



**FISCAL YEAR
2015-2016**

**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

CITY OF FREEPORT
Fiscal Year 2015-2016
Budget Cover Page
September 14, 2015

This budget will raise more revenue from property taxes than last year's budget by an amount of \$209,515, which is a 9.15 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$222,296.

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

FOR: Mayor Norma Garcia Councilman Fred Bolton
Councilwoman Sandra Barbree Councilwoman Sandra Loeza

AGAINST:

PRESENT and not voting:

ABSENT: Councilman Larry McDonald

Property Tax Rate Comparison

	2015-2016	2014-2015
Property Tax Rate:	\$0.645642/100	\$0.675586/100
Effective Tax Rate:	\$0.645642/100	\$0.653637/100
Effective Maintenance & Operations Tax Rate:	\$0.484686/100	\$0.492182/100
Rollback Tax Rate:	\$0.671524/100	\$0.699358/100
Debt Rate:	\$0.148064/100	\$0.167802/100

Total debt obligation for CITY OF FREEPORT secured by property taxes:
\$3,033,000



BUDGET: FISCAL YEAR 2015 - 2016
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	13-35
10-420 Service Center	36-52
10-430 Municipal Court	53-65
10-525 Police / ACO	66-85
10-530 Fire / Emergency Management	86-101
10-557 Code Enforcement	102-114
10-558 Building	115-128
10-564 Garbage	129-131
10-575 Street	132-146
10-578 Historical Museum	147-159
10-579 Sr Citizen's Commission	160-163
10-650 Library	164-170
10-655 Parks	171-189
10-665 Recreation	190-204
10-700 Interfund Transfers	205-206
10-800 Contingency	207-209
10-900 Major Capital Fund	210-212
Special Revenue Funds	
18 Hotel-Motel Tax Fund	213-218
Summary Expense Breakdown by Function/Category/Fund	219
Summary by Expense Account # / Category	220-221
Debt Service	
64-410 Capital Debt Service Fund	222-227
65-410 COO 2008 Debt Service Fund	228-233
W&S Revenue Refunding Bonds - 2004	234
2003 Certificates Of Obligation	235
2008 Certificates Of Obligation	236
Truth-in-Taxation	237
Chapter 102 - Local Government Code	238-239
Freeport Home Rule Charter	240-242
Summary Revenues Breakdown by Category/Fund	243
Budgeted Statement of Operations by Dept/Fund-Expenses	244
Department / Details	
15 Municipal Golf Fund	245-264
17 Beach Maintenance Fund	265-268
20 Ems/Ambulance Fund	269-280
56 Water & Sewer Fund	281-296
Cash / Fund Balances	297



BUDGETED STATEMENT OF OPERATIONS BY DEPARTMENT/FUND

ACCT#	DESCRIPTION	2012-2013		2013-2014		2014-2015		2015-2016		INC. BUD. PROJ		INC. FROM BUDGET	
		ACTUAL		ACTUAL	APPLYD	BUDGET	PROJECTN	BUDGET	\$	%	\$	%	
10 General Fund:													
	Revenue	11,217,778	12,040,039	11,950,951	16,081,495	16,212,411	13,091,122	-3,121,289	-19.3%	-2,990,373	-18.6%		
	Expenses	10,250,610	6,291,609	9,893,760	11,028,226	10,660,159	13,951,495	3,291,336	30.9%	2,923,269	26.5%		
	Operating Net:	967,168	5,748,430	2,057,191	5,053,269	5,552,252	-860,373	-6,412,625	-115.5%	-5,913,642	-117.0%		
	Interfund Transfers	503,389	750,952	535,551	788,459	750,949	1,050,659	299,710	39.9%	262,200	33.3%		
	Net:	463,779	4,997,478	1,521,640	4,264,810	4,801,303	-1,911,032	-6,712,335	-139.8%	-6,175,842	-144.8%		
14 Street & Drainage:													
	Revenue	439,939	0	80,151	0	0	0	0	0.0%	0	0.0%		
	Expenses	672,754	0	215,096	0	0	0	0	0.0%	0	0.0%		
	Operating Net:	-232,815	0	-134,945	0	0	0	0	0.0%	0	0.0%		
	Interfund Transfers	0	0	-141,231	0	0	0	0	0.0%	0	0.0%		
	Net:	-232,815	0	-276,176	0	0	0	0	0.0%	0	0.0%		
15 Golf Course:													
	Revenue	390,670	129,043	327,164	400,000	263,640	455,340	191,700	72.7%	55,340	13.8%		
	Expenses	633,630	323,283	675,000	647,938	601,901	806,156	204,255	33.9%	158,218	24.4%		
	Operating Net:	-242,960	-223,240	-347,836	-247,938	-338,261	-350,816	-12,555	3.7%	-102,878	41.5%		
	Interfund Transfers	-151,675	-192,598	-250,895	-192,598	-192,598	-350,816	-158,218	82.1%	-156,218	82.1%		
	Net:	-91,285	-30,642	-96,941	-55,340	-145,663	0	145,663	-100.0%	55,340	-100.0%		
16 Marina:													
	Revenue	709,545	405,589	585,064	619,983	405,589	0	-405,589	-100.0%	-619,983	-100.0%		
	Expenses	862,929	210,324	719,295	657,493	210,324	0	-210,324	-100.0%	-657,493	-100.0%		
	Operating Net:	-153,384	195,265	-134,231	-37,510	195,265	0	-195,265	-100.0%	37,510	-100.0%		
	Interfund Transfers	0	0	-13,887	-37,510	0	0	0	0.0%	37,510	-100.0%		
	Net:	-153,384	195,265	-120,344	-75,020	195,265	0	-195,265	-100.0%	0	0.0%		
17 BEACH MAINTENANCE													
	Revenue	6,617	9,792	7,983	15,000	15,000	15,000	0	0.0%	0	0.0%		
	Expenses	0	4,356	7,318	2,800	4,356	2,800	-1,556	-35.7%	0	0.0%		
	Operating Net:	6,617	5,436	665	12,200	10,644	12,200	1,556	14.6%	0	0.0%		
	Interfund Transfers	0	0	0	0	0	0	0	0.0%	0	0.0%		
	Net:	6,617	5,436	665	12,200	10,644	12,200	1,556	14.6%	0	0.0%		
18 Hotel / Motel Tax													
	Revenue	14,825	7,809	14,025	12,500	14,500	14,500	0	0.0%	2,000	16.0%		
	Expenses	11,250	10,500	21,591	11,250	11,250	11,250	0	0.0%	0	0.0%		
	Operating Net:	3,575	-2,691	-7,566	1,250	3,250	3,250	0	0.0%	2,000	160.0%		
	Interfund Transfers	0	0	0	0	0	0	0	0.0%	0	0.0%		
	Net:	3,575	-2,691	-7,566	1,250	3,250	3,250	0	0.0%	2,000	160.0%		
20 Ambulance													
	Revenue	629,188	450,442	731,439	912,276	913,808	734,808	-179,000	-19.6%	-177,468	-19.5%		
	Expenses	681,780	379,050	748,056	1,079,701	1,010,100	813,758	-196,342	-19.4%	-265,943	-24.6%		
	Operating Net:	-52,592	71,392	-16,617	-86,292	-86,292	-78,950	17,342	-18.0%	88,475	-52.8%		
	Interfund Transfers	-71,314	-167,425	-21,283	-167,425	-167,425	-78,950	88,475	-52.8%	88,475	-52.8%		
	Net:	18,722	238,817	4,666	0	71,133	0	-71,133	-100.0%	0	0.0%		



BUDGETED STATEMENT OF OPERATIONS BY DEPARTMENT/FUND

ACCT#	DESCRIPTION	2012-2013		2013-2014		2014-2015		2015-2016		ING BUD-PROJ		INC FROM BUDGET	
		ACTUAL		ACTUAL	APL YTD	BUDGET	PROJECT%	BUDGET	\$	%	\$	%	
55 Water & Sewer													
	Revenue	3,835,476	2,749,880	3,733,405	2,749,880	4,302,495	4,654,322	4,569,024	-85,298	-1.8%	266,529	6.2%	
	Expenses	4,030,789	2,907,766	4,152,623	2,907,766	4,845,880	4,757,785	5,189,917	432,132	9.1%	344,037	7.1%	
	Operating Net:	-195,313	-157,886	-419,218	-157,886	-543,385	-103,463	-620,893	-517,430	500.1%	-77,508	14.3%	
	Interfund Transfers	-280,400	-390,929	-108,255	-390,929	-390,926	-390,926	-620,893	-229,967	58.8%	-229,967	58.8%	
	Net:	85,087	233,043	-310,963	233,043	-152,459	287,463	0	-287,463	-100.0%	152,459	-100.0%	
63 COO 2008 Construction													
	Revenue	0	0	0	0	0	0	0	0	0.0%	0	0.0%	
	Expenses	0	0	0	0	0	0	0	0	0.0%	0	0.0%	
	Operating Net:	0	0	0	0	0	0	0	0	0.0%	0	0.0%	
	Interfund Transfers	0	0	0	0	0	0	0	0	0.0%	0	0.0%	
	Net:	0	0	0	0	0	0	0	0	0.0%	0	0.0%	
64 Capital Purch Debt Svc													
	Revenue	273,250	258,387	274,167	258,387	281,041	281,041	280,836	-205	-0.1%	-205	-0.1%	
	Expenses	281,097	256,522	271,478	256,522	281,041	280,713	280,836	123	0.0%	-205	-0.1%	
	Operating Net:	-7,847	1,865	2,689	1,865	0	328	0	-328	-100.0%	0	0.0%	
	Interfund Transfers	0	0	0	0	0	0	0	0	0.0%	0	0.0%	
	Net:	-7,847	1,865	2,689	1,865	0	328	0	-328	-100.0%	0	0.0%	
65 COO 2008 Debt Svc													
	Revenue	291,982	275,684	293,009	275,684	299,818	299,818	292,499	-7,319	-2.4%	-7,319	-2.4%	
	Expenses	299,867	299,517	251,143	299,517	299,818	297,586	292,499	-5,087	-1.7%	-7,319	-2.4%	
	Operating Net:	-7,885	41,866	41,866	-23,833	0	2,232	0	-2,232	-100.0%	0	0.0%	
	Interfund Transfers	0	0	0	0	0	0	0	0	0.0%	0	0.0%	
	Net:	-7,885	41,866	41,866	-23,833	0	2,232	0	-2,232	-100.0%	0	0.0%	
TOTAL:													
	Revenue	17,809,270	16,326,665	17,997,358	16,326,665	22,924,608	23,060,129	19,453,129	-3,607,000	-15.6%	-3,471,479	-15.1%	
	Expenses	17,724,706	10,711,927	16,955,360	10,711,927	18,854,147	17,834,174	21,348,711	3,514,537	19.7%	2,494,564	13.2%	
	Operating Net:	84,564	5,614,738	1,041,998	5,614,738	4,070,461	5,225,955	-1,895,582	-7,121,537	-136.3%	-5,986,043	-146.6%	
	Interfund Transfers	0	0	0	0	0	0	0	0	0.0%	0	0.0%	
	Net:	84,564	5,614,738	1,041,998	5,614,738	4,070,461	5,225,955	-1,895,582	-7,121,537	-136.3%	-5,986,043	-146.6%	



