITION/MOWING	45,911	24,264	21,977	25,000	14,019	25,000	25,000	25,000
10-557-415 TELEPHONE	4,470	3,723	1,574	2,500	662	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	70	35	100	0	100	0	200
10-557-430 ADVERTISING	0	190	116	200	0	200	250	200
10-557-499 OTHER SERVICES	0	0	0	0	0	0	0	0
TOTAL SERVICES	50,381	28,247	23,701	27,800	14,681	27,800	29,850	27,900
MAINTENANCE								
10-557-524 VEHICLE MAINTENANCE	1,295	712	1,155	2,500	257	2,500	2,000	2,500
10-557-543 ELBCTRONICS/COMPUTER MAINT	250	447	4,080	4,500	4,295	4,500	600	4,500
TOTAL MAINTENANCE	1,545	1,159	5,235	7,000	4,552	7,000	2,600	7,000

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2014

10 -GENERAL FUND
 CODE ENFORCEMENT

EXPENDITURES	2010-2011		2011-2012		2012-2013		2013-2014		2014-2015	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET		
SUNDRY										
10-557-602 SEMINARS/DUES/TRAVEL	683	13	906	2,000	576	2,000	3,000	3,000		
10-557-629 VEHICLE INSURANCE	1,251	1,747	814	1,800	1,536	1,800	1,300	2,700		
10-557-699 OTHER - SUNDRY	0	0	0	0	0	0	0	0		
TOTAL SUNDRY	1,934	1,760	1,720	3,800	2,111	3,800	4,300	5,700		
CAPITAL OUTLAY										
10-557-899 CAPITAL OUTLAY	0	0	0	0	0	0	0	9,000		
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	0	9,000		
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	164,713	148,088	142,421	109,655	64,756	108,234	156,069	204,915		



FISCAL YEAR 2014-2015
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

10-557 CODE ENFORCEMENT

AGCT#	DESCRIPTION	2012-2013		2013-2014		2014-2015		INC BUD-PROJ		INC FROM BUDGET	
		ACTUAL	APPLD	BUDGET	PROJECTD	BUDGET	BUDGET	\$	%	\$	%
10 557-100	SALARIES/WAGES	75,851	74,282	44,722	44,722	101,714	101,714	56,992	127.4%	56,992	127.4%
10 557-175	LONGEVITY	493	582	350	350	100	100	-250	-71.4%	-250	-71.4%
10 557-185	UNIFORM ALLOWANCE	0	0	0	0	0	0	0	0.0%	0	0.0%
10 557-190	OVERTIME	293	0	500	500	260	260	-250	-50.0%	-250	-50.0%
10 557-201	F I C A & MEDICARE	5,328	5,671	3,486	3,486	7,808	7,808	4,322	124.0%	4,322	124.0%
10 557-210	GROUP INSURANCE	12,475	11,835	6,312	6,312	22,270	22,270	15,958	252.8%	15,958	252.8%
10 557-230	T M R S	8,888	8,728	5,514	5,514	12,983	12,983	7,468	135.4%	7,468	135.4%
10 557-240	WORKMEN'S COMPENSATION	0	0	0	0	0	0	0	0.0%	0	0.0%
10 557-291	UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0	0.0%	0	0.0%
10 557-310	OFFICE/COMPUTER SUPPLIES	2,168	1,925	2,500	1,800	2,000	2,000	200	11.1%	-500	-20.0%
10 557-311	POSTAGE/SHIPPING	8,200	5,566	3,500	3,500	3,690	3,690	190	5.4%	190	5.4%
10 557-312	BOOKS/PUBL/SUBSCRIPTIONS	0	0	200	200	500	500	300	150.0%	300	150.0%
10 557-320	OTHER ELECTRONICS	0	0	400	0	0	0	0	0.0%	-400	-100.0%
10 557-335	CLOTHING	198	0	320	0	0	0	0	0.0%	-320	-100.0%
10 557-352	FURNITURE & FIXTURES	0	0	0	0	500	500	500	0.0%	500	0.0%
10 557-385	SMALL TOOLS & EQUIPMENT	31	137	250	250	500	500	250	100.0%	250	100.0%
10 557-390	FUEL	2,998	3,038	3,000	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	24,264	21,977	25,000	25,000	25,000	25,000	0	0.0%	0	0.0%
10 557-415	TELEPHONE	3,723	1,574	2,500	2,500	2,500	2,500	0	0.0%	0	0.0%
10 557-426	PHYSICALS/SCREENING	70	35	100	100	200	200	100	100.0%	100	100.0%
10 557-430	ADVERTISING	190	116	200	200	200	200	0	0.0%	0	0.0%
10 557-499	OTHER SERVICES	0	0	0	0	0	0	0	0.0%	0	0.0%
10 557-524	VEHICLE MAINTENANCE	712	1,155	2,500	2,500	2,500	2,500	0	0.0%	0	0.0%
10 557-543	ELECTRONICS/COMPUTER MAINT	447	4,080	4,500	4,500	4,500	4,500	0	0.0%	0	0.0%
10 557-602	SEMINARS/DUES/TRAVEL	12	1,906	2,000	2,000	3,000	3,000	1,000	50.0%	1,000	50.0%
10 557-629	VEHICLE INSURANCE	1,747	814	1,800	1,800	2,700	2,700	900	50.0%	900	50.0%
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	9,000	9,000	9,000	0.0%	9,000	0.0%
		148,088	142,421	109,655	108,234	204,915	204,915	96,681	89.3%	95,260	86.9%



FISCAL YEAR 2014-2015
ACCOUNT DETAIL JUSTIFICATION

10-557 CODE ENFORCEMENT

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
10 557-190	OVERTIME	293	0	194	500	500
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		
	Miscellaneous	250				AMOUNTS

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
10 557-201	FICA & MEDICARE	5,328	5,671	1,953	3,486	3,486
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		
	Calculated Field (do not attempt to input)	7,808				AMOUNTS

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
10 557-210	GROUP INSURANCE	12,475	11,835	3,582	6,312	6,312
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		
	Life Insurance / AD&D	633				
	Long Term Disability	393				
	Health Reimbursement Account	3,600				
	TML - Employee Health					
	Estimated % Increase	20%				
	TML Estimated Rate/Mo	490.12	3			
						AMOUNTS
						22,270



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

10-557 CODE ENFORCEMENT

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
10 557-310	OFFICE/COMPUTER SUPPLIES	2,168	1,925	911	2,500	2,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Misc Supplies	2,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
10 557-311	POSTAGE/SHIPPING	8,200	5,566	2,584	3,500	3,690
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Code Compliance Division is utilizing 45% of the postage expenses at City Hall.	3,690				
	Other Departments are at 10% ratio.					
	45% of \$8,200 = \$3,690					

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
10 557-312	BOOKS/PUBL/SUBSCRIPTIONS	0	0	0	200	500
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	State of Texas Public Health Publications	500				
	International Code Series, i.e., IBC, IRC, etc.					



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

10-557 CODE ENFORCEMENT

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014			2014-2015 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 557-385	SMALL TOOLS & EQUIPMENT	31	137	74	250	250	500
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Rubber boots, spray paint, etc.	500					

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014			2014-2015 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 557-390	FUEL	2,998	3,038	668	3,000	3,000	3,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	FUEL	3,000					

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014			2014-2015 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 557-399	OTHER SUPPLIES	0	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS



FISCAL YEAR 2014-2015
ACCOUNT DETAIL JUSTIFICATION

10-557 CODE ENFORCEMENT

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
10 557-411	BLDG DEMOLITION/MOWING	24,264	21,977	14,019	25,000	25,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		
	High grass/weed mowing	25,000				
	Broad removal of debris from abandoned properties					

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
10 557-415	TELEPHONE	3,723	1,574	662	2,500	2,500
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		
	Land and cell phone for staff.	2,500				
	Budgeted amount is for recurring fees.					

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
10 557-426	PHYSICALS/SCREENING	70	35	0	100	200
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		
	Physicals/Screening	200				



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

10-557 CODE ENFORCEMENT

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 557-430	ADVERTISING	190	116	0	200	200	
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Public Notices in local new media for P&Z and Code Compliant cases	200					

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 557-499	OTHER SERVICES	0	0	0	0	-	
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 557-524	VEHICLE MAINTENANCE	712	1,155	257	2,500	2,500	
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Routine maintenance and emergency repairs- to Code Compliance vehicles.	2,500					



FISCAL YEAR 2014-2015
ACCOUNT DETAIL JUSTIFICATION

10-557 CODE ENFORCEMENT

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
10 557-543	ELECTRONICS/COMPUTER MAINT	447	4,080	4,295	4,500	4,500
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		
	Computer maintenance	600				
	WEBQA Software- Service Contract/maintenance	3,900				
	12-Months Contract = \$3,900					

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
10 557-602	SEMINARS/DUES/TRAVEL	12	906	575	2,000	3,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		
	Code dues, health dues, continuing education.	3,000				
	These are required to maintain certifications					

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
10 557-629	VEHICLE INSURANCE	1,747	814	1,536	1,800	2,700
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		
	VEHICLE INSURANCE	2,700				
	This is a one time payment per year.					

CITY OF FREEPORT
APPROVED BUDGET
AS OF: APRIL 30TH, 2014

10 -GENERAL FUND
BUILDING

EXPENDITURES	2010-2011		2011-2012		2012-2013		2013-2014		2014-2015	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET		
SALARIES										
10-558-100 SALARIES/WAGES	127,375	131,732	136,915	143,007	64,324	136,163	132,740	145,529		
10-558-165 EDUCATION PAY	2,493	2,500	2,541	2,500	1,401	2,500	2,500	2,500		
10-558-175 LONGEVITY	240	359	522	300	196	472	150	500		
10-558-180 AUTO ALLOWANCE	267	0	0	0	0	0	0	0		
10-558-190 OVERTIME	2	117	0	500	470	500	700	500		
TOTAL SALARIES	130,377	134,709	139,979	146,307	66,391	139,635	136,090	149,029		
BENEFITS										
10-558-201 F I C A & MEDICARE	9,862	9,888	10,673	11,192	5,035	10,665	10,411	11,401		
10-558-210 GROUP INSURANCE	18,202	18,927	19,077	18,787	7,299	18,972	18,684	22,360		
10-558-230 T M R S	13,965	15,621	16,319	17,703	2,949	16,158	15,773	18,257		
10-558-240 WORKMEN'S COMPENSATION	0	193	198	295	0	332	0	0		
10-558-291 UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0	0		
TOTAL BENEFITS	42,028	44,629	46,267	47,977	15,284	46,127	44,868	52,718		
SUPPLIES										
10-558-310 OFFICE/COMPUTER SUPPLIES	2,535	1,696	2,068	2,000	17	2,000	2,000	3,200		
10-558-311 POSTAGE/SHIPPING	0	0	0	0	0	0	0	0		
10-558-312 BOOKS/PUBL/SUBSCRIPTIONS	0	200	59	300	0	300	550	300		
10-558-320 OTHER ELECTRONICS	0	0	0	0	0	0	0	0		
10-558-335 CLOTHING	81	185	0	200	0	0	200	200		
10-558-352 FURNITURE & FIXTURES	13	0	116	200	0	200	250	200		
10-558-385 SMALL TOOLS & EQUIPMENT	0	0	316	400	0	400	0	400		
10-558-390 FUEL	2,511	2,738	2,490	3,000	1,412	3,000	5,650	2,000		
10-558-399 OTHER SUPPLIES	0	0	0	0	0	0	0	0		
TOTAL SUPPLIES	5,140	4,819	5,049	6,100	1,429	5,900	8,650	6,300		
SERVICES										
10-558-413 PROFESSIONAL SERVICES	194	200	0	300	0	300	250	1,200		
10-558-415 TELEPHONE	1,214	1,159	777	1,300	598	1,300	1,000	1,300		
10-558-425 CONTRACT LABOR	300	0	0	0	0	0	0	500		
10-558-426 PHYSICALS/SCREENING	0	140	80	150	35	150	100	150		
10-558-430 ADVERTISING	395	231	542	250	0	250	250	250		
10-558-499 OTHER SERVICES	0	0	0	0	0	0	0	0		
TOTAL SERVICES	2,102	1,730	1,398	2,000	633	2,000	1,600	3,400		
MAINTENANCE										
10-558-524 VEHICLE MAINTENANCE	105	341	611	1,000	594	1,000	1,000	1,000		
10-558-543 ELECTRONICS/COMPUTER MAINT	0	0	0	250	0	250	250	250		
TOTAL MAINTENANCE	105	341	611	1,250	594	1,250	1,250	1,250		

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2014

10 -GENERAL FUND
 BUILDING

EXPENDITURES	2010-2011		2011-2012		2012-2013		2013-2014		2014-2015	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET		
<u>SUNDRY</u>										
10-558-602 SEMINARS/DUES/TRAVEL	1,554	2,281	1,828	2,500	430	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	938	1,344	434	1,350	1,305	1,350	1,000	1,350		
10-558-699 OTHER - SUNDRY	0	0	0	0	0	0	0	0		
TOTAL SUNDRY	2,492	3,625	2,262	3,850	1,735	3,850	3,500	3,850		
<u>CAPITAL OUTLAY</u>										
10-558-899 CAPITAL OUTLAY	0	6,999	0	0	0	0	7,500	0		
TOTAL CAPITAL OUTLAY	0	6,999	0	0	0	0	7,500	0		
<u>ACCRUAL</u>										
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	182,245	196,853	195,566	207,484	86,066	158,762	203,458	216,547		



FISCAL YEAR 2014-2015
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

10-558 BUILDING

ACCT#	DESCRIPTION	2011-2012		2012-2013		2013-2014		2014-2015		INC. BUD. PROJ.		INC. FROM BUDGET	
		ACTUAL	ACTUAL	ACTUAL	APYTD	BUDGET	PROJECT	BUDGET	\$	%	\$	%	
10 558-100	SALARIES/WAGES	131,732	136,915	64,324	143,007	136,163	145,529	9,366	6.9%	2,522	1.8%		
10-558-165	EDUCATION PAY	2,500	2,541	1,401	2,500	2,500	2,500	0	0.0%	0	0.0%		
10 558-175	LONGEVITY	359	522	196	300	472	500	28	5.9%	200	66.7%		
10-558-180	AUTO ALLOWANCE	0	0	0	0	0	0	0	0.0%	0	0.0%		
10 558-190	OVERTIME	117	0	470	500	500	500	0	0.0%	0	0.0%		
10 558-201	F I C A & MEDICARE	9,888	10,673	5,035	11,192	10,665	11,401	736	6.9%	208	1.9%		
10 558-210	GROUP INSURANCE	18,927	19,077	7,299	18,787	18,972	22,360	3,388	17.9%	3,573	19.0%		
10 558-230	T M R S	15,621	16,319	2,949	17,703	16,158	18,956	2,798	17.3%	1,253	7.1%		
10 558-240	WORKMEN'S COMPENSATION	193	198	0	295	332	0	-332	-100.0%	-295	-100.0%		
10 558-291	UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0	0.0%	0	0.0%		
10 558-310	OFFICE/COMPUTER SUPPLIES	1,696	2,068	17	2,000	2,000	3,200	1,200	60.0%	1,200	60.0%		
10 558-311	POSTAGE/SHIPPING	0	0	0	0	0	0	0	0.0%	0	0.0%		
10 558-312	BOOKS/PUBL/SUBSCRIPTIONS	200	59	0	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	185	0	0	200	0	200	200	0.0%	0	0.0%		
10 558-352	FURNITURE & FIXTURES	0	116	0	200	200	200	0	0.0%	0	0.0%		
10 558-385	SMALL TOOLS & EQUIPMENT	0	316	0	400	400	400	0	0.0%	0	0.0%		
10 558-390	FUEL	2,738	2,490	1,412	3,000	3,000	2,000	-1,000	-33.3%	-1,000	-33.3%		
10 558-399	OTHER SUPPLIES	0	0	0	0	0	0	0	0.0%	0	0.0%		
10 558-413	PROFESSIONAL SERVICES	200	0	0	300	300	1,200	900	300.0%	900	300.0%		
10 558-415	TELEPHONE	1,159	777	598	1,300	1,300	1,300	0	0.0%	0	0.0%		
10 558-425	CONTRACT LABOR	0	0	0	0	0	500	500	0.0%	500	0.0%		
10 558-426	PHYSICALS/SCREENING	140	80	35	150	150	150	0	0.0%	0	0.0%		
10 558-430	ADVERTISING	231	542	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	341	611	594	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	2,281	1,828	430	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	1,346	434	1,306	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	6,999	0	0	0	0	0	0	0.0%	0	0.0%		
		196,853	195,566	86,066	207,484	198,762	216,547	17,785	8.9%	9,062	4.4%		



FISCAL YEAR 2014-2015
ACCOUNT DETAIL JUSTIFICATION

10-558 BUILDING

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
10-558-180	AUTO ALLOWANCE	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
				Calculated Field		
				(do not attempt to input)		

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
10 558-190	OVERTIME	117	0	470	500	500
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Overtime budget is only for contingency	500				

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
10 558-201	F I C A & MEDICARE	9,888	10,673	5,035	11,192	11,401
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Calculated Field	7.65%		Calculated Field		
	(do not attempt to input)			(do not attempt to input)		



THE CITY OF
FREEDOM
 FISCAL YEAR 2014-2015
 ACCOUNT DETAIL JUSTIFICATION

10-558 BUILDING

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
10 558-210	GROUP INSURANCE	18,927	19,077	7,299	18,787	22,360
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Life Insurance / AD&D	633		Calculated Field		
	Long Term Disability	483		(do not attempt to input)		
	Health Reimbursement Account	3,600				
	TML - Employee Health					
	Estimated % Increase	20%				
	TML Estimated Rate/Mo	490.12	3			

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
10 558-230	T M R S	15,621	16,319	2,949	17,703	18,956
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	OCT - DEC					
	JAN - SEP					
	Weighted Average	12.26%				
		12.87%				
		12.72%				
	Calculated Field					
	(do not attempt to input)					

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
10 558-240	WORKMEN'S COMPENSATION	193	198	0	295	332
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	WORKMEN'S COMPENSATION					



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

10-558 BUILDING

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012	2012-2013	2013-2014		2014-2015
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
10 558-312	BOOKS/PUBL/SUBSCRIPTIONS	200	59	0	300	300
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	3					
	State of Texas Plumbing Code Books	300				

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012	2012-2013	2013-2014		2014-2015
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
10 558-320	OTHER ELECTRONICS	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012	2012-2013	2013-2014		2014-2015
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
10 558-335	CLOTHING	185	0	0	200	200
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Shirts with City of Freeport logo attached.	200				



FISCAL YEAR 2014-2015
ACCOUNT DETAIL JUSTIFICATION

10-558 BUILDING

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 558-352	FURNITURE & FIXTURES	0	116	0	200	200	
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Misc.	200					

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 558-385	SMALL TOOLS & EQUIPMENT	0	316	0	400	400	
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Misc.	400					

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 558-390	FUEL	2,738	2,490	1,412	3,000	2,000	
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	FUEL	2,000					



THE CITY OF
FRESNO
 FISCAL YEAR 2014-2015
 ACCOUNT DETAIL JUSTIFICATION

10-558 BUILDING

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
10 558-399	OTHER SUPPLIES	0	0	0	0	0
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Misc.					

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
10 558-413	PROFESSIONAL SERVICES	200	0	0	300	1,200
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	Survey, Plats, Maps, Elevation Certificates, etc.	1,200				

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
10 558-415	TELEPHONE	1,159	777	598	1,300	1,300
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Phone services; cell, long distance, DSL	1,300				



FISCAL YEAR 2014-2015
ACCOUNT DETAIL JUSTIFICATION

10-558 BUILDING

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 558-425	CONTRACT LABOR	0	0	0	0	500	
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Temporary help as needed	500					

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 558-426	PHYSICALS/SCREENING	140	80	35	150	150	
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Physicals/Screening	150					

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 558-430	ADVERTISING	231	542	0	250	250	
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Newspaper	250					



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

10-558 BUILDING

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
10 558-499	OTHER SERVICES	0	0	0	0	-

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
10 558-524	VEHICLE MAINTENANCE	341	611	594	1,000	1,000
	Routine maintenance for 2 vehicles	1,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS
10 558-543	ELECTRONICS/COMPUTER MAINT	0	0	0	250	250
	Misc.	250				



FISCAL YEAR 2014-2015
ACCOUNT DETAIL JUSTIFICATION

10-558 BUILDING

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 558-602	SEMINARS/DUES/TRAVEL	2,281	1,828	430	2,500	2,500	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Misc. training for 2 employees	2,500					
	Training is required to increase skills.						

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 558-604	PUBLIC OFFICE LIABILITY CLAIMS	0	0	0	0	-	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 558-629	VEHICLE INSURANCE	1,346	434	1,306	1,350	1,350	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	VEHICLE INSURANCE	1,350					



THE CITY OF
FRESNO
 FISCAL YEAR 2014-2015
 ACCOUNT DETAIL JUSTIFICATION

10-558 BUILDING

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012	2012-2013	2013-2014		2014-2015	
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
10 558-699	OTHER - SUNDRY	0	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012	2012-2013	2013-2014		2014-2015	
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
10 558-899	CAPITAL OUTLAY	6,999	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	1						7
	2						8
	3						9
	4						10
	5						11
	6						12

TRANSPOSE CAPITAL NUMBERS FROM THE CAPITAL TAB IN PRIORITY ORDER.

TOTAL: 196,853 195,566 86,066 207,484 198,762 216,547

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2014

10 -GENERAL FUND
 GARBAGE COLLECTION

EXPENDITURES	2010-2011		2011-2012		2012-2013		2013-2014		2014-2015	
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET	
<u>SERVICES</u>										
10-564-499 GARBAGE COLLECTION	896,875	835,764	760,582	823,500	471,228	822,000	842,550	846,348		
TOTAL SERVICES	896,875	835,764	760,582	823,500	471,228	822,000	842,550	846,348		
TOTAL GARBAGE COLLECTION	896,875	835,764	760,582	823,500	471,228	822,000	842,550	846,348		



FISCAL YEAR 2014 - 2015
 BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

10-564 GARBAGE COLLECTION

ACCT#	DESCRIPTION	2011-2012		2012-2013		2013-2014		2014-2015		INC BUD: PROJ		INC FROM BUDGET	
		ACTUAL	SAGITIAL	ACTUAL	SAGITIAL	BUDGET	PROJECTN	BUDGET	BUDGET	\$	%	\$	%
10 564-499	GARBAGE COLLECTION	835,764	760,852	471,228	823,500	822,000	846,348	24,348	24,348	3.0%	22,848	2.8%	
		835,764	760,852	471,228	823,500	822,000	846,348	24,348	24,348	3.0%	22,848	2.8%	

CITY OF FREEPORT
APPROVED BUDGET
AS OF: APRIL 30TH, 2014

10 -GENERAL FUND
REET & DRAINAGE

EXPENDITURES	2010-2011	2011-2012	2012-2013	(----- 2013-2014 -----)			(----- 2014-2015 -----)	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
SALARIES								
10-575-100 SALARIES/WAGES	433,816	415,878	402,445	437,548	216,532	371,197	504,675	393,816
0-575-165 EDUCATION	0	0	0	0	0	0	0	0
0-575-175 LONGEVITY	2,872	2,988	2,679	2,500	1,451	1,950	2,350	1,950
0-575-190 OVERTIME	7,428	10,154	13,469	10,000	8,259	10,000	10,000	0
TOTAL SALARIES	444,117	429,020	418,593	450,048	226,242	383,147	517,025	395,766
NEBITS								
0-575-201 F I C A & MEDICARE	33,506	31,055	30,489	34,429	16,637	28,396	39,552	30,276
10-575-210 GROUP INSURANCE	84,905	85,241	80,284	90,626	42,257	76,125	99,648	89,441
10-575-230 T M R S	47,592	49,750	48,799	54,456	27,191	45,743	59,923	50,341
0-575-240 WORKMEN'S COMPENSATION	36,574	47,587	48,918	43,537	45,997	45,997	45,000	45,997
0-575-291 UNEMPLOYMENT INSURANCE	303	906	13,307	1,670	2,597	2,597	3,000	2,598
TOTAL BENEFITS	202,881	214,540	221,797	224,718	134,680	198,858	247,123	218,653
SUPPLIES								
0-575-310 OFFICE/COMPUTER SUPPLIES	1,241	468	410	1,200	87	900	800	1,200
0-575-320 OTHER ELECTRONICS	893	0	119	500	297	500	300	500
10-575-352 FURNITURE & FIXTURES	0	0	493	1,000	0	750	0	1,000
10-575-385 SMALL TOOLS & EQUIPMENT	4,794	5,327	2,413	8,000	2,155	6,500	5,750	8,000
0-575-389 CHEMICALS	3,661	3,812	2,025	7,550	610	4,500	6,000	8,050
0-575-390 FUEL	46,950	45,162	34,821	36,100	16,953	36,100	36,000	36,600
0-575-399 OTHER SUPPLIES	2,540	2,099	1,412	2,300	656	2,000	2,600	2,300
TOTAL SUPPLIES	60,078	56,867	41,693	56,650	20,758	51,250	51,450	57,650
SERVICES								
0-575-415 TELEPHONE	1,569	1,051	1,716	1,450	1,198	1,550	1,150	1,450
10-575-425 CONTRACT LABOR	4,388	0	0	0	0	0	0	0
10-575-426 PHYSICALS	390	150	1,130	848	0	100	500	850
0-575-430 ADVERTISING	827	4,597	171	2,500	110	2,500	500	2,500
0-575-440 ELECTRICITY	86,385	69,913	68,761	65,000	49,923	82,000	48,750	65,000
0-575-470 EQUIPMENT RENTAL	1,516	741	0	500	0	300	1,000	500
10-575-485 LAUNDRY SERVICES	3,368	4,551	5,830	7,500	3,556	5,500	4,500	7,500
10-575-498 WASTE DISPOSAL	10,541	14,516	12,147	16,000	18,580	22,000	15,000	24,000
0-575-499 OTHER SERVICES	650	60	2,170	2,000	9	2,000	500	12,000
TOTAL SERVICES	109,633	95,579	91,925	95,798	73,377	115,950	71,900	113,800
MAINTENANCE								
0-575-524 VEHICLE MAINTENANCE	28,760	24,970	19,918	25,000	13,129	25,000	25,000	25,000
0-575-530 STREET/DRAINING/SDWALK MAINT	177,653	127,560	94,209	202,836	141,261	202,836	150,000	255,068
0-575-533 CULVERT TILE	0	0	0	0	0	0	0	0
10-575-547 SIGNS MAINTENANCE	6,918	3,309	1,730	4,500	2,506	4,500	6,000	5,500
10-575-548 TRAFFIC LIGHTS MAINTENANCE	1,038	403	57	250	0	250	500	250
0-575-549 STREET LIGHTS MAINTENANCE	0	328	308	500	0	500	500	500
TOTAL MAINTENANCE	214,369	156,570	116,222	233,086	156,896	233,086	182,000	286,318

CITY OF FREEPORT
APPROVED BUDGET
AS OF: APRIL 30TH, 2014

10 -GENERAL FUND
STREET & DRAINAGE

EXPENDITURES	2013-2014					2014-2015		
	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
SUNDRY								
10-575-602 SEMINARS/DUES/TRAVEL	576	224	195	1,340	1,002	1,340	940	1,340
10-575-629 VEHICLE INSURANCE	15,634	20,158	20,611	20,612	18,186	18,186	15,000	20,611
10-575-687 DAMAGE CLAIMS	258	0	0	0	0	0	0	0
10-575-699 OTHER - SUNDRY	627	512	404	1,600	32	500	501	1,850
TOTAL SUNDRY	17,094	20,894	21,210	23,552	19,220	20,026	16,441	23,801
DEBT SERVICE								
10-575-775 LEASE INTEREST	0	4,146	2,802	0	0	0	0	0
10-575-776 LEASE PRINCIPAL	0	48,177	49,521	52,232	52,323	52,232	52,323	0
TOTAL DEBT SERVICE	0	52,323	52,323	52,232	52,323	52,232	52,323	0
CAPITAL OUTLAY								
10-575-899 CAPITAL OUTLAY	0	0	0	5,200	0	0	0	555,295
TOTAL CAPITAL OUTLAY	0	0	0	5,200	0	0	0	555,295
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	1,048,171	1,025,792	963,763	1,141,284	683,496	1,054,549	1,138,262	1,651,283



FISCAL YEAR 2014-2015
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

10-575 STREETS

ACCT#	DESCRIPTION	2011-2012		2012-2013		2013-2014		2014-2015		INC BUD-PROJ		INC FROM BUDGET	
		ACTUAL		ACTUAL		APL YTD	BUDGET	PROJECTn	BUDGET	\$	%	\$	%
10 575-100	SALARIES/WAGES	415,878		402,445		216,532	437,548	371,197	393,816	22,619	6.1%	-43,732	-10.0%
10 575-175	LONGEVITY	2,988		2,679		1,451	2,500	1,950	1,950	0	0.0%	-550	-22.0%
10 575-190	OVERTIME	10,154		13,469		8,259	10,000	10,000	0	-10,000	-100.0%	-10,000	-100.0%
10 575-201	F I C A & MEDICARE	31,055		30,489		16,637	34,429	28,396	30,276	1,880	6.8%	-4,153	-12.1%
10 575-210	GROUP INSURANCE	85,241		80,284		42,257	90,626	76,125	89,441	13,316	17.5%	-1,185	-1.3%
10 575-230	T M R S	49,750		48,799		27,191	54,456	45,743	50,341	4,598	10.1%	-4,114	-7.6%
10 575-240	WORKMEN'S COMPENSATION	47,587		48,918		45,997	43,537	45,997	45,997	0	0.0%	2,460	5.7%
10 575-281	UNEMPLOYMENT INSURANCE	906		13,307		2,597	1,670	2,597	2,597	0	0.0%	927	55.5%
10 575-310	OFFICE/COMPUTER SUPPLIES	468		410		87	1,200	900	1,200	300	33.3%	0	0.0%
10 575-320	OTHER ELECTRONICS	0		119		297	500	500	500	0	0.0%	0	0.0%
10 575-352	FURNITURE & FIXTURES	0		493		0	1,000	750	1,000	250	33.3%	0	0.0%
10 575-385	SMALL TOOLS & EQUIPMENT	5,327		2,413		2,155	8,000	6,500	8,000	1,500	23.1%	0	0.0%
10 575-388	CHEMICALS	3,812		2,025		610	7,550	4,500	8,050	3,550	78.9%	500	6.6%
10 575-390	FUEL	45,162		34,821		16,953	36,100	36,100	36,600	500	1.4%	500	1.4%
10 575-399	OTHER SUPPLIES	2,099		1,412		656	2,300	2,000	2,300	300	15.0%	0	0.0%
10 575-415	TELEPHONE	1,051		1,716		1,198	1,450	1,550	1,450	-100	-6.5%	0	0.0%
10 575-425	CONTRACT LABOR	0		0		0	0	0	0	0	0.0%	0	0.0%
10 575-426	PHYSICALS	150		1,130		0	860	100	850	750	750.0%	0	0.0%
10 575-430	ADVERTISING	4,597		171		110	2,500	2,500	2,500	0	0.0%	0	0.0%
10 575-440	ELECTRICITY	69,913		68,761		49,923	65,000	83,000	65,000	-17,000	-20.7%	0	0.0%
10 575-470	EQUIPMENT RENTAL	741		0		0	500	1,300	500	200	66.7%	0	0.0%
10 575-485	LAUNDRY SERVICES	4,551		5,830		3,556	7,500	5,500	7,500	2,000	36.4%	0	0.0%
10 575-498	WASTE DISPOSAL	14,516		12,147		18,680	16,000	22,000	24,000	2,000	9.1%	8,000	50.0%
10 575-499	OTHER SERVICES	60		2,170		0	2,000	2,000	12,000	10,000	500.0%	10,000	500.0%
10 575-524	VEHICLE MAINTENANCE	24,970		19,918		13,129	25,000	25,000	25,000	0	0.0%	0	0.0%
10 575-530	STREET/DRAINING/SWALK MAINT	127,560		94,209		141,261	202,836	202,836	255,068	52,232	25.8%	52,232	25.8%
10 575-547	SIGNS MAINTENANCE	3,309		1,730		2,506	4,500	4,500	5,500	1,000	22.2%	1,000	22.2%
10 575-548	TRAFFIC LIGHTS MAINTENANCE	403		57		0	250	250	250	0	0.0%	0	0.0%
10 575-549	STREET LIGHTS MAINTENANCE	328		308		0	500	500	500	0	0.0%	0	0.0%
10 575-602	SEMINARS/DUES/TRAVEL	224		195		1,002	1,340	1,340	1,340	0	0.0%	0	0.0%
10 575-629	VEHICLE INSURANCE	20,158		20,611		18,186	20,611	18,186	20,611	2,425	13.3%	0	0.0%
10 575-687	DAMAGE CLAIMS	0		0		0	0	0	0	0	0.0%	0	0.0%
10 575-689	OTHER - SUNDRY	511		404		43	1,600	500	1,850	1,350	270.0%	250	15.6%
10 575-775	LEASE INTEREST			2,802									
10 575-776	LEASE PRINCIPAL	52,323		49,521		52,323	52,232	52,232	0	-52,232	-100.0%	-52,232	-100.0%
10 575-889	CAPITAL OUTLAY	0		0		0	5,200	1,054,549	1,631,283	555,295	56.6%	550,095	10578.8%
		1,025,792		883,783		683,488	1,141,284	1,054,549	1,631,283	596,734	56.6%	509,998	44.7%



THE CITY OF
FISCAL YEAR 2014-2015
ACCOUNT DETAIL JUSTIFICATION

10-575 STREETS

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012	2012-2013	2013-2014		2014-2015
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
10 575-430	ADVERTISING	4,597	171	110	2,500	2,500
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	NEW EMPLOYEE POSITION	500				
	CITYWIDE CLEAN UP x4	700				
	CITYWIDE CLEAN UP PERM. SIGNS	500				
	CITYWIDE CLEAN UP FLYERS	800				

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012	2012-2013	2013-2014		2014-2015
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
10 575-440	ELECTRICITY	69,913	68,761	49,923	65,000	65,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	ELECTRICITY	65,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012	2012-2013	2013-2014		2014-2015
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
10 575-470	EQUIPMENT RENTAL	741	0	0	500	500
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	MISC. EQUIPMENT	500				



FISCAL YEAR 2014-2015
ACCOUNT DETAIL JUSTIFICATION

10-575 STREETS

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013		2013-2014		2014-2015	
		ACTUAL	ACTUAL	BUDGET	PROJECTION	BUDGET	BUDGET
10 575-485	LAUNDRY SERVICES	4,551	5,830	3,556	7,500	5,500	7,500
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	EMPLOYEE UNIFORMS	6,500					
	NEW HIRE EMPLOYEE FEE	1,000					

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013		2013-2014		2014-2015	
		ACTUAL	ACTUAL	BUDGET	PROJECTION	BUDGET	BUDGET
10 575-498	WASTE DISPOSAL	14,516	12,147	18,580	16,000	22,000	24,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	CITYWIDE CLEAN UP x4	16,000					
	18 ROLLOFF DISPOSAL	8,000					

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013		2013-2014		2014-2015	
		ACTUAL	ACTUAL	BUDGET	PROJECTION	BUDGET	BUDGET
10 575-499	OTHER SERVICES	60	2,170	0	2,000	2,000	12,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	ELECTRICAL SERVICES STORM PUMPS	12,000					

CITY OF FREEPORT
APPROVED BUDGET
AS OF: APRIL 30TH, 2014

10 -GENERAL FUND
HISTORICAL MUSEUM

EXPENDITURES	(----- 2013-2014 -----) (----- 2014-2015 -----)						REQUESTED BUDGET	APPROVED BUDGET
	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END		
SALARIES								
10-578-100 SALARIES/WAGES	14,764	22,821	25,005	33,121	18,640	31,311	24,167	45,726
10-578-165 EDUCATION	14	1,775	865	0	0	50	0	0
10-578-175 LONGEVITY	0	0	0	0	0	0	0	100
10-578-190 MUSEUM OVERTIME	0	637	233	0	0	0	0	0
TOTAL SALARIES	14,777	25,232	26,102	33,121	18,640	31,361	24,167	45,826
BENEFITS								
10-578-201 F I C A & MEDICARE	1,128	1,417	1,987	2,534	1,405	2,399	1,849	3,506
10-578-210 GROUP INSURANCE	37	3,888	2,800	6,474	2,958	6,324	6,329	14,907
10-578-230 T M R #	12	2,786	2,275	4,008	1,642	2,821	2,801	5,829
10-578-240 WORKMEN'S COMPENSATION	0	45	0	0	0	0	0	0
10-578-291 UNEMPLOYMENT INSURANCE	0	2,015	0	0	0	0	0	0
TOTAL BENEFITS	1,177	10,151	7,062	13,016	6,005	11,544	10,979	24,242
SUPPLIES								
10-578-310 OFFICE/COMPUTER SUPPLIES	856	278	1,375	1,200	628	1,000	250	6,500
10-578-311 POSTAGE/SHIPPING	8	20	0	0	0	0	0	0
10-578-335 CLOTHING	0	0	157	200	0	0	200	200
10-578-352 FURNITURE & FIXTURES	207	176	57	500	452	452	500	7,500
10-578-385 SMALL TOOLS & EQUIPMENT	0	53	134	500	489	439	100	1,000
10-578-389 CHEMICALS	0	52	55	500	137	250	500	500
10-578-390 FUEL	0	0	0	0	0	0	0	0
10-578-399 OTHER SUPPLIES	35	275	279	250	228	250	250	2,000
TOTAL SUPPLIES	1,105	854	2,057	3,150	1,934	2,441	1,800	17,700
SERVICES								
10-578-415 TELEPHONE	1,400	1,475	923	1,000	267	500	1,100	500
10-578-426 PHYSICALS	115	155	115	0	0	0	0	0
10-578-430 ADVERTISING	471	399	1,535	5,000	295	1,000	0	5,000
10-578-436 HAUNTED HOUSE	0	0	2,264	0	0	0	0	0
10-578-440 ELECTRICITY	7,439	4,891	5,343	3,500	3,314	4,918	4,000	9,500
10-578-441 WATER	0	0	0	0	0	0	0	0
10-578-442 GAS-KNTEX	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	32,628	129,216	22,421	0	22,423	22,423	0	0
10-578-484 MUSEUM CHILDREN'S EXHIBIT	0	0	21,416	0	0	0	0	2,000
10-578-485 MUSEUM EXPANSION EXPENSE	0	0	0	0	699	0	0	12,300
TOTAL SERVICES	42,053	136,136	54,018	9,500	26,998	28,841	5,100	29,300
MAINTENANCE								
10-578-545 BLDG/BLDG EQUIP MAINTENANCE	6,759	9,087	3,753	4,000	662	4,000	7,250	4,000
TOTAL MAINTENANCE	6,759	9,087	3,753	4,000	662	4,000	7,250	4,000

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2014

10 -GENERAL FUND
 HISTORICAL MUSEUM

EXPENDITURES	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015		APPROVED BUDGET
				CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	
<u>SUNDRY</u>								
10-578-602 SEMINARS/DUES/TRAVEL	0	0	93	500	81	500	500	0
10-578-610 VOLUNTEER RELATIONS	187	0	0	0	0	0	0	0
10-578-628 PROPERTY/LIABILITY INSURANCE	0	0	0	0	0	0	0	0
10-578-629 VEHICLE INSURANCE	0	0	0	0	0	0	0	0
10-578-684 HISTORICAL PROJECTS	10,426	21,910	10,038	0	0	5,000	20,000	0
10-578-690 OTHER SUNDRY	0	276	5,239	11,500	401	11,500	500	11,500
TOTAL SUNDRY	10,614	22,186	15,370	12,000	482	17,000	21,000	11,500
<u>CAPITAL OUTLAY</u>								
10-578-899 CAPITAL OUTLAY	35,000	0	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY	35,000	0	0	0	0	0	0	0
<u>ACCRUAL</u>								
10-578-995 DEPRECIATION EXPENSE	0	0	0	0	0	0	0	0
TOTAL ACCRUAL	0	0	0	0	0	0	0	0
TOTAL HISTORICAL MUSEUM	111,485	203,647	108,362	74,787	54,721	95,187	70,296	132,568



FISCAL YEAR 2014-2015
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

10-578 HISTORICAL MUSEUM

ACCT#	DESCRIPTION	2011-2012		2012-2013		2013-2014		2014-2015		INC BUD-PROJ		INC FROM BUDGET	
		ACTUAL	ACTUAL	APPLYD	BUDGET	PROJECTS	BUDGET	\$	%	\$	%	\$	%
10-578-100	SALARIES/WAGES	22,821	25,005	18,640	33,121	31,311	45,726	14,415	46.0%	12,605	38.1%		
10-578-165	EDUCATION	1,775	865	0	0	50	0	-50	-100.0%	0	0.0%		
10-578-175	LONGEVITY	0	0	0	0	0	100	100	0.0%	100	0.0%		
10-578-190	OVERTIME	637	233	0	0	0	0	0	0.0%	0	0.0%		
10-578-201	F I C A & MEDICARE	1,417	1,987	1,405	2,534	2,399	3,506	1,107	46.1%	972	38.4%		
10-578-210	GROUP INSURANCE	3,888	2,800	2,958	6,474	6,324	14,907	8,563	135.7%	8,433	130.2%		
10-578-230	T M R S	2,786	2,275	1,642	4,008	2,821	5,829	3,008	106.6%	1,821	45.4%		
10-578-240	WORKMEN'S COMPENSATION	45	0	0	0	0	0	0	0.0%	0	0.0%		
10-578-291	UNEMPLOYMENT INSURANCE	2,015	0	0	0	0	0	0	0.0%	0	0.0%		
10-578-310	OFFICE/COMPUTER SUPPLIES	278	1,375	628	1,200	1,000	6,500	5,500	550.0%	5,300	441.7%		
10-578-311	POSTAGE/SHIPPING	20	0	0	0	0	0	0	0.0%	0	0.0%		
10-578-335	CLOTHING	0	157	0	200	0	200	200	0.0%	0	0.0%		
10-578-352	FURNITURE & FIXTURES	176	57	452	500	452	7,500	7,048	1559.3%	7,000	1400.0%		
10-578-385	SMALL TOOLS & EQUIPMENT	53	134	489	500	489	1,000	511	104.5%	500	100.0%		
10-578-389	CHEMICALS	52	55	137	500	250	500	250	100.0%	0	0.0%		
10-578-399	OTHER SUPPLIES	275	279	228	250	250	2,000	1,750	700.0%	1,750	700.0%		
10-578-415	TELEPHONE	1,475	923	267	1,000	500	500	0	0.0%	-500	-50.0%		
10-578-426	PHYSICALS	155	115	0	0	0	0	0	0.0%	0	0.0%		
10-578-430	ADVERTISING	399	1,535	295	5,000	1,000	5,000	4,000	400.0%	0	0.0%		
10-578-436	HAUNTED HOUSE	0	2,264	0	0	0	0	0	0.0%	0	0.0%		
10-578-440	ELECTRICITY	4,891	5,343	3,314	3,500	4,918	9,500	4,582	93.2%	6,000	171.4%		
10-578-483	MUSEUM FUNDRAISER	129,216	22,421	22,423	0	22,423	0	-22,423	-100.0%	0	0.0%		
10-578-484	MUSEUM CHILDREN'S EXHIBIT	0	21,416	0	0	0	0	2,000	0.0%	2,000	0.0%		
10-578-545	BLDG/BLDG EQUIP MAINT.	9,087	3,753	662	4,000	4,000	4,000	0	0.0%	0	0.0%		
10-578-602	SEMINARS/DUES/TRAVEL	0	93	81	500	500	0	-500	-100.0%	-500	-100.0%		
10-578-610	MUSEUM EXPANSION EXPENSE	0	0	699	0	0	12,300	0	0.0%	0	0.0%		
10-578-684	HISTORICAL PROJECTS	21,910	10,038	0	0	5,000	0	-5,000	-100.0%	0	0.0%		
10-578-699	OTHER - SUNDRY	276	5,239	401	11,500	11,500	11,500	0	0.0%	0	0.0%		
10-578-899	CAPITAL OUTLAY	0	0	0	0	0	0	0	0.0%	0	0.0%		
		203,647	108,362	54,721	74,767	95,187	132,566	37,381	39.3%	57,781	77.3%		



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

10-578 HISTORICAL MUSEUM

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
10-578-230	T M R S	2,786	2,275	1,642	4,008	5,829
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		
	OCT - DEC	12.26%				
	JAN - SEP	12.87%				
	Weighted Average	5,829				
	Calculated Field					
	(do not attempt to input)					

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
10-578-240	WORKMEN'S COMPENSATION	45	0	0	0	-
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		
	WORKMEN'S COMPENSATION					

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
10-578-291	UNEMPLOYMENT INSURANCE	2,015	0	0	0	-
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		



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

10-578 HISTORICAL MUSEUM

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
10-578-352	FURNITURE & FIXTURES	176	57	452	500	7,500
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		
	easels, lightbulbs, chairs, tables, lamps, tableclothes, etc	7,500				

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
10-578-385	SMALL TOOLS & EQUIPMENT	53	134	489	500	1,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		
	zip ties, wire, velcro. Pliers, extension cords, battery, drill bits, etc vacuums, moprs, etc	900 100				

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
10-578-389	CHEMICALS	52	55	137	500	500
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		
	paint thinners, cleaning supplies					500

CITY OF FLEETPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2014

10 -GENERAL FUND
 SR CITIZENS COMMISSION

EXPENDITURES	2010-2011			2011-2012			2012-2013			2013-2014			2014-2015	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET						
SUPPLIES														
10-579-310 OFFICE/COMPUTER SUPPLIES	251	462	315	520	28	500	514	520						
10-579-311 POSTAGE/SHIPPING	220	90	55	265	10	250	265	265						
10-579-399 OTHER SUPPLIES	2,534	2,544	2,375	2,300	1,223	2,380	2,380	2,380						
TOTAL SUPPLIES	3,004	3,096	2,745	3,165	1,260	3,130	3,159	3,165						
SERVICES														
10-579-430 ADVERTISING	50	0	143	240	103	240	240	240						
10-579-484 SR CITIZENS PROJECTS	12,524	8,724	12,010	13,150	7,991	13,150	12,050	13,150						
TOTAL SERVICES	12,574	8,724	12,154	13,390	8,094	13,390	12,290	13,390						
TOTAL SR CITIZENS COMMISSION	15,578	11,820	14,899	16,555	9,355	16,520	15,449	16,555						



FISCAL YEAR 2014-2015
 BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

10-579 SR CITIZENS COMMISSION

ACCT#	DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	APL YTD	2013-2014 BUDGET	PROJECTION	2014-2015 BUDGET	INC BUD PROJ \$	INC FROM BUDGET \$	%
10 579-310	OFFICE/COMPUTER SUPPLIES	462	315	28	520	500	520	20	0	4.0%
10 579-311	POSTAGE/SHIPPING	90	55	10	265	250	265	15	0	6.0%
10 579-399	OTHER SUPPLIES	2,544	2,375	1,223	2,380	2,380	2,380	0	0	0.0%
10 579-430	ADVERTISING	0	144	103	240	240	240	0	0	0.0%
10 579-484	SR CITIZENS PROJECTS	8,724	12,010	7,991	13,150	13,150	13,150	0	0	0.0%
		11,820	14,899	9,355	16,555	16,520	16,555	35	0	0.2%
	Excluding: Capital									
	Exclude: Salaries/Benefits/Capital	11,820	14,899	9,355	16,555	16,520	16,555	35	0	0.2%



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

10-579 SR CITIZENS COMMISSION

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

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

ACCOUNT	ACCOUNT DESCRIPTION	2013-2014 ACTUAL	2013-2014 BUDGET	2013-2014 PROJECTION	2014-2015 BUDGET
10 579-399	OTHER SUPPLIES	2,544	2,380	2,380	2,380
	ITEM DESCRIPTION	AMOUNTS	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			

10 -GENERAL FUND
 LIBRARY

EXPENDITURES	2010-2011		2011-2012		2012-2013		2013-2014		2014-2015	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET		
SUPPLIES										
10-650-352 FURNITURE & FIXTURES	1,603	2,506	0	3,500	0	3,500	3,100	2,680		
10-650-385 SMALL TOOLS & EQUIPMENT	0	0	0	0	0	0	0	0		
10-650-392 JANITORIAL SUPPLIES	8,961	8,977	8,421	8,800	3,991	8,600	9,000	8,600		
TOTAL SUPPLIES	10,564	11,483	8,421	12,300	3,991	12,100	12,100	11,280		
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	1,211	1,192	1,096	1,200	931	1,500	1,200	1,612		
10-650-430 ADVERTISING	0	192	192	250	0	250	250	250		
10-650-440 ELECTRICITY	26,574	13,918	11,105	13,100	5,368	13,000	11,245	9,900		
10-650-441 WATER	0	0	0	0	0	0	0	0		
10-650-442 GAS-ENTEX	591	2,824	569	800	665	900	800	900		
10-650-490 BOARD REQUEST	8,640	8,640	8,640	8,760	8,803	8,803	3,784	8,850		
TOTAL SERVICES	37,016	26,766	21,601	24,110	15,767	24,453	22,279	21,512		
MAINTENANCE										
10-650-545 BLDG/BLDG EQUIP MAINTENANCE	2,844	10,817	8,343	12,050	1,946	12,000	10,700	10,400		
TOTAL MAINTENANCE	2,844	10,817	8,343	12,050	1,946	12,000	10,700	10,400		
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	27,388	15,000	0	15,000	0	0		
TOTAL CAPITAL OUTLAY	0	0	27,388	15,000	0	15,000	0	0		
TOTAL LIBRARY	50,424	49,065	65,753	63,460	21,704	63,553	45,079	43,192		



FISCAL YEAR 2014-2015
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

10-650 LIBRARY

ACCOUNT	DESCRIPTION	2014-2012		2014		2014-2015		2014-2015		2014-2015		
		ACTUAL	BUDGET	ACTUAL	BUDGET	BUDGET	PROJECT	BUDGET	PROJECT	INC BUD-PROJ	INC FROM BUDGET	
10 650-352	FURNITURE & FIXTURES	2,506	0	0	3,500	3,500	0	0	-820	-23.4%	-820	-23.4%
10 650-385	SMALL TOOLS & EQUIPMENT	0	0	0	0	0	0	0	0	0.0%	0	0.0%
10 650-392	JANITORIAL SUPPLIES	8,977	8,421	3,991	8,800	8,600	8,600	0	0	0.0%	-200	-2.3%
10 650-403	FLOOD INSURANCE	0	0	0	0	0	0	0	0	0.0%	0	0.0%
10 650-405	FURNITURE DISPLAY INSURANCE	0	0	0	0	0	0	0	0	0.0%	0	0.0%
10 650-415	TELEPHONE	1,192	1,096	931	1,200	1,500	1,612	112	112	7.5%	412	34.3%
10 650-430	ADVERTISING	192	192	0	250	250	250	0	0	0.0%	0	0.0%
10 650-440	ELECTRICITY	13,918	11,105	5,368	13,100	13,000	3,900	-3,100	-3,100	-23.8%	-3,200	-24.4%
10 650-441	WATER	0	0	0	0	0	0	0	0	0.0%	0	0.0%
10 650-442	GAS-ENTEX	2,824	569	665	800	900	999	0	0	0.0%	100	12.5%
10 650-490	BOARD REQUEST	8,640	8,640	8,803	8,760	8,803	8,803	47	47	0.5%	90	1.0%
10 650-545	BLDG/BLDG EQUIP MAINTENANCE	10,816	8,342	1,946	12,050	12,000	10,300	-1,600	-1,600	-13.3%	-1,650	-13.7%
10 650-699	OTHER - SUNDRY	0	0	0	0	0	0	0	0	0.0%	0	0.0%
10 650-899	CAPITAL OUTLAY	0	27,388	0	15,000	15,000	0	-15,000	-15,000	-100.0%	-15,000	-100.0%
						83,353	83,192	-20,368	-20,268	-24.0%	-20,268	-31.9%

CITY OF FREEPORT
APPROVED BUDGET
AS OF: APRIL 30TH, 2014

10 -GENERAL FUND
PARKS

EXPENDITURES	2010-2011	2011-2012	2012-2013	2013-2014			2014-2015	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
SALARIES								
10-655-100 SALARIES/WAGES	450,739	426,887	439,807	507,598	252,799	470,000	490,105	510,514
10-655-165 EDUCATION PAY	0	323	66	0	0	0	0	0
10-655-175 LONGEVITY	1,849	1,918	2,155	2,100	1,122	2,000	2,600	2,300
10-655-190 OVERTIME	25,527	29,966	31,244	26,269	12,166	26,269	27,300	26,269
TOTAL SALARIES	478,114	459,094	473,272	535,967	266,087	498,269	520,005	539,083
BENEFITS								
10-655-201 F I C A & MEDICARE	35,659	32,731	35,536	41,001	19,990	36,000	39,780	41,240
10-655-210 GROUP INSURANCE	88,508	80,924	83,495	96,649	48,998	90,000	93,792	111,802
10-655-230 T M R S	50,564	51,908	54,102	63,836	31,554	57,000	59,184	67,402
10-655-240 WORKMEN'S COMPENSATION	7,481	10,168	10,280	9,149	10,280	10,280	10,000	0
10-655-291 UNEMPLOYMENT INSURANCE	0	0	3,319	2,319	103	1,500	0	0
TOTAL BENEFITS	182,213	175,731	186,732	212,954	110,925	194,780	202,756	220,444
SUPPLIES								
10-655-310 OFFICE/COMPUTER SUPPLIES	4,106	3,849	4,277	3,970	2,148	3,900	3,850	3,970
10-655-320 OTHER ELECTRONICS	1,208	888	997	2,560	1,437	2,560	1,000	2,499
10-655-331 AGRICULTURAL/BOTANICAL	65,549	55,325	39,062	40,000	14,775	35,000	58,750	38,950
10-655-333 VISITORS PROMOTIONS	1,449	1,052	862	1,800	602	1,800	1,250	5,000
10-655-335 CLOTHING	810	718	968	1,150	120	1,300	1,000	1,250
10-655-352 FURNITURE & FIXTURES	655	21	520	475	287	450	475	505
10-655-385 SMALL TOOLS & EQUIPMENT	9,160	5,899	6,747	6,900	2,591	6,800	7,500	6,400
10-655-389 CHEMICALS	5,422	5,794	5,856	6,150	1,113	5,500	5,750	6,225
10-655-390 FUEL	33,335	32,561	31,226	23,460	15,390	23,000	23,460	24,100
10-655-392 JANITORIAL SUPPLIES	12,803	10,451	14,091	13,100	5,955	13,000	13,085	13,225
10-655-399 OTHER SUPPLIES	13,745	9,064	15,661	15,120	7,563	15,000	14,250	16,030
TOTAL SUPPLIES	148,244	125,622	120,265	114,685	51,980	108,310	130,370	118,154
SERVICES								
10-655-415 TELEPHONE	8,083	6,572	6,539	7,752	3,409	7,500	7,752	7,650
10-655-425 CONTRACT LABOR	42,923	49,734	48,997	50,000	6,072	50,000	50,000	80,000
10-655-426 PHYSICALS	905	1,446	1,010	900	476	900	800	950
10-655-430 ADVERTISING	3,356	3,518	917	3,200	1,243	3,200	2,000	3,400
10-655-440 ELECTRICITY	85,428	62,223	50,173	51,000	37,734	75,000	48,750	70,000
10-655-441 WATER	0	0	0	0	0	0	0	0
10-655-442 GAS-ENTEX	1,853	1,782	1,791	1,774	1,660	1,800	3,204	1,800
10-655-482 SERVICE CONTRACTS	983	1,029	1,741	2,117	1,183	2,200	977	2,559
10-655-485 LAUNDRY SERVICES	2,516	2,419	3,164	2,900	1,231	2,550	3,600	2,600
10-655-499 OTHER SERVICES	775	3,151	3,131	3,250	1,250	2,500	3,250	2,850
TOTAL SERVICES	146,821	131,874	117,462	122,893	54,258	145,650	120,333	171,809