**BUDGET 2015 - 2016
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
2015-2016	387,220,739	0.497578	1,927,326	1,811,686	0.148064	573,335	538,935	0.645642	2,500,661	2,350,621	94.00%	0.645642	0.645642	0.645642	0.645642	0.671524
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%	0.653637	0.653637	0.653637	0.653637	0.699358
2013-2014	346,530,590	0.508704	1,762,832	1,657,065	0.166882	578,299	543,601	0.675586	2,341,131	2,200,646	94.0%	0.675586	0.675586	0.675586	0.675586	0.722708
2012-2013	348,576,192	0.53331	1,858,991	1,747,451	0.16669	581,042	546,179	0.700000	2,440,033	2,293,631	94.0%	0.717484	0.700000	0.700000	0.700000	0.760009
2011-2012	363,519,907	0.520739	1,892,990	1,779,411	0.159263	578,945	544,208	0.680000	2,471,935	2,325,619	94.0%	0.688053	0.688053	0.688053	0.688053	0.768335
2010-2011	359,274,611	0.547185	1,965,897	1,847,943	0.161081	578,723	544,000	0.708266	2,544,620	2,391,943	94.0%	0.708266	0.708266	0.708266	0.708266	0.762411
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%	0.708266	0.708266	0.708266	0.708266	0.762411
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%	0.685449	0.685449	0.685449	0.685449	0.820029
2007-2008	332,828,074	0.625231	2,045,350	1,922,629	0.084769	282,135	265,207	0.710000	2,327,485	2,187,836	94.0%	0.67493	0.67493	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%	0.62261	0.62261	0.62261	0.62261	0.67242
2005-2006	262,025,634	0.710000	1,860,382	1,783,965	0.710000	1,860,382	1,783,965	0.710000	1,860,382	1,783,965	95.9%	0.64167	0.64167	0.64167	0.64167	0.72543
2004-2005	242,650,277	0.716900	1,728,245	1,641,281	0.716900	1,728,245	1,641,281	0.716900	1,728,245	1,641,281	95.0%	0.71394	0.71394	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	0.748528	1,700,229	1,623,824	95.5%	0.72673	0.72673	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	0.764000	1,643,627	1,563,042	95.1%	0.74179	0.74179	0.74179	0.74179	0.80114
2001-2002	205,349,550	0.777000	1,595,566	1,501,275	0.777000	1,595,566	1,501,275	0.777000	1,595,566	1,501,275	94.1%	0.74179	0.74179	0.74179	0.74179	0.80114
2000-2001	196,407,721	0.781900	1,535,711	1,426,204	0.781900	1,535,711	1,426,204	0.781900	1,535,711	1,426,204	92.9%	0.74179	0.74179	0.74179	0.74179	0.80114
1999-2000	193,440,164	0.781900	1,512,509	1,420,355	0.781900	1,512,509	1,420,355	0.781900	1,512,509	1,420,355	92.2%	0.74179	0.74179	0.74179	0.74179	0.80114
1998-1999	187,444,302	0.781900	1,465,627	1,351,096	0.781900	1,465,627	1,351,096	0.781900	1,465,627	1,351,096	92.2%	0.74179	0.74179	0.74179	0.74179	0.80114
1997-1998	194,203,223	0.791900	1,537,895	1,425,099	0.791900	1,537,895	1,425,099	0.791900	1,537,895	1,425,099	92.7%	0.74179	0.74179	0.74179	0.74179	0.80114
1996-1997	190,356,274	0.791900	1,507,431	1,409,805	0.791900	1,507,431	1,409,805	0.791900	1,507,431	1,409,805	93.5%	0.74179	0.74179	0.74179	0.74179	0.80114
1995-1996	183,978,597	0.791900	1,456,926	1,369,510	0.791900	1,456,926	1,369,510	0.791900	1,456,926	1,369,510	94.0%	0.74179	0.74179	0.74179	0.74179	0.80114
1994-1995	183,271,521	0.811900	1,487,982	1,400,000	0.811900	1,487,982	1,400,000	0.811900	1,487,982	1,400,000	94.1%	0.74179	0.74179	0.74179	0.74179	0.80114
1993-1994	201,826,012	0.811900	1,638,625	1,496,846	0.811900	1,638,625	1,496,846	0.811900	1,638,625	1,496,846	91.3%	0.74179	0.74179	0.74179	0.74179	0.80114
1992-1993	226,045,424	0.811900	1,835,363	1,730,789	0.811900	1,835,363	1,730,789	0.811900	1,835,363	1,730,789	94.3%	0.74179	0.74179	0.74179	0.74179	0.80114
1991-1992	227,124,822	0.811900	1,804,708	1,704,305	0.811900	1,804,708	1,704,305	0.811900	1,804,708	1,704,305	94.4%	0.74179	0.74179	0.74179	0.74179	0.80114
1990-1991	220,652,244	0.819000	1,807,142	1,693,791	0.819000	1,807,142	1,693,791	0.819000	1,807,142	1,693,791	93.7%	0.74179	0.74179	0.74179	0.74179	0.80114
1989-1990	239,595,100	0.720000	1,725,013	1,703,432	0.720000	1,725,013	1,703,432	0.720000	1,725,013	1,703,432	98.7%	0.74179	0.74179	0.74179	0.74179	0.80114
1988-1989	250,381,925	0.720000	1,727,635	1,589,424	0.720000	1,727,635	1,589,424	0.720000	1,727,635	1,589,424	92.0%	0.74179	0.74179	0.74179	0.74179	0.80114
1987-1988	269,551,583	0.760000	2,048,592	1,848,693	0.760000	2,048,592	1,848,693	0.760000	2,048,592	1,848,693	90.2%	0.74179	0.74179	0.74179	0.74179	0.80114
1986-1987	264,030,146	0.768200	2,028,279	1,873,419	0.768200	2,028,279	1,873,419	0.768200	2,028,279	1,873,419	92.4%	0.74179	0.74179	0.74179	0.74179	0.80114

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2015

10 -GENERAL FUND

REVENUES	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015			2015-2016	
				CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
10-310-110 TAX - PR - CURRENT YEAR	1,764,973	1,704,475	1,630,658	1,757,725	1,557,360	1,717,725	1,892,986	1,927,326
10-310-120 TAX - PR - PRIOR YEARS	59,915	64,043	69,568	72,023	41,342	68,023	82,000	73,000
10-311-110 TAX - PR - P & I CURRENT YEAR	21,449	18,498	16,936	17,166	6,833	15,166	19,000	18,000
10-311-120 TAX - PR - P & I PRIOR YEARS	23,087	25,597	19,343	22,364	14,996	20,364	32,000	23,000
10-312-010 TAX - BRAZOSPORT INDUST DIST	3,500,000	3,500,000	3,573,500	3,605,700	1,813,603	3,605,700	3,500,000	3,677,814
10-312-020 TAX - FREEPORT INDUST DIST	1,248,786	1,384,316	1,463,016	1,433,389	741,029	1,433,389	1,173,835	1,462,056
10-312-021 TAX-FREEPORT LNG INDUSTRIAL DI	0	0	0	5,000,000	5,000,000	5,000,000	0	1,300,000
10-312-022 TAX -FRAJAIR, INC.	0	0	0	0	0	0	0	275,000
10-318-300 TAX - SALES TAX	1,354,340	1,438,055	1,677,225	1,650,000	1,037,688	1,900,000	1,260,000	1,920,000
10-318-410 TAX - FRANCHISE - UTILITIES	471,392	506,360	505,815	515,000	305,749	510,000	516,984	516,000
10-318-430 TAX - FRANCHISE - TELECOM	136,018	126,636	109,408	110,000	33,482	105,000	103,000	110,000
10-318-450 TAX - FRANCHISE - GARBAGE	5,276	6,859	7,545	6,000	3,141	6,000	5,500	6,100
10-318-600 TAX - BINGO	0	3,089	2,918	2,305	0	1,500	0	2,310
10-318-700 TAX - MIXED BEVERAGE	24,971	24,796	27,752	17,106	15,844	21,760	6,500	23,766
10-320-100 PERMIT - ALCOHOLIC BEVERAGE	5,823	6,423	5,388	8,082	5,630	8,045	6,000	8,445
10-320-200 PERMIT - HEALTH	1,740	1,465	1,600	1,725	1,525	2,200	2,000	2,287
10-320-700 PERMIT - AMUSEMENT	0	0	144	144	3	50	95	50
10-320-800 PERMIT - CHAUFFERS	100	55	100	100	100	100	200	100
10-320-801 PERMIT - TAXI CABS	0	0	0	0	0	0	0	0
10-320-802 PERMIT - PEDDLERS	795	215	100	0	0	400	150	0
10-320-803 PERMIT - SOLICITORS	0	0	0	700	0	0	0	400
10-320-804 PERMIT - DANCE HALL	10	0	660	0	0	0	350	0
10-320-805 ELECTRICIAN LICENSES	0	0	0	0	0	0	0	0
10-320-806 PERMIT - TRAILER PARKS	0	0	0	0	0	0	0	0
10-320-807 PERMIT - MISCELLANEOUS	7,611	5,708	6,622	7,800	6,382	9,500	3,700	9,573
10-320-808 PERMIT - COIN OP MACHINE	0	0	0	0	0	0	0	0
10-321-100 PERMIT - MECHANICAL	3,300	4,464	3,949	1,750	1,786	2,600	3,000	2,679
10-321-105 PERMIT - GAS TEST	220	405	570	450	365	500	0	547
10-321-110 PERMIT - BUILDING	27,507	40,873	56,735	60,000	65,372	97,000	30,000	98,058
10-321-120 PERMIT - ELECTRICAL	3,536	7,487	14,811	13,600	3,036	5,500	3,300	6,000
10-321-125 PERMIT - SAFETY	149	73	3,253	5,000	190	700	200	750
10-321-130 PERMIT - PLUMBING	3,453	2,865	3,174	3,250	1,358	2,000	3,100	2,037
10-321-135 RIGHTS-OF-WAYS/EASEMENTS	340	2,515	969	1,200	2,211	3,000	0	3,316
10-344-300 GARBAGE - REVENUE	847,043	852,046	853,362	891,000	495,279	890,000	839,345	891,000
10-344-700 GARBAGE - BAD DEBT WRITE-OFF	(13,069)	(25,665)	(27,755)	(11,000)	1,178	(7,500)	(10,000)	(7,500)
10-344-800 GARBAGE - DISCOUNTS	0	0	0	0	0	0	0	0
10-347-100 MERCHANDISE	1,410	2,188	6,605	10,000	10,244	12,500	5,343	13,000
10-347-200 POOL RECEIPTS	4,743	4,698	11,261	9,000	50	8,500	1,800	9,000
10-347-300 RECREATION CENTER FEES	32,259	34,007	52,580	46,000	24,053	35,500	30,000	45,079
10-347-350 PROGRAM FEES	12,415	25,872	10,699	16,000	10,616	15,000	12,000	20,924
10-347-351 FLAPJACK REVENUE	0	0	795	800	0	700	0	800
10-347-400 POOL CONCESSIONS	425	71	0	150	0	125	0	150
10-347-500 COMMUNITY HOUSE RENTAL	17,185	28,720	24,282	27,000	20,071	30,000	50,894	30,106
10-347-550 PARK RENTAL	56,630	61,284	46,862	45,000	32,782	49,000	87,894	49,173
10-347-579 SENIOR CITIZENS PAYMENTS	2,345	5,939	4,851	6,600	3,581	5,000	6,000	5,371
10-350-100 MUNICIPAL COURT REVENUE	503,550	348,206	294,169	290,000	174,909	260,000	405,000	262,363
10-350-200 MUN CRT TECH FUND REVENUE	5,148	2,649	2,348	2,800	4,694	7,000	8,175	7,041

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2015

10 -GENERAL FUND

REVENUES	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016		
				CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
10-361-525 POLICE - SALE OF SEIZED EQUIP	15,633	4,465	395	4,584	4,584	0	0	0
10-362-525 POLICE - SEIZURES	3,893	7,090	26,785	29,699	29,699	0	0	0
10-363-525 POLICE - REPARATION	0	0	0	0	0	0	0	0
10-364-525 POLICE FEDERAL EQUITABLE SHARI	35,632	0	0	0	0	0	0	0
10-370-005 CASH OVER OR SHORT	3	31	179	0	0	0	0	0
10-399-000 PROCEEDS FROM SALE OF BOND	0	0	0	0	0	0	0	0
10-399-050 PROCEEDS FROM LEASE PURCHASE	0	0	0	0	0	0	0	0
10-399-100 INSURANCE RECOVERY	355	5,727	33,942	12,625	12,625	0	0	0
TOTAL REVENUES	10,908,748	11,217,778	11,950,949	16,081,495	12,040,039	16,212,411	10,381,651	13,091,122