CITY OF FREEPORT
APPROVED BUDGET
AS OF: APRIL 30TH, 2014

10 -GENERAL FUND

PARKS

EXPENDITURES	2010-2011		2011-2012		2012-2013		2013-2014		2014-2015	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET		
MAINTENANCE										
10-655-524 VEHICLE MAINTENANCE	21,534	16,805	20,993	19,500	12,394	19,500	19,500	19,900		
10-655-545 BLDG/BLDG EQUIP MAINTENANCE	13,880	27,336	35,357	22,000	10,939	22,000	25,950	23,650		
10-655-546 LAND/GROUNDS MAINT	50,110	59,099	30,266	28,150	18,632	28,150	58,450	24,350		
TOTAL MAINTENANCE	85,524	103,240	86,616	69,650	41,964	69,650	103,900	67,900		
SUNDRY										
10-655-602 SEMINARS/DUES/TRAVEL	1,463	1,311	1,518	1,800	688	1,600	1,800	1,600		
10-655-628 PROPERTY LIABILITY INSURANCE	790	0	0	0	0	0	0	4,015		
10-655-629 PROPERTY, VEHICLE, GL INSURANCE	1,668	3,893	4,015	4,016	2,929	4,015	2,500	0		
10-655-652 COMMUNITY SERVICE INSURANCE	1,565	1,640	1,760	1,760	1,940	1,940	1,565	1,940		
10-655-687 DAMAGE CLAIMS	0	0	0	100	0	100	100	100		
10-655-699 OTHER - SUNDRY	0	117	0	0	0	0	0	0		
TOTAL SUNDRY	5,485	6,962	7,293	7,676	5,557	7,655	5,965	7,655		
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	0	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	101,693	36,378	0	46,000	23,797	43,000	46,572	32,448		
TOTAL CAPITAL OUTLAY	101,693	36,378	0	46,000	23,797	43,000	46,572	32,448		
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	1,148,094	1,038,902	991,640	1,109,825	554,569	1,067,314	1,129,901	1,157,493		



FISCAL YEAR 2014-2015
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

10-655 PARKS

ACCT#	DESCRIPTION	2011-2012		2012-2013		2013-2014		2014-2015		INC BUD-PROJ		INC-FROM BUDGET	
		ACTUAL	APPL YTD	ACTUAL	APPL YTD	BUDGET	PROJECTION	BUDGET	PROJECTION	\$	%	\$	%
10 655-100	SALARIES/WAGES	426,887	439,807	252,819	507,598	470,000	510,514	40,514	8.6%	2,916	0.6%		
10 655-165	EDUCATION PAY	323	66	0	0	0	0	0	0.0%	0	0.0%		
10 655-175	LONGEVITY	1,918	2,155	1,102	2,100	2,000	2,300	300	15.0%	200	9.5%		
10 655-190	OVERTIME	29,966	31,244	12,166	26,269	26,269	26,269	0	0.0%	0	0.0%		
10 655-201	F I C A & MEDICARE	32,731	35,536	19,990	41,001	36,000	41,280	5,240	14.6%	239	0.6%		
10 655-210	GROUP INSURANCE	80,924	83,485	48,998	96,649	90,000	111,802	21,802	24.2%	15,153	15.7%		
10 655-230	T M R S	51,908	54,102	31,554	63,836	57,000	67,403	10,403	18.3%	3,567	5.6%		
10 655-240	WORKMEN'S COMPENSATION	10,168	10,280	10,280	9,149	10,280	0	-10,280	-100.0%	-9,149	-100.0%		
10 655-291	UNEMPLOYMENT INSURANCE	0	3,319	103	2,319	1,500	0	-1,500	-100.0%	-2,319	-100.0%		
10 655-310	OFFICE/COMPUTER SUPPLIES	3,849	4,277	2,148	3,970	3,900	3,970	70	1.8%	0	0.0%		
10 655-320	OTHER ELECTRONICS	888	997	1,437	2,560	2,560	2,499	-61	-2.4%	-61	-2.4%		
10 655-331	AGRICULTURAL/BOTANICAL	55,325	39,062	14,775	40,000	35,000	36,950	3,950	11.3%	-1,050	-2.6%		
10 655-333	VISITORS PROMOTIONS	1,052	862	602	1,800	1,800	1,800	0	0.0%	3,200	177.8%		
10 655-335	CLOTHING	718	968	120	1,150	2,200	1,250	-950	-43.2%	100	8.7%		
10 655-352	FURNITURE & FIXTURES	21	520	287	475	450	505	55	12.2%	30	6.3%		
10 655-385	SMALL TOOLS & EQUIPMENT	5,899	6,747	2,591	6,900	6,800	6,400	-400	-5.9%	-500	-7.2%		
10 655-389	CHEMICALS	5,794	5,856	1,113	6,150	5,500	6,225	725	13.2%	75	1.2%		
10 655-390	FUEL	32,561	31,226	15,390	23,460	23,000	24,100	1,100	4.8%	640	2.7%		
10 655-392	JANITORIAL SUPPLIES	10,451	14,091	5,955	13,100	13,000	13,225	225	1.7%	125	1.0%		
10 655-399	OTHER SUPPLIES	9,064	15,661	7,563	15,120	15,000	16,660	1,030	6.9%	910	6.0%		
10 655-415	TELEPHONE	6,572	6,539	3,409	7,752	7,500	7,650	150	2.0%	-102	-1.3%		
10 655-425	CONTRACT LABOR	49,734	48,997	6,072	50,000	50,000	60,000	30,000	60.0%	30,000	60.0%		
10 655-426	PHYSICALS	1,446	1,010	476	900	900	950	50	5.6%	50	5.6%		
10 655-430	ADVERTISING	3,518	917	1,243	3,200	3,000	3,400	400	13.3%	200	6.3%		
10 655-440	ELECTRICITY	62,223	50,173	37,734	51,000	75,000	70,000	-5,000	-6.7%	19,000	37.3%		
10 655-441	WATER	0	0	0	0	0	0	0	0.0%	0	0.0%		
10 655-442	GAS-ENTEX	1,782	1,791	1,660	1,774	1,800	1,800	0	0.0%	26	1.5%		
10 655-482	SERVICE CONTRACTS	1,029	1,741	1,183	2,117	2,200	2,559	359	16.3%	442	20.9%		
10 655-485	LAUNDRY SERVICES	2,419	3,164	1,231	2,900	2,550	2,600	50	2.0%	-300	-10.3%		
10 655-499	OTHER SERVICES	3,151	3,131	1,250	3,250	2,500	2,350	350	14.0%	-400	-12.3%		
10 655-524	VEHICLE MAINTENANCE	16,805	20,993	12,394	19,500	19,500	19,900	400	2.1%	400	2.1%		
10 655-545	BLDG/BLDG EQUIP MAINTENANCE	27,336	35,357	10,939	22,000	22,000	29,450	1,650	7.5%	1,650	7.5%		
10 655-546	LAND/GROUNDS MAINT	59,099	30,266	18,632	28,150	28,150	24,550	-3,800	-13.5%	-3,800	-13.5%		
10 655-602	SEMINARS/DUES/TRAVEL	1,311	1,515	688	1,800	1,800	1,800	0	0.0%	-200	-11.1%		
10 655-629	PROPERTY,VEHICLE G/L INS.	3,893	4,015	2,929	4,016	4,015	4,015	0	0.0%	-1	0.0%		
10 655-652	COMMUNITY SERVICE INSURANCE	1,640	1,760	1,939	1,760	1,940	1,940	0	0.0%	180	10.2%		
10 655-687	DAMAGE CLAIMS	0	0	0	100	100	100	0	0.0%	0	0.0%		
10 655-699	OTHER - SUNDRY	119	0	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%		



FISCAL YEAR 2014-2015
 BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

10-655 PARKS

ACCT#	DESCRIPTION	2011-2012		2012-2013		2013-2014		2014-2015		INC BUD-PROJ		INC FROM BUDGET	
		ACTUAL	APPLY'D	ACTUAL	BUDGET	BUDGET	PROJECTION	BUDGET	BUDGET	\$	%	\$	%
10 655-801	VETERAN'S MEMORIAL EXPENSES	0	0	0	0	0	0	0	0	0	0.0%	0	0.0%
10 655-805	OUTDOOR DECK RIVERPLACE	0	0	0	0	0	0	0	0	0	0.0%	0	0.0%
10 655-899	CAPITAL OUTLAY	36,378	0	23,797	46,000	43,000	43,000	-10,552	-10,552	-10,552	-24.5%	-13,552	-29.5%
		1,033,902	991,646	554,569	1,109,875	1,068,214	1,157,493	89,279	47,668	8.4%	4.3%		



FISCAL YEAR 2014-2015
ACCOUNT DETAIL JUSTIFICATION

10-655 PARKS

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 655-190	OVERTIME	29,966	31,244	12,166	26,269	26,269	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Park Events, Riverfest Fishin Fiesta Etc.	5,586	Maintenance			5,600	
	Holiday Staffing	2,888					
	Weekend Staffing-facility rental coverage	5,600					
	Mowing/Groundscare	5,600					
	Christmas Decorating	570					
	Basketball	425					

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 655-201	F I C A & MEDICARE	32,731	35,536	19,990	41,001	41,240	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	FICA and Medicare	41,240					

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 655-210	GROUP INSURANCE	80,924	83,495	48,998	96,649	111,802	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Life Insurance / AD&D	3,165					
	Long Term Disability	2,415					
	Health Reimbursement Account	18,000					
	TML - Employee Health	408.44					
	Estimated % Increase	20%					
	TML Estimated Rate/Mo	88,222					



FISCAL YEAR 2014-2015
ACCOUNT DETAIL JUSTIFICATION

10-655 PARKS

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
10 655-310	OFFICE/COMPUTER SUPPLIES	3,849	4,277	2,148	3,970	3,970
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		
	Printer Ink/ Toner	1,200				200
	Paper	900				180
	Writing Utensils (pens, pencils, markers etc.)	150				100
	Software	600				50
	Folders	200				
	Envelopes	140				
	Misc. (paper clips, staples, white out etc.)	250				

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
10 655-320	OTHER ELECTRONICS	888	997	1,437	2,560	2,499
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		
	Hand Held radios for employees	700				
	Radio Batteries	250				
	Pager for call outs -- Annual fee	260				
	phone chargers	89				
	Desk top scanner	400				
	Computer for employee work station	600				
	Desk top printer	200				

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
10 655-331	AGRICULTURAL/BOTANICAL	55,325	39,062	14,775	40,000	38,950
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		
	Flowers (for parks and Com. House flowerbeds)	9,750				14,000
	Grass Seed	2,500				1,500
	Freeze Protection	1,200				7,500
						2,500



FISCAL YEAR 2014-2015
ACCOUNT DETAIL JUSTIFICATION

10-655 PARKS

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 655-392	JANITORIAL SUPPLIES	10,451	14,091	5,955	13,100	13,225	
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Paper Goods (toilet paper, paper towels etc.)	5,600					
	Trash Bags(houses,parks, beach, events)	3,925					
	Cleaners/Disinfectants	1,600					
	Cleaning Supplies (broom, mop, toilet brush etc.)	1,250					
	Floor Care--Stripper, Cleaners, Wax, Carpet Cleaner	850					

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 655-399	OTHER SUPPLIES	9,064	15,661	7,563	15,120	16,030	
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Christmas Decorations	4,500	Street Banners			3,200	
	CS Supplies--Vests, gloves, safety gloves, water co	725	Employee Meals having to work events/projects			300	
	River Place/ VIC Condiments	375	Misc. (awards- events,etc.,postage, keys)			225	
	Safety Town/RiverPlace Tape	275	Batteries for small equipment/pagers/microphones			400	
	1st aid kits--replacement items	280	Tie straps for banners/flags			475	
	Newspaper Subscription for VIC	175	"City of Freeport" Flags for FMP			600	
	Flags city wide	4,500					

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 655-415	TELEPHONE	6,572	6,539	3,409	7,752	7,650	
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Cell Phones Director, Supervisors, Maintenance						
	3 VIC telephone linesx12months	6,900					
	DSL for 12 months at \$50 monthly	750					



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

10-655 PARKS

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
10 655-425	CONTRACT LABOR	49,734	48,997	6,072	50,000	80,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Contract Mowing	80,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
10 655-426	PHYSICALS	1,446	1,010	476	900	950
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Physicals For New Hire	750				
	Random Drug Screenings	200				

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
10 655-430	ADVERTISING	3,518	917	1,243	3,200	3,400
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Events (Riverfest, HOB, Joy Ride Rod Run etc.)	2,450				
	Employment Advertising	950				



THE CITY OF
FREEPORT
 FISCAL YEAR 2014-2015
 ACCOUNT DETAIL JUSTIFICATION

10-655 PARKS

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
10 655-602	SEMINARS/DUES/TRAVEL	1,311	1,515	688	1,800	1,600
	ITEM DESCRIPTION	AMOUNTS				AMOUNTS
	Developmental training	1,400				
	Other - Dues	200				

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
10 655-629	PROPERTY,VEHICLE G/L INS.	3,893	4,015	2,929	4,016	4,015
	ITEM DESCRIPTION	AMOUNTS				AMOUNTS
	20 Vehicles in park fleet	4,015				

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
10 655-652	COMMUNITY SERVICE INSURANCE	1,640	1,760	1,939	1,760	1,940
	ITEM DESCRIPTION	AMOUNTS				AMOUNTS
	Community Service Insurance	1,940				



FISCAL YEAR 2014-2015
ACCOUNT DETAIL JUSTIFICATION

10-655 PARKS

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012	2012-2013	2013-2014		2014-2015
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION
10 655-687	DAMAGE CLAIMS	0	0	0	100	100
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Damage Claims	100				

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012	2012-2013	2013-2014		2014-2015
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION
10 655-699	OTHER - SUNDRY	119	0	0	0	-
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012	2012-2013	2013-2014		2014-2015
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION
10 655-775	LEASE INTEREST	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Lease Interest					



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

10-655 PARKS

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013		2013-2014		2014-2015 BUDGET		
		ACTUAL	ACTUAL	APR. YTD	BUDGET		PROJECTION	
10 655-899	CAPITAL OUTLAY		36,378	0	23,797	46,000	43,000	32,448
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS		
	Used Pick-up Truck		16,000					
	John Deere Commercial Mower		16,448					

TOTAL: 1,038,902 991,640 554,569 1,109,825 1,067,314 1,157,493

CITY OF FREEPORT
APPROVED BUDGET
AS OF: APRIL 30TH, 2014

10 - GENERAL FUND
RECREATION

EXPENDITURES	2010-2011	2011-2012	2012-2013	2013-2014			2014-2015	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
SALARIES								
10-665-100 SALARIES/WAGES	139,029	131,217	111,291	162,807	57,435	149,541	156,923	180,996
10-665-165 EDUCATION PAY	581	1,492	508	0	911	0	0	0
10-665-175 LONGEVITY	305	142	65	200	26	126	325	200
10-665-190 OVERTIME	5,769	5,917	4,255	5,500	5,689	6,900	4,500	6,000
TOTAL SALARIES	145,684	138,768	116,118	168,507	64,061	156,567	161,748	187,196
BENEFITS								
10-665-201 F I C A & MEDICARE	10,908	10,238	8,832	12,891	4,845	11,870	12,374	14,320
10-665-210 GROUP INSURANCE	19,488	17,260	14,539	19,420	7,265	18,972	18,684	22,360
10-665-230 T M R S	10,570	10,269	7,652	11,257	6,141	11,120	10,840	12,514
10-665-240 WORKMEN'S COMPENSATION	1,922	2,537	2,608	2,321	0	2,537	2,500	0
10-665-291 UNEMPLOYMENT INSURANCE	149	0	0	2,940	1,101	0	0	0
TOTAL BENEFITS	43,037	40,304	33,631	48,829	19,352	44,499	44,398	49,194
SUPPLIES								
10-665-310 OFFICE/COMPUTER SUPPLIES	3,895	2,116	2,836	0	656	2,900	2,300	2,960
10-665-311 POSTAGE/SHIPPING	0	0	0	0	73	0	0	0
10-665-320 OTHER ELECTRONICS	1,536	1,636	1,495	1,600	55	1,600	2,500	1,400
10-665-331 AGRICULTURAL/BOTANICAL	2,394	23	855	1,000	91	1,000	1,000	1,200
10-665-333 PROGRAM	24,268	24,047	28,384	29,630	26,982	32,200	31,650	40,100
10-665-335 CLOTHING	261	195	571	800	290	800	500	900
10-665-352 FURNITURE & FIXTURES	0	0	142	300	0	300	0	1,350
10-665-385 SMALL TOOLS & EQUIPMENT	459	155	131	300	613	600	300	300
10-665-391 RESALE MERCHANDISE	2,531	3,057	4,216	4,300	3,588	3,800	4,000	4,700
10-665-392 JANITORIAL SUPPLIES	3,030	2,385	3,707	3,500	365	3,500	2,300	3,550
10-665-399 OTHER SUPPLIES	4,312	3,421	4,585	2,125	88	2,125	5,500	2,600
TOTAL SUPPLIES	42,686	37,034	46,921	43,555	32,800	48,825	50,050	59,060
SERVICES								
10-665-414 BANK CHARGES/RTS FEES	0	588	871	550	914	1,200	0	1,200
10-665-415 TELEPHONE	4,233	4,044	3,409	3,500	2,526	3,500	3,500	4,500
10-665-425 CONTRACT LABOR	22,230	21,204	21,382	31,850	17,082	29,000	23,816	32,250
10-665-426 PHYSICALS/SCREENING	880	1,125	1,481	1,000	515	985	875	1,000
10-665-430 ADVERTISING	4,793	7,750	4,421	7,600	3,259	7,500	5,000	9,500
10-665-440 ELECTRICITY	35,821	24,285	33,027	24,000	13,911	22,000	20,000	24,000
10-665-441 WATER	0	0	0	0	0	0	0	0
10-665-485 LAUNDRY SERVICES	452	0	0	0	34	0	0	0
10-665-499 OTHER SERVICES	496	0	1,986	2,000	310	1,000	3,000	1,000
TOTAL SERVICES	68,905	58,995	66,577	70,500	38,551	65,185	56,991	73,450

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2014

10 -GENERAL FUND
 RECREATION

EXPENDITURES	2010-2011		2011-2012		2012-2013		2013-2014		2014-2015	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET		
MAINTENANCE										
10-665-545 BLDG/BLDG EQUIP MAINTENANCE	27,141	10,682	14,382	8,540	2,639	8,500	10,000	8,440		
10-665-546 LAND/GROUNDS MAINT	569	287	764	1,600	1,353	1,700	800	2,350		
10-665-553 POOL MAINTENANCE	17,421	11,466	19,384	18,020	2,832	18,000	21,445	18,020		
TOTAL MAINTENANCE	45,131	22,435	34,531	28,160	6,824	28,200	32,245	28,810		
SUNDRY										
10-665-602 SEMINARS/DUES/TRAVEL	1,987	2,156	1,205	3,150	519	2,900	2,690	3,150		
10-665-628 PROPERTY/GEN LIAB INSURANCE	5,000	0	0	0	0	0	0	0		
10-665-687 DAMAGE CLAIMS	0	0	0	0	0	0	0	0		
10-665-699 OTHER - SUNDRY	0	0	0	0	0	0	0	0		
TOTAL SUNDRY	6,987	2,156	1,205	3,150	519	2,900	2,690	3,150		
CAPITAL OUTLAY										
10-665-899 CAPITAL OUTLAY	0	25,816	6,839	0	0	0	30,000	0		
TOTAL CAPITAL OUTLAY	0	25,816	6,839	0	0	0	30,000	0		
ACCRUAL										
10-665-995 DEPRECIATION EXPENSE	0	0	0	0	0	0	0	0		
TOTAL ACCRUAL	0	0	0	0	0	0	0	0		
TOTAL RECREATION	352,430	325,508	305,823	362,701	162,106	346,176	378,122	400,860		



FISCAL YEAR 2014-2015
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

10-665 RECREATION

ACCT#	DESCRIPTION	2012 ACTUAL		2013 ACTUAL		2013 APPL YTD		2013-2014 BUDGET		PROJECT#	2014-2015 BUDGET		INC BUD-PROJ		INC FROM BUDGET	
													\$	%	\$	%
10 665-100	SALARIES/WAGES	131,217	111,291	57,435	162,807	149,541	180,996	31,455	21.0%		18,189	11.2%				
10 665-165	EDUCATION PAY	1,492	508	911	0	0	0	0	0.0%		0	0.0%				
10 665-175	LONGEVITY	142	65	26	200	126	200	74	58.7%		0	0.0%				
10 665-190	OVERTIME	5,917	4,255	5,689	5,500	5,500	6,000	500	9.1%		500	9.1%				
10 665-201	FICA & MEDICARE	10,238	8,832	4,845	12,891	11,870	14,320	2,450	20.6%		1,429	11.1%				
10 665-210	GROUP INSURANCE	17,260	14,539	7,265	19,420	18,972	22,360	3,388	17.9%		2,940	15.1%				
10 665-230	T M R S	10,269	7,652	6,141	11,257	11,120	12,513	1,393	12.5%		1,256	11.2%				
10 665-240	WORKMEN'S COMPENSATION	2,537	2,608	0	2,321	2,537	0	-2,537	-100.0%		-2,321	-100.0%				
10 665-291	UNEMPLOYMENT INSURANCE	0	0	1,101	2,940	0	0	0	0.0%		-2,940	-100.0%				
10 665-310	OFFICE/COMPUTER SUPPLIES	2,116	2,836	656	0	2,300	2,960	660	28.7%		2,960	0.0%				
10 665-311	POSTAGE/SHIPPING	0	0	73	0	0	0	0	0.0%		0	0.0%				
10 665-320	OTHER ELECTRONICS	1,636	1,495	55	1,600	2,000	1,400	-600	-30.0%		-200	-12.5%				
10 665-331	AGRICULTURAL/BOTANICAL	23	855	91	1,000	1,000	1,200	200	20.0%		200	20.0%				
10 665-333	PROGRAM	24,047	28,384	26,982	29,630	34,650	40,100	5,450	15.7%		10,470	35.3%				
10 665-335	CLOTHING	195	571	290	800	500	900	400	80.0%		100	12.5%				
10 665-352	FURNITURE & FIXTURES	0	142	0	300	300	1,350	1,050	350.0%		1,050	350.0%				
10 665-385	SMALL TOOLS & EQUIPMENT	155	131	613	300	300	300	0	0.0%		0	0.0%				
10 665-391	RESALE MERCHANDISE	3,057	4,216	3,588	4,300	4,000	4,700	700	17.5%		400	9.3%				
10 665-392	JANITORIAL SUPPLIES	2,385	3,707	365	3,500	3,500	3,550	50	1.4%		50	1.4%				
10 665-399	OTHER SUPPLIES	3,421	4,585	88	2,125	6,925	2,600	-4,325	-62.5%		475	22.4%				
10 665-415	TELEPHONE	4,044	3,409	2,526	3,500	3,500	4,500	1,000	28.6%		1,000	28.6%				
10 665-425	CONTRACT LABOR	21,204	21,382	17,082	31,850	23,816	32,250	8,434	35.4%		400	1.3%				
10 665-426	PHYSICALS/SCREENING	1,125	1,481	515	1,000	985	1,000	15	1.5%		0	0.0%				
10 665-430	ADVERTISING	7,750	4,421	3,259	7,600	5,000	9,500	4,500	90.0%		1,900	25.0%				
10 665-440	ELECTRICITY	24,285	33,027	13,911	24,000	22,000	24,000	2,000	9.1%		0	0.0%				
10 665-414	BANK CHARGES	588	871	914	550	0	1,200	1,200	0.0%		650	118.2%				
10 665-485	LAUNDRY SERVICES	0	0	34	0	0	0	0	0.0%		0	0.0%				
10 665-499	OTHER SERVICES	0	1,986	310	2,000	3,000	1,000	-2,000	-66.7%		-1,000	-50.0%				
10 665-545	BLDG/BLDG EQUIP MAINT	10,682	14,382	2,639	8,540	9,240	8,440	-800	-8.7%		-100	-1.2%				
10 665-546	LAND/GROUNDS MAINT	287	764	1,353	1,600	800	2,350	1,550	193.8%		750	46.9%				
10 665-553	POOL MAINTENANCE	11,466	19,384	2,832	18,020	16,084	18,020	1,936	12.0%		0	0.0%				
10 665-602	SEMINARS/DUES/TRAVEL	2,154	1,205	517	3,150	2,500	3,150	650	26.0%		0	0.0%				
10 665-628	PROP/GEN LIAB INSURANCE	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%		0	0.0%				
10 665-699	OTHER - SUNDRY	0	0	0	0	500	0	-500	-100.0%		0	0.0%				
10 665-899	CAPITAL OUTLAY	25,816	6,839	0	0	6,839	0	-6,839	-100.0%		0	0.0%				
		325,505	305,623	162,106	362,701	349,405	400,860	51,455	14.7%		38,159	10.5%				



FISCAL YEAR 2014-2015
ACCOUNT DETAIL JUSTIFICATION

10-665 RECREATION

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012	2012-2013	2013-2014		2014-2015	
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
10 665-100	SALARIES/WAGES	131,217	111,291	57,435	162,807	149,541	180,996
	ITEM DESCRIPTION			ITEM DESCRIPTION			
	Current Full-Time Employees	3					
	New Full-Time Employees						
	Current Part-Time Employees	26					
	New Part-Time Employees						

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012	2012-2013	2013-2014		2014-2015	
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
10-665-165	EDUCATION PAY	1,492	508	911	0	0	-
	ITEM DESCRIPTION			ITEM DESCRIPTION			
	Education Pay						

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012	2012-2013	2013-2014		2014-2015	
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
10 665-175	LONGEVITY	142	65	26	200	126	200
	ITEM DESCRIPTION			ITEM DESCRIPTION			
	Longevity Pay	3					

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012	2012-2013	2013-2014		2014-2015	
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
10 665-190	OVERTIME	5,917	4,255	5,989	5,500	6,900	6,000
	ITEM DESCRIPTION			ITEM DESCRIPTION			
	City and Rec.Center Events						
	Covering Shifts						
	Covering Rec. Center programs						



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

10-665 RECREATION

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012	2012-2013	2013-2014		2014-2015
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION
10 665-240	WORKMEN'S COMPENSATION	2,537	2,608	0	2,321	2,537
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	WORKMEN'S COMPENSATION					

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012	2012-2013	2013-2014		2014-2015
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION
10 665-291	UNEMPLOYMENT INSURANCE	0	0	1,101	2,940	0
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	UNEMPLOYMENT INSURANCE					

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012	2012-2013	2013-2014		2014-2015
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION
10 665-310	OFFICE/COMPUTER SUPPLIES	2,116	2,836	656	0	2,900
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Toner	1,200				
	Paper	450				
	Writing Utensils (pens, markers etc.)	60				
	Misc. (taps, paperclips, specialty items, etc.)	350				
	Membership Materials	900				



FISCAL YEAR 2014-2015
ACCOUNT DETAIL JUSTIFICATION

10-665 RECREATION

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012	2012-2013	2012-2013		2013-2014		2013-2014
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET	PROJECTION	
10 665-311	POSTAGE/SHIPPING	0	0	73	0	0	0	-
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION				AMOUNTS
	POSTAGE/SHIPPING							

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012	2012-2013	2013-2014		2014-2015
		ACTUAL	ACTUAL	APR YTD	BUDGET	
10 665-320	OTHER ELECTRONICS	1,936	1,495	55	1,600	1,400
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Security Camera System replacements	500				
	Scanner	400				
	Phone replacements	200				
	Camera	300				

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012	2012-2013	2013-2014		2014-2015
		ACTUAL	ACTUAL	APR YTD	BUDGET	
10 665-331	AGRICULTURAL/BOTANICAL	23	855	91	1,000	1,200
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	flowers/plants	600				
	pots	200				
	plant care/upkeep	400				



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

10-665 RECREATION

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012	2012-2013	2013-2014		2014-2015
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION
10 665-333	PROGRAM	24,047	28,384	26,982	29,630	40,100
	ITEM DESCRIPTION	AMOUNTS				AMOUNTS
	(uniforms, whistles, backgrounds, ect)	5,000				2,500
	skeetball banquet	1,800				350
	ball facility services	1,500				550
	erfest - fireworks	5,600				200
	ands, Entertainment & DJ	12,480				1,000
	rawfish and supplies	4,820				700
	st awards and prizes	800				1,800
	Fall Festival prizes, candy, activities	1,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012	2012-2013	2013-2014		2014-2015
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION
10 665-335	CLOTHING	195	571	290	800	900
	ITEM DESCRIPTION	AMOUNTS				AMOUNTS
	Employee Uniforms	600				
	lifeguard t-shirts	300				

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012	2012-2013	2013-2014		2014-2015
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION
10 665-352	FURNITURE & FIXTURES	0	142	0	300	1,350
	ITEM DESCRIPTION	AMOUNTS				AMOUNTS
	Storage	300				
	Chairs	300				
	Pool Furniture	500				
	Fixtures	250				



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

10-665 RECREATION

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012	2012-2013	2013-2014		2014-2015
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
10 665-399	OTHER SUPPLIES	3,421	4,585	88	2,125	2,600
	ITEM DESCRIPTION	AMOUNTS				AMOUNTS
	Weight Room Equipment	400				250
	Gym equipment - game balls, etc	450				300
	lifeguard equipment & Supplies	550				200
	Lifeguard/CPR training material	400				
	Storage boxes	50				

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012	2012-2013	2013-2014		2014-2015
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
10 665-415	TELEPHONE	4,044	3,409	2,526	3,500	4,500
	ITEM DESCRIPTION	AMOUNTS				AMOUNTS
	Supervisor cellular phone service	600				
	3 telephone lines	2,300				
	Internet Package - projected increase in service	1,600				

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012	2012-2013	2013-2014		2014-2015
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
10 665-425	CONTRACT LABOR	21,204	21,382	17,082	31,850	32,250
	ITEM DESCRIPTION	AMOUNTS				AMOUNTS
	Basketball program/game officials	5,900				1,800
	Riverfest 3on3 basketball officials	300				8,000
	Aerobics	6,900				
	Water Aerobics	3,850				
	Zumba Classes	5,500				



FISCAL YEAR 2014-2015
ACCOUNT DETAIL JUSTIFICATION

10-665 RECREATION

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013		2013-2014		2014-2015		
		ACTUAL	AMOUNTS	APR YTD	BUDGET	PROJECTION	BUDGET	
10 665-414	BANK CHARGES	871	588	914	550	1,200	1,200	
	ITEM DESCRIPTION							AMOUNTS
	bank charges		1,200					

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013		2013-2014		2014-2015		
		ACTUAL	AMOUNTS	APR YTD	BUDGET	PROJECTION	BUDGET	
10 665-485	LAUNDRY SERVICES	0	0	34	0	0	-	
	ITEM DESCRIPTION							AMOUNTS

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013		2013-2014		2014-2015		
		ACTUAL	AMOUNTS	APR YTD	BUDGET	PROJECTION	BUDGET	
10 665-499	OTHER SERVICES	1,986	0	310	2,000	1,000	1,000	
	ITEM DESCRIPTION							AMOUNTS
	Weight Room Equipment Maintenance		1,000					



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

10-665 RECREATION

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012	2012-2013	2013-2014		2014-2015
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
10 665-545	BLDG/BLDG EQUIP MAINT	10,882	14,382	2,639	8,540	8,440
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	General Facility Maintenance (elec., plumb,a/c, pai	4,900				
	Pest control	500				
	Light bulbs/Fixtures	540				
	Floor Coverings rubber mats, carpet runners, bathroom whicking mats	2,500				

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012	2012-2013	2013-2014		2014-2015
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
10 665-546	LAND/GROUNDS MAINT	287	764	1,353	1,600	2,350
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Irrigation Maintenance	350				
	Pool Deck and other grounds care	1,200				
	Repair/Replacement of pool decking	800				
	Replace Flower Bed Border Posts					

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012	2012-2013	2013-2014		2014-2015
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
10 665-553	POOL MAINTENANCE	11,466	19,384	2,832	18,020	18,020
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	chlorine	13,500				
	Pool Chemicals (Stabilizer, Shock,Acid, Algaecide,	2,620				
	Pool Cleaning Materials and Supplies	400				
	Pool Repairs/Maintenance	1,500				

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2014

10 -GENERAL FUND
 TRANSFERRED TO

EXPENDITURES	(----- 2013-2014 -----) (----- 2014-2015 -----)							
	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUSTED BUDGET	APPROVED BUDGET
INTERFUND TRANSFERS								
10-700-014 STREET AND DRAINAGE 60% TAX	0	0	0	0	107,675	107,675	0	0
10-700-015 TRANSFER TO GOLF COURSE	171,298	93,697	151,675	250,895	250,895	250,895	93,697	192,598
10-700-016 TRANSFER TO MARINA OPERATIONS	65,043	142,207	0	13,887	0	13,887	142,207	37,510
10-700-018 TRANSFER TO HOTEL-MOTEL TAX PD	0	0	0	0	0	0	0	0
10-700-020 TRANSFER TO AMBULANCE	0	0	71,314	21,283	21,283	21,283	0	167,425
10-700-030 TRANSFER TO EDC	0	0	0	0	0	0	0	0
10-700-038 TRANSFER TO MARINA CONST	0	0	0	0	0	0	0	0
10-700-046 TRANSFER TO LLEBG	0	0	0	0	0	0	0	0
10-700-056 TRANSFER TO WATER & SEWER	0	166,165	280,400	0	0	0	77,428	390,926
10-700-064 TRANSFER TO DEBT SVC	0	32,597	0	0	0	0	0	0
10-700-065 TRANSFER TO DEBT SERV FND 65	0	32,618	0	0	0	0	0	0
10-700-076 TRANSFER TO URBAN RENEWAL	0	0	0	0	0	0	0	0
TOTAL INTERFUND TRANSFERS	236,341	467,284	503,389	286,065	379,853	393,740	313,332	788,459
TOTAL TRANSFERRED TO	236,341	467,284	503,389	286,065	379,853	393,740	313,332	788,459

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2014

10 -GENERAL FUND
 TRANSFERRED FROM

EXPENDITURES	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014			2014-2015		
				CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET	
<u>INTERFUND TRANSFERS</u>									
10-710-010 TRANSFER FROM GENERAL FUND	0	0	0	0	0	0	0	0	0
10-710-014 TRANSFER FROM STREET & DRG	0	(122,305)	0	0	0	0	(122,305)	0	0
10-710-018 TRANSFER FROM HOTEL-MOTEL TAX	0	0	0	0	0	0	0	0	0
10-710-030 TRANSFER FROM EDC	0	0	0	0	0	0	0	0	0
TOTAL INTERFUND TRANSFERS	0	(122,305)	0	0	0	0	(122,305)	0	0
TOTAL TRANSFERRED FROM	0	(122,305)	0	0	0	0	(122,305)	0	0

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2014

10 -GENERAL FUND
 CONTINGENCY

EXPENDITURES	2010-2011	2011-2012	2012-2013	2013-2014			2014-2015	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<u>SUNDRY</u>								
10-800-699 CONTINGENCY	20,093	77,026	14,653	569,514	170,757	175,000	294,014	0
TOTAL SUNDRY	20,093	77,026	14,653	569,514	170,757	175,000	294,014	0
<u>CAPITAL OUTLAY</u>								
10-800-899 CAPITAL OUTLAY	0	0	5,806	0	0	0	0	0
TOTAL CAPITAL OUTLAY	0	0	5,806	0	0	0	0	0
TOTAL CONTINGENCY	20,093	77,026	20,459	569,514	170,757	175,000	294,014	0



FISCAL YEAR 2014-2015
 BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

10-800 CONTINGENCY

ACCT#	DESCRIPTION	2011-2012		2012-2013		2013-2014		2014-2015		INC BUD-PROJ		INC FROM BUDGET	
		ACTUAL	ACTUAL	APPLYTD	BUDGET	BUDGET	PROJECTD	BUDGET	BUDGET	\$	%	\$	%
10 800-699	CONTINGENCY	77,026	20,459	170,757	569,514	175,000	0	0	0	-175,000	-100.0%	-569,514	-100.0%
10-800-899	CAPITAL OUTLAY	0	0	0	0	0	0	0	0	-175,000	-100.0%	-569,514	-100.0%
		77,026	20,459	170,757	569,514	175,000	0	0	0	-175,000	-100.0%	-569,514	-100.0%



FISCAL YEAR 2014-2015
ACCOUNT DETAIL JUSTIFICATION

10-800 CONTINGENCY

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012	2012-2013	2013-2014		2014-2015
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
10 800-699	CONTINGENCY	77,026	20,459	170,757	569,514	175,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	CONTINGENCY					

ACCOUNT#	ACCOUNT DESCRIPTION	2009-2010	2010-2011	2011-2012		2012-2013
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
10-800-899	CAPITAL OUTLAY	0	0	0	0	0
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS

TOTAL:

77,026 20,459 170,757 569,514 175,000

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2014

10 -GENERAL FUND
 MAJOR CAPITAL FUND

EXPENDITURES				2013-2014			2014-2015	
	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<u>CAPITAL OUTLAY</u>								
10-900-899 MAJOR CAPITAL FUND	0	0	89,208	100,000	13	0	250,000	0
TOTAL CAPITAL OUTLAY	0	0	89,208	100,000	13	0	250,000	0
<hr/>								
TOTAL MAJOR CAPITAL FUND	0	0	89,208	100,000	13	0	250,000	0
<hr/>								
TOTAL EXPENDITURES	10,304,860	10,398,947	10,754,391	10,644,073	6,171,926	10,133,719	10,381,651	11,571,206
<hr/>								
REVENUE OVER/(UNDER) EXPENDITURES	208,485	509,800	463,388	0	1,540,824	1,692,617	0	(664,794)



FISCAL YEAR 2014-2015
 BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

10-900 MAJOR CAPITAL FUND

ACCT#	DESCRIPTION	2012-2012		2013-2013		2013-2014		2014-2015		INC BUD-PROJ		INC FROM BUDGET	
		ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	\$	%	\$	%
10 900-899	CAPITAL OUTLAY	0	0	89,208	13	0	100,000	13	0	-13	-100.0%	-100,000	-100.0%
		0	0	0	0	0	0	0	0	-13	-100.0%	-100,000	-100.0%
		0	0	89,208	13	100,000	100,000	13	13	-13	-100.0%	-100,000	-100.0%



FISCAL YEAR 2014-2015

ACCOUNT DETAIL JUSTIFICATION

10-900 MAJOR CAPITAL FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012	2012-2013	2013-2014		2014-2015
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
10 900-899	CAPITAL OUTLAY	0	89,208	13	100,000	-
	ITEM DESCRIPTION	AMOUNTS				AMOUNTS
	MAJOR CAPITAL FUND					

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009	2009-2010	2010-2011		2011-2012
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
	CAPITAL OUTLAY	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNTS				AMOUNTS
	MAJOR CAPITAL FUND					

TOTAL:

89,208 13 100,000 13

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2014

18 -HOTEL-MOTEL TAX FUND

REVENUES	2010-2011	2011-2012	2012-2013	----- 2013-2014 -----			----- 2014-2015 -----	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
18-318-500 TAX - HOTEL-MOTEL OCCUPANCY	9,525	13,462	14,815	12,000	7,466	12,000	9,809	12,500
18-360-100 INTEREST INCOME	22	7	10	0	3	0	30	0
TOTAL REVENUES	9,548	13,469	14,825	12,000	7,469	12,000	9,839	12,500

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2014

18 -HOTEL-MOTEL TAX FUND
 HOTEL-MOTEL TAX FUND

EXPENDITURES	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014			2014-2015	
				CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
SERVICES								
18-412-414 BANK CHARGES	16	10	0	0	0	0	0	0
18-412-430 ADVERTISING	300	0	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	5,250	5,250	5,250	5,250	5,250	5,250	5,250	5,250
TOTAL SERVICES	10,566	10,260	10,250	10,250	10,250	10,250	10,250	10,250
SUNDRY								
18-412-699 OTHER - SUNDRY	0	1,000	1,000	1,000	3,133	3,133	1,000	1,000
TOTAL SUNDRY	0	1,000	1,000	1,000	3,133	3,133	1,000	1,000
TOTAL HOTEL-MOTEL TAX FUND	10,566	11,260	11,250	11,250	13,383	13,383	11,250	11,250

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2014

18 -HOTEL-MOTEL TAX FUND
 TRANSFERRED TO

EXPENDITURES				(----- 2013-2014 -----)			(----- 2014-2015 -----)	
	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<u>INTERFUND TRANSFERS</u>								
18-700-010 TRANSFER TO GEN FUND	0	0	0	0	0	0	0	0
TOTAL INTERFUND TRANSFERS	0	0	0	0	0	0	0	0
<hr/>								
TOTAL TRANSFERRED TO	0	0	0	0	0	0	0	0
<hr/>								
TOTAL EXPENDITURES	10,566	11,260	11,250	11,250	13,383	13,383	11,250	11,250
<hr/>								
REVENUE OVER/(UNDER) EXPENDITURES	(1,018)	2,209	3,575	750	(5,914)	(1,383)	(1,411)	1,250



FISCAL YEAR 2014-2015
 BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

18-412 HOTEL - MOTEL TAX FUND

ACCT#	DESCRIPTION	2012-2013		2012-2014		2014 - 2015		INC BUD-PROJ		INC.FROM BUDGET	
		ACTUAL	AGGUAL	APRYTD	BUDGET	BUDGET	BUDGET	\$	%	\$	%
	REVENUES	13,469	14,823	7,469	12,000	12,000	12,500	500	4.2%	500	4.2%
18 412-414	BANK CHARGES	10	0	0	0	0	0	0	0.0%	0	0.0%
18 412-430	ADVERTISING	0	0	0	0	0	0	0	0.0%	0	0.0%
18 412-490	BRAZOSPORT CHAMBER OF COM	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	1,000	1,000	3,133	1,000	3,133	1,000	-2,133	-68.1%	0	0.0%
	TOTAL EXPENSES	11,260	11,250	13,333	11,250	13,333	11,250	-2,133	-15.9%	0	0.0%
	NET DEBIT BAL	2,209	3,573	5,864	1,383	1,383	1,250	2,633	-190.4%	500	66.7%
	INTERFUND TRANSFERS	0	0	0	0	0	0	0	0.0%	0	0.0%
	NET	2,209	3,573	5,864	750	-1,383	1,250	2,633	-190.4%	500	66.7%



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

18-412 HOTEL - MOTEL TAX FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
18 412-414	BANK CHARGES	10	0	0	0	-
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	BANK CHARGES					

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
18 412-430	ADVERTISING	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Misc, Riverfest					

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
18 412-490	BRAZOSPORT CHAMBER OF COMMERCE	5,000	5,000	5,000	5,000	5,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	BRAZOSPORT CHAMBER OF COMMERCE	5,000				



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

18-412 HOTEL - MOTEL TAX FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
18 412-491	BRAZORIA COUNTY ALLIANCE	5,250	5,250	5,250	5,250	5,250
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	BRAZORIA COUNTY ALLIANCE	5,250				

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

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



BUDGETED STATEMENT OF OPERATIONS BY DEPARTMENT/FUND

ACCT#	DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	APL YTD	2013-2014 BUDGET	PROJECTN	2014-2015 BUDGET	INC BUD+PROJ \$	%	INC FROM BUDGET \$	%
EXPENSES:											
BY FUNCTION (includes Capital)											
	ADMINISTRATION	2,212,121	2,388,063	1,651,398	2,544,572	2,115,576	2,020,786	-94,790	-4.5%	-523,786	-20.6%
	PUBLIC SAFETY	5,379,454	5,796,229	3,153,243	5,417,563	5,412,136	5,858,713	446,577	8.3%	441,150	8.1%
	STREET & DRAINAGE	1,225,618	1,636,517	855,761	1,141,284	1,224,834	1,051,283	426,449	34.8%	509,999	44.7%
	PARKS, REC, GOLF	2,056,097	2,011,745	1,148,953	2,258,776	2,179,586	2,266,038	86,452	4.0%	7,262	0.3%
	WATER & SEWER	3,936,716	4,680,769	2,215,646	3,952,770	4,030,178	4,602,755	572,577	14.2%	649,985	16.4%
	OTHER	1,546,072	1,881,735	917,005	1,604,223	1,680,209	1,788,968	86,071	5.2%	182,745	11.4%
	TOTAL:	16,356,078	17,725,098	9,978,028	16,919,188	15,622,519	18,186,543	1,564,024	9.4%	1,267,355	7.5%

BY CATEGORY

SALARIES	5,138,500	5,084,404	2,868,908	5,418,944	5,244,845	5,740,752	495,907	9.5%	321,808	5.9%
BENEFITS	1,829,883	1,837,967	1,078,893	1,969,058	1,898,915	2,167,540	268,925	14.2%	198,482	10.1%
SUPPLIES	708,137	787,240	400,288	752,595	821,153	823,734	2,581	0.3%	71,139	9.5%
SERVICES	5,763,167	5,874,924	3,295,507	5,592,390	5,757,313	6,073,546	316,233	5.5%	481,156	8.6%
MAINTENANCE	594,321	497,588	368,510	599,806	610,600	687,256	76,856	12.6%	87,450	14.6%
SUNDRY	699,433	622,185	668,743	1,278,377	868,581	631,702	-236,879	-27.3%	-646,675	-50.6%
BONDS/LEASES/DEPR	1,043,250	1,097,762	887,669	860,793	905,229	826,514	-78,715	-8.7%	-54,279	-6.2%
CAPITAL	594,387	1,993,028	467,318	427,225	516,183	1,235,499	719,316	139.4%	808,274	189.2%
TOTAL:	16,356,078	17,725,098	9,978,028	16,919,188	15,622,519	18,186,543	1,564,024	9.4%	1,267,355	7.5%

BY FUND

10 GENERAL	10,953,968	10,281,002	5,782,887	10,358,008	9,739,979	10,782,747	1,042,768	10.7%	424,739	4.1%
14 STREET & DRAINAGE	199,826	672,754	170,285	0	170,285	0	-170,285	-100.0%	0	0.0%
15 GOLF COURSE	630,302	633,638	330,219	706,235	686,023	647,938	-38,085	-5.6%	-56,297	-8.3%
16 MARINA	324,292	862,929	362,481	558,209	654,186	657,493	3,307	0.5%	99,284	17.8%
17 BEACH MAINTENANCE	0	0	0	0	0	2,800	2,800	0.0%	2,600	0.0%
18 HOTEL - MOTEL TAX	11,260	11,250	13,383	11,250	13,383	11,250	-2,133	-15.9%	0	0.0%
20 AMBULANCE	625,072	661,780	342,304	754,217	750,186	900,701	150,515	20.1%	146,284	19.4%
56 WATER & SEWER	3,936,716	4,030,789	2,275,648	3,952,770	4,030,178	4,602,755	572,577	14.2%	649,985	16.4%
63 COC 2008 CONSTRUCT	40,000	0	0	0	0	0	0	0.0%	0	0.0%
64 CAPITAL DEBT SVC	282,108	281,097	271,478	280,713	280,713	281,041	328	0.1%	328	0.1%
65 COC 2008 DEBT SVC	0	0	0	0	0	0	0	0.0%	0	0.0%
TOTAL:	16,356,078	17,725,098	9,978,028	16,919,188	15,622,519	18,186,543	1,564,024	9.4%	1,267,355	7.5%

ACCT#	DESCRIPTION	2011-2012	2012-2013	2013-2014		2014-2015	INC BUD-PROJ		INC FROM BUDGET		
		ACTUAL	ACTUAL	APL YTD	BUDGET	PROJECTN	BUDGET	\$	%	\$	%
100	SALARIES/WAGES	4,780,939	4,758,157	2,691,129	5,103,850	4,934,914	5,409,561	474,647	9.6%	305,711	6.0%
165	EDUCATIONAL PAY	58,471	65,658	47,486	80,700	81,950	88,500	6,550	8.0%	7,800	9.7%
175	LONGEVITY	23,730	23,856	13,839	24,425	23,698	24,760	1,062	4.5%	335	1.4%
180	AUTO ALLOWANCE	8,652	8,844	4,876	9,000	9,000	9,000	0	0.0%	0	0.0%
185	UNIFORM ALLOWANCE	6,086	5,353	2,632	5,400	5,400	5,400	0	0.0%	0	0.0%
190	OVERTIME	260,622	202,536	100,938	195,569	189,883	203,531	13,648	7.2%	7,962	4.1%
199	SALARY/AUTO TRANSFER	0	0	0	0	0	0	0	0.0%	0	0.0%
SALARIES - 1xx		5,138,500	5,064,404	2,860,900	5,418,944	5,244,845	5,740,752	495,907	9.5%	321,808	5.9%
201	F I C A & MEDICARE	369,862	381,502	212,927	413,944	397,763	438,563	40,800	10.3%	24,619	5.9%
210	GROUP INSURANCE	738,882	731,081	412,627	796,088	766,258	923,683	157,425	20.5%	127,595	16.0%
230	T M R S	577,281	571,460	335,061	627,242	601,833	697,009	95,176	15.8%	69,767	11.1%
235	BENEFIT ACCOUNT ADMIN FEES	5,317	5,073	1,187	5,440	5,440	5,440	0	0.0%	0	0.0%
240	WORKMEN'S COMPENSATION	122,670	128,506	113,222	114,415	119,224	95,249	-23,975	-20.1%	-19,166	-16.8%
291	UNEMPLOYMENT INSURANCE	15,871	20,345	3,869	11,929	8,097	7,596	-501	-6.2%	-4,333	-36.3%
299	BENEFITS TRANSFER	0	0	0	0	0	0	0	0.0%	0	0.0%
BENEFITS - 2xx		1,829,888	1,837,967	1,078,893	1,969,058	1,898,815	2,167,540	268,825	14.2%	198,482	10.1%
310	OFFICE/COMPUTER SUPPLIES	64,251	63,621	37,619	64,150	64,722	71,500	6,778	10.5%	7,350	11.5%
311	POSTAGE/SHIPPING	36,401	36,795	17,229	31,215	30,900	31,105	205	0.7%	-110	-0.4%
312	BOOKS/PUBL/SUBSCRIPTIONS	2,330	1,454	1,592	3,200	2,201	2,500	299	13.6%	-700	-21.9%
320	OTHER ELECTRONICS	15,689	12,922	6,068	16,550	14,104	17,999	3,895	27.6%	1,449	8.8%
331	AGRICULTURAL/BOTANICAL	55,347	39,917	14,866	41,000	36,000	40,150	4,150	11.5%	-850	-2.1%
333	PROGRAM	0	0	0	0	0	0	0	0.0%	0	0.0%
335	CLOTHING/PROGRAM	62,643	71,548	51,302	76,050	77,350	90,850	13,500	17.5%	14,800	19.5%
340	GAS AND DIESEL	20,219	20,249	-4,032	100	100	100	0	0.0%	0	0.0%
341	STATE GAS TAX	0	-2,144	-6,256	0	0	0	0	0.0%	0	0.0%
343	OIL AND GREASE	4,358	3,746	3,010	6,450	5,824	6,450	626	10.7%	0	0.0%
344	GARAGE PARTS	2,187	1,592	1,785	2,350	2,673	3,000	327	12.2%	650	27.7%
352	FURNITURE & FIXTURES	11,647	20,285	20,345	31,935	27,321	23,335	-3,986	-14.6%	-8,600	-26.9%
383	EMS EXPENDABLES	33,340	37,411	20,613	35,000	35,000	35,000	0	0.0%	0	0.0%
385	SMALL TOOLS & EQUIPMENT	25,821	24,148	11,554	30,175	28,645	36,300	7,655	26.7%	6,125	20.3%
386	BUILDING SUPPLIES	0	0	0	0	0	0	0	0.0%	0	0.0%
389	CHEMICALS	41,844	38,985	11,228	45,950	42,000	46,525	4,525	10.8%	575	1.3%
390	FUEL	225,070	227,940	142,063	225,060	269,086	248,700	-20,386	-7.6%	23,640	10.5%
391	RESALE MERCHANDISE	17,839	40,751	22,996	47,800	91,300	62,200	-29,100	-31.9%	14,400	30.1%
392	JANITORIAL SUPPLIES	31,998	34,025	14,663	36,875	35,912	41,350	5,438	15.1%	4,475	12.1%
394	FIRE PREVENTION	7,594	8,893	3,842	5,450	5,450	6,000	550	10.1%	550	10.1%
395	AMMUNITION/GUN SUPPLIES	5,119	8,246	5,140	7,950	7,850	8,000	50	0.6%	50	0.6%
399	OTHER SUPPLIES	39,442	46,856	24,661	45,335	44,615	52,670	8,055	18.1%	7,335	16.2%
SUPPLIES - 3xx		783,337	783,280	400,268	752,285	824,353	833,794	2,581	0.3%	71,139	9.5%
400	CITY COUNCIL STIPENDS	9,825	11,250	5,000	10,700	10,700	10,700	0	0.0%	0	0.0%
406	FEES	29,064	29,846	32,375	30,500	35,000	37,950	2,950	8.4%	7,450	24.4%
407	COLLECTION AGENCY FEES	61,111	53,621	33,695	55,000	54,500	54,500	0	0.0%	-500	-0.9%
411	BLDG DEMOLITION/MOWING	24,264	21,977	14,019	25,000	25,000	25,000	0	0.0%	0	0.0%
413	PROFESSIONAL SERVICES	239,037	396,989	231,646	251,833	275,250	292,048	16,798	6.1%	40,215	16.0%
414	BANK CHARGES	20,963	23,018	14,689	22,625	22,826	24,276	1,350	5.9%	1,651	7.3%
415	TELEPHONE	104,554	90,853	57,058	98,296	99,894	106,452	6,558	6.6%	8,156	8.3%
425	CONTRACT LABOR	70,998	70,379	23,154	81,910	79,000	112,810	33,810	42.8%	30,900	37.7%
426	PHYSICALS/SCREENING	9,519	10,203	3,456	7,632	6,610	8,185	1,575	23.8%	553	7.2%
430	ADVERTISING	44,130	21,990	15,605	36,790	34,894	46,190	11,296	32.4%	9,400	25.6%
431	ANIMAL FACILITY	68,256	66,029	87,126	87,126	87,126	99,442	12,316	14.1%	12,316	14.1%
432	BRYAN BEACH BASH/SUMMERTIME BLUES	71,901	113,472	0	0	0	0	0	0.0%	0	0.0%
434	MARKETING	26,092	36,477	19,434	35,000	35,000	35,200	200	0.6%	200	0.6%
435	SPECIAL EVENTS	71,140	54,767	0	0	0	0	0	0.0%	0	#DIV/0!
437	YOUTH ART	6,441	5,828	5,162	3,500	5,162	0	-5,162	0.0%	-3,500	0.0%
438	THANKSGIVING SUPER FEAST	9,856	8,540	9,487	10,000	9,487	10,000	513	0.0%	0	0.0%
440	ELECTRICITY	349,000	342,586	184,971	281,600	327,711	306,900	-20,811	-6.4%	25,300	9.0%
441	WATER	0	0	0	0	0	0	0	0.0%	0	0.0%
442	GAS-ENTEX	29,903	16,510	15,366	22,894	23,170	24,870	1,700	7.3%	1,978	8.6%
470	EQUIPMENT RENTAL	4,104	1,608	1,476	3,294	2,244	2,744	500	22.3%	-550	-16.7%
479	APPRAISAL DISTRICT	17,799	17,348	16,710	18,000	16,710	16,950	240	1.4%	-1,050	-5.8%
480	PRISONER MEDICAL	0	0	0	0	0	0	0	0.0%	0	0.0%
482	SERVICE CONTRACTS	52,972	69,514	50,429	66,467	67,550	82,259	14,709	21.8%	15,792	23.8%
483	MUSEUM FUNDRAISER	129,216	22,421	22,423	0	22,423	0	-22,423	0.0%	0	#DIV/0!
484	SR CITIZENS PROJECTS	10,909	35,595	10,160	15,400	15,319	17,400	2,081	13.6%	2,000	13.0%
485	LAUNDRY SERVICES	10,878	12,334	7,395	14,550	12,200	26,350	14,150	116.0%	11,800	81.1%
490	BOARD REQUEST	13,640	13,640	13,803	13,760	13,803	13,850	47	0.3%	90	0.7%
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	1,317,188	1,349,656	572,337	1,405,440	1,405,440	1,642,500	237,060	16.9%	237,060	16.9%
498	VEOLIA - OTHER	152,934	138,089	162,401	86,000	165,821	94,000	-71,821	-43.3%	8,000	9.3%
499	VEOLIA - CONTRACT OPERATIONS	2,802,223	2,835,334	1,680,880	2,903,823	2,899,123	2,977,720	78,597	2.7%	73,897	2.5%
SERVICES - 4xx		5,749,167	5,874,924	3,209,607	5,892,390	5,797,313	6,073,546	316,233	5.5%	481,156	8.6%
524	VEHICLE MAINTENANCE	105,360	105,176	60,521	102,090	102,290	111,440	9,150	8.9%	9,350	9.2%
530	STREET/DRAINING/SWALK MAINT	127,560	94,209	141,261	202,836	202,836	255,068	52,232	25.8%	52,232	25.8%