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2015

10 -GENERAL FUND
 MAYOR & COUNCIL

EXPENDITURES	(----- 2014-2015 -----) (----- 2015-2016 -----)							
	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
SUPPLIES								
10-400-310 OFFICE/COMPUTER SUPPLIES	265	78	390	200	160	200	200	200
10-400-311 POSTAGE/SHIPPING	0	0	0	0	0	0	0	0
10-400-312 BOOKS/PUBL/SUBSCRIPTIONS	0	0	0	0	0	0	200	0
10-400-320 OTHER ELECTRONICS	0	0	0	0	0	0	0	0
10-400-335 CLOTHING	0	0	0	0	0	0	0	0
10-400-352 FURNITURE & FIXTURES	350	0	0	0	0	0	0	0
10-400-385 SMALL TOOLS & EQUIPMENT	0	0	0	0	0	0	0	0
10-400-399 OTHER SUPPLIES	424	631	0	400	400	400	550	400
TOTAL SUPPLIES	1,040	709	390	600	560	600	950	600
SERVICES								
10-400-400 CITY COUNCIL STIPENDS	9,825	11,250	9,825	10,700	5,300	10,700	10,700	10,700
10-400-415 TELEPHONE	1,083	1,005	1,704	1,400	1,062	1,400	325	1,400
10-400-430 ADVERTISING	0	0	0	3,500	2,446	3,400	7,000	3,500
10-400-499 OTHER SERVICES	0	0	0	0	0	0	0	0
TOTAL SERVICES	10,908	12,255	11,529	15,600	8,808	15,500	18,025	15,600
SUNDRY								
10-400-602 SEMINARS/DUES/TRAVEL	8,300	10,730	8,047	9,660	3,522	9,500	6,825	12,160
10-400-604 PUBLIC OFFICE LIABILITY	11,295	17,161	15,525	15,525	14,051	14,051	12,509	15,525
10-400-680 PLANNING COMMISSION	0	0	0	0	0	0	0	0
10-400-690 ELECTIONS	4,854	2,902	3,540	3,000	1,150	2,750	4,000	2,750
10-400-699 OTHER - SUNDRY	411	402	332	2,822	1,224	2,822	400	2,822
TOTAL SUNDRY	24,860	31,195	27,443	31,007	19,947	29,123	23,734	33,257
CAPITAL OUTLAY								
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	36,807	44,159	39,362	47,207	29,315	45,223	42,709	49,457



**FISCAL YEAR 2015-2016
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY**

10-400 MAYOR & COUNCIL

ACCT#	DESCRIPTION	2012-2013	2013-2014	2014-2015		2015-2016		INC BUD-PROJ		INC FROM BUDGET	
		ACTUAL	ACTUAL	BUDGET	PROJECTn	BUDGET	BUDGET	\$	%	\$	%
10 400-310	OFFICE/COMPUTER SUPPLIES	78	390	200	200	200	0	0	0.0%	0	0.0%
10-400-352	FURNITURE & FIXTURES	0	0	0	0	0	0	0	0.0%	0	0.0%
10 400-399	OTHER SUPPLIES	631	0	400	400	400	0	0	0.0%	0	0.0%
10 400-400	CITY COUNCIL STIPENDS	11,250	9,825	5,300	10,700	10,700	0	0	0.0%	0	0.0%
10 400-415	TELEPHONE	1,005	1,704	1,062	1,400	1,400	0	0	0.0%	0	0.0%
10 400-430	ADVERTISING			2,446	3,400	3,400	100	100	2.9%	0	0.0%
10 400-602	SEMINARS/DUES/TRAVEL	10,730	8,047	3,522	9,660	9,500	2,660	2,660	28.0%	2,500	25.9%
10 400-604	PUBLIC OFFICE LIABILITY	17,161	15,525	14,051	15,525	14,051	1,474	1,474	10.5%	0	0.0%
10 400-680	PLANNING COMMISSION	0	0	0	0	0	0	0	0.0%	0	0.0%
10 400-690	ELECTIONS	2,902	3,540	1,150	3,000	2,750	2,750	0	0.0%	-250	-8.3%
10 400-699	OTHER - SUNDRY	402	331	1,224	2,822	2,822	2,822	0	0.0%	0	0.0%
10 400-899	CAPITAL OUTLAY	0	0	0	0	0	0	0	0.0%	0	0.0%
		44,159	39,362	29,315	47,207	45,223	49,457	4,234	9.4%	2,250	4.8%



FISCAL YEAR 2015-2016
ACCOUNT DETAIL JUSTIFICATION

10-400 MAYOR & COUNCIL

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 400-400	CITY COUNCIL STIPENDS	11,250	9,825	5,300	10,700	10,700	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	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	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 400-415	TELEPHONE	1,005	1,704	1,062	1,400	1,400	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Mayor's Cell Phone	1,400					

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 400-430	ADVERTISING	0	0	2,446	3,500	3,500	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Public Notices	3,500					

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2015

10 -GENERAL FUND
 ADMINISTRATION

EXPENDITURES	(----- 2014-2015 -----) (----- 2015-2016 -----)							
	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
SALARIES								
10-410-100 SALARIES/WAGES	461,812	492,375	495,906	529,838	285,711	475,000	464,541	531,193
10-410-165 EDUCATIONAL PAY	5,073	5,185	5,101	5,100	2,859	5,100	5,500	5,100
10-410-175 LONGEVITY	4,619	5,196	4,838	5,200	5,404	9,100	3,950	9,368
10-410-180 AUTO ALLOWANCE	8,652	8,844	8,700	9,000	4,876	9,000	9,000	9,000
10-410-185 UNIFORM ALLOWANCE	0	0	0	0	0	0	0	0
10-410-190 OVERTIME	567	230	482	500	344	500	2,500	500
10-410-199 SICK LEAVE FINAL CHECK	0	0	0	0	0	0	0	0
TOTAL SALARIES	480,723	511,829	515,027	549,638	299,194	498,700	485,491	555,161
BENEFITS								
10-410-201 F I C A & MEDICARE	37,495	37,565	37,496	42,047	21,162	40,500	37,140	42,469
10-410-202 BENEFITS INCREASES	0	0	0	0	0	0	0	0
10-410-210 GROUP INSURANCE	51,100	53,706	52,612	59,628	36,058	55,000	49,824	54,235
10-410-230 T M R S	53,286	57,234	59,556	66,915	37,105	63,500	53,524	70,516
10-410-235 BENEFIT ACCOUNT ADMIN FEES	5,317	5,073	1,187	5,440	0	5,440	5,440	5,440
10-410-240 WORKMEN'S COMPENSATION	229	517	0	360	0	360	400	360
10-410-291 UNEMPLOYMENT INSURANCE	0	227	23	0	0	0	0	0
TOTAL BENEFITS	147,427	154,322	150,873	174,390	94,325	164,800	146,328	173,020
SUPPLIES								
10-410-310 OFFICE/COMPUTER SUPPLIES	9,078	13,051	12,917	11,500	9,979	12,500	8,266	13,000
10-410-311 POSTAGE/SHIPPING	4,493	4,889	5,070	6,500	2,239	6,500	6,500	6,500
10-410-312 BOOKS/PUBL/SUBSCRIPTIONS	1,212	670	701	700	1,736	1,736	700	1,850
10-410-320 OTHER ELECTRONICS	0	0	0	700	453	500	2,750	500
10-410-335 CLOTHING	605	336	384	250	276	276	1,000	1,000
10-410-352 FURNITURE & FIXTURES	1,717	299	693	200	4,233	4,283	4,750	2,000
10-410-385 SMALL TOOLS & EQUIPMENT	0	0	26	0	0	0	0	0
10-410-390 FUEL	121	619	366	1,500	304	1,500	750	1,500
10-410-392 JANITORIAL SUPPLIES	1,444	1,746	1,439	1,425	902	1,425	1,325	1,425
10-410-399 OTHER SUPPLIES	785	952	1,522	500	552	552	500	750
TOTAL SUPPLIES	19,455	22,562	23,119	23,275	20,724	29,272	26,541	28,525
SERVICES								
10-410-413 PROFESSIONAL SERVICES	200,618	315,256	303,629	231,223	196,852	242,000	160,651	252,253
10-410-414 BANK CHARGES	3,530	3,380	3,757	3,376	4,293	5,300	2,815	5,500
10-410-415 TELEPHONE	14,633	13,619	17,902	14,500	12,213	19,000	8,225	19,524
10-410-426 PHYSICALS/SCREENING	479	575	1,003	350	156	300	200	300
10-410-428 SUMMERTIME BLUES EXPENSES	0	0	60,084	0	94	0	0	0
10-410-429 WETLANDS GRANT FUNDS	3,474	0	35,429	0	0	0	0	0
10-410-430 ADVERTISING	8,829	3,982	18,813	12,500	12,024	12,500	5,300	18,000
10-410-431 BLESSING OF THE FLEET	0	0	0	0	0	0	0	0
10-410-432 BRYAN BEACH BASH	20	0	0	0	0	0	0	0
10-410-433 BRIDGES OF BRAZORIA CO.-BIKE R	800	0	0	0	0	0	0	0
10-410-434 MARKETING	6,820	12,205	11,811	10,000	14,436	15,000	8,075	10,000
10-410-435 FREEPORT CENTENNIAL	45,900	50,619	0	0	0	0	0	0

CITY OF FREEPORT
APPROVED BUDGET
AS OF: APRIL 30TH, 2015

10 -GENERAL FUND
ADMINISTRATION

EXPENDITURES	(----- 2014-2015 -----) (----- 2015-2016 -----)							
	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
10-410-436 HAUNTED HOUSE	741	136	0	0	0	0	0	0
10-410-437 YOUTH ART	6,441	5,828	5,162	0	0	0	5,500	0
10-410-438 THANKSGIVING SUPER FEAST	9,856	8,540	9,487	10,000	9,921	9,921	10,000	10,000
10-410-439 BEACH OPERATIONS EXPENSE	0	0	0	0	0	0	0	0
10-410-440 ELECTRICITY	62,948	67,303	3,714	24,000	37,277	49,000	71,663	49,702
10-410-441 WATER	0	0	0	0	0	0	0	0
10-410-442 GAS-ENTEX	20,260	8,325	12,626	12,420	8,599	12,420	28,000	12,420
10-410-443 MAIN STREET EXPENSES	0	0	0	0	0	0	0	0
10-410-470 EQUIPMENT RENTAL	1,716	1,608	1,968	1,944	1,476	1,944	1,872	1,944
10-410-479 APPRAISAL DISTRICT	17,799	17,348	16,710	16,950	17,094	17,094	21,000	17,094
10-410-482 SERVICE CONTRACTS	7,913	13,697	10,408	10,500	4,887	10,500	3,600	10,500
10-410-484 TAX COLLECTIONS	2,185	2,169	2,169	2,250	2,181	2,181	2,250	2,250
10-410-488 SETTLEMENTS	0	0	0	0	0	0	0	0
10-410-499 OTHER SERVICES	196	0	0	0	0	0	0	0
TOTAL SERVICES	415,159	524,590	507,242	350,013	321,503	397,160	329,151	409,487
MAINTENANCE								
10-410-524 VEHICLE MAINTENANCE	202	0	992	0	0	0	0	0
10-410-543 ELECTRONICS/COMPUTER MAINT	38,409	30,329	47,141	56,755	50,496	56,755	46,302	50,454
10-410-545 BLDG/BLDG EQUIP MAINTENANCE	97,180	45,076	71,507	41,523	34,306	41,523	45,192	44,840
TOTAL MAINTENANCE	135,791	83,405	119,640	98,278	84,802	98,278	91,494	95,294
SUNDRY								
10-410-602 SEMINARS/DUES/TRAVEL	11,784	14,126	11,466	13,637	14,157	14,157	8,270	15,000
10-410-604 PUBLIC OFFICE LIABILITY	7,878	8,365	7,152	7,250	5,415	5,415	8,200	5,500
10-410-610 EMPLOYEE RELATIONS	6,223	3,748	9,535	5,850	6,145	6,145	6,010	12,000
10-410-611 PROMOTIONS	0	0	0	0	0	0	500	0
10-410-628 PROPERTY/GEN LIAB INSURANCE	96,423	102,589	100,615	91,183	99,975	99,975	91,000	99,975
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	5,650	8,338	5,922	5,000	595	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	11,973	5,881	11,640	5,500	5,502	5,500	2,000	6,000
TOTAL SUNDRY	139,935	143,047	146,330	128,420	131,789	136,192	120,980	143,475
DEBT SERVICE								
10-410-775 LEASE INTEREST	304	64	498	498	249	498	547	498
10-410-776 LEASE PRINCIPAL	4,352	3,040	3,982	4,158	2,079	4,158	3,703	4,159
TOTAL DEBT SERVICE	4,656	3,104	4,479	4,656	2,328	4,656	4,250	4,657
CAPITAL OUTLAY								
10-410-880 LAND ACQUISITION	6,071	23,980	16,520	0	17,486	17,486	2,000	0
10-410-899 CAPITAL OUTLAY	55,404	34,558	0	50,000	163,886	163,886	18,229	0
TOTAL CAPITAL OUTLAY	61,475	58,538	16,520	50,000	181,372	181,372	20,229	0