BUDGET: FY 2014 - 2015
Summary by Account# / Category

ACCT#	DESCRIPTION	2011-2012	2012-2013	2013-2014			2014-2015	INC BUD-PROJ		INC FROM BUDGET	
		ACTUAL	ACTUAL	APPLYTD	BUDGET	PROJECTN	BUDGET	\$	%	\$	%
533	CULVERT TILE	0	0	0	0	0	0	0	0.0%	0	0.0%
543	ELECTRONICS/COMPUTER MAINT	76,616	77,001	52,064	87,537	87,037	103,505	16,468	18.8%	15,968	18.2%
545	BLDG/BLDG EQUIP MAINTENANCE	186,978	144,375	80,593	127,263	141,177	136,413	-4,764	-3.4%	8,150	7.2%
546	LAND/GROUNDS MAINT	78,316	54,403	28,042	52,810	50,510	49,760	-750	-1.5%	-3,050	-5.8%
547	SIGNS MAINTENANCE	3,309	1,730	2,506	4,500	4,500	5,500	1,000	22.2%	1,000	22.2%
548	TRAFFIC LIGHTS MAINTENANCE	403	57	0	250	250	250	0	0.0%	0	0.0%
549	STREET LIGHTS MAINTENANCE	328	308	0	500	500	500	0	0.0%	0	0.0%
553	POOL MAINTENANCE	11,466	19,384	2,832	18,020	18,000	18,020	20	0.1%	0	0.0%
560	EQUIPMENT MAINTENANCE	3,985	945	691	4,000	3,500	4,000	500	14.3%	0	0.0%
591	BEACH MAINTENANCE EXPENSE				0		2,800	0	0.0%	2,800	#DIV/0!
MAINTENANCE - 6xx		594,321	487,588	368,510	589,806	610,600	687,256	76,656	12.6%	87,450	14.8%
602	SEMINARS/DUES/TRAVEL	74,084	70,041	38,272	79,392	76,057	88,562	12,505	16.4%	9,170	11.6%
604	PUBLIC OFFICE LIABILITY	41,642	48,584	43,491	46,258	43,492	70,581	27,099	62.3%	24,332	52.6%
610	EMPLOYEE RELATIONS	6,223	3,748	2,874	5,850	5,850	5,850	0	0.0%	0	0.0%
611	PROMOTIONS	0	0	0	0	0	0	0	#DIV/0!	0	0.0%
619	FEDERAL NARCOTICS EXPENSE	96,013	36,994	23,608	52,000	52,000	0	0	0.0%	0	0.0%
620	NARCOTICS/K-9	36,130	13,450	20,439	6,000	20,439	6,000	-14,439	-70.6%	0	0.0%
621	K-9 EXPENSE	1,874	3,963	1,259	4,500	4,500	4,500	0	0.0%	0	0.0%
625	EMERGENCY MANAGEMENT	19,664	21,289	10,788	18,000	18,366	18,000	-366	-2.0%	0	0.0%
628	PROPERTY-VEHICLE INSURANCE	152,682	161,183	164,356	158,265	165,987	133,439	-32,548	-19.6%	-24,826	-15.7%
652	COMMUNITY SERVICE INSURANCE	1,640	1,760	1,940	1,760	1,940	1,940	0	0.0%	180	10.2%
680	PLANNING COMMISSION	0	0	0	0	0	0	0	0.0%	0	0.0%
684	TECHNOLOGY FUND EXPENSE	38,768	16,484	0	200	5,000	2,800	-2,200	-44.0%	2,600	1300.0%
685	SECURITY FUND EXPENSE	55	0	0	17,500	0	8,318	8,318	#DIV/0!	-8,182	-52.5%
687	DAMAGE CLAIMS	-150	0	0	100	100	100	0	0.0%	0	0.0%
690	ELECTIONS	4,854	2,902	3,384	3,000	3,500	3,000	-500	-14.3%	0	0.0%
692	RESERVE FIREMEN INCENTIVES	7,791	3,900	700	4,500	4,500	3,500	-1,000	-22.2%	-1,000	-22.2%
693	RESERVE FIREMEN PENSION	5,400	5,184	1,550	6,000	5,000	5,000	0	0.0%	-1,000	-16.7%
695	COLLEGE REIMBURSEMENT	5,654	68,549	3,907	5,000	5,000	5,000	0	0.0%	0	0.0%
697	LEASE -EQUIPMENT/PROPERTY	112,233	109,505	154,058	259,715	236,407	243,930	7,523	3.2%	-15,785	0.0%
699	OTHER - SUNDRY/CONTINGENCY	94,877	54,648	188,107	610,336	220,443	31,172	-189,271	-85.9%	-579,164	-94.9%
SUNDRY - 6xx		699,434	622,184	668,743	1,278,377	868,384	631,702	-236,879	-27.3%	-646,675	-50.6%
700	PRINCIPAL	386,000	405,000	648,000	648,000	648,000	676,080	28,000	4.3%	28,000	4.3%
705	COST OF BOND ISSUE	0	0	0	0	0	0	0	0.0%	0	0.0%
710	INTEREST EXPENSE	172,225	194,946	119,894	174,956	174,956	144,958	-29,998	-17.1%	-29,998	-17.1%
730	DEBT SERVICE FEES	600	4,390	600	900	900	900	0	0.0%	0	0.0%
775	LEASE INTEREST	4,450	2,866	249	547	525	498	-27	-5.1%	-49	-9.0%
776	LEASE PRINCIPAL	52,529	52,562	69,326	56,390	80,848	4,158	-76,690	-94.9%	-52,232	-82.6%
940	BOND AMORTIZATION	15,186	0	0	0	0	0	0	0.0%	0	0.0%
995	DEPRECIATION	412,259	437,999	0	0	0	0	0	0.0%	0	0.0%
BONDS/LEASES/DEPRECIATION - 7xx		1,043,240	1,087,763	837,889	880,793	905,229	826,514	-78,715	-8.7%	-54,279	-6.2%
819	COUNTY INTERLOCAL	136,245	0	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	63,525	672,753	170,285	0	170,285	0	0	0.0%	0	0.0%
880	LAND ACQUISITION	6,071	23,980	12,670	0	12,670	0	-12,670	-100.0%	0	0.0%
899	CAPITAL OUTLAY	378,546	1,296,285	284,363	427,225	333,228	1,235,499	802,271	270.8%	808,274	189.2%
CAPITAL - 8xx		594,987	1,993,028	467,318	427,225	516,183	1,235,499	719,316	139.4%	808,274	189.2%
TOTAL EXPENSES		16,856,079	17,723,098	9,978,028	18,919,188	18,822,519	18,188,543	1,564,024	9.4%	1,267,355	7.5%

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2014

64 -CAPITAL PUR DEBT SVC

REVENUES	2010-2011	2011-2012	2012-2013	2013-2014			2014-2015	
	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	258,273	262,550	258,231	280,713	255,205	280,713	281,581	281,041
64-310-120 PRIOR YEARS TAXES	5,079	8,392	9,033	0	0	0	0	0
64-311-110 P&I CURRENT YEAR TAX	6,063	3,190	2,795	0	0	0	0	0
64-311-120 P & I DELINQUENT TAXES	0	2,777	3,151	0	0	0	0	0
64-360-100 INTEREST INCOME	29	10	40	0	5	0	0	0
TOTAL REVENUES	269,444	276,920	273,250	280,713	255,210	280,713	281,581	281,041

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2014

64 -CAPITAL PUR DEBT SVC
 DEBT SERVICE

EXPENDITURES	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014			2014-2015	
				CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
DEBT SERVICE								
64-615-700 PRINCIPAL	187,000	196,000	205,000	215,000	215,000	215,000	196,000	226,000
64-615-710 INTEREST EXPENSE	94,751	85,608	75,797	65,413	56,178	65,413	85,281	54,741
64-615-730 DEBT SERVICE FEES	300	300	300	300	300	300	300	300
TOTAL DEBT SERVICE	282,051	282,108	281,097	280,713	271,478	280,713	281,581	281,041
TOTAL DEBT SERVICE	282,051	282,108	281,097	280,713	271,478	280,713	281,581	281,041

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2014

64 -CAPITAL PUR DEBT SVC
 TRANSFERRED FROM

EXPENDITURES				(----- 2013-2014 -----)			(----- 2014-2015 -----)	
	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 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	(32,597)	0	0	0	0	0	0
TOTAL INTERFUND TRANSFERS	0	(32,597)	0	0	0	0	0	0
<hr/>								
TOTAL TRANSFERRED FROM	0	(32,597)	0	0	0	0	0	0
<hr/>								
TOTAL EXPENDITURES	282,051	249,511	281,097	280,713	271,478	280,713	281,581	281,041
<hr/>								
REVENUE OVER/(UNDER) EXPENDITURES	(12,607)	27,409	(7,847)	0	(16,269)	0	0	0



FISCAL YEAR 2014-2015
 BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

64-410 CAPITAL DEBT SVC FUND

ACCT#	DESCRIPTION	2013-2014		2014-2015		INC BUD-PROJ		INC FROM BUDGET	
		ACTUAL	BUDGET	BUDGET	PROJECTn	\$	%	\$	%
	REVENUES	275,320	280,713	281,041	280,713	328	0.1%	328	0.1%
64 410-414	BANK CHARGES	0	0	0	0	0	0.0%	0	0.0%
64 615-700	PRINCIPAL	196,000	215,000	226,000	215,000	11,000	5.1%	11,000	5.1%
64 615-710	INTEREST EXPENSE	85,808	75,797	54,741	65,413	-10,672	-16.3%	-10,672	-16.3%
64 615-730	DEBT SERVICE FEES	300	300	300	300	0	0.0%	0	0.0%
	TOTAL EXPENSES	282,108	286,713	281,041	280,713	656	0.2%	328	0.1%
	NET OPERATING	5,212	0	0	0	0	0.0%	0	0.0%
	INTERFUND TRANSFERS	32,357	0	0	0	0	0.0%	0	0.0%
	NET	37,409	0	0	0	0	0.0%	0	0.0%

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2014

65 - COO 2008 DEBT SERVICE

REVENUES				----- 2013-2014 -----))----- 2014-2015 -----)	
	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
65-310-110 TAX CURRENT YEAR I&S	282,982	277,306	276,621	297,586	272,733	297,586	297,368	299,818
65-310-120 PRIOR YEAR TAXES	0	8,367	9,240	0	0	0	0	0
65-311-110 P&I CURRENT YEAR TAX	0	3,370	2,987	0	0	0	0	0
65-311-120 P & I DEL TAX	0	2,518	3,094	0	0	0	0	0
65-360-100 INTEREST INCOME	160	28	40	0	14	0	0	0
65-399-000 PROCEEDS FROM THE SALE OF BOND	0	0	0	0	0	0	0	0
TOTAL REVENUES	283,142	291,589	291,961	297,586	272,747	297,586	297,368	299,818

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2014

65 -COO 2008 DEBT SERVICE
 DEBT SERVICE

EXPENDITURES	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014			2014-2015	
				CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED 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	185,000	190,000	200,000	205,000	205,000	205,000	190,000	215,000
65-615-710 INTEREST EXPENSE	110,573	53,534	96,077	92,286	46,143	92,286	107,068	84,518
65-615-730 DEBT SERVICE FEES	0	0	3,790	300	0	300	300	300
TOTAL DEBT SERVICE	295,573	243,534	299,867	297,586	251,143	297,586	297,368	299,818
TOTAL DEBT SERVICE	295,573	243,534	299,867	297,586	251,143	297,586	297,368	299,818

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2014

65 -COO 2008 DEBT SERVICE
 TRANSFERRED FROM

EXPENDITURES	2010-2011		2011-2012		2012-2013		2013-2014			2014-2015	
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET		
<u>INTERFUND TRANSFERS</u>											
65-710-010 TRANSFER FROM GENERAL FUND	0	(32,618)	0	0	0	0	0	0	0	0	0
TOTAL INTERFUND TRANSFERS	0	(32,618)	0	0	0	0	0	0	0	0	0
TOTAL TRANSFERRED FROM	0	(32,618)	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES	295,573	210,916	299,867	297,586	251,143	297,586	297,368	299,818			
REVENUE OVER/(UNDER) EXPENDITURES	(12,431)	30,674	(7,885)	0	21,603	0	0	0			



FISCAL YEAR 2014-2015
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

65-410 COO 2008 \$3.35M Debt Svc

ACCT#	DESCRIPTION	2011-2012		2012-2013		2013-2014		2014-2015		INC BUD-PROJ		INC FROM BUDGET	
		ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	\$	%	\$	%
	REVENUES	291,590	297,586	294,301	297,586	272,747	297,586	297,586	299,818	2,232	0.8%	2,232	0.8%
65 410-414	BANK CHARGES	0	0	0	0	0	0	0	0	0	0.0%	0	0.0%
65 615-700	PRINCIPAL	190,000	205,000	200,000	205,000	205,000	205,000	215,000	10,000	10,000	4.9%	10,000	4.9%
65 615-710	INTEREST EXPENSE	53,534	92,286	96,077	92,286	46,144	92,286	84,518	-7,768	-7,768	-8.4%	-7,768	-8.4%
65 615-730	DEBT SERVICE FEES	0	300	0	300	0	300	300	0	0	0.0%	0	0.0%
	TOTAL EXPENSES	243,534	297,586	296,077	297,586	251,144	297,586	299,818	4,464	4,464	1.5%	2,232	0.8%
	NET: OPERATING	48,056	0	0	0	21,603	0	0	0	0	0.0%	0	0.0%
	INTERFUND TRANSFERS	0	0	0	0	0	0	0	0	0	0.0%	0	0.0%
	NET	48,056	0	0	0	21,603	0	0	0	0	0.0%	0	0.0%



W&S Revenue Refunding Bonds - Series 2004

Loan# 150827

TERMS

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

FISCAL YEAR	BEGINNING BALANCE	INTEREST PAYMENT	PRINCIPAL PAYMENT	TOTAL PAYMENT	ENDING BALANCE
08/15/04	1,943,000.00	-	-	-	1,943,000.00
10/01/04	1,943,000.00	10,732.38	-	10,732.38	1,943,000.00
04/01/05	1,943,000.00	47,117.75	-	47,117.75	1,943,000.00
10/01/05	1,943,000.00	47,117.75	155,000.00	202,117.75	1,788,000.00
04/01/06	1,788,000.00	43,359.00	-	43,359.00	1,788,000.00
10/01/06	1,788,000.00	43,359.00	165,000.00	208,359.00	1,623,000.00
04/01/07	1,623,000.00	39,357.75	-	39,357.75	1,623,000.00
10/01/07	1,623,000.00	39,357.75	174,000.00	213,357.75	1,449,000.00
04/01/08	1,449,000.00	35,138.25	-	35,138.25	1,449,000.00
10/01/08	1,449,000.00	35,138.25	177,000.00	212,138.25	1,272,000.00
04/01/09	1,272,000.00	30,846.00	-	30,846.00	1,272,000.00
10/01/09	1,272,000.00	30,846.00	186,000.00	216,846.00	1,086,000.00
04/01/10	1,086,000.00	26,335.50	-	26,335.50	1,086,000.00
10/01/10	1,086,000.00	26,335.50	200,000.00	226,335.50	886,000.00
04/01/11	886,000.00	21,485.50	-	21,485.50	886,000.00
10/01/11	886,000.00	21,485.50	208,000.00	229,485.50	678,000.00
04/01/12	678,000.00	16,441.50	-	16,441.50	678,000.00
10/01/12	678,000.00	16,441.50	215,000.00	231,441.50	463,000.00
04/01/13	463,000.00	11,227.75	-	11,227.75	463,000.00
10/01/13	463,000.00	11,227.75	228,000.00	239,227.75	235,000.00
04/01/14	235,000.00	5,698.75	-	5,698.75	235,000.00
10/01/14	235,000.00	5,698.75	235,000.00	240,698.75	-
		10,732.38	1,943,000.00	2,507,741.38	



**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:

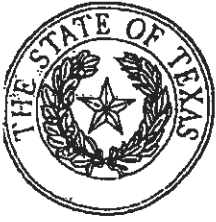
- Property owners have the right to know of increases in their properties' appraised value and to be notified of the estimated taxes that could result from the new value.
- A taxing unit, other than a school district, must publish its effective and rollback tax rates before adopting an actual tax rate.
- 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 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.

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



**STATE OF TEXAS
LOCAL GOVERNMENT CODE
CHAPTER 102. MUNICIPAL BUDGET**

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

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

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

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

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

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

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

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

Sec. 102.004. INFORMATION FURNISHED BY MUNICIPAL OFFICERS AND BOARDS. In preparing the budget, the budget officer may require any municipal officer or board to furnish information necessary for the budget officer to properly prepare the budget.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



HOME RULE CHARTER AFFECTING THE BUDGET

ction 102.011 of the State of Texas Local Government code states "If a municipality has ready adopted charter provisions that require the preparation of an annual budget covering 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.

TICLE 9. MUNICIPAL FINANCE

SECTION 9.01. FISCAL YEAR.

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

SECTION 9.02. PREPARATION AND SUBMISSION OF BUDGET.

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

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

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

In preparing the budget, the City Manager shall place in parallel columns opposite the several items of revenue: the amount of each item for the last complete fiscal year, the estimated amount of the current fiscal year, and the projected 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 if the City Council fail to so adopt a budget, the then existing budget together with its tax levying ordinance and its appropriation ordinance shall be deemed adopted for the ensuing fiscal year. If delayed by a situation beyond control of the City it shall be acted on as soon as practicable.
(Added 4-86)

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

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

SECTION 9.12. BUDGET ESTABLISHES APPROPRIATIONS.

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

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

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

SECTION 9.14. CONTINGENT APPROPRIATION.

Provisions shall be made in the annual budget and in the appropriation ordinance for a contingent appropriation in an amount not more than three per centum (3%) of the total budget, to be used in case of unforeseen items of expenditure. Each contingent appropriation shall be under the control of the City Manager and distributed by him, after approval of the City Council. Expenditures from this appropriation shall be made only in case of established emergencies and a detailed account of such expenditures shall be recorded and reported.

SECTION 9.15. ESTIMATED EXPENDITURES SHALL NOT EXCEED ESTIMATED RESOURCES.

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

SECTION 9.16. OTHER NECESSARY APPROPRIATIONS.

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

SECTION 9.17. DEPARTMENT OF TAXATION.

Unless the city council has required the county to assess and collect city taxes pursuant to Section 6.22 of the Tax Code, as now or hereafter amended, the city manager shall appoint a qualified person to be city tax assessor-collector. 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	2011-2012 ACTUAL	2012-2013 ACTUAL	APL YTD	2013-2014 BUDGET	PROJECTN	2014-2015 BUDGET	INC BUD-PROJ \$	%	INC FROM BUDGET \$	%
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REVENUES:

BY CATEGORY ANTICIPATED REVENUES COMPARED WITH OTHER YEARS

TAXES	9,192,130	9,392,667	6,066,667	9,486,162	9,592,549		9,802,137	209,588	2.2%	315,975	3.3%
PERMITS & FEES	54,585	72,547	48,411	78,519	76,692		103,801	27,109	35.3%	25,282	32.2%
GARBAGE REVENUES	333,974	338,361	439,246	339,719	840,362		880,000	39,638	4.7%	40,281	4.8%
REVENUE PRODUCING	127,411	162,778	100,830	168,111	154,080		160,550	6,490	4.2%	-7,561	-4.5%
FINES & FEES	515,032	357,673	163,497	415,045	294,039		300,000	5,961	2.0%	-115,045	-27.7%
MISCELLANEOUS	829,635	1,740,615	1,476,274	258,404	1,531,456		268,428	-1,263,028	-82.5%	10,024	3.9%
GOLF COURSE	403,313	389,746	100,952	455,340	350,000		399,855	49,855	14.2%	-55,485	-12.2%
AMBULANCE	865,267	629,134	437,351	733,069	750,186		733,276	-16,910	-2.3%	207	0.0%
WATER & SEWER	3,942,617	3,538,258	1,995,664	3,068,770	3,574,812		4,211,829	637,017	17.8%	243,059	6.1%
MARINA	178,695	709,545	239,127	544,322	477,159		619,983	142,824	29.9%	75,661	13.9%
BEACH REVENUES	0	0	0	0	15,000		0	-15,000	-100.0%	0	0.0%
TOTAL:	16,546,168	17,809,270	11,206,246	16,947,461	17,656,315		17,479,859	-176,456	-1.0%	532,398	3.1%

BY FUND

10 GENERAL	10,308,748	11,217,778	7,712,750	19,644,073	11,826,336		10,906,412	-919,924	-7.8%	262,339	2.5%
14 STREET & DRAINAGE	290	439,939	80,150	0	80,150		0	-80,150	-100.0%	0	0.0%
15 GOLF COURSE	405,529	690,670	191,029	455,340	350,000		400,000	50,000	14.3%	-55,340	-12.2%
16 MARINA	178,694	709,545	239,127	544,322	477,159		619,983	142,824	29.9%	75,661	13.9%
17 BEACH MAINTENANCE	0	6,617	7,983	0	15,000		15,000	0	0.0%	15,000	0.0%
18 HOTEL - MOTEL TAX	13,469	14,825	7,469	12,000	12,000		12,500	500	4.2%	500	4.2%
20 AMBULANCE	865,303	629,134	437,351	733,069	750,186		733,276	-8,237	-1.2%	142	0.0%
56 WATER & SEWER	3,605,586	3,835,476	2,006,588	3,980,293	3,574,812		4,211,829	637,017	17.8%	231,536	5.8%
63 COO 2008 CONSTRUCT	38	0	0	0	26		0	-26	-100.0%	0	0.0%
64 CAPITAL DEBT SVC	276,920	273,250	255,210	280,713	280,713		281,041	328	0.1%	328	0.1%
65 COO 2008 DEBT SVC	2,232	2,232	2,232	2,232	2,232		2,232	0	0.0%	2,232	0.8%
TOTAL:	16,546,168	17,809,270	11,206,246	16,947,461	17,656,315		17,479,859	-176,456	-1.0%	532,398	3.1%



BUDGETED STATEMENT OF OPERATIONS BY DEPARTMENT/FUND

ACCT#	DESCRIPTION	2011-2012		2012-2013		2013-2014		2014-2015		INC BUD-PROJ		INC FROM BUDGET	
		ACTUAL	ACTUAL	ACTUAL	APPLYD	BUDGET	PROJECTN	BUDGET	BUDGET	\$	%	\$	%
10-400	MAYOR & COUNCIL	36,807	44,159	29,716	44,357	44,639	47,207	2,568	5.8%	2,850	6.4%	0	0.0%
10-405	MAIN STREET	100,243	120,250	0	0	0	0	0	0.0%	0	0.0%	0	0.0%
10-410	GENERAL ADMINISTRATION	1,404,621	1,501,397	894,908	1,241,152	1,304,255	1,378,670	74,415	5.7%	137,518	11.1%	0	0.0%
10-415	PURCHASING	22	382	0	0	0	0	0	0.0%	0	0.0%	0	0.0%
10-420	SERVICE CENTER	182,369	149,862	28,575	147,727	88,836	150,559	61,723	69.5%	2,832	1.9%	0	0.0%
10-430	MUNICIPAL COURT	155,707	87,883	43,703	108,950	88,948	98,948	13,046	15.0%	-6,102	-8.8%	0	0.0%
10-525	POLICE DEPARTMENT	3,439,909	3,985,705	2,048,718	3,386,781	3,421,003	3,519,239	98,236	2.9%	132,458	3.9%	0	0.0%
10-530	FIRE	813,825	702,374	469,668	883,176	847,049	917,363	70,314	8.3%	64,187	7.8%	0	0.0%
10-555	BUILDING BLOCKS	0	0	0	0	0	0	0	0.0%	0	0.0%	0	0.0%
10-557	CODE ENFORCEMENT	148,088	142,421	84,788	100,655	106,234	204,915	98,681	89.3%	95,260	86.9%	0	0.0%
10-558	BUILDING	196,853	195,568	86,066	207,484	216,547	17,785	9,063	4.4%	0	0.0%	0	0.0%
10-564	GARBAGE COLLECTION	895,744	760,582	477,226	822,500	822,000	848,348	24,348	3.0%	22,848	2.8%	0	0.0%
10-575	STREET	1,025,792	963,763	683,496	1,141,284	1,054,549	1,651,283	596,734	56.6%	509,999	44.7%	0	0.0%
10-578	HISTORICAL MUSEUM	208,647	100,362	84,721	74,787	95,187	132,568	37,381	39.3%	57,791	77.3%	0	0.0%
10-579	SR CITIZENS COMMISSION	11,820	14,889	9,355	16,555	16,520	16,555	35	0.2%	0	0.0%	0	0.0%
10-660	LIBRARY	48,965	85,763	21,704	63,480	69,553	49,192	-20,361	-32.0%	-20,268	-31.9%	0	0.0%
10-655	PARKS	1,036,902	991,640	554,568	1,108,825	1,087,314	1,157,493	90,179	8.4%	47,668	4.3%	0	0.0%
10-665	RECREATION	325,508	303,223	163,083	382,701	346,176	400,800	54,684	15.8%	38,159	10.5%	0	0.0%
10-800	CONTINGENCY	77,026	20,459	170,757	569,514	175,000	0	-175,000	-100.0%	-569,514	-100.0%	0	0.0%
10-900	MAJOR CAPITAL FUND	0	89,208	0	100,000	0	0	0	0.0%	-100,000	-100.0%	0	0.0%
14-575	STREET & DRAINAGE FUND	199,826	672,754	170,285	0	170,285	0	-170,285	-100.0%	0	0.0%	0	0.0%
15-856	GOLF COURSE FUND	830,802	633,630	388,219	706,235	688,023	647,938	-38,085	-5.6%	-88,297	-8.3%	0	0.0%
16-416	MARINA	324,292	862,929	362,481	588,209	654,186	657,493	3,307	0.5%	99,284	17.8%	0	0.0%
17-575	BEACH MAINTENANCE FUND	0	0	0	0	0	2,800	2,800	0.0%	2,800	0.0%	0	0.0%
18-412	HOTEL-MOTEL TAX FUND	11,260	11,250	13,383	11,250	13,383	11,250	-2,133	-15.9%	0	0.0%	0	0.0%
20-336	AMBULANCEMEN'S FUND	826,672	807,180	423,000	784,417	746,186	900,701	160,516	20.1%	148,284	19.4%	0	0.0%
56-565	WATER & SEWER FUND	3,936,716	4,030,789	2,275,648	3,952,770	4,030,178	4,602,755	572,577	14.2%	649,985	16.4%	0	0.0%
65-410	COO 2008 CONSTRUCTION	18,500	0	0	0	0	0	0	0.0%	0	0.0%	0	0.0%
64-410	CAPITAL DEBT SVC FUND	282,108	281,097	271,478	280,713	280,713	281,041	328	0.1%	328	0.1%	0	0.0%
65-410	COO 2008 DEBT-SVC	0	0	0	0	0	226,918	226,918	65.9%	2,232	0.8%	0	0.0%
EXPENSES		10,356,078	17,725,098	9,978,028	16,919,188	16,622,519	18,186,543	1,564,024	9.4%	1,267,355	7.5%	0	0.0%

CITY OF FREEPORT
APPROVED BUDGET
AS OF: APRIL 30TH, 2014

15 -GOLF COURSE FUND

REVENUES	(----- 2013-2014 -----) (----- 2014-2015 -----)							
	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
15-348-200 C O G S - CART RENTAL FEE	(42,218)	(38,650)	(10,248)	(47,160)	(27,510)	(47,160)	(38,650)	(51,876)
15-348-401 C O G S - MERCHANDISE	(66,678)	(43,651)	(60,177)	(55,000)	(22,510)	(38,589)	(35,000)	(42,447)
15-348-402 C O G S - FOOD	(8,249)	(7,810)	(9,982)	(8,500)	(3,036)	(5,205)	(8,500)	(5,725)
15-348-403 C O G S - BEER	(28,296)	(33,270)	(29,905)	(30,000)	(14,018)	(24,031)	(30,000)	(26,434)
15-348-404 C O G S - SOFT DRINKS&CHIPS	(23,953)	(23,721)	(23,598)	(19,000)	(9,369)	(16,061)	(18,000)	(17,667)
15-349-100 REVENUE - RECEIPTS (NO TAX)	169,916	179,884	185,943	214,000	87,261	189,253	275,000	223,178
15-349-101 REVENUE - RECEIPTS (TAXABLE)	(665)	3,124	1,652	1,000	848	1,454	1,498	1,599
15-349-200 REVENUE - GOLF CART RENTAL	117,882	115,140	90,567	127,000	41,528	71,191	120,000	78,310
15-349-401 REVENUE - MERCHANDISE	76,867	67,127	76,117	80,000	36,943	63,331	60,000	69,664
15-349-402 REVENUE - PREPARED FOODS	9,940	13,504	14,626	16,000	5,257	9,012	13,500	9,913
15-349-403 REVENUE - BEER SALES	56,968	59,077	55,848	62,000	24,720	42,377	60,000	46,615
15-349-404 REVENUE - SOFT DRINKS&CHIPS	31,082	32,599	29,547	30,000	11,607	19,898	30,000	21,887
15-349-450 REVENUE - MEMBERSHIPS	82,350	80,459	69,055	85,000	49,232	84,398	82,000	92,838
15-360-100 INTEREST INCOME	5	1	2	0	4	0	0	0
15-360-101 MISC INCOME	(1,193)	1,636	1,175	0	0	132	0	145
15-360-300 CART STORAGE FEE	0	0	0	0	0	0	0	0
15-360-920 DONATIONS - MISCELLANEOUS	0	0	22	0	73	0	0	0
15-370-005 CASH OVER OR SHORT	0	79	25	0	0	0	0	0
15-381-700 BAD DEBT WRITE-OFF	0	0	0	0	0	0	0	0
15-399-100 INSURANCE RECOVERY	0	0	0	0	0	0	0	0
TOTAL REVENUES	373,757	405,529	390,670	455,340	181,030	350,000	511,848	400,000

CITY OF FREEPORT
APPROVED BUDGET
AS OF: APRIL 30TH, 2014

15 -GOLF COURSE FUND
GOLF COURSE

EXPENDITURES	2010-2011			2011-2012			2012-2013			2013-2014			2014-2015	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET						
ALARIES														
15-656-100 SALARIES/WAGES	304,096	306,356	292,821	336,617	168,897	327,933	325,694	362,066						
15-656-175 LONGEVITY	400	715	913	925	599	850	750	1,000						
15-656-190 OVERTIME	1,564	1,014	1,568	1,500	414	1,500	1,000	1,500						
TOTAL SALARIES	306,060	308,084	295,302	339,042	169,910	330,283	327,444	364,566						
BENEFITS														
15-656-201 F I C A & MEDICARE	22,055	24,939	22,336	25,937	12,841	25,267	25,049	27,889						
15-656-210 GROUP INSURANCE	51,729	54,110	52,659	58,260	31,570	56,916	50,003	60,000						
15-656-230 T M R S	27,024	30,343	29,397	34,957	18,031	32,468	31,834	38,199						
15-656-240 WORKMEN'S COMPENSATION	11,181	12,479	12,850	11,437	8,792	12,850	12,000	8,792						
15-656-291 UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0	0						
TOTAL BENEFITS	111,990	121,871	117,242	130,591	71,234	127,501	124,386	134,880						
SUPPLIES														
15-656-310 OFFICE/COMPUTER SUPPLIES	1,834	1,382	1,224	1,500	563	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	411	0	636	750	162	750	500	750						
15-656-352 FURNITURE & FIXTURES	0	0	1,000	1,000	216	500	0	1,000						
15-656-385 SMALL TOOLS & EQUIPMENT	3,405	2,614	2,325	3,000	584	3,000	3,300	3,000						
15-656-389 CHEMICALS	31,889	29,589	26,792	30,000	8,501	30,000	30,000	30,000						
15-656-390 FUEL	14,211	12,730	11,067	13,000	7,186	13,000	13,000	15,000						
15-656-392 JANITORIAL SUPPLIES	1,012	971	918	1,000	60	1,000	1,000	1,000						
15-656-399 OTHER SUPPLIES	1,067	1,452	1,492	1,500	0	1,500	1,500	1,500						
TOTAL SUPPLIES	53,827	48,738	47,453	51,750	17,352	51,250	50,800	53,750						
SERVICES														
15-656-413 PROFESSIONAL SERVICES	0	0	0	0	0	0	0	0						
15-656-414 BANK CHARGES	10,260	9,072	8,317	10,000	3,536	6,650	10,500	6,500						
15-656-415 TELEPHONE	6,949	6,795	5,439	6,500	3,916	5,248	6,500	6,500						
15-656-426 PHYSICALS/SCREENING	665	755	1,195	499	997	515	0	750						
15-656-430 ADVERTISING	4,073	2,997	1,636	3,000	971	3,000	3,000	3,000						
15-656-440 ELECTRICITY	22,778	17,542	18,183	16,000	10,317	15,703	10,985	16,000						
15-656-482 SERVICE CONTRACTS	0	0	0	0	0	0	0	0						
15-656-485 LAUNDRY SERVICES	2,888	2,908	2,835	3,000	1,628	3,000	3,000	3,000						
15-656-499 OTHER SERVICES	6,860	2,327	2,786	3,500	871	2,500	2,500	3,500						
TOTAL SERVICES	54,472	42,397	40,390	42,499	22,236	36,706	36,485	39,250						
MAINTENANCE														
15-656-524 VEHICLE MAINTENANCE	13,969	13,114	12,990	13,000	12,051	13,000	13,200	13,000						
15-656-545 BLDG/BLDG EQUIP MAINTENANCE	4,814	2,711	3,205	2,500	2,017	2,517	2,500	2,500						
15-656-546 LAND/GROUNDS MAINT	19,563	17,914	21,591	20,000	7,847	19,400	18,500	20,000						
TOTAL MAINTENANCE	38,345	33,739	37,786	35,500	21,915	34,917	34,200	35,500						

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2014

15 -GOLF COURSE FUND
 GOLF COURSE

EXPENDITURES				(----- 2013-2014 -----) (----- 2014-2015 -----)				
	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
SUNDRY								
15-656-602 SEMINARS/DUES/TRAVEL	570	0	488	1,500	864	300	500	700
15-656-604 PUBLIC OFFICE LIABILITY	3,451	0	0	1,620	0	0	1,887	0
15-656-629 VEHICLE INSURANCE	620	0	0	600	783	784	601	800
15-656-687 DAMAGE CLAIMS	0	0	0	0	0	0	0	0
15-656-697 LEASE PRINCIPAL	0	0	0	23,308	0	-0	28,742	13,992
15-656-698 LEASE INTEREST	2,247	3,368	7,060	0	0	0	0	0
15-656-699 OTHER - SUNDRY	444	0	221	0	0	0	0	0
TOTAL SUNDRY	7,332	3,368	7,768	27,028	1,647	1,084	31,730	15,492
DEBT SERVICE								
15-656-775 LEASE INTEREST	0	0	0	0	0	0	0	0
15-656-776 LEASE PRINCIPAL	0	0	0	0	15,100	24,458	0	0
TOTAL DEBT SERVICE	0	0	0	0	15,100	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	0	79,825	79,824	79,824	0	4,500
TOTAL CAPITAL OUTLAY	0	0	0	79,825	79,824	79,824	0	4,500
ACCRUAL								
15-656-995 DEPRECIATION EXPENSE	72,051	72,606	87,690	0	0	0	0	0
15-656-999 ACCRUAL: CAPITAL OUTLAY	0	0	0	0	0	0	0	0
TOTAL ACCRUAL	72,051	72,606	87,690	0	0	0	0	0
TOTAL GOLF COURSE	644,077	630,802	633,630	706,235	339,219	686,023	605,545	647,938

PERMANENT NOTES:
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CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2014

15 -GOLF COURSE FUND
 TRANSFERRED FROM

EXPENDITURES				2013-2014			2014-2015	
	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
INTERFUND TRANSFERS								
15-710-010 TRANSFER FROM GENERAL FUND	(171,298)	(93,697)	(151,675)	(250,895)	(250,895)	(250,895)	(93,697)	(192,598)
TOTAL INTERFUND TRANSFERS	(171,298)	(93,697)	(151,675)	(250,895)	(250,895)	(250,895)	(93,697)	(192,598)
TOTAL TRANSFERRED FROM	(171,298)	(93,697)	(151,675)	(250,895)	(250,895)	(250,895)	(93,697)	(192,598)
TOTAL EXPENDITURES	472,779	537,105	481,955	455,340	148,324	435,128	511,848	455,340
REVENUE OVER/(UNDER) EXPENDITURES	(99,022)	(131,576)	(91,286)	0	32,705	(85,128)	0	(55,340)



FISCAL YEAR 2014-2015
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

15-656 GOLF COURSE FUND

ACCT#	DESCRIPTION	2012-2012		2012-2013		2013-2014		2014-2015		INC BUD PROJ		INC FROM BUDGET	
		ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%	\$	%	
REVENUES		406,529	390,668	61,029	455,340	350,000	400,000	50,000	14.3%	-55,340	-12.2%		
15 656-100	SALARIES/WAGES	306,356	292,821	168,897	336,617	327,933	362,066	34,133	10.4%	25,449	7.6%		
15 656-175	LONGEVITY	715	913	599	925	850	1,000	150	17.6%	75	8.1%		
15 656-190	OVERTIME	1,014	1,568	414	1,500	1,500	1,500	0	0.0%	0	0.0%		
15 656-201	F I C A & MEDICARE	24,939	22,336	12,841	25,937	25,267	27,869	2,622	10.4%	1,953	7.5%		
15 656-210	GROUP INSURANCE	54,110	52,659	31,570	58,260	56,916	60,000	3,084	5.4%	1,740	3.0%		
15 656-230	T M R S	30,343	29,397	18,031	34,957	32,468	38,199	5,731	17.7%	3,242	9.3%		
15 656-240	WORKMEN'S COMPENSATION	12,479	12,850	8,792	11,437	12,650	8,792	-4,058	-31.6%	-2,645	-23.1%		
15 656-291	UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0	0.0%	0	0.0%		
15 656-310	OFFICE/COMPUTER SUPPLIES	1,382	1,224	563	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	0	636	162	750	750	750	0	0.0%	0	0.0%		
15 656-352	FURNITURE & FIXTURES	0	1,000	216	1,000	500	1,000	500	100.0%	0	0.0%		
15 656-385	SMALL TOOLS & EQUIPMENT	2,614	2,325	584	3,000	3,000	3,000	0	0.0%	0	0.0%		
15 656-389	CHEMICALS	29,589	28,792	8,581	30,000	30,000	30,000	0	0.0%	0	0.0%		
15 656-390	FUEL	12,730	11,067	7,186	13,000	13,000	15,000	2,000	15.4%	2,000	15.4%		
15 656-392	JANITORIAL SUPPLIES	971	918	60	1,000	1,000	1,000	0	0.0%	0	0.0%		
15 656-399	OTHER SUPPLIES	1,452	1,492	0	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	9,072	8,317	3,536	10,000	6,650	6,500	-150	-2.3%	-3,500	-35.0%		
15 656-415	TELEPHONE	6,795	5,439	3,916	6,500	5,248	6,500	1,252	23.9%	0	0.0%		
15 656-426	PHYSICALS/SCREENING	755	1,195	997	500	515	750	235	45.6%	250	50.0%		
15 656-430	ADVERTISING	2,997	1,636	971	3,000	3,000	3,000	0	0.0%	0	0.0%		
15 656-440	ELECTRICITY	17,542	18,183	10,317	16,000	15,793	16,000	207	1.3%	0	0.0%		
15 656-482	SERVICE CONTRACTS	0	0	0	0	0	0	0	0.0%	0	0.0%		
15 656-485	LAUNDRY SERVICES	2,908	2,835	1,628	3,000	3,000	3,000	0	0.0%	0	0.0%		
15 656-499	OTHER SERVICES	2,327	2,786	871	3,500	2,500	3,500	1,000	40.0%	0	0.0%		
15 656-524	VEHICLE MAINTENANCE	13,114	12,990	12,051	13,000	13,000	13,000	0	0.0%	0	0.0%		
15 656-545	BLDG/BLDG EQUIP MAINTENANCE	2,711	3,201	2,017	2,500	2,517	2,500	-17	-0.7%	0	0.0%		
15 656-546	LAND/GROUNDS MAINT	17,914	21,591	7,847	20,000	19,400	20,000	600	3.1%	0	0.0%		
15 656-602	SEMINARS/DUES/TRAVEL	0	488	864	1,500	300	700	400	133.3%	-800	-53.3%		
15 656-604	PUBLIC OFFICE LIABILITY	0	0	0	1,620	0	0	0	0.0%	-1,620	-100.0%		
15 656-629	VEHICLE INSURANCE	0	0	784	600	784	800	16	2.0%	200	33.3%		
15 656-687	DAMAGE CLAIMS	0	0	0	0	0	0	0	0.0%	0	0.0%		
15 656-699	OTHER - SUNDRY	0	221	0	0	0	0	0	0.0%	0	0.0%		
15 656-775	LEASE INTEREST	3,367	7,060	0	0	0	0	0	0.0%	0	0.0%		
15 656-776	LEASE PRINCIPAL	0	0	15,100	23,308	24,458	13,992	-10,466	-42.8%	-9,316	-40.0%		



FISCAL YEAR 2014-2015
 BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

15-656 GOLF COURSE FUND

ACCT#	DESCRIPTION	2011-2012		2012-2013		2013-2014		2014-2015		INC BUD-PROJ		INC FROM BUDGET	
		ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%	\$	%
15 656-880	LAND ACQUISITION	0	0	0	0	0	0	0	0	0	0.0%	0	0.0%
15-656-995	DEPRECIATION	72,606	87,690	0	0	0	0	0	0	0	0.0%	0	0.0%
15 656-899	CAPITAL OUTLAY	0	79,824	79,824	79,825	79,824	79,824	4,500	-75,324	-75,324	-94.4%	-75,325	-94.4%
	TOTAL EXPENSES	72,606	167,514	79,824	79,825	79,824	79,824	4,500	-75,324	-85,790	-12.5%	-56,298	-8.3%
	NET OPERATING	21,103	21,103	21,103	21,103	21,103	21,103	21,103	21,103	21,103	26.2%	2,956	-1.2%
	INTERFUND TRANSFERS	0	0	0	0	0	0	0	0	0	0.0%	0	0.0%
	NET	21,103	21,103	21,103	21,103	21,103	21,103	21,103	21,103	21,103	26.2%	2,956	-1.2%



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

15-656 GOLF COURSE FUND

ACCOUNT#	ACCOUNT DESCRIPTION ITEM DESCRIPTION	2011-2012 ACTUAL AMOUNTS	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET AMOUNTS
				APR YTD	BUDGET	
15 656-201	F I C A & MEDICARE	24,939	22,336	12,841	25,937	27,889
	Calculated Field			Calculated Field		
	(do not attempt to input)			(do not attempt to input)		

ACCOUNT#	ACCOUNT DESCRIPTION ITEM DESCRIPTION	2011-2012 ACTUAL AMOUNTS	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET AMOUNTS
				APR YTD	BUDGET	
15 656-210	GROUP INSURANCE	54,110	52,659	31,570	58,260	60,000
	Life Insurance / AD&D	1,899		Calculated Field		
	Long Term Disability	1,449		(do not attempt to input)		
	Health Reimbursement Account	9,600				
	TML - Employee Health					
	Estimated % Increase					
	TML Estimated Rate/Mo	47,052				

ACCOUNT#	ACCOUNT DESCRIPTION ITEM DESCRIPTION	2011-2012 ACTUAL AMOUNTS	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET AMOUNTS
				APR YTD	BUDGET	
15 656-230	T M R S	30,343	29,397	18,031	34,957	38,199
	OCT - DEC					
	JAN - SEP					
	Weighted Average	38,199				
	Calculated Field			Calculated Field		
	(do not attempt to input)			(do not attempt to input)		



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

15-656 GOLF COURSE FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012	2012-2013	2013-2014		2014-2015	
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
15 656-240	WORKMEN'S COMPENSATION	12,479	12,850	8,792	11,437	12,850	8,792
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	WORKMEN'S COMPENSATION	8,792					

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012	2012-2013	2013-2014		2014-2015	
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
15 656-291	UNEMPLOYMENT INSURANCE	0	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012	2012-2013	2013-2014		2014-2015	
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
15 656-310	OFFICE/COMPUTER SUPPLIES	1,382	1,224	563	1,500	1,500	1,500
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	cash register paper, copier paper and ink, pens, pencils, etc.	1,500					



THE CITY OF
FISCAL YEAR 2014-2015
ACCOUNT DETAIL JUSTIFICATION

15-656 GOLF COURSE FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
15 656-352	FURNITURE & FIXTURES	0	1,000	216	1,000	500
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Computer monitor, Microwave for kitchen, counter for bathroom	1,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
15 656-385	SMALL TOOLS & EQUIPMENT	2,614	2,325	584	3,000	3,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	weed eater	500				
	motor for range picker	1,200				
	string, parts for weedaters, edgers	300				
	small portable pump	1,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
15 656-389	CHEMICALS	29,589	28,792	8,581	30,000	30,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Fertilizer/Fungicides/Pesticides	20,000				
	Herbicides for fairways/roughs	10,000				



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

15-656 GOLF COURSE FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2012	2012-2013	2013-2014		2014-2015
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION
15 656-482	SERVICE CONTRACTS	0	0	0	0	0
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2012	2012-2013	2013-2014		2014-2015
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION
15 656-485	LAUNDRY SERVICES	2,908	2,835	1,628	3,000	3,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Laundry service and uniforms for groundskeepers	3,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2012	2012-2013	2013-2014		2014-2015
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION
15 656-499	OTHER SERVICES	2,327	2,786	871	3,500	2,500
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Maintenance on ice machine	800				
	Pest control	1,000				
	Service and parts for course irrigation	1,700				



THE CITY OF
FISCAL YEAR 2014-2015

ACCOUNT DETAIL JUSTIFICATION

15-656 GOLF COURSE FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET	
				APR YTD	BUDGET		PROJECTION
15 656-524	VEHICLE MAINTENANCE	13,114	12,990	12,051	13,000	13,000	
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Maintenance on mowers, golf carts, maintenance equip.	13,000					

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET	
				APR YTD	BUDGET		PROJECTION
15 656-545	BLDG/BLDG EQUIP MAINTENANCE	2,711	3,201	2,017	2,500	2,500	
	ITEM DESCRIPTION	AMOUNTS		2013-2014			AMOUNTS
	Misc. repairs on Pro shop	2,500					

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET	
				APR YTD	BUDGET		PROJECTION
15 656-546	LAND/GROUNDS MAINT	17,914	21,591	7,847	20,000	20,000	
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Pesticide for ants	1,400					
	Top dressing for greens/tees	14,000					
	Waste management	2,600					
	sod for damaged areas	500					
	new water jugs/trashcans	500					
	aerification tines	1,000					



THE CITY OF
FISCAL YEAR 2014-2015
ACCOUNT DETAIL JUSTIFICATION

15-656 GOLF COURSE FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012	2012-2013	2013-2014		2014-2015	
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
15 656-602	SEMINARS/DUES/TRAVEL	0	488	864	1,500	300	700
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	GCSSA dues	700					
	GHIN dues						

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012	2012-2013	2013-2014		2014-2015	
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
15 656-604	PUBLIC OFFICE LIABILITY	0	0	0	1,620	0	-
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	INSURANCE						

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012	2012-2013	2013-2014		2014-2015	
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
15 656-629	VEHICLE INSURANCE	0	0	784	600	784	800
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	VEHICLE INSURANCE	800					



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

15-656 GOLF COURSE FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET	
				APR YTD	BUDGET		PROJECTION
15 656-687	DAMAGE CLAIMS	0	0	0	0	0	
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	DAMAGE CLAIMS						

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET	
				APR YTD	BUDGET		PROJECTION
15 656-699	OTHER - SUNDRY	0	221	0	0	0	
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET	
				APR YTD	BUDGET		PROJECTION
15-656-775	LEASE INTEREST	3,367	7,060	0	0	0	
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	LEASE INTEREST						

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2014

16 -MARINA OPERATIONS

REVENUES	2010-2011		2011-2012		2012-2013		2013-2014		2014-2015	
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET	
16-335-109 MARINA DONATIONS	(260)	0	0	0	0	0	0	0	0	0
16-355-050 PROCEEDS FROM CAPITAL LEASE	0	0	391,275	0	0	0	0	0	0	0
16-355-104 DRY STACK LEASE REVENUE	0	2,580	18,963	196,176	21,591	45,000	0	120,000		
16-355-105 MARINA SLIP LEASE REVENUE	54,583	142,878	219,308	242,298	133,423	228,725	141,571	271,722		
16-355-106 MARINA ELECTRICAL REVENUE	5,915	13,395	18,744	20,000	10,171	17,436	7,500	19,180		
16-355-107 MARINA TRANSIT REVENUE	3,896	10,239	6,769	7,000	2,967	9,000	7,750	9,000		
16-355-108 DEPOSIT REVENUE	9,043	6,011	5,335	2,000	5,393	9,245	21,050	10,170		
16-355-109 FUEL REVENUE-DIESEL	(526)	3,591	12,688	32,648	34,803	70,000	0	85,000		
16-355-110 MISC. REVENUE/DIESEL	0	0	15,895	0	797	0	0	0		
16-355-111 WASHER/DRYER REVENUE	0	0	578	2,000	170	291	0	319		
16-355-112 PUMP OUT REVENUE	0	0	35	1,000	0	0	0	0		
16-355-113 FUEL REVENUE-GAS	0	0	18,418	39,200	19,626	80,000	0	65,000		
16-355-114 TRAILER REVENUE	0	0	240	2,000	380	652	0	717		
16-355-115 BAIT REVENUE	0	0	0	0	0	0	0	9,000		
16-355-116 VENDING REVENUE	0	0	16	0	0	0	0	0		
16-355-117 ICE REVENUE	0	0	1,282	0	466	795	0	875		
16-355-118 SALE OF EQUIPMENT	0	0	0	0	9,342	16,015	0	0		
16-355-119 BEER REVENUES	0	0	0	0	0	0	0	9,000		
TOTAL REVENUES	72,651	178,695	709,545	544,322	239,127	477,159	177,871	619,983		