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2015

10 -GENERAL FUND
 ADMINISTRATION

EXPENDITURES	2011-2012		2012-2013		2013-2014		2014-2015			2015-2016
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET		
ACCRUAL										
10-410-995 DEPRECIATION EXPENSE	0	0	0	0	0	0	0	0	0	0
TOTAL ACCRUAL	0	0	0	0	0	0	0	0	0	0
TOTAL ADMINISTRATION	1,404,621	1,501,397	1,483,230	1,378,670	1,136,037	1,510,430	1,224,464	1,409,619		



FISCAL YEAR 2015-2016
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

10-410 GENERAL ADMINISTRATION

ACCT#	DESCRIPTION	2012-2013		2013-2014		2014-2015		2015-2016		INC BUD-PROJ		INC FROM BUDGET	
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECT	BUDGET	BUDGET	\$	%	\$	%	
10 410-100	SALARIES/WAGES	492,375	495,906	285,711	529,838	475,000	531,193	56,193	11.8%	1,355	0.3%		
10 410-165	EDUCATION PAY	5,185	5,101	2,859	5,100	5,100	5,100	0	0.0%	0	0.0%		
10 410-175	LONGEVITY	5,196	4,838	5,404	5,200	9,100	9,368	268	2.9%	4,168	80.2%		
10 410-180	AUTO ALLOWANCE	8,844	8,700	4,876	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%		
10 410-190	OVERTIME	230	482	344	500	500	500	0	0.0%	0	0.0%		
10 410-201	F I C A & MEDICARE	37,565	37,496	21,162	42,047	40,500	42,470	1,970	4.9%	423	1.0%		
10 410-210	GROUP INSURANCE	53,706	52,612	36,058	59,628	55,000	54,235	-765	-1.4%	-5,393	-9.0%		
10 410-230	T M R S	57,234	59,556	37,105	66,915	63,500	70,516	7,016	11.0%	3,601	5.4%		
10 410-235	BENEFIT ACCOUNT ADMIN FEES	5,073	1,187	0	5,440	5,440	5,440	0	0.0%	0	0.0%		
10 410-240	WORKMEN'S COMPENSATION	517	0	0	360	360	360	0	0.0%	0	0.0%		
10 410-291	UNEMPLOYMENT INSURANCE	227	23	0	0	0	0	0	0.0%	0	0.0%		
10 410-310	OFFICE/COMPUTER SUPPLIES	13,051	12,917	9,979	11,500	12,500	13,000	500	4.0%	1,500	13.0%		
10 410-311	POSTAGE/SHIPPING	4,889	5,070	2,239	6,500	6,500	6,500	0	0.0%	0	0.0%		
10 410-312	BOOKS/PUBL/SUBSCRIPTIONS	670	701	1,736	700	1,736	1,850	114	6.6%	1,150	164.3%		
10 410-320	OTHER ELECTRONICS	0	0	453	700	500	500	0	0.0%	-200	-28.6%		
10 410-335	CLOTHING	336	384	276	250	276	1,000	724	282.3%	750	300.0%		
10 410-352	FURNITURE & FIXTURES	299	719	4,283	200	4,283	2,000	-2,283	-53.3%	1,800	900.0%		
10 410-390	FUEL	619	366	304	1,500	1,500	1,500	0	0.0%	0	0.0%		
10 410-392	JANITORIAL SUPPLIES	1,746	1,439	902	1,425	1,425	1,425	0	0.0%	0	0.0%		
10 410-399	OTHER SUPPLIES	952	1,522	552	500	552	750	198	35.9%	250	50.0%		
10 410-413	PROFESSIONAL SERVICES	315,256	303,629	196,852	231,223	242,000	252,253	10,253	4.2%	21,030	9.1%		
10 410-414	BANK CHARGES	3,380	3,757	4,293	3,376	5,300	5,500	200	3.8%	2,124	62.9%		
10 410-415	TELEPHONE	13,619	17,902	12,213	14,500	19,000	19,524	524	2.8%	5,024	34.6%		
10 410-426	PHYSICALS/SCREENING	575	1,003	156	350	300	300	0	0.0%	-50	-14.3%		
10 410-428	SUMMERTIME BLUES EXPENSE	0	60,084	94	0	0	0	0	0.0%	0	0.0%		
10 410-429	WETLAND GRANT FUNDS	0	35,429	0	0	0	0	0	0.0%	0	0.0%		
10 410-430	ADVERTISING	3,982	18,813	12,024	12,500	12,500	18,000	5,500	44.0%	5,500	44.0%		
10 410-434	MARKETING	12,205	11,811	14,436	10,000	15,000	10,000	-5,000	-33.3%	0	0.0%		
10 410-435	FREEPORT CENTENNIAL	50,755	0	0	0	0	0	0	0.0%	0	0.0%		
10 410-437	YOUTH ART	5,828	5,162	0	0	0	0	0	0.0%	0	0.0%		
10 410-438	THANKSGIVING SUPER FEAST	8,540	9,487	9,921	10,000	9,921	10,000	0	0.0%	0	0.0%		
10 410-440	ELECTRICITY	67,303	-3,714	37,277	24,000	49,000	49,702	702	1.4%	25,702	107.1%		
10 410-442	GAS-ENTEX	8,325	12,626	8,599	12,420	12,420	12,420	0	0.0%	0	0.0%		
10 410-470	EQUIPMENT RENTAL	1,608	1,968	1,476	1,944	1,944	1,944	0	0.0%	0	0.0%		
10 410-479	APPRAISAL DISTRICT	17,348	16,710	17,094	16,950	17,094	17,094	0	0.0%	144	0.8%		
10 410-482	SERVICE CONTRACTS	13,697	10,408	4,887	10,500	10,500	10,500	0	0.0%	0	0.0%		
10 410-484	TAX COLLECTIONS	2,169	2,169	2,181	2,250	2,181	2,250	69	3.2%	0	0.0%		
10 410-499	OTHER SERVICES	0	0	0	0	0	0	0	0.0%	0	0.0%		
10 410-524	VEHICLE MAINTENANCE	0	992	0	0	0	0	0	0.0%	0	0.0%		



**FISCAL YEAR 2015-2016
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY**

10-410 GENERAL ADMINISTRATION

ACCT#	DESCRIPTION	2012-2013		2013-2014		2014-2015		2015-2016		INC BUD-PROJ		INC FROM BUDGET	
		ACTUAL	ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTn	BUDGET	BUDGET	\$	%	\$	%
10 410-543	ELECTRONICS/COMPUTER MAINT	38,329	47,141	50,496	56,755	56,755	56,755	50,454	-6,301	-11.1%	-6,301	-11.1%	
10 410-545	BLDG/BLDG EQUIP MAINTENANCE	45,076	71,507	34,306	41,523	41,523	41,523	44,840	3,317	8.0%	3,317	8.0%	
10 410-602	SEMINARS/DUES/TRAVEL	14,126	11,466	14,157	13,637	14,157	14,157	15,000	843	6.0%	1,363	10.0%	
10 410-604	PUBLIC OFFICE LIABILITY	8,365	7,152	5,415	7,250	5,415	5,415	5,500	85	1.6%	-1,750	-24.1%	
10 410-610	EMPLOYEE RELATIONS	3,748	9,535	6,145	5,850	6,145	6,145	12,000	5,855	95.3%	6,150	105.1%	
10 410-628	PROPERTY INSURANCE	102,589	100,615	99,975	91,182	99,975	99,975	99,975	0	0.0%	8,793	9.6%	
10 410-695	COLLEGE REIMBURSEMENT	8,338	5,922	595	5,000	5,000	5,000	5,000	0	0.0%	0	0.0%	
10 410-699	OTHER - SUNDRY	5,881	11,637	5,502	5,500	5,500	5,500	6,000	500	9.1%	500	9.1%	
10-410-775	LEASE INTERERST	63	498	249	498	498	498	498	0	0.0%	0	0.0%	
10-410-776	LEASE PRINCIPAL	3,040	3,982	2,079	4,158	4,158	4,158	4,158	0	0.0%	0	0.0%	
10 410-880	LAND ACQUISITION	23,980	16,520	17,486	0	17,486	17,486	0	-17,486	-100.0%	0	0.0%	
10 410-899	CAPITAL OUTLAY	34,558	0	163,886	50,000	163,886	163,886	0	-163,886	-100.0%	-50,000	-100.0%	
		1,501,397	1,483,230	1,136,037	1,378,670	1,510,430	1,409,619	1,409,619	-100,811	-6.7%	30,950	2.2%	



**FISCAL YEAR 2015-2016
ACCOUNT DETAIL JUSTIFICATION**

10-410 GENERAL ADMINISTRATION

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10 410-201	F I C A & MEDICARE	37,565	37,496	21,162	42,047	42,470
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	Calculated Field	42,470		Calculated Field		
	(do not attempt to input)			(do not attempt to input)		

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10 410-210	GROUP INSURANCE	53,706	52,612	36,058	59,628	54,235
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	Life Insurance / AD&D	1,477		Calculated Field		
	Long Term Disability	1,127		(do not attempt to input)		
	Health Reimbursement Account	8,400				
	TML - Employee Health					
	Estimated % Increase	5%				
	TML Estimated Rate/Mo	43,231				

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10 410-230	T M R S	57,234	59,556	37,105	66,915	70,516
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	OCT - DEC					
	JAN - SEP					
	Weighted Average	70,516				
	Calculated Field					
	(do not attempt to input)					



FISCAL YEAR 2015-2016

ACCOUNT DETAIL JUSTIFICATION

10-410 GENERAL ADMINISTRATION

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 410-310	OFFICE/COMPUTER SUPPLIES	13,051	12,917	9,979	11,500	13,000	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Budget Materials	1,800					
	Toner for 2-Copiers	2,200					
	Other Miscellaneous Office Supplies	2,000					
	Copy Paper	1,800					
	Stationary + Envelopes	2,200					
	Misc.	1,000					
	Laser Checks plus Window Envelopes - 2 purchases	2,000					

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 410-311	POSTAGE/SHIPPING	4,889	5,070	2,239	6,500	6,500	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	POSTAGE/SHIPPING	6,500					

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 410-312	BOOKS/PUBL/SUBSCRIPTIONS	670	701	1,736	700	1,850	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Brazosport Facts Subscription	400					
	Ordinance Updates	1,450					



FISCAL YEAR 2015-2016

ACCOUNT DETAIL JUSTIFICATION

10-410 GENERAL ADMINISTRATION

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10 410-320	OTHER ELECTRONICS	0	0	453	700	500
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
		-				AMOUNT\$
	Misc.	500				

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10 410-335	CLOTHING	336	384	276	250	1,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
		1,000				AMOUNT\$
	Clothing					

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10 410-352	FURNITURE & FIXTURES	299	719	4,283	200	2,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
						AMOUNT\$
	Furniture, chairs	2,000				



**FISCAL YEAR 2015-2016
ACCOUNT DETAIL JUSTIFICATION**

10-410 GENERAL ADMINISTRATION

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10 410-390	FUEL	619	366	304	1,500	1,500
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	Mileage Reimbursement	1,500				AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10 410-392	JANITORIAL SUPPLIES	1,746	1,439	902	1,425	1,425
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	Liners	50				350
	Toilet Tissue	250				75
	Acid Bowl Cleaner	200				250
	Floor Wax	50				200

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10 410-399	OTHER SUPPLIES	952	1,522	552	500	750
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
						AMOUNT\$
	Other Miscellaneous	750				



**FISCAL YEAR 2015-2016
ACCOUNT DETAIL JUSTIFICATION**

10-410 GENERAL ADMINISTRATION

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10 410-413	PROFESSIONAL SERVICES	315,256	303,629	196,852	231,223	252,253
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Legal - Wallace Shaw Audit	62,000		Hugh Landrum & Assoc Taxes for Property		22,667
	Lein Collection Fees-Perdue Brandon	28,500		E-Gov annual license fee		750
	Appraisals	1,100		Nat Hickey's pay / reimbursements		18,000
	Criminal Histories / Background Checks	7,500		County Online Deeds / Liens		3,500
	Legal - Olson & Olson	2,500		Regional Storm Water Mgt Program		10,852
	Copies Charged at the County Courthouse	30,000		Regional Transportation / Buses		23,884
	Payroll Service	4,000		Paycom-ACA Compliance		5,000
		32,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10 410-414	BANK CHARGES	3,380	3,757	4,293	3,376	5,500
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	BANK CHARGES	5,500				

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10 410-415	TELEPHONE	13,619	17,902	12,213	14,500	19,524
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Land Line Phones - AT&T Long Distance	17,724				
	CELL(Pynes)	1,800				



FISCAL YEAR 2015-2016
ACCOUNT DETAIL JUSTIFICATION

10-410 GENERAL ADMINISTRATION

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10 410-442	GAS-ENTEX	8,325	12,626	8,599	12,420	12,420
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Gas-Entex	12,420				

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10 410-470	EQUIPMENT RENTAL	1,608	1,968	1,476	1,944	1,944
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Postage Meter Rental	1,944				

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10 410-479	APPRAISAL DISTRICT	17,348	16,710	17,094	16,950	17,094
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Budgeted by Appraisal District	17,094				



FISCAL YEAR 2015-2016
ACCOUNT DETAIL JUSTIFICATION

10-410 GENERAL ADMINISTRATION

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10-410-524	VEHICLE MAINTENANCE	0	992	0	0	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10 410-543	ELECTRONICS/COMPUTER MAINT	38,329	47,141	50,496	56,755	50,454
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	EZ Task Annual Web-Site Hosting	1,200		Exchange Server		7401
	Incode - Network Support	2,646				
	Annual Software Maintenance - G/L,AP,PY, CH	16,000		Misc.		3,000
	On-Site Labor	3,750		Fixed Asset Software & Maint.		796
	Web Q & A	3,000		Upgrade Wireless Access		2,200
	Plotter Supplies	1,068		Data Stream Backup		7,200
				Meraki & Linksys Access Point		2,193

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10 410-545	BLDG/BLDG EQUIP MAINTENANCE	45,076	71,507	34,306	41,523	44,840
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Elevator Maintenance	4,617		Elevator Inspections		600
	Housekeeping	15,555				
	Window Cleaning	2,000				
	Pest Control	568		Routine Maintenance / Fixes / Breaks / Etc		21,500



**FISCAL YEAR 2015-2016
ACCOUNT DETAIL JUSTIFICATION**

10-410 GENERAL ADMINISTRATION

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10 410-602	SEMINARS/DUES/TRAVEL	14,126	11,466	14,157	13,637	15,000
	ITEM DESCRIPTION	AMOUNT\$				
	Dues-Texas State Board & CPE	550				547
	Human Resources Training	1,000				250
	National League of Cities-Dues	1,500				70
	International City Manager Association	1,920				2,500
						500
	TMCMA Dues	300				5,863

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10 410-604	PUBLIC OFFICE LIABILITY	8,365	7,152	5,415	7,250	5,500
	ITEM DESCRIPTION	AMOUNT\$				
	Liability	5,500				

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10 410-610	EMPLOYEE RELATIONS	3,748	9,535	6,145	5,850	12,000
	ITEM DESCRIPTION	AMOUNT\$				
	Employee Appreciation	1,200				
	Employee Picnic	10,800				



THE CITY OF
FISCAL YEAR 2015-2016
ACCOUNT DETAIL JUSTIFICATION

10-410 GENERAL ADMINISTRATION

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10 410-628	PROPERTY INSURANCE	102,589	100,615	99,975	91,182	99,975
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	Property Insurance	99,733				
	Public Employee Dishonesty Bond	242				

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10 410-695	COLLEGE REIMBURSEMENT	8,338	5,922	595	5,000	5,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	COLLEGE REIMBURSEMENT	5,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10 410-699	OTHER - SUNDRY	5,881	11,637	5,502	5,500	6,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	Misc.	6,000				



**FISCAL YEAR 2015-2016
ACCOUNT DETAIL JUSTIFICATION**

10-410 GENERAL ADMINISTRATION

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10 410-899	CAPITAL OUTLAY	34,558	0	163,886	50,000	163,886
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$

TRANSPOSE CAPITAL NUMBERS FROM THE CAPITAL TAB IN PRIORITY ORDER.

TOTAL: 1,501,397 1,483,230 1,136,037 1,378,670 1,510,430 1,409,619

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2015

10 -GENERAL FUND
 SERVICE CENTER

EXPENDITURES	2011-2012	2012-2013	2013-2014	2014-2015			2015-2016	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
SALARIES								
10-420-100 SALARIES/WAGES	75,973	53,362	37,640	69,055	38,715	69,055	98,459	75,059
10-420-165 EDUCATIONAL PAY	254	485	0	0	0	0	0	0
10-420-175 LONGEVITY	527	20	0	110	0	110	650	152
10-420-190 OVERTIME	<u>1,734</u>	<u>2,547</u>	<u>1,088</u>	<u>2,000</u>	<u>1,200</u>	<u>2,000</u>	<u>1,500</u>	<u>2,000</u>
TOTAL SALARIES	78,487	56,413	38,728	71,165	39,914	71,165	100,609	77,211
BENEFITS								
10-420-201 F I C A & MEDICARE	5,530	4,361	2,759	5,444	2,569	5,444	7,697	5,906
10-420-210 GROUP INSURANCE	14,435	11,294	8,990	14,907	8,597	14,307	18,684	15,496
10-420-230 T M R S	9,089	6,658	2,456	9,052	2,169	3,052	11,661	10,215
10-420-240 WORKMEN'S COMPENSATION	1,486	1,528	621	621	621	621	1,965	621
10-420-291 UNEMPLOYMENT INSURANCE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL BENEFITS	30,540	23,840	14,825	30,024	13,955	23,424	40,007	32,238
SUPPLIES								
10-420-310 OFFICE/COMPUTER SUPPLIES	2,178	2,303	362	3,750	688	3,750	3,300	3,750
10-420-311 POSTAGE/SHIPPING	0	0	10	100	0	100	0	100
10-420-320 OTHER ELECTRONICS	459	199	109	700	80	700	500	700
10-420-335 CLOTHING	495	318	439	1,450	353	1,450	610	1,450
10-420-340 GAS AND DIESEL	20,219	20,249	(19,572)	100	(9,074)	200	0	200
10-420-341 STATE GAS TAX	0	(2,144)	0	0	0	0	0	0
10-420-343 OIL AND GREASE	4,358	3,746	3,658	6,450	2,082	6,450	5,500	6,450
10-420-344 GARAGE PARTS	2,187	1,592	2,341	3,000	323	3,000	2,500	4,000
10-420-352 FURNITURE & FIXTURES	0	0	0	0	0	0	0	1,000
10-420-385 SMALL TOOLS & EQUIPMENT	3,109	1,840	657	2,000	1,212	2,800	4,300	2,800
10-420-390 FUEL	1,751	1,700	1,290	1,500	564	1,500	1,100	1,500
10-420-392 JANITORIAL SUPPLIES	1,116	578	838	1,050	199	1,050	900	1,050
10-420-399 OTHER SUPPLIES	<u>12,409</u>	<u>107</u>	<u>514</u>	<u>1,660</u>	<u>0</u>	<u>1,500</u>	<u>1,309</u>	<u>1,660</u>
TOTAL SUPPLIES	48,282	30,486	(9,353)	22,560	(3,573)	22,500	20,019	24,660
SERVICES								
10-420-413 PROFESSIONAL SERVICES	1,870	2,038	2,078	3,200	370	3,000	2,000	3,200
10-420-415 TELEPHONE	2,619	2,269	2,881	2,150	313	2,150	2,000	2,150
10-420-426 PHYSICALS/SCREENING	230	0	103	100	0	100	150	100
10-420-440 ELECTRICITY	12,388	11,715	10,122	10,500	6,512	10,000	12,000	10,500
10-420-441 WATER	0	0	0	0	0	0	0	0
10-420-442 GAS-ENTEX	486	193	203	400	102	400	400	400
10-420-470 EQUIPMENT RENTAL	148	0	0	300	0	300	300	300
10-420-482 SERVICE CONTRACTS	0	0	0	0	21	0	0	0
10-420-485 LAUNDRY SERVICES	1,000	505	731	950	660	950	1,000	950
10-420-499 OTHER SERVICES	<u>1,796</u>	<u>1,455</u>	<u>1,232</u>	<u>1,280</u>	<u>330</u>	<u>1,280</u>	<u>1,550</u>	<u>1,280</u>
TOTAL SERVICES	20,536	18,175	17,349	18,880	8,308	18,180	19,400	18,880

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2015

10 -GENERAL FUND
 SERVICE CENTER

EXPENDITURES	(----- 2014-2015 -----) (----- 2015-2016 -----)							
	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
MAINTENANCE								
10-420-524 VEHICLE MAINTENANCE	920	546	233	740	119	740	800	740
10-420-545 BLDG/BLDG EQUIP MAINTENANCE	1,956	1,986	2,789	2,500	2,145	2,500	1,100	2,500
10-420-546 LAND/GROUNDS MAINT	1,016	1,782	2,490	3,060	1,083	3,000	760	3,060
TOTAL MAINTENANCE	3,892	4,314	5,513	6,300	3,347	6,240	2,660	6,300
SUNDRY								
10-420-602 SEMINARS/DUES/TRAVEL	100	95	454	450	60	400	300	450
10-420-629 VEHICLE INSURANCE	235	380	0	380	0	350	175	380
10-420-699 OTHER - SUNDRY	297	270	34	800	239	750	400	800
TOTAL SUNDRY	632	745	438	1,630	299	1,500	875	1,630
CAPITAL OUTLAY								
10-420-899 CAPITAL OUTLAY	0	15,889	0	0	0	0	8,400	50,000
TOTAL CAPITAL OUTLAY	0	15,889	0	0	0	0	8,400	50,000
ACCRUAL								
10-420-995 DEPRECIATION EXPENSE	0	0	0	0	0	0	0	0
TOTAL ACCRUAL	0	0	0	0	0	0	0	0
TOTAL SERVICE CENTER	182,369	149,862	67,550	150,559	62,251	143,009	191,970	210,919