CITY OF FREEPORT
APPROVED BUDGET
AS OF: APRIL 30TH, 2014

16 - MARINA OPERATIONS

MARINA OPERATIONS

EXPENDITURES	2010-2011	2011-2012	2012-2013	(----- 2013-2014 -----)			(----- 2014-2015 -----)	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
SALARIES								
16-416-100 SALARIES/WAGES	44,944	74,468	85,576	91,286	43,806	91,286	79,059	127,845
16-416-165 EDUCATIONAL PAY	0	0	810	2,500	1,863	2,500	0	2,500
16-416-175 LONGEVITY	0	46	120	0	0	0	0	50
16-416-190 OVERTIME	3,540	5,951	6,504	2,500	0	1,500	5,000	2,500
TOTAL SALARIES	48,484	80,465	93,010	96,286	45,669	95,286	84,059	132,895
BENEFITS								
16-416-201 FICA & MEDICARE	3,097	5,278	6,919	7,175	2,944	7,175	6,431	9,975
16-416-210 GROUP INSURANCE	6,072	12,266	13,223	12,947	6,659	12,947	12,467	22,360
16-416-230 T M R S	4,272	8,615	10,441	9,615	5,006	9,615	8,869	14,250
16-416-240 WORKMEN'S COMPENSATION	0	0	0	0	0	0	0	0
TOTAL BENEFITS	13,442	26,158	30,583	29,737	14,609	29,737	27,767	46,585
SUPPLIES								
16-416-310 OFFICE/COMPUTER SUPPLIES	869	2,588	2,541	5,460	3,075	5,460	8,000	1,700
16-416-311 POSTAGE/SHIPPING	19	41	86	500	0	300	500	200
16-416-320 OTHER ELECTRONICS	0	232	119	500	59	500	400	500
16-416-335 CLOTHING	0	548	1,496	1,000	515	1,000	500	2,500
16-416-352 FURNITURE & FIXTURES	79	404	15,577	12,700	11,200	12,700	0	4,400
16-416-385 SMALL TOOLS & EQUIPMENT	1,454	628	2,263	1,175	215	1,175	2,200	6,500
16-416-390 FUEL-DIESEL	1,237	1,371	18,738	29,150	33,547	75,000	4,575	50,000
16-416-391 FUEL-GAS	0	0	29,229	35,000	15,841	80,000	0	50,000
16-416-392 C.O.G.S. - BEER	0	0	0	0	0	0	0	5,000
16-416-393 C.O.G.S. - BAIT	0	0	0	0	0	0	0	5,000
16-416-399 OTHER SUPPLIES	2,254	1,121	295	600	534	600	3,025	4,800
TOTAL SUPPLIES	5,912	6,933	70,344	86,085	64,986	176,735	19,200	130,600
SERVICES								
16-416-413 PROFESSIONAL SERVICES	954	2,817	1,240	1,500	1,016	1,500	2,025	7,725
16-416-414 BANK CHARGES	1,023	2,275	4,338	2,500	3,744	5,500	1,800	6,000
16-416-415 TELEPHONE	2,961	3,175	3,405	4,000	1,724	4,000	1,500	3,600
16-416-425 CONTRACT LABOR	0	0	0	0	0	0	350	0
16-416-426 PHYSICALS/SCREENING	285	195	270	0	193	0	0	0
16-416-430 ADVERTISING	2,108	235	65	2,300	2,000	2,300	150	3,100
16-416-434 MARKETING	13,472	19,272	24,272	25,000	11,540	25,000	20,000	25,200
16-416-440 ELECTRICITY	17,156	26,469	28,063	20,000	14,351	22,000	5,400	24,000
16-416-441 WATER	0	0	0	0	0	0	0	0
16-416-470 EQUIPMENT RENTAL	3,125	1,499	0	550	0	0	1,800	0
16-416-482 SERVICE CONTRACTS	0	0	0	0	0	0	0	0
16-416-498 WASTE DISPOSAL	0	0	0	0	0	0	0	0
16-416-499 OTHER SERVICES	2,110	0	920	3,000	2,429	3,000	0	0
TOTAL SERVICES	43,194	55,938	62,573	58,850	36,995	63,300	33,025	69,625

CITY OF FREEPORT
APPROVED BUDGET
AS OF: APRIL 30TH, 2014

16 -MARINA OPERATIONS
MARINA OPERATIONS

EXPENDITURES	2010-2011		2011-2012		2012-2013		2013-2014		2014-2015	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET		
MAINTENANCE										
16-416-524 VEHICLE MAINTENANCE	0	421	220	2,100	1,048	2,300	0	2,300		
16-416-543 ELECTRONICS/COMPUTER MAINT	25	8,140	206	894	748	894	8,500	1,000		
16-416-545 BLDG/BLDG EQUIP MAINTENANCE	296	2,423	2,254	4,750	1,702	4,750	2,500	9,400		
TOTAL MAINTENANCE	321	10,984	2,681	7,744	3,498	7,944	11,000	12,700		
SUNDRY										
16-416-602 SEMINARS/DUES/TRAVEL	1,723	248	4,418	2,400	2,325	2,400	1,629	7,650		
16-416-604 LIABILITY INSURANCE	0	259	0	0	0	0	0	27,000		
16-416-611 PROMOTIONS	0	0	0	0	0	0	0	0		
16-416-628 PROPERTY INSURANCE	25,545	22,150	23,261	25,000	26,677	26,677	23,112	0		
16-416-687 DAMAGE CLAIMS	0	150	0	0	0	0	0	0		
16-416-695 CAPITAL LEASE - PRINCIPAL	0	0	60,211	0	0	0	0	0		
16-416-696 CAPITAL LEASE - INTEREST	0	0	11,662	0	0	0	0	0		
16-416-697 LEASE PRINCIPAL	105,661	108,865	102,445	236,407	154,058	236,407	107,536	229,938		
16-416-699 OTHER SUNDRY	10,729	397	10,466	11,200	9,663	11,200	750	500		
TOTAL SUNDRY	143,658	131,768	212,463	275,007	192,723	276,684	133,027	265,088		
CAPITAL OUTLAY										
16-416-899 CAPITAL OUTLAY	0	12,046	391,275	4,500	4,000	4,500	12,000	0		
TOTAL CAPITAL OUTLAY	0	12,046	391,275	4,500	4,000	4,500	12,000	0		
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	255,011	324,292	862,929	558,209	362,481	654,186	320,078	657,493		

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2014

16 -MARINA OPERATIONS

TRANSFERRED FROM

EXPENDITURES				2013-2014			2014-2015	
	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 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	(65,043)	(142,207)	0	(13,887)	0	(13,887)	(142,207)	(37,510)
TOTAL INTERFUND TRANSFERS	(65,043)	(142,207)	0	(13,887)	0	(13,887)	(142,207)	(37,510)
TOTAL TRANSFERRED FROM	(65,043)	(142,207)	0	(13,887)	0	(13,887)	(142,207)	(37,510)
TOTAL EXPENDITURES	189,968	182,085	862,929	544,322	362,481	640,299	177,871	619,983
REVENUE OVER/(UNDER) EXPENDITURES	(117,317)	(3,391)	(153,384)	0	(123,354)	(163,140)	0	0



FISCAL YEAR 2014-2015
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

16-416 MARINA FUND

ACCT#	DESCRIPTION	2011-2012		2012-2013		2013-2014		2014-2015		INC BUD-PROJ		INC FROM BUDGET	
		ACTUAL	ACTUAL	ACTUAL	APRYTD	BUDGET	PROJECTn	BUDGET	\$	%	\$	%	
REVENUES		179,854	709,545	239,127	544,322	477,159	619,983	142,824	29.9%	75,661	13.9%		
16-416-100	SALARIES/WAGES	74,468	85,576	43,806	91,286	91,286	127,845	36,559	40.0%	36,559	40.0%		
16-416-175	EDUCATIONAL PAY		810	1,863	2,500	2,500	2,500	0	0.0%	0	0.0%		
16-416-190	LONGEVITY	46	120	0	0	0	50	50	0.0%	50	0.0%		
16-416-190	OVERTIME	5,951	6,504	0	2,500	1,500	2,500	1,000	66.7%	1,000	66.7%		
16-416-201	F I C A & MEDICARE	5,278	6,919	2,944	7,175	7,175	9,975	2,800	39.0%	2,800	39.0%		
16-416-210	GROUP INSURANCE	12,266	13,223	6,659	12,947	12,947	22,360	9,413	72.7%	9,413	72.7%		
16-416-230	T M R S	8,615	10,441	5,006	9,615	9,615	14,249	4,634	48.2%	4,634	48.2%		
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	2,588	2,541	3,075	5,460	5,460	1,700	-3,760	-68.9%	-3,760	-68.9%		
16-416-320	POSTAGE/SHIPPING	41	86	0	500	300	200	-100	-33.3%	-300	-60.0%		
16-416-320	OTHER ELECTRONICS	232	119	59	500	500	500	0	0.0%	0	0.0%		
16-416-335	CLOTHING	548	1,496	515	1,000	1,000	2,500	1,500	150.0%	1,500	150.0%		
16-416-352	FURNITURE & FIXTURES	404	15,577	11,200	12,700	12,700	4,400	-8,300	-65.4%	-8,300	-65.4%		
16-416-385	SMALL TOOLS & EQUIP	628	2,263	215	1,175	1,175	6,500	5,325	453.2%	5,325	453.2%		
16-416-390	FUEL-DIESEL	1,371	18,738	33,547	29,150	75,000	50,000	-25,000	-33.3%	-25,000	-33.3%		
16-416-391	FUEL-GAS	0	29,229	15,841	35,000	80,000	50,000	-30,000	-37.5%	-30,000	-37.5%		
16-416-392	C.O.G.S. - BEER	0	0	0	0	0	5,000	5,000	0.0%	5,000	0.0%		
16-416-393	C.O.G.S. - BAIT	0	0	0	0	0	5,000	5,000	0.0%	5,000	0.0%		
16-416-399	OTHER SUPPLIES	1,121	295	534	600	600	4,800	4,200	700.0%	4,200	700.0%		
16-416-413	PROFESSIONAL SERVICES	2,817	1,240	1,015	1,500	1,500	7,725	6,225	415.0%	6,225	415.0%		
16-416-414	BANK CHARGES	2,275	4,338	3,744	2,500	5,500	6,000	500	9.1%	500	9.1%		
16-416-415	TELEPHONE	3,175	3,405	1,724	4,000	4,000	3,600	-400	-10.0%	-400	-10.0%		
16-416-426	PHYSICALS/SCREENING	195	270	193	0	0	0	0	0.0%	0	0.0%		
16-416-430	ADVERTISING	235	65	2,000	2,300	2,300	3,100	800	34.8%	800	34.8%		
16-416-434	MARKETING	19,272	24,272	11,540	25,000	25,000	25,200	200	0.8%	200	0.8%		
16-416-440	ELECTRICITY	26,469	28,063	14,351	20,000	22,000	24,000	2,000	9.1%	2,000	9.1%		
16-416-470	EQUIPMENT RENTAL	1,499	0	0	550	0	0	0	0.0%	0	0.0%		
16-416-499	OTHER SERVICES	0	920	2,429	3,000	3,000	0	-3,000	-100.0%	-3,000	-100.0%		
16-416-524	VEHICLE MAINTENANCE	421	220	1,048	2,100	2,300	2,300	200	0.0%	200	0.0%		
16-416-543	ELECTRONICS/COMPUTER MAINT	8,140	206	748	895	894	1,000	106	11.9%	106	11.9%		
16-416-545	BUILD/BUILD EQUIP MAINT	2,423	2,254	1,702	4,750	4,750	9,400	4,650	97.9%	4,650	97.9%		
16-416-602	SEMINARS/DUES/TRAVEL	248	4,418	2,325	2,400	2,400	7,650	5,250	218.8%	5,250	218.8%		
16-416-628	PROPERTY/LIABILITY INSURANCE	22,409	23,261	26,677	25,000	26,677	27,000	323	1.2%	323	1.2%		
16-416-687	DAMAGE CLAIMS	-150	0	0	0	0	0	0	0.0%	0	0.0%		
16-416-695	CAPITAL LEASE - PRINCIPAL		60,211										
16-416-696	CAPITAL LEASE - INTEREST		11,662										



FISCAL YEAR 2014-2015
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

16-416 MARINA FUND

ACCT#	DESCRIPTION	2011-2012		2012-2013		2013-2014		2014-2015		INC BUD-PROJ		INC FROM BUDGET	
		ACTUAL	APPR'D	ACTUAL	APPR'D	BUDGET	PROJECTN	BUDGET	BUDGET	\$	%	\$	%
16-416-697	LEASE PRINCIPAL	108,865	154,058	102,445	154,058	236,407	236,407	225,936		-6,469	-2.7%	-6,469	-2.7%
16-416-699	OTHER - SUNDRY	396	9,663	10,467	9,663	11,200	11,200	500		-10,700	-95.5%	-10,700	-95.5%
16-416-899	CAPITAL OUTLAY	12,046	4,000	391,275	4,000	4,500	4,500	0		-4,500	-100.0%	-4,500	-100.0%
	TOTAL CENTER	121,207	167,661	404,187	167,721	252,107	252,107	226,436		-25,671	-10.2%	-25,671	-10.2%
	NET OPERATING	142,580	123,354	153,294	123,354	170,107	170,107	170,107		23,823	170.1%	23,823	170.1%
	INTERFUND TRANSFERS	112,207	0	0	0	13,687	13,687	0		-13,687	100.0%	-13,687	100.0%
	NET	31,373	123,354	153,294	123,354	156,794	156,794	170,107		13,406	100.0%	13,406	100.0%



FISCAL YEAR 2014-2015
ACCOUNT DETAIL JUSTIFICATION

16-416 MARINA FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012	2012-2013	2013-2014		2014-2015	
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
16-416-190	OVERTIME	5,951	6,504	0	2,500	1,500	2,500
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	OVERTIME	2,500					

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012	2012-2013	2013-2014		2014-2015	
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
16-416-201	F I C A & M E D I C A R E	5,278	6,919	2,944	7,175	7,175	9,975
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Calculated Field	9,975					
	(do not attempt to input)						

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012	2012-2013	2013-2014		2014-2015	
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
16-416-210	G R O U P I N S U R A N C E	12,266	13,223	6,659	12,947	12,947	22,360
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Life Insurance / AD&D	633					
	Long Term Disability	483					
	Health Reimbursement Account	\$ 100.00					
	TML - Employee Health	408.44					
	Estimated % Increase	20%					
	TML Estimated Rate/Mo	490.12					



FISCAL YEAR 2014-2015
ACCOUNT DETAIL JUSTIFICATION

16-416 MARINA FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012	2012-2013	2013-2014		2014-2015	
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
16-416-230	T M R S	8,615	10,441	5,006	9,615	9,615	14,249
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	OCT - DEC	12.26%					
	JAN - SEP	12.87%					
	Weighted Average	12.72%	14,249				
	Calculated Field						
	(do not attempt to input)						

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012	2012-2013	2013-2014		2014-2015	
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
16-416-240	WORKMEN'S COMPENSATION	0	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	WORKMEN'S COMPENSATION	-					

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012	2012-2013	2013-2014		2014-2015	
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
16-416-291	UNEMPLOYMENT INSURANCE	0	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	UNEMPLOYMENT INSURANCE	-					



THE CITY OF
FREEPORT
 FISCAL YEAR 2014-2015
 ACCOUNT DETAIL JUSTIFICATION

16-416 MARINA FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012	2012-2013	2013-2014		2014-2015
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
16-416-310	OFFICE/COMPUTER SUPPLIES	2,588	2,541	3,075	5,460	1,700
	ITEM DESCRIPTION	AMOUNTS				AMOUNTS
	Office Supplies	1200				
	Printer	500				

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012	2012-2013	2013-2014		2014-2015
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
16-416-320	POSTAGE/SHIPPING	41	86	0	500	200
	ITEM DESCRIPTION	AMOUNTS				AMOUNTS
	Postage/Shipping	200				

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012	2012-2013	2013-2014		2014-2015
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
16-416-320	OTHER ELECTRONICS	232	119	59	500	500
	ITEM DESCRIPTION	AMOUNTS				AMOUNTS
	VOX radios for forklift staff	500				



FISCAL YEAR 2014-2015
ACCOUNT DETAIL JUSTIFICATION

16-416 MARINA FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012	2012-2013	2013-2014		2014-2015	
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
16-416-335	CLOTHING	548	1,496	515	1,000	1,000	2,500
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Uniform/T shirts/Hats	2,500					

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012	2012-2013	2013-2014		2014-2015	
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
16-416-352	FURNITURE & FIXTURES	404	15,577	11,200	12,700	12,700	4,400
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Ice Storage Cooler	3,200					
	Bait freezer	1,200					

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012	2012-2013	2013-2014		2014-2015	
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
16-416-385	SMALL TOOLS & EQUIP	628	2,263	215	1,175	1,175	6,500
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Forklift Slings	1,200					
	Man Lift Basket for forklift	4,000					
	Tools	1,000					
	Hoses & fittings	300					



FISCAL YEAR 2014-2015
ACCOUNT DETAIL JUSTIFICATION

16-416 MARINA FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012	2012-2013	2013-2014		2014-2015		
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET	
16 416-414	BANK CHARGES	2,275	4,338	3,744	2,500	5,500	6,000	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION				AMOUNT\$
	Bank charges	6,000						

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012	2012-2013	2013-2014		2014-2015		
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET	
16 416-415	TELEPHONE	3,175	3,405	1,724	4,000	4,000	3,600	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION				AMOUNT\$
	Marina Manager phone	1,800						
	Dock Master phone	1,800						

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012	2012-2013	2013-2014		2014-2015		
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET	
16-416-426	PHYSICALS/SCREENING	195	270	193	0	0	-	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION				AMOUNT\$



FISCAL YEAR 2014-2015
ACCOUNT DETAIL JUSTIFICATION

16-416 MARINA FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2012	2012-2013	2013-2014		2014-2015
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
16-416-430	ADVERTISING	235	65	2,000	2,300	3,100
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Business Cards	300				
	Boater's Directory	2,800				

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012	2012-2013	2013-2014		2014-2015
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
16-416-434	MARKETING	19,272	24,272	11,540	25,000	25,200
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	2Cool sponsorship	1,000				
	Pop Up Display	2,200				
	Awning	2,000				
	Magazine ads	12,000				
	Marketing materials	5,000				
	promo items	3,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012	2012-2013	2013-2014		2014-2015
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
16-416-440	ELECTRICITY	26,469	28,063	14,351	20,000	24,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	ELECTRICITY	24,000				



FISCAL YEAR 2014-2015
ACCOUNT DETAIL JUSTIFICATION

16-416 MARINA FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
16-416-543	ELECTRONICS/COMPUTER MAINT	8,140	206	748	895	1,000
	ITEM DESCRIPTION	AMOUNTS				AMOUNTS
	Internet maintenance	1,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
16-416-545	BUILD/BUILD EQUIP MAINT	2,423	2,254	1,702	4,750	9,400
	ITEM DESCRIPTION	AMOUNTS				AMOUNTS
	Emergency exits and signs	500				500
	Signs	500				
	Forklift lubricant	500				
	Building Maintenance	1,000				
	Dry Stack Light Bulbs	400				
	Repair Forklift toe boards	5,000				
	Electric Stanchion parts	1,000				
	Building Maintenance	1,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
16-416-602	SEMINARS/DUES/TRAVEL	248	4,418	2,325	2,400	7,650
	ITEM DESCRIPTION	AMOUNTS				AMOUNTS
	Houston Fishing Show	650				
	Houston Boat Show	600				
	South Shore Boat Show	900				
	AMI - Intermediate Course	4,500				
	Travel	1,000				



FISCAL YEAR 2014-2015
ACCOUNT DETAIL JUSTIFICATION

16-416 MARINA FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
16 416-696	CAPITAL LEASE - INTEREST	0	11,662	0	0	0
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	CAPITAL LEASE-INTEREST					

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
16-416-697	LEASE PRINCIPAL	108,865	102,445	154,058	236,407	229,938
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Freeport Waterfront Lease	80,500				
	Briarwood Holdings Lease	21,945				
	GLO Lease	19,834				
	Marina Lift Truck	107,659				

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
16-416-699	OTHER - SUNDRY	396	10,467	9,663	11,200	500
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Spill Equipment	500				

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2014

17 - BEACH MAINTENANCE FUND

REVENUES	{----- 2013-2014 -----}			{----- 2014-2015 -----}				
	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
17-356-105 BEACH REVENUES	0	0	6,617	0	7,983	15,000	40,000	15,000
TOTAL REVENUES	0	0	6,617	0	7,983	15,000	40,000	15,000

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2014

17 - BEACH MAINTENANCE FUND
 BEACH FUND EXPENSES

EXPENDITURES	2010-2011		2011-2012		2012-2013		2013-2014			2014-2015	
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET		
SALARIES											
17-576-100 SALARIES-WAGES	0	0	0	0	0	0	0	0	0	0	0
17-576-190 OVERTIME	0	0	0	0	0	0	0	0	0	0	0
TOTAL SALARIES	0	0	0	0	0	0	0	0	0	0	0
BENEFITS											
17-576-201 FICA-MEDICARE	0	0	0	0	0	0	0	0	0	0	0
17-576-210 GROUP INSURANCE	0	0	0	0	0	0	0	0	0	0	0
17-576-230 T.M.R.S.	0	0	0	0	0	0	0	0	0	0	0
TOTAL BENEFITS	0	0	0	0	0	0	0	0	0	0	0
MAINTENANCE											
17-576-591 BEACH MAINTENANCE EXPENSE	0	0	0	0	0	0	0	0	0	0	2,800
TOTAL MAINTENANCE	0	0	0	0	0	0	0	0	0	0	2,800
TOTAL BEACH FUND EXPENSES	0	0	0	0	0	0	0	0	0	0	2,800
TOTAL EXPENDITURES	0	0	0	0	0	0	0	0	0	0	2,800
REVENUE OVER/(UNDER) EXPENDITURES	0	0	6,617	0	0	7,983	15,000	40,000	12,200		



FISCAL YEAR 2014 - 2015
 BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

17-575 BEACH MAINTENANCE FUND

ACCT#	DESCRIPTION	2011-2012	2012-2013	2013-2014	PROJECT#	2014-2015	INC BUD-PROJ	INC FROM BUDGET		
		ACTUAL	ACTUAL	BUDGET		BUDGET			\$	%
	REVENUES	0	5,617	7,963	0	15,000	0	0.0%	15,000	0.0%
17-575-591	BEACH MAINTENANCE FUND	0	0	0	0	2,800	2,800	0.0%	2,800	0.0%
	TOTAL EXPENSES	0	0	0	0	2,800	-2,800	0	2,800	0
	NET OPERATING	0	5,617	7,963	0	12,200	-2,800	0	12,200	0
	INTERFUND TRANSFERS	0	0	0	0	0	0	0	0	0
	NET	0	5,617	7,963	0	12,200	-2,800	0	12,200	0

CITY OF FREEPORT
APPROVED BUDGET
AS OF: APRIL 30TH, 2014

20 -AMBULANCE REVENUE FUND

REVENUES	2010-2011			2011-2012			2012-2013			2013-2014			2014-2015	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET						
20-301-100 AMBULANCE REVENUE	633,831	778,681	542,224	646,175	386,174	646,175	550,000	647,000						
20-302-100 WATER BILL DONATIONS	87,323	86,555	88,192	87,644	51,937	87,644	89,500	87,644						
20-302-700 BAD DEBT - WATER BILL DONATNS	(3,515)	32	(1,282)	(750)	(760)	(1,303)	(1,600)	(1,368)						
20-360-100 INTEREST INCOME	50	38	55	65	0	0	113	0						
20-360-101 MISC INCOME	0	0	0	0	0	0	0	0						
20-360-400 GRANT REVENUE	0	0	0	0	5,843	10,017	0	0						
20-360-920 DONATIONS - MISCELLANEOUS	0	0	0	0	0	0	0	0						
20-399-100 INSURANCE RECOVERY	0	0	0	0	0	0	0	0						
TOTAL REVENUES	717,689	865,305	629,188	733,134	443,194	742,533	638,013	733,276						

CITY OF FREEPORT
APPROVED BUDGET
AS OF: APRIL 30TH, 2014

20 -AMBULANCE REVENUE FUND
FIRE AND EMS BILLING

EXPENDITURES	(----- 2013-2014 -----) (----- 2014-2015 -----)							
	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
SALARIES								
20-535-100 SALARIES/WAGES	323,962	322,299	336,899	360,958	197,102	360,958	349,122	375,760
20-535-165 EDUCATIONAL PAY	1,025	2,278	10,393	10,800	6,880	12,000	600	19,200
20-535-175 LONGEVITY	220	372	466	600	310	600	192	600
20-535-190 OVERTIME	28,406	26,319	31,072	36,800	14,395	32,000	35,500	49,238
TOTAL SALARIES	353,614	351,268	378,830	409,158	218,687	405,558	385,414	444,798
BNEFITS								
20-535-201 F I C A & MEDICARE	26,662	26,944	29,527	31,301	16,526	31,301	29,484	34,027
20-535-210 GROUP INSURANCE	48,498	52,030	57,266	59,376	31,785	59,376	56,052	68,198
20-535-230 T M R S	36,249	41,264	45,261	49,508	26,537	49,508	44,669	56,578
20-535-240 WORKMEN'S COMPENSATION	5,150	5,074	5,139	4,575	5,000	5,000	5,000	5,000
20-535-291 UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0	0
TOTAL BENEFITS	117,559	125,312	137,193	144,760	79,848	145,185	135,205	163,803
SUPPLIES								
20-535-311 POSTAGE/SHIPPING	145	243	482	500	267	500	500	500
20-535-320 OTHER ELECTRONICS	0	0	0	0	0	0	0	0
20-535-335 CLOTHING	27,569	8,557	14,906	15,000	11,106	15,000	27,300	15,000
20-535-352 FURNITURE & FIXTURES	0	0	0	0	0	0	0	0
20-535-383 EMS EXPENDABLES	20,805	33,340	37,411	35,000	20,613	35,000	35,000	35,000
20-535-399 OTHER SUPPLIES	0	0	0	0	0	0	0	0
TOTAL SUPPLIES	48,519	42,141	52,799	50,500	31,986	50,500	62,800	50,500
SERVICES								
20-535-407 BILLING AGENCY FEES	59,011	52,112	51,310	50,000	32,271	50,000	50,000	50,000
20-535-413 PROFESSIONAL SERVICES	0	3,500	6,000	6,000	4,000	6,000	0	6,000
20-535-414 BANK CHARGES	188	211	200	199	118	200	163	200
20-535-425 CONTRACT LABOR	0	0	0	0	0	0	0	0
20-535-426 PHYSICALS/SCREENING	680	608	231	800	0	400	800	800
20-535-499 OTHER SERVICES	0	0	0	0	0	0	0	0
TOTAL SERVICES	59,879	56,431	57,742	56,999	36,389	56,600	50,963	57,000
SUNDRY								
20-535-602 SEMINARS/DUES/TRAVEL	10,924	9,136	9,882	18,000	6,677	14,500	16,950	18,000
20-535-699 OTHER - SUNDRY	8,841	3,604	0	0	5,843	5,843	0	0
TOTAL SUNDRY	19,765	12,740	9,882	18,000	12,520	20,343	16,950	18,000
CAPITAL OUTLAY								
20-535-899 CAPITAL OUTLAY	0	0	0	75,000	62,874	72,000	0	166,600
TOTAL CAPITAL OUTLAY	0	0	0	75,000	62,874	72,000	0	166,600

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2014

20 -AMBULANCE REVENUE FUND
 FIRE AND EMS BILLING

EXPENDITURES	2010-2011			2011-2012			2012-2013			2013-2014			2014-2015	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET						
<u>ACCRUAL</u>														
20-535-995 DEPRECIATION EXPENSE	37,279	37,179	45,334	0	0	0	0	0						
20-535-996 GAIN/LOSS ON SALE FIXED ASSET	0	0	0	0	0	0	0	0						
20-535-999 ACCRUAL: CAPITAL OUTLAY	0	0	0	0	0	0	0	0						
TOTAL ACCRUAL	37,279	37,179	45,334	0	0	0	0	0						
TOTAL FIRE AND EMS BILLING	636,615	625,072	681,780	754,417	442,304	750,186	651,332	900,701						