FISCAL YEAR 2015-2016
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

10-420 SERVICE CENTER

ACCT#	DESCRIPTION	2012-2013		2013-2014		2014-2015		2015-2016		INC BUD.-PROJ		INC FROM BUDGET	
		ACTUAL	ACTUAL	APL YTD	BUDGET	BUDGET	PROJECTn	BUDGET	\$	%	\$	%	
10 420-100	SALARIES/WAGES	53,362	37,640	38,715	69,056	69,056	69,056	75,059	6,004	8.7%	6,004	8.7%	8.7%
10 420-165	EDUCATIONAL PAY	485	0	0	0	0	0	0	0	0.0%	0	0.0%	0.0%
10 420-175	LONGEVITY	20	0	0	110	110	110	182	42	38.2%	42	38.2%	38.2%
10 420-190	OVERTIME	2,547	1,088	1,200	2,000	2,000	2,000	2,000	0	0.0%	0	0.0%	0.0%
10 420-201	F I C A & MEDICARE	4,361	2,759	2,569	5,444	5,444	5,444	5,907	463	8.5%	463	8.5%	8.5%
10 420-210	GROUP INSURANCE	11,294	8,990	8,597	14,907	14,907	14,307	15,496	1,189	8.3%	1,189	8.3%	4.0%
10 420-230	T M R S	6,658	2,456	2,169	9,052	9,052	3,052	10,215	7,163	234.7%	1,163	234.7%	12.8%
10 420-240	WORKMEN'S COMPENSATION	1,528	621	621	621	621	621	621	0	0.0%	0	0.0%	0.0%
10 420-291	UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0	0	0.0%	0	0.0%	0.0%
10 420-310	OFFICE/COMPUTER SUPPLIES	2,303	362	688	3,750	3,750	3,750	3,750	0	0.0%	0	0.0%	0.0%
10 420-311	POSTAGE/SHIPPING	0	10	0	100	100	100	100	0	0.0%	0	0.0%	0.0%
10 420-320	OTHER ELECTRONICS	199	109	80	700	700	700	700	0	0.0%	0	0.0%	0.0%
10 420-335	CLOTHING	318	439	353	1,450	1,450	1,450	1,450	0	0.0%	0	0.0%	0.0%
10 420-340	GAS AND DIESEL	20,249	-19,572	-9,074	100	100	200	200	100	100.0%	100	100.0%	100.0%
10 420-341	STATE GAS TAX	-2,144	0	0	0	0	0	0	0	0.0%	0	0.0%	0.0%
10 420-343	OIL AND GREASE	3,746	3,658	2,082	6,450	6,450	6,450	6,450	0	0.0%	0	0.0%	0.0%
10 420-344	GARAGE PARTS	1,592	2,341	323	3,000	3,000	3,000	4,000	1,000	33.3%	1,000	33.3%	33.3%
10 420-352	FURNITURE & FIXTURES	0	0	0	0	0	0	1,000	1,000	0.0%	1,000	0.0%	0.0%
10 420-385	SMALL TOOLS & EQUIPMENT	1,840	657	1,212	2,800	2,800	2,800	2,800	0	0.0%	0	0.0%	0.0%
10 420-390	FUEL	1,700	1,290	564	1,500	1,500	1,500	1,500	0	0.0%	0	0.0%	0.0%
10 420-392	JANITORIAL SUPPLIES	578	838	199	1,050	1,050	1,050	1,050	0	0.0%	0	0.0%	0.0%
10 420-399	OTHER SUPPLIES	107	514	0	1,660	1,660	1,660	1,660	160	10.7%	160	10.7%	0.0%
10 420-413	PROFESSIONAL SERVICES	2,038	2,078	370	3,200	3,200	3,000	3,200	200	6.7%	200	6.7%	0.0%
10 420-415	TELEPHONE	2,269	2,881	313	2,150	2,150	2,150	2,150	0	0.0%	0	0.0%	0.0%
10 420-426	PHYSICALS/SCREENING	0	103	0	100	100	100	100	0	0.0%	0	0.0%	0.0%
10 420-440	ELECTRICITY	11,715	10,122	6,512	10,500	10,500	10,000	10,500	500	5.0%	500	5.0%	0.0%
10 420-441	WATER	0	0	0	0	0	0	0	0	0.0%	0	0.0%	0.0%
10 420-442	GAS-ENTEX	193	203	102	400	400	400	400	0	0.0%	0	0.0%	0.0%
10 420-470	EQUIPMENT RENTAL	0	0	0	300	300	300	300	0	0.0%	0	0.0%	0.0%
10 420-482	SERVICE CONTRACTS	0	0	21	0	0	0	0	0	0.0%	0	0.0%	0.0%
10 420-485	LAUNDRY SERVICES	505	731	660	950	950	950	950	0	0.0%	0	0.0%	0.0%
10 420-489	OTHER SERVICES	1,455	1,232	330	1,280	1,280	1,280	1,280	0	0.0%	0	0.0%	0.0%
10 420-524	VEHICLE MAINTENANCE	546	233	119	740	740	740	740	0	0.0%	0	0.0%	0.0%
10 420-545	BLDG/BLDG EQUIP MAINTENANCE	1,986	2,789	2,145	2,500	2,500	2,500	2,500	0	0.0%	0	0.0%	0.0%
10 420-546	LAND/GROUNDS MAINT	1,782	2,490	1,083	3,060	3,060	3,000	3,060	60	2.0%	60	2.0%	0.0%
10 420-602	SEMINARS/DUES/TRAVEL	95	454	60	450	450	400	450	50	12.5%	50	12.5%	0.0%
10 420-629	VEHICLE INSURANCE	380	0	0	380	380	350	380	30	8.6%	30	8.6%	0.0%
10 420-699	OTHER - SUNDRY	266	34	238	800	800	750	800	50	6.7%	50	6.7%	0.0%
10 420-899	CAPITAL OUTLAY	15,889	0	0	0	0	0	50,000	50,000	0.0%	50,000	0.0%	0.0%
		149,662	67,550	62,251	150,559	150,559	143,009	210,919	67,910	47.5%	60,360	47.5%	40.1%



FISCAL YEAR 2015-2016
ACCOUNT DETAIL JUSTIFICATION

10-420 SERVICE CENTER

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10 420-190	OVERTIME	2,547	1,088	1,200	2,000	2,000
	ITEM DESCRIPTION	AMOUNT\$		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	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10 420-201	FICA & MEDICARE	4,361	2,759	2,569	5,444	5,907
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	FICA & MEDICARE	5,907				

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10 420-210	GROUP INSURANCE	11,294	8,990	8,597	14,907	15,496
	ITEM DESCRIPTION	AMOUNT\$		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	12,352				



FISCAL YEAR 2015-2016
ACCOUNT DETAIL JUSTIFICATION

10-420 SERVICE CENTER

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10 420-240	WORKMEN'S COMPENSATION	1,528	621	621	621	621
	ITEM DESCRIPTION	AMOUNT\$				AMOUNT\$
	WORKMEN'S COMPENSATION	621				

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10 420-291	UNEMPLOYMENT INSURANCE	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNT\$				AMOUNT\$
	UNEMPLOYMENT INSURANCE	-				

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10 420-310	OFFICE/COMPUTER SUPPLIES	2,303	362	688	3,750	3,750
	ITEM DESCRIPTION	AMOUNT\$				AMOUNT\$
	PRINTING SUPPLIES	600				250
	COPY SUPPLIES	400				400
	FORMS	200				200
	CARTRIDGES FOR FAX MACHINES	300				400
	TONERS FOR FAX MACHINE	600				
	OFFICE SUPPLIES	400				



**FISCAL YEAR 2015-2016
ACCOUNT DETAIL JUSTIFICATION**

10-420 SERVICE CENTER

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10 420-311	POSTAGE/SHIPPING	0	10	0	100	100
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	POSTAGE/SHIPPING	100				AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10 420-320	OTHER ELECTRONICS	199	109	80	700	700
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	ELECTRONIC PARTS & EQUIPMENT	250				
	RADIO MAINTENANCE	450				

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10 420-335	CLOTHING	318	439	353	1,450	1,450
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	HEADWARE	300				
	SAFTEY ACCESSORIES	300				
	SAFETY WARE	400				
	WINTER JACKETS	450				



**FISCAL YEAR 2015-2016
ACCOUNT DETAIL JUSTIFICATION**

10-420 SERVICE CENTER

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10 420-340	GAS AND DIESEL	20,249	-19,572	-9,074	100	200
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	FUEL KEYS	200				AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10 420-341	STATE GAS TAX	-2,144	0	0	0	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
						AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10 420-343	OIL AND GREASE	3,746	3,658	2,082	6,450	6,450
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	HYDRALIC FLUID 400gal	1,500				AMOUNT\$
	MOTOR OIL 300gal	2,500				
	GREASE 7drums @ \$315	2,250				
	FILTER DISPOSAL	200				



**FISCAL YEAR 2015-2016
ACCOUNT DETAIL JUSTIFICATION**

10-420 SERVICE CENTER

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 420-344	GARAGE PARTS	1,592	2,341	323	3,000	4,000	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	SHOP STOCK	800					
	SHOP CLEANERS	600					
	TIRE & WHEEL MAINT.	600					
	SMALL PARTS	700					
	HOSES & FITTINGS	700					
	SM. LUBRICANTS & OIL	600					

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 420-352	FURNITURE & FIXTURES	0	0	0	0	1,000	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	DESK AND CHAIR	1,000					

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 420-385	SMALL TOOLS & EQUIPMENT	1,840	657	1,212	2,800	2,800	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	SM. TOOLS FOR SHOP TRUCK	1,000					
	MECHANIC/EMPLOYEE CITY TOOLS	1,000					
	RESTOCKING	800					



THE CITY OF
FISCAL YEAR 2015-2016
ACCOUNT DETAIL JUSTIFICATION

10-420 SERVICE CENTER

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10 420-390	FUEL	1,700	1,290	564	1,500	1,500
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	FUEL	1,500				AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10 420-392	JANITORIAL SUPPLIES	578	838	199	1,050	1,050
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	SANITARY ITEMS	600				
	JANITORIAL CLEANERS	400				
	CLEANING SUPPLIES	50				

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10 420-399	OTHER SUPPLIES	107	514	0	1,660	1,660
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	WATER CONTAINERS	100				
	EMPLOYEE HYDRATION	500				
	SAFETY RESTOCK	900				
	BANDAIDS, FIRST AIDE ITEMS	100				
	LIGHT BULBS	60				



**FISCAL YEAR 2015-2016
ACCOUNT DETAIL JUSTIFICATION**

10-420 SERVICE CENTER

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013	2013-2014	2014-2015		2015-2016
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
10 420-499	OTHER SERVICES	1,455	1,232	330	1,280	1,280
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	PEST CONTROL	200				
	FIREHYDRANT INSPECTION	200				
	FUEL TANK UST ANNUAL FEE	100				
	YEARLY RECOVERY SYSTEM INSPECTION	600				
	ANNUAL SIR FEE	180				

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013	2013-2014	2014-2015		2015-2016
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
10 420-524	VEHICLE MAINTENANCE	546	233	119	740	740
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	OIL CHANGES	60				
	TIRES	400				
	SAFETY INSPECTION	80				
	VEHICLE REPAIRS	200				

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013	2013-2014	2014-2015		2015-2016
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
10 420-545	BLDG/BLDG EQUIP MAINTENANCE	1,986	2,789	2,145	2,500	2,500
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	BUILDING REPAIRS	1,400				
	LIGHTING IN BARN	300				
	REPAIR OF WATER LINES	100				
	EQUIPMENT MAINT.	700				



**FISCAL YEAR 2015-2016
ACCOUNT DETAIL JUSTIFICATION**

10-420 SERVICE CENTER

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10 420-699	OTHER - SUNDRY	266	34	238	800	800
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	COFFEE, CUPS, PLATES, FORKS	200				
	OVERTIME LUNCHESES	100				
	OTHER UNFORSEEN EXPENSES	500				

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		BUDGET
				APR YTD	BUDGET	
10 420-899	CAPITAL OUTLAY	15,889	0	0	0	50,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	3/4 TON TRUCK	17,000				7
	TIRE MACHINE	3,000				8
						9
	Building Remodel	10,000				10
	AUTOMATIC TANK GAUGE	20,000				11
						12

TRANSPOSE CAPITAL NUMBERS FROM THE CAPITAL TAB IN PRIORITY ORDER.

TOTAL: 149,862 67,550 62,251 150,559 143,009 210,919

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2015

10 -GENERAL FUND
 MUNICIPAL COURT

EXPENDITURES	(----- 2014-2015 -----) (----- 2015-2016 -----)							
	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
SALARIES								
10-430-100 SALARIES/WAGES	73,134	37,508	34,048	38,889	21,614	38,889	77,741	38,916
10-430-165 EDUCATIONAL PAY	0	0	0	0	0	0	0	0
10-430-175 LONGEVITY	307	314	361	350	428	350	750	763
10-430-185 UNIFORM ALLOWANCE	185	0	0	0	0	0	0	0
10-430-190 OVERTIME	2,434	0	398	0	279	0	500	0
TOTAL SALARIES	76,060	37,821	34,807	39,239	22,320	39,239	78,991	39,679
BENEFITS								
10-430-201 F I C A & MEDICARE	5,681	2,865	2,596	3,002	1,667	3,002	6,043	3,035
10-430-210 GROUP INSURANCE	11,663	6,242	6,827	7,453	4,965	7,453	12,456	7,748
10-430-230 T M R S	8,009	3,656	4,226	4,991	2,821	4,991	8,010	5,250
10-430-240 WORKMEN'S COMPENSATION	0	0	0	0	0	0	0	0
10-430-291 UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0	0
TOTAL BENEFITS	25,354	12,763	13,649	15,446	9,454	15,446	26,509	16,033
SUPPLIES								
10-430-310 OFFICE/COMPUTER SUPPLIES	2,182	2,411	2,545	2,500	954	2,500	2,000	2,650
10-430-311 POSTAGE/SHIPPING	2,330	1,305	1,684	2,300	0	2,300	2,500	2,300
10-430-312 BOOKS/FUHL/SUBSCRIPTIONS	0	0	0	0	0	0	0	0
10-430-335 CLOTHING	155	250	0	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	153	449	0	0	0	0	2,800	0
10-430-399 OTHER SUPPLIES	317	284	278	300	300	300	200	300
TOTAL SUPPLIES	5,137	4,698	4,507	5,350	1,254	5,350	7,750	5,500
SERVICES								
10-430-407 COLLECTION AGENCY FEES	6,966	(130)	1,422	2,500	3,742)	2,500	1,500	2,500
10-430-413 CITY JUDGE	18,129	19,500	16,500	18,000	10,500	18,000	18,000	18,000
10-430-414 BANK CHARGES	2,597	2,841	4,413	3,400	2,670	4,000	3,400	4,200
10-430-415 TELEPHONE	1,771	624	635	620	422	620	2,100	725
10-430-426 PHYSICALS/SCREENING	80	0	0	0	0	0	0	0
10-430-499 OTHER SERVICES	844	929	1,881	1,000	157	1,000	800	1,100
TOTAL SERVICES	30,387	23,764	24,851	25,520	10,007	26,120	25,800	26,525
MAINTENANCE								
10-430-524 VEHICLE MAINTENANCE	0	0	0	0	0	0	500	0
10-430-543 ELECTRONICS/COMPUTER MAINT	670	1,677	2,186	1,500	3,113	2,500	1,250	2,650
TOTAL MAINTENANCE	670	1,677	2,186	1,500	3,113	2,500	1,750	2,650

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2015

10 -GENERAL FUND
 MUNICIPAL COURT

EXPENDITURES	2011-2012		2012-2013		2013-2014		2014-2015			2015-2016
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET		
SUNDRY										
10-430-601 FAITHFUL PERFORMANCE BOND	0	0	0	75	0	75	75	75	75	
10-430-602 SEMINARS/DUES/TRAVEL	871	300	0	1,500	268	1,500	1,400	1,500	1,500	
10-430-629 VEHICLE INSURANCE	316	325	0	0	0	0	235	0	0	
10-430-684 TECHNOLOGY FUND EXPENSE	16,850	6,446	0	2,800	1,866	2,800	15,797	2,800	2,800	
10-430-685 SECURITY FUND EXPENSE	55	0	0	8,318	7,408	8,318	200	8,318	8,318	
10-430-699 OTHER - SUNDRY	0	0	395	200	200	200	0	300	300	
TOTAL SUNDRY	18,099	7,159	395	12,893	9,743	12,893	17,707	12,993	12,993	
CAPITAL OUTLAY										
10-430-899 CAPITAL OUTLAY	0	0	0	0	0	0	0	0	0	
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	0	0	0	
ACCRUAL										
10-430-995 DEPRECIATION EXPENSE	0	0	0	0	0	0	0	0	0	
TOTAL ACCRUAL	0	0	0	0	0	0	0	0	0	
TOTAL MUNICIPAL COURT	155,707	87,883	80,396	99,948	55,892	101,548	158,507	103,380	103,380	



**FISCAL YEAR 2015-2016
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY**

10-430 MUNICIPAL COURT

ACCT#	DESCRIPTION	2012-2013		2013-2014		2014-2015		2015-2016		INC BUD-PROJ		INC FROM BUDGET	
		ACTUAL	ACTUAL	APL YTD	BUDGET	BUDGET	PROJECTn	BUDGET	BUDGET	\$	%	\$	%
10 430-100	SALARIES/WAGES	37,508	34,048	21,614	38,889	38,889	38,889	38,916	27	0.1%	27	0.1%	0.1%
10 430-165	EDUCATIONAL PAY	0	0	0	0	0	0	0	0	0.0%	0	0.0%	0.0%
10 430-175	LONGEVITY	314	361	428	350	350	350	763	413	118.0%	413	118.0%	118.0%
10 430-185	UNIFORM ALLOWANCE	0	0	0	0	0	0	0	0	0.0%	0	0.0%	0.0%
10 430-190	OVERTIME	0	398	279	0	0	0	0	0	0.0%	0	0.0%	0.0%
10 430-201	F I C A & MEDICARE	2,865	2,596	1,667	3,002	3,002	3,002	3,035	33	1.1%	34	1.1%	1.1%
10 430-210	GROUP INSURANCE	6,242	6,827	4,965	7,453	7,453	7,453	7,748	295	4.0%	294	4.0%	4.0%
10 430-230	T M R S	3,656	4,226	2,821	4,991	4,991	4,991	5,250	259	5.2%	258	5.2%	5.2%
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	2,411	2,545	954	2,500	2,500	2,500	2,650	150	6.0%	150	6.0%	6.0%
10 430-311	POSTAGE/SHIPPING	1,305	1,684	0	2,300	2,300	2,300	2,300	0	0.0%	0	0.0%	0.0%
10 430-335	CLOTHING	250	0	0	250	250	250	250	0	0.0%	0	0.0%	0.0%
10 430-390	FUEL	449	0	0	0	0	0	0	0	0.0%	0	0.0%	0.0%
10 430-399	OTHER SUPPLIES	284	278	300	300	300	300	300	0	0.0%	0	0.0%	0.0%
10 430-407	COLLECTION AGENCY FEES	-130	1,422	-3,742	2,500	2,500	2,500	2,500	0	0.0%	0	0.0%	0.0%
10 430-413	CITY JUDGE	19,500	16,500	10,500	18,000	18,000	18,000	18,000	0	0.0%	0	0.0%	0.0%
10 430-414	BANK CHARGES	2,841	4,413	2,670	3,400	3,400	4,000	4,200	200	5.0%	800	23.5%	23.5%
10 430-415	TELEPHONE	624	635	422	620	620	620	725	105	16.9%	105	16.9%	16.9%
10 430-426	PHYSICALS/SCREENING	0	0	0	0	0	0	0	0	0.0%	0	0.0%	0.0%
10 430-499	OTHER SERVICES	929	1,881	159	1,000	1,000	1,000	1,100	100	10.0%	100	10.0%	10.0%
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	1,677	2,186	3,113	1,500	1,500	2,500	2,650	150	6.0%	1,150	76.7%	76.7%
10 430-601	FAITHFUL PERFORMANCE BOND	0	0	0	75	75	75	75	0	0.0%	0	0.0%	0.0%
10 430-602	SEMINARS/DUES/TRAVEL	387	0	268	1,500	1,500	1,500	1,500	0	0.0%	0	0.0%	0.0%
10 430-629	VEHICLE INSURANCE	325	0	0	0	0	0	0	0	0.0%	0	0.0%	0.0%
10 430-684	TECHNOLOGY FUND EXPENSE	6,446	0	1,866	2,800	2,800	2,800	2,800	0	0.0%	0	0.0%	0.0%
10 430-685	SECURITY FUND EXPENSE	0	0	7,408	8,318	8,318	8,318	8,318	0	0.0%	0	0.0%	0.0%
10 430-699	OTHER - SUNDRY	0	396	200	200	200	200	300	100	50.0%	100	50.0%	50.0%
10 430-899	CAPITAL OUTLAY	0	0	0	0	0	0	0	0	0.0%	0	0.0%	0.0%
		87,883	80,396	55,892	99,948	99,948	101,548	103,380	1,832	1.8%	3,431	3.4%	3.4%



FISCAL YEAR 2015-2016
ACCOUNT DETAIL JUSTIFICATION

10-430 MUNICIPAL COURT

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10 430-185	UNIFORM ALLOWANCE	0	0	0	0	0
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	Uniform Allowance					AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10 430-190	OVERTIME	0	398	279	0	0
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
						AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10 430-201	F I C A & MEDICARE	2,865	2,596	1,667	3,002	3,035
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	Calculated Field (do not attempt to input)	7.65%		Calculated Field (do not attempt to input)		



FISCAL YEAR 2015-2016
ACCOUNT DETAIL JUSTIFICATION

10-430 MUNICIPAL COURT

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 430-335	CLOTHING	250	0	0	250	250	
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	MISC.	250					

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 430-390	FUEL	449	0	0	0	-	
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	FUEL	-					

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 430-399	OTHER SUPPLIES	284	278	300	300	300	
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Miscellaneous	300					



**FISCAL YEAR 2015-2016
ACCOUNT DETAIL JUSTIFICATION**

10-430 MUNICIPAL COURT

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10 430-407	COLLECTION AGENCY FEES	-130	1,422	-3,742	2,500	2,500
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Omnibase Fees	2,500				

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10 430-413	CITY JUDGE	19,500	16,500	10,500	18,000	18,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	SAGNESS GIROUARD III					
	MILAN MILLER	18,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10 430-414	BANK CHARGES	2,841	4,413	2,670	3,400	4,200
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	BANK CHARGES					
	Credit Card Charges for taking Visa/MasterCard	4,200				



**FISCAL YEAR 2015-2016
ACCOUNT DETAIL JUSTIFICATION**

10-430 MUNICIPAL COURT

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10 430-415	TELEPHONE	624	635	422	620	725
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	AT&T: Land Line Phones / Long Distance	725				

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10 430-426	PHYSICALS/SCREENING	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10 430-499	OTHER SERVICES	929	1,881	159	1,000	1,100
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Jury Trial: Payments to Jurors	1,000				
	Interpreter Fees	100				



**FISCAL YEAR 2015-2016
ACCOUNT DETAIL JUSTIFICATION**

10-430 MUNICIPAL COURT

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10 430-602	SEMINARS/DUES/TRAVEL	387	0	268	1,500	1,500
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	Pat Taylor					
	Judge Miller					
	Judge Girouard					
	Misc Dues					
	Betty Askey					
	Ursula Reyes					
		1,500				

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10 430-629	VEHICLE INSURANCE	325	0	0	0	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	VEHICLE INSURANCE					

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10 430-684	TECHNOLOGY FUND EXPENSE	6,446	0	1,866	2,800	2,800
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	KIOSK FINANCING	2,800				
	Uses Municipal Court Technology Fund					



THE CITY OF
FISCAL YEAR 2015-2016
ACCOUNT DETAIL JUSTIFICATION

10-430 MUNICIPAL COURT

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10 430-685	SECURITY FUND EXPENSE	0	0	7,408	8,318	8,318
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	KIOSK FINANCING	8,318				
	Uses Municipal Court Security Fund					

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10 430-699	OTHER - SUNDRY	0	396	200	200	300
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	MISC.	300				

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10 430-899	CAPITAL OUTLAY	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	1					7
	2					8
	3					9
	4					10
	5					11
	6					12

TRANSPOSE CAPITAL NUMBERS FROM THE CAPITAL TAB IN PRIORITY ORDER.

TOTAL: 87,883 80,396 55,892 99,948 101,548 103,380

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2015

10 -GENERAL FUND
 POLICE

EXPENDITURES	2011-2012	2012-2013	2013-2014	2014-2015		2015-2016		APPROVED BUDGET
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	
SALARIES								
10-525-100 SALARIES/WAGES	1,822,128	1,831,130	1,858,996	1,943,355	1,109,975	1,902,814	1,877,305	2,106,088
10-525-165 EDUCATIONAL PAY	27,790	23,749	22,359	36,000	2,242	36,000	30,000	36,000
10-525-175 LONGEVITY	8,464	7,962	9,665	8,900	9,949	17,000	12,500	17,516
10-525-105 UNIFORM ALLOWANCE	5,902	5,354	4,741	5,400	2,690	5,400	5,400	5,400
10-525-190 OVERTIME	156,865	91,128	74,985	90,000	57,847	90,000	90,000	94,000
TOTAL SALARIES	2,021,149	1,959,323	1,970,745	2,083,655	1,182,703	2,051,214	2,015,205	2,259,004
BENEFITS								
10-525-201 F I C A & MEDICARE	137,988	149,482	147,715	158,987	89,286	155,648	154,163	172,401
10-525-210 GROUP INSURANCE	270,618	268,320	281,222	327,950	228,445	321,064	275,020	356,404
10-525-230 T M R	231,757	224,157	233,652	258,121	147,291	252,700	228,018	298,152
10-525-240 WORKMEN'S COMPENSATION	40,667	44,203	40,266	32,440	28,837	28,837	43,000	32,441
10-525-291 UNEMPLOYMENT INSURANCE	12,952	3,492	136	5,000	660	5,000	7,500	5,000
TOTAL BENEFITS	693,982	688,654	702,990	782,498	494,519	763,249	707,701	864,398
SUPPLIES								
10-525-310 OFFICE/COMPUTER SUPPLIES	26,159	16,806	18,073	23,084	12,765	18,500	25,386	18,500
10-525-311 POSTAGE/SHIPPING	514	413	308	750	203	750	500	750
10-525-320 OTHER ELECTRONICS	5,573	2,930	3,751	7,700	7,639	7,700	8,500	11,700
10-525-335 CLOTHING	19,353	17,477	18,989	13,000	13,899	18,000	19,485	18,000
10-525-352 FURNITURE & FIXTURES	5,461	996	940	3,500	2,994	1,000	6,200	1,500
10-525-385 SMALL TOOLS & EQUIPMENT	543	2,914	3,157	3,400	0	3,400	2,750	3,500
10-525-389 CHEMICALS	2,360	1,745	1,110	1,000	509	1,000	3,000	1,000
10-525-390 FUEL	97,767	93,929	101,834	07,000	40,751	80,000	65,000	80,000
10-525-391 PRISONER MEALS	14,792	7,306	6,838	7,500	3,308	7,500	18,000	7,500
10-525-392 JANITORIAL SUPPLIES	3,654	3,500	4,820	4,500	2,334	4,500	3,500	4,500
10-525-394 INVESTIGATIVE SUPPLIES	7,237	8,393	5,266	5,500	3,586	5,500	6,376	5,500
10-525-395 AMMUNITION/GUN SUPPLIES	5,119	8,246	7,719	8,000	5,306	8,000	5,500	8,000
10-525-399 OTHER SUPPLIES	4,963	18,657	16,539	12,700	5,313	12,700	9,056	12,700
TOTAL SUPPLIES	193,487	183,311	189,344	182,634	98,607	168,550	173,253	173,150
SERVICES								
10-525-413 PROFESSIONAL SERVICES	11,902	52,955	22,697	24,700	8,703	23,500	11,450	23,500
10-525-415 TELEPHONE	43,877	39,076	43,891	47,270	32,606	47,270	59,740	47,300
10-525-425 CONTRACT LABOR	60	0	0	60	0	60	0	300
10-525-426 PHYSICALS/SCREENING	3,489	3,363	1,863	3,000	1,500	3,000	2,700	3,000
10-525-430 ADVERTISING	1,080	969	1,025	1,000	509	1,000	1,000	1,000
10-525-431 ANIMAL FACILITY	68,256	66,029	87,126	99,442	99,442	99,442	68,256	110,218
10-525-440 ELECTRICITY	41,577	37,749	35,893	41,000	19,044	41,000	35,100	41,000
10-525-441 WATER	0	0	0	0	0	0	0	0
10-525-442 GAS-ENTEK	3,655	4,659	6,277	7,000	1,102	7,000	7,500	7,000
10-525-480 PRISONER MEDICAL	0	0	300	0	0	0	0	0
10-525-482 SERVICE CONTRACTS	40,314	49,521	44,371	62,200	43,694	62,200	39,736	66,700
10-525-485 LAUNDRY SERVICES	0	0	0	0	0	0	0	0
10-525-499 OTHER SERVICES	745	1,109	843	1,500	870	1,500	1,000	1,500
TOTAL SERVICES	214,955	255,431	244,286	287,172	207,469	285,972	226,482	301,518