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2014

20 -AMBULANCE REVENUE FUND

TRANSFERRED FROM

EXPENDITURES	2010-2011		2011-2012		2012-2013		2013-2014			2014-2015	
	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		(71,314)	(21,283)	(21,283)	(21,283)		0	(167,425)
TOTAL INTERFUND TRANSFERS	0		0		(71,314)	(21,283)	(21,283)	(21,283)		0	(167,425)
TOTAL TRANSFERRED FROM	0		0		(71,314)	(21,283)	(21,283)	(21,283)		0	(167,425)
TOTAL EXPENDITURES	636,615		625,072		610,466	733,134	421,021	728,903		651,332	733,276
REVENUE OVER/(UNDER) EXPENDITURES	81,074		240,233		18,722	0	22,173	13,630		(13,319)	0



FISCAL YEAR 2014-2015
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

20-535 AMBULANCE / EMS FUND

ACCT#	DESCRIPTION	2014-2015		2013-2014		2014-2015		INC FROM BUDGET	%
		ACTUAL	ACTUAL	BUDGET	PROJECTD	BUDGET	\$		
	REVENUES	865,305	443,794	733,134	726,997	733,276	4,278	142	0.6%
20 535-100	SALARIES/WAGES	322,299	197,102	360,958	360,958	375,760	14,802	14,802	4.1%
20 535-165	EDUCATIONAL PAY	2,278	6,880	10,800	12,000	19,200	7,200	8,400	60.0%
20 535-175	LONGEVITY	372	310	600	600	600	0	0	0.0%
20 535-190	OVERTIME	26,319	14,395	36,800	32,000	49,238	17,238	12,438	53.9%
20 535-201	F I C A & MEDICARE	26,944	16,526	31,301	31,301	34,027	2,726	2,726	8.7%
20 535-210	GROUP INSURANCE	52,030	31,785	59,376	59,376	66,198	8,822	8,822	14.9%
20 535-230	T M R S	41,264	26,537	49,508	49,508	56,578	7,070	7,070	14.3%
20 535-240	WORKMEN'S COMPENSATION	5,074	5,000	4,575	5,000	5,000	0	425	9.3%
20 535-291	UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0	0.0%
20 535-311	POSTAGE/SHIPPING	243	267	500	500	500	0	0	0.0%
20 535-335	CLOTHING	8,557	14,906	15,000	15,000	15,000	0	0	0.0%
20 535-383	EMS EXPENDABLES	33,340	20,613	35,000	35,000	35,000	0	0	0.0%
20 535-407	BILLING AGENCY FEES	52,112	32,271	50,000	50,000	50,000	0	0	0.0%
20-535-413	PROFESSIONAL SERVICES	3,500	4,000	6,000	6,000	6,000	0	0	0.0%
20 535-414	BANK CHARGES	211	118	200	200	200	0	0	0.0%
20 535-426	PHYSICALS/SCREENING	608	0	800	400	800	400	0	100.0%
20 535-602	SEMINARS/DUES/TRAVEL	9,136	6,677	18,000	14,500	18,000	3,500	0	24.1%
20 535-699	OTHER - SUNDRY	3,606	5,843	0	5,843	0	-5,843	0	-100.0%
20 535-899	CAPITAL OUTLAY	0	62,874	75,000	72,000	166,600	94,600	91,600	131.4%
20-535-995	DEPRECIATION	37,179	45,334	0	0	0	0	0	0.0%
	TOTAL EXPENSES	625,072	442,304	784,417	750,186	908,701	92,657	146,284	12.4%

NET: OPERATING	240,233	890	21,283	-21,189	-167,425	-146,142	-146,142	686.7%
INTERFUND TRANSFERS	0	0	-21,283	-21,283	-167,425	-146,142	-146,142	686.7%

NET	240,233	890	0	94	0	0	0	-58.4%
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Excluding: Capital	587,893	636,446	379,430	679,417	678,186	734,101	55,915	54,684	8.0%
Exclude: Salaries/Benefits/Capital	111,313	120,423	80,895	125,500	127,443	125,500	-1,943	0	0.0%



FISCAL YEAR 2014-2015
ACCOUNT DETAIL JUSTIFICATION

20-535 AMBULANCE / EMS FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
20 535-230	T M R S	41,264	45,261	26,537	49,508	56,578
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		
	OCT - DEC	12.26%				
	JAN - SEP	12.87%				
	Weighted Average	12.72%	56,578			
	Calculated Field					
	(do not attempt to input)					

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
20 535-240	WORKMEN'S COMPENSATION	5,074	5,139	5,000	4,575	5,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		
	WORKMEN'S COMPENSATION	5,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
20 535-291	UNEMPLOYMENT INSURANCE	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		
	UNEMPLOYMENT INSURANCE	-				



FISCAL YEAR 2014-2015
ACCOUNT DETAIL JUSTIFICATION

20-535 AMBULANCE / EMS FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013		2013-2014		2014-2015		
		ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET	BUDGET	
20 535-311	POSTAGE/SHIPPING	482	267	500	500	500	500	
	ITEM DESCRIPTION	AMOUNTS						AMOUNTS
	POSTAGE/SHIPPING	500						

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013		2013-2014		2014-2015		
		ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET	BUDGET	
20 535-335	CLOTHING	14,906	11,106	15,000	15,000	15,000	15,000	
	ITEM DESCRIPTION	AMOUNTS						AMOUNTS
	Fire Coats	15,000						
	Fire Pants							
	Fire Helmets							
	Fire Gloves							
	Job Shirts/Boots							
	Replace Contaminated Items							
	Misc							

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013		2013-2014		2014-2015		
		ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET	BUDGET	
20 535-383	EMS EXPENDABLES	37,411	20,613	35,000	35,000	35,000	35,000	
	ITEM DESCRIPTION	AMOUNTS						AMOUNTS
	EMS Expendables	35,000						



FISCAL YEAR 2014-2015
ACCOUNT DETAIL JUSTIFICATION

20-535 AMBULANCE / EMS FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012	2012-2013	2013-2014		2014-2015	
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
20 535-426	PHYSICALS/SCREENING	608	232	0	800	400	800
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Physicals	800					
	Drug Screens						

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012	2012-2013	2013-2014		2014-2015	
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
20 535-602	SEMINARS/DUES/TRAVEL	9,136	9,882	6,677	18,000	14,500	18,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	TDSHS Agency Renewal	18,000	EMT-Intermediate Class ???				
	TDSHS Personnel Renewals						
	TCFP Renewals						
	RAC-R						
	Arson Conference						
	Hurricane Conference						
	EMS Conference						
	CE Solutions (Continuing Ed Program)						

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012	2012-2013	2013-2014		2014-2015	
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
20 535-699	OTHER - SUNDRY	3,606	0	5,843	0	5,843	-
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS



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

20-535 AMBULANCE / EMS FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012	2012-2013	2013-2014		2014-2015
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
20 535-899	CAPITAL OUTLAY	0	0	62,874	75,000	166,600
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	1 - Horton Ambulance	157,000				
	2 - Ambulance Stretchers	9,600				

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012	2012-2013	2013-2014		2014-2015
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
20-535-995	DEPRECIATION	37,179	45,334	0	0	-
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS

TOTAL: 625,072 681,780 442,304 754,417 750,186 900,701

CITY OF FREEPORT
APPROVED BUDGET
AS OF: APRIL 30TH, 2014

56 - WATER & SEWER FUND

REVENUES	2013-2014						2014-2015	
	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
56-360-100 INTEREST INCOME	70	13	22	23	5	5	100	5
56-360-101 MISC INCOME	4,609	10,626	10,854	10,000	9,740	23,000	0	23,000
56-360-102 MISC INCOME RETURN CHECKS	1,765	2,288	1,545	1,500	980	1,500	1,200	0
56-360-400 COMMUNITY DEV GRANT	204,627	50,045	285,053	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	(794)	(2)	(256)	0	(30)	0	0	0
56-381-200 WATER REVENUE	2,096,401	2,194,530	2,228,199	2,326,015	1,189,782	2,105,444	2,266,000	2,612,053
56-381-201 WATER REVENUE - MISC	0	0	0	0	0	0	0	0
56-381-202 GARBAGE CAN REVENUE	0	0	(55)	0	0	0	0	0
56-381-300 SEWER REVENUE	1,322,723	1,282,810	1,248,148	1,567,782	764,262	1,364,412	1,320,000	1,493,521
56-381-301 SEWER REVENUE - MISC	0	0	0	0	0	0	0	0
56-381-500 SEWER SURCHARGE	1,152	755	431	400	487	750	1,000	750
56-381-600 WATER TAP FEE	5,457	9,213	5,465	6,872	13,278	16,000	5,300	16,500
56-381-601 SEWER TAP FEE	0	0	0	0	0	0	0	0
56-381-700 BAD DEBT WRITE-OFF	(52,567)	(35,636)	(34,978)	(25,000)	(25,053)	(29,000)	(20,000)	(29,000)
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	64,549	90,944	91,048	92,701	53,138	92,701	125,000	95,000
56-399-050 CONTRIBUTIONS/CAPITAL	0	0	0	0	0	0	0	0
TOTAL REVENUES	3,647,992	3,605,585	3,835,477	3,980,293	2,006,588	3,574,812	3,698,600	4,211,829

CITY OF FREEPORT
APPROVED BUDGET
AS OF: APRIL 30TH, 2014

56 -WATER & SEWER FUND
WATER & SEWER

EXPENDITURES	(----- 2013-2014 -----) (----- 2014-2015 -----)							
	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
SALARIES								
56-565-100 SALARIES/WAGES	73,898	76,257	62,102	67,617	36,971	67,617	76,035	78,258
56-565-175 LONGEVITY	835	907	638	950	398	950	760	950
56-565-190 OVERTIME	8,342	30	51	200	664	200	0	200
TOTAL SALARIES	83,075	77,195	62,790	68,767	38,033	68,767	76,795	79,408
BENEFITS								
56-565-201 F I C A & MEDICARE	6,190	5,579	5,091	5,260	2,872	5,261	5,875	6,075
56-565-210 GROUP INSURANCE	11,842	12,467	12,177	12,947	6,556	12,947	23,467	12,963
56-565-230 T M R S	8,676	8,804	7,801	8,321	4,575	8,321	8,901	10,100
56-565-240 WORKMEN'S COMPENSATION	0	0	0	0	0	0	0	0
56-565-291 UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0	0
TOTAL BENEFITS	26,707	26,851	25,069	26,528	14,003	26,529	38,243	29,138
SUPPLIES								
56-565-310 OFFICE/COMPUTER SUPPLIES	8,723	7,244	10,414	9,500	5,884	9,500	6,000	9,500
56-565-311 POSTAGE/SHIPPING	14,171	20,470	24,000	16,800	10,800	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	0	0	0	0	0	0	0	0
TOTAL SUPPLIES	22,893	27,714	34,414	26,300	16,684	26,300	17,000	26,300
SERVICES								
56-565-406 FEES	29,239	29,064	29,846	30,500	32,375	35,000	30,000	37,950
56-565-407 COLLECTION AGENCY FEES	951	2,033	2,440	2,500	682	2,000	1,200	2,000
56-565-413 PROFESSIONAL SERVICES	0	0	0	0	0	0	0	0
56-565-414 BANK CHARGES	1,901	2,625	3,072	2,600	2,268	2,600	2,200	3,600
56-565-415 TELEPHONE	1,257	1,209	519	500	621	621	1,325	900
56-565-426 PHYSICALS/SCREENING	0	35	115	35	0	0	0	35
56-565-430 ADVERTISING	0	500	2,301	1,750	0	1,750	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	1,317,188	1,349,656	1,405,440	572,337	1,405,440	1,324,136	1,642,500
56-565-498 VEOLIA - OTHER	80,530	138,428	125,942	70,000	143,821	143,821	38,000	70,000
56-565-499 VEOLIA - CONTRACT OPERATIONS	1,992,149	1,957,340	2,060,265	2,063,293	1,203,591	2,063,293	1,991,902	2,108,242
TOTAL SERVICES	3,303,227	3,448,411	3,574,156	3,576,618	1,955,695	3,654,525	3,389,263	3,866,977
MAINTENANCE								
56-565-543 ELECTRONICS/COMPUTER MAINT	7,375	5,459	5,369	8,000	5,561	7,500	8,000	8,000
TOTAL MAINTENANCE	7,375	5,459	5,369	8,000	5,561	7,500	8,000	8,000

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2014

56 - WATER & SEWER FUND
 WATER & SEWER

EXPENDITURES	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014			2014-2015		
				CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET	
SUNDRY									
56-565-602 SEMINARS/DUES/TRAVEL	0	240	0	500	0	500	500	500	
56-565-604 PUBLIC OFFICE LIABILITY	0	0	0	0	0	0	0	0	
56-565-699 OTHER - SUNDRY	899	0	643	500	0	500	0	500	
TOTAL SUNDRY	899	240	643	1,000	0	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	0	0	0	0	350,933	
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	0	350,933	
ACCRUAL									
56-565-995 DEPRECIATION EXPENSE	299,517	302,473	304,975	0	0	0	0	0	
56-565-999 ACCRUAL: CAPITAL OUTLAY	0	0	0	0	0	0	0	0	
TOTAL ACCRUAL	299,517	302,473	304,975	0	0	0	0	0	
TOTAL WATER & SEWER	3,743,693	3,888,345	4,007,416	3,707,213	2,029,976	3,784,621	3,529,801	4,361,756	

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2014

56 -WATER & SEWER FUND

DEBT SERVICE

EXPENDITURES				(----- 2013-2014 -----)			(----- 2014-2015 -----)	
	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 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	0	0	0	0	0	0
TOTAL INTERFUND TRANSFERS	15,188	15,188	0	0	0	0	0	0
DEBT SERVICE								
56-615-700 PRINCIPAL	0	0	0	228,000	228,000	228,000	208,000	235,000
56-615-710 INTEREST EXPENSE	43,336	32,883	23,072	17,257	17,372	17,257	37,927	5,699
56-615-730 DEBT SERVICE FEES	300	300	300	300	300	300	300	300
TOTAL DEBT SERVICE	43,636	33,183	23,372	245,557	245,672	245,557	246,227	240,999
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	58,824	48,371	23,372	245,557	245,672	245,557	246,227	240,999

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2014

56 - WATER & SEWER FUND
 TRANSFERRED TO

EXPENDITURES	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014			2014-2015		
				CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET	
<u>INTERFUND TRANSFERS</u>									
56-700-043 TRANSFER TO I & S FROM W & S	229,486	0	0	0	0	0	0	0	0
TOTAL INTERFUND TRANSFERS	229,486	0	0	0	0	0	0	0	0
TOTAL TRANSFERRED TO	229,486	0	0	0	0	0	0	0	0

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2014

56 - WATER & SEWER FUND

TRANSFERRED FROM

EXPENDITURES	2010-2011		2011-2012		2012-2013		2013-2014			2014-2015	
	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	(166,165)	(280,400)		0	0	0	0	(77,428)	(390,926)	
56-710-043 XFR FROM W & S TO I & S	(229,486)	0	0		0	0	0	0	0	0	
TOTAL INTERFUND TRANSFERS	(229,486)	(166,165)	(280,400)		0	0	0	0	(77,428)	(390,926)	
TOTAL TRANSFERRED FROM	(229,486)	(166,165)	(280,400)		0	0	0	0	(77,428)	(390,926)	
TOTAL EXPENDITURES	3,802,517	3,770,551	3,750,389		3,952,770	2,275,648	4,030,178	3,698,600	4,211,829		
REVENUE OVER/(UNDER) EXPENDITURES	(154,525)	(164,965)	85,088		27,523	(269,060)	(455,366)	0	0		



FISCAL YEAR 2014-2015
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

56-565 WATER & SEWER FUND

ACCT#	DESCRIPTION	2012 2013		2013 2014		2014 2015		INC BUD PROJ		INC FROM BUDGET	
		ACTUAL	BUDGET	BUDGET	PROJECTN	BUDGET		\$	%	\$	%
REVENUES		3,835,336	3,835,336	3,980,293	3,574,912	4,211,829		637,017	17.8%	231,536	5.8%
56 565-100	SALARIES/WAGES	76,257	62,102	67,617	67,617	78,258		10,641	15.7%	10,641	15.7%
56 565-175	LONGEVITY	907	638	950	950	950		0	0.0%	0	0.0%
56 565-190	OVERTIME	30	51	664	200	200		0	0.0%	0	0.0%
56 565-201	F I C A & MEDICARE	5,579	5,091	2,872	5,261	6,075		814	15.5%	814	15.5%
56 565-210	GROUP INSURANCE	12,467	12,177	6,556	12,947	12,963		16	0.1%	16	0.1%
56 565-230	T M R S	8,804	7,801	8,321	8,321	10,101		1,780	21.4%	1,780	21.4%
56 565-240	WORKMEN'S COMPENSATION	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%
56 565-310	OFFICE/COMPUTER SUPPLIES	7,244	10,414	5,884	9,500	9,500		0	0.0%	0	0.0%
56 565-311	POSTAGE/SHIPPING	20,470	24,000	10,800	16,800	16,800		0	0.0%	0	0.0%
56 565-406	FEES	29,064	29,846	32,375	30,500	37,950		2,950	8.4%	7,450	24.4%
56 565-407	COLLECTION AGENCY FEES	2,033	2,440	682	2,500	2,000		0	0.0%	-500	-20.0%
56 565-414	BANK CHARGES	2,625	3,072	2,268	2,600	3,600		1,000	38.5%	1,000	38.5%
56 565-415	TELEPHONE	1,209	519	621	500	900		279	44.9%	400	80.0%
56 565-426	PHYSICALS/SCREENING	35	115	35	0	35		35	0.0%	0	0.0%
56 565-430	ADVERTISING	500	2,301	0	1,750	1,750		0	0.0%	0	0.0%
56 565-496	BWA WATER RESALE	1,317,188	1,349,656	572,337	1,405,440	1,642,500		237,060	16.9%	237,060	16.9%
56 565-498	VEOLIA - OTHER	138,418	125,942	143,821	70,000	70,000		-73,821	-51.3%	0	0.0%
56 565-499	VEOLIA - CONTRACT OPERATIONS	1,957,340	2,060,265	1,203,591	2,063,293	2,108,242		44,949	2.2%	44,949	2.2%
56 565-543	ELECTRONICS/COMPUTER MAINT	5,462	5,369	5,561	8,000	8,000		500	6.7%	0	0.0%
56 565-602	SEMINARS/DUES/TRAVEL	240	0	0	500	500		0	0.0%	0	0.0%
56 565-604	PUBLIC OFFICE LIABILITY	0	643	0	0	0		0	0.0%	0	0.0%
56 565-699	OTHER - SUNDRY	0	0	0	500	500		0	0.0%	0	0.0%
56 615-700	PRINCIPAL	0	0	228,000	228,000	235,000		7,000	3.1%	7,000	3.1%
56 615-710	INTEREST EXPENSE	32,883	23,072	17,372	17,257	5,699		-11,558	-67.0%	0	-67.0%
56 615-730	DEBT SERVICE FEES	300	300	300	300	300		0	0.0%	0	0.0%
56 565-899	CAPITAL OUTLAY	0	0	0	0	350,933		350,933	0.0%	350,933	0.0%
56-565-995	DEPRECIATION	302,473	304,975	0	0	0		0	0.0%	0	0.0%
56-615-004	AMORTIZATION	15,188	0	0	0	0		0	0.0%	0	0.0%
TOTAL EXPENSES		4,030,718	4,030,718	3,952,776	4,080,178	4,662,755		346,373	8.6%	649,983	16.4%
NET OPERATING		381,188	195,517	27,523	455,368	-390,926		64,449	74.2%	-418,449	-1520.4%
INTERFUND TRANSFERS		0	0	0	0	390,926		-390,926	0.0%	-390,926	0.0%
NET		381,188	195,517	27,523	455,368	0		455,368	-100.0%	-27,523	-100.8%



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

56-565 WATER & SEWER FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012	2012-2013	2013-2014		2014-2015	
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
56 565-201	F I C A & MEDICARE	5,579	5,091	2,872	5,261	5,261	6,075
	ITEM DESCRIPTION	AMOUNTS	AMOUNTS	ITEM DESCRIPTION			AMOUNTS
	Calculated Field	6,075		Calculated Field			
	(do not attempt to input)			(do not attempt to input)			

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012	2012-2013	2013-2014		2014-2015	
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
56 565-210	GROUP INSURANCE	12,487	12,177	6,556	12,947	12,947	12,963
	ITEM DESCRIPTION	AMOUNTS	AMOUNTS	ITEM DESCRIPTION			AMOUNTS
	Life Insurance / AD&D	211	422	Calculated Field			
	Long Term Disability	161	322	(do not attempt to input)			
	Health Reimbursement Account	2	2,400				
	TML - Employee Health						
	Estimated % Increase	20%					
	TML Estimated Rate/Mo	409.12	9,819				

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012	2012-2013	2013-2014		2014-2015	
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
56 565-230	T M R S	8,804	7,801	4,575	8,321	8,321	10,101
	ITEM DESCRIPTION	AMOUNTS	AMOUNTS	ITEM DESCRIPTION			AMOUNTS
	OCT - DEC	12.26%					
	JAN - SEP	12.87%					
	Weighted Average	12.72%	10,101	Calculated Field			
				(do not attempt to input)			
	Calculated Field						
	(do not attempt to input)						



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

56-565 WATER & SEWER FUND

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

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

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



FISCAL YEAR 2014-2015

ACCOUNT DETAIL JUSTIFICATION

56-565 WATER & SEWER FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012	2012-2013	2013-2014		2014-2015
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
56 565-311	POSTAGE/SHIPPING	20,470	24,000	10,800	16,800	16,800
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	POSTAGE/SHIPPING	16,800				

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012	2012-2013	2013-2014		2014-2015
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
56 565-406	FEES	29,064	29,846	32,375	30,500	37,950
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Reimbursement: Veolia Water for					
	TCEQ Water System Permit Fees	31,500				
	State Water Testing	6,450				

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012	2012-2013	2013-2014		2014-2015
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
56 565-407	COLLECTION AGENCY FEES	2,033	2,440	682	2,500	2,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Municipal Services Bureau					
	Collections for past due water billing	2,000				



FISCAL YEAR 2014-2015
ACCOUNT DETAIL JUSTIFICATION

56-565 WATER & SEWER FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012	2012-2013	2013-2014		2014-2015	
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
56 565-414	BANK CHARGES	2,625	3,072	2,268	2,600	2,600	3,600
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	BANK CHARGES	3,600					

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012	2012-2013	2013-2014		2014-2015	
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
56 565-415	TELEPHONE	1,209	519	621	500	621	900
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Telephone	900					

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012	2012-2013	2013-2014		2014-2015	
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
56 565-426	PHYSICALS/SCREENING	35	115	0	35	0	35
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Random Drug Tests	35					



FISCAL YEAR 2014-2015
ACCOUNT DETAIL JUSTIFICATION

56-565 WATER & SEWER FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012	2012-2013	2013-2014		2014-2015
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION
56 565-430	ADVERTISING	500	2,301	0	1,750	1,750
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Mailout: Water Quality Report	1,750				

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012	2012-2013	2013-2014		2014-2015
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION
56 565-496	BWA WATER RESALE	1,317,188	1,349,656	572,337	1,405,440	1,405,440
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	BWA WATER RESALE	1,405,440				
	FROM 1.92 TO 2.25	237,060				

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012	2012-2013	2013-2014		2014-2015
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION
56 565-498	VEOLIA - OTHER	138,418	125,942	143,821	70,000	143,821
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	VEOLIA - OTHER	70,000				



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

56-565 WATER & SEWER FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012		2012-2013		2013-2014		2014-2015	
		ACTUAL	AMOUNTS	ACTUAL	AMOUNTS	APR YTD	BUDGET	PROJECTION	BUDGET
56 565-604	PUBLIC OFFICE LIABILITY	0	0	0	0	0	0	0	-
	ITEM DESCRIPTION								AMOUNTS
	PUBLIC OFFICE LIABILITY								

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012		2012-2013		2013-2014		2014-2015	
		ACTUAL	AMOUNTS	ACTUAL	AMOUNTS	APR YTD	BUDGET	PROJECTION	BUDGET
56 565-699	OTHER - SUNDRY	0	500	643	0	0	500	500	500
	ITEM DESCRIPTION								AMOUNTS
	Other Sundry		500						

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012		2012-2013		2013-2014		2014-2015	
		ACTUAL	AMOUNTS	ACTUAL	AMOUNTS	APR YTD	BUDGET	PROJECTION	BUDGET
56 615-700	PRINCIPAL	0	235,000	0	0	228,000	228,000	228,000	235,000
	ITEM DESCRIPTION								AMOUNTS
	Principal		235,000						



THE CITY OF
FRESNO
 FISCAL YEAR 2014-2015
 ACCOUNT DETAIL JUSTIFICATION

56-565 WATER & SEWER FUND

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

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

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



FISCAL YEAR 2014-2015
ACCOUNT DETAIL JUSTIFICATION

56-565 WATER & SEWER FUND

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

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

TOTAL: 3,936,716 4,030,789 2,275,648 3,952,770 4,030,178 4,602,755



CASH / FUND BALANCE PROJECTION

CASH BALANCE:	ACTUAL	PROJECT _n	BUDGET	
	Cash as of 09/30/13	Cash as of 09/30/14	2014-2015 Cash Use	TOTAL
10 General Fund	5,009,563	6,702,180	-664,794	6,037,386
14 Street & Drainage Fund	-5,718	0	0	0
15 Golf Course Fund	-140,680	-225,808	-55,340	-281,148
16 Marina Operations Fund	-273,017	-436,157	0	-436,157
17 Beach Maintenance fund	6,617	21,617	12,200	33,817
18 Hotel-Motel Tax Fund	21,299	19,916	1,250	21,166
20 Ambulance / EMS Fund	-88,018	-74,388	0	-74,388
56 Water & Sewer Fund	-338,274	-793,640	0	-793,640
63 COO 2008 Construction Fund	1,707	1,707	0	1,707
64 Capital Debt Service	10,855	10,855	0	10,855
65 COO 2008 Debt Service	41,790	41,790	0	41,790
87 Clearing Fund	0	0	0	0
TOTALS:	4,246,124	5,268,072	-706,684	4,561,388

FUND BALANCE:	ACTUAL	PROJECT _n	BUDGET	
	FB as of 09/30/13	FB as of 09/30/14	2014-2015 Activity	TOTAL
10 General Fund	4,487,995	6,180,812	-664,794	5,515,818
14 Street & Drainage Fund	112,379	0	0	0
15 Golf Course Fund	423,023	337,895	-55,340	282,555
16 Marina Operations Fund	-278,910	-442,050	0	-442,050
17 Beach Maintenance Fund	6,617	21,617	12,200	33,817
18 Hotel-Motel Tax Fund	24,873	23,490	1,250	24,740
20 Ambulance / EMS Fund	560,574	574,204	0	574,204
56 Water & Sewer Fund	5,455,501	5,000,135	0	5,000,135
63 COO 2008 Construction Fund	54,029	54,029	0	54,029
64 Capital Debt Service	-13,036	-13,036	0	-13,036
65 COO 2008 Debt Service	40,172	40,172	0	40,172
87 Clearing Fund	0	0	0	0
TOTALS:	10,873,217	11,777,068	-706,684	11,070,384

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

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