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2015

10 -GENERAL FUND
 POLICE

EXPENDITURES	2011-2012	2012-2013	2013-2014	2014-2015			2015-2016	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
MAINTENANCE								
10-525-524 VEHICLE MAINTENANCE	24,078	20,886	26,222	43,545	17,717	25,000	20,000	25,000
10-525-543 ELECTRONICS/COMPUTER MAINT	20,156	22,031	22,651	26,500	10,523	26,500	21,197	26,500
10-525-545 BLDG/BLDG EQUIP MAINTENANCE	18,504	21,645	19,386	22,000	11,016	22,000	21,300	22,000
10-525-546 LAND/GROUNDS MAINT	0	0	0	0	0	0	0	0
TOTAL MAINTENANCE	62,739	64,562	68,259	92,045	39,255	73,500	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	36,665	24,144	24,672	24,800	16,304	24,800	23,330	25,800
10-525-604 LIABILITY/PROPERTY INSURANCE	22,211	23,059	21,815	20,816	23,726	23,726	12,500	21,000
10-525-619 FEDERAL NARCOTICS EXPENSE	96,013	36,994	25,074	0	4,250	0	0	0
10-525-620 LOCAL NARCOTICS	36,130	13,450	33,262	35,699	29,824	29,824	36,626	6,000
10-525-621 K-9 EXPENSE	1,874	3,963	3,562	4,500	1,221	1,221	2,000	4,500
10-525-625 MARINE OPERATIONS	638	3,413	4,834	0	117	117	3,250	0
10-525-629 VEHICLE INSURANCE	2,807	3,331	6,901	6,900	6,901	6,901	2,089	6,900
10-525-687 DAMAGE CLAIMS	0	0	0	0	0	0	0	0
10-525-699 OTHER - SUNDRY	2,139	739	1,348	2,000	733	2,000	1,250	2,000
TOTAL SUNDRY	198,477	109,092	121,468	94,715	83,077	88,589	81,045	66,200
CAPITAL OUTLAY								
10-525-898 EQUIPMENT LLEBG GRANT	0	0	0	0	0	0	0	0
10-525-899 CAPITAL OUTLAY	55,120	725,332	141,947	222,364	168,849	168,849	30,000	312,950
TOTAL CAPITAL OUTLAY	55,120	725,332	141,947	222,364	168,849	168,849	30,000	312,950
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	3,439,909	3,985,705	3,439,040	3,745,083	2,274,479	3,599,923	3,296,183	4,050,720



**FISCAL YEAR 2015-2016
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY**

10-525 POLICE DEPARTMENT

ACCT#	DESCRIPTION	2012-2013		2013-2014		2014-2015		2015-2016		INC BUD-PROJ		INC FROM BUDGET	
		ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTn	BUDGET	BUDGET	BUDGET	\$	%	\$	%
10 525-100	SALARIES/WAGES	1,831,130	1,858,996	1,109,975	1,943,355	1,902,814	2,106,088	203,274	10.7%	162,733	8.4%		
10 525-165	EDUCATIONAL PAY	23,749	22,359	2,242	36,000	36,000	36,000	0	0.0%	0	0.0%		
10 525-175	LONGEVITY	7,962	9,665	9,949	8,900	17,000	17,516	516	3.0%	8,616	96.8%		
10 525-185	UNIFORM ALLOWANCE	5,354	4,741	2,690	5,400	5,400	5,400	0	0.0%	0	0.0%		
10 525-190	OVERTIME	91,128	74,985	57,847	90,000	90,000	94,000	4,000	4.4%	4,000	4.4%		
10 525-201	F I C A & MEDICARE	148,482	147,715	89,286	158,987	155,648	172,401	16,753	10.8%	13,414	8.4%		
10 525-210	GROUP INSURANCE	268,320	281,222	228,445	327,951	321,064	356,404	35,340	11.0%	28,453	8.7%		
10 525-230	T M R S	224,157	233,652	147,291	258,121	252,700	298,152	45,452	18.0%	40,031	15.5%		
10 525-240	WORKMEN'S COMPENSATION	44,203	40,266	28,837	32,441	28,837	32,441	3,604	12.5%	0	0.0%		
10 525-291	UNEMPLOYMENT INSURANCE	3,492	136	660	5,000	5,000	5,000	0	0.0%	0	0.0%		
10 525-310	OFFICE/COMPUTER SUPPLIES	16,806	18,073	12,765	23,084	18,500	18,500	0	0.0%	-4,584	-19.9%		
10 525-311	POSTAGE/SHIPPING	413	308	203	750	750	750	0	0.0%	0	0.0%		
10 525-320	OTHER ELECTRONICS	2,930	3,751	7,639	7,700	7,700	11,700	4,000	51.9%	4,000	51.9%		
10 525-335	CLOTHING	17,477	18,989	13,899	18,000	18,000	18,000	0	0.0%	0	0.0%		
10 525-352	FURNITURE & FIXTURES	996	940	2,994	3,500	1,000	1,500	500	50.0%	-2,000	-57.1%		
10 525-385	SMALL TOOLS & EQUIPMENT	2,914	3,157	0	3,400	3,400	3,500	100	2.9%	100	2.9%		
10 525-389	CHEMICALS	1,745	1,110	509	1,000	1,000	1,000	0	0.0%	0	0.0%		
10 525-390	FUEL	93,929	101,834	40,751	87,000	80,000	80,000	0	0.0%	-7,000	-8.0%		
10 525-391	PRISONER MEALS	7,306	6,838	3,308	7,500	7,500	7,500	0	0.0%	0	0.0%		
10 525-392	JANITORIAL SUPPLIES	3,500	4,820	2,334	4,500	4,500	4,500	0	0.0%	0	0.0%		
10 525-394	INVESTIGATIVE SUPPLIES	8,393	5,266	3,586	5,500	5,500	5,500	0	0.0%	0	0.0%		
10 525-395	AMMUNITION/GUN SUPPLIES	8,246	7,719	5,306	8,000	8,000	8,000	0	0.0%	0	0.0%		
10 525-399	OTHER SUPPLIES	18,657	16,539	5,313	12,700	12,700	12,700	0	0.0%	0	0.0%		
10 525-413	PROFESSIONAL SERVICES	52,955	22,697	8,703	24,700	23,500	23,500	0	0.0%	-1,200	-4.9%		
10 525-415	TELEPHONE	39,076	43,891	32,606	47,270	47,270	47,300	30	0.1%	30	0.1%		
10 525-425	CONTRACT LABOR	0	0	0	60	60	300	240	400.0%	240	400.0%		
10 525-426	PHYSICALS/SCREENING	3,363	1,863	1,500	3,000	3,000	3,000	0	0.0%	0	0.0%		
10 525-430	ADVERTISING	969	1,025	509	1,000	1,000	1,000	0	0.0%	0	0.0%		
10 525-431	ANIMAL FACILITY	66,029	87,126	99,442	99,442	99,442	110,218	10,776	10.8%	10,776	10.8%		
10 525-440	ELECTRICITY	37,749	35,893	19,044	41,000	41,000	41,000	0	0.0%	0	0.0%		
10 525-442	GAS-ENTEX	4,659	6,277	1,102	7,000	7,000	7,000	0	0.0%	0	0.0%		
10 525-482	SERVICE CONTRACTS	49,521	44,671	43,694	62,200	62,200	66,700	4,500	7.2%	4,500	7.2%		
10 525-499	OTHER SERVICES	1,109	843	870	1,500	1,500	1,500	0	0.0%	0	0.0%		
10 525-524	VEHICLE MAINTENANCE	20,886	26,222	17,717	43,545	25,000	25,000	0	0.0%	0	0.0%		
10 525-543	ELECTRONICS/COMPUTER MAINT	22,031	22,651	10,523	26,500	26,500	26,500	0	0.0%	0	0.0%		
10 525-545	BLDG/BLDG EQUIP MAINTENANCE	21,645	19,386	11,016	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%		
10 525-601	FAITHFUL PERFORMANCE BOND	0	0	0	0	0	0	0	0.0%	0	0.0%		
10 525-602	SEMINARS/DUES/TRAVEL	24,144	24,672	16,304	24,800	24,800	25,800	1,000	4.0%	1,000	4.0%		
10 525-604	LIABILITY/PROPERTY INSURANCE	23,059	21,815	23,726	20,815	23,726	21,000	-2,726	-11.5%	185	0.9%		



FISCAL YEAR 2015-2016
 BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

10-525 POLICE DEPARTMENT

ACCT#	DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	INC BUD-PROJ		INC FROM BUDGET	
				APL YTD	BUDGET		PROJECTn	BUDGET	\$	%
10-525-619	FEDERAL NARCOTICS EXPENSE	36,994	25,074	4,250	0	0	0	0.0%	0	0.0%
10 525-620	NARCOTICS/K-9	13,450	33,262	29,824	35,699	6,000	-23,824	-79.9%	-29,699	-83.2%
10 525-621	K-9 EXPENSE	3,963	3,562	1,221	4,500	4,500	3,279	268.6%	0	0.0%
10-525-625	MARINE OPERATIONS	3,413	4,834	117	0	0	-117	-100.0%	0	0.0%
10 525-629	VEHICLE INSURANCE	3,331	6,901	6,901	6,900	6,900	-1	0.0%	0	0.0%
10-525-687	DAMAGE CLAIMS	0	0	0	0	0	0	0.0%	0	0.0%
10 525-699	OTHER - SUNDRY	738	1,347	732	2,000	2,000	0	0.0%	0	0.0%
10 525-899	CAPITAL OUTLAY	725,332	141,947	168,849	222,364	312,950	144,101	85.3%	90,586	40.7%
		3,985,705	3,439,040	2,274,479	3,745,083	4,050,720	450,797	12.5%	305,636	8.2%



FISCAL YEAR 2015-2016
ACCOUNT DETAIL JUSTIFICATION

10-525 POLICE DEPARTMENT

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10 525-100	SALARIES/WAGES	1,831,130	1,858,996	1,109,975	1,943,355	2,106,088
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Current Full-Time Employees	2,013,903				
	Current Part-Time Employees	48,139				
	<i>New- Truck Officer</i>	44,046				
				Calculated Field (do not attempt to input)		

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10 525-165	EDUCATIONAL PAY	23,749	22,359	2,242	36,000	36,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Education Pay	36,000				
	<i>Educational Pay is paid in December</i>					
	Intermediate law enforcement certification \$500.					
	Advanced law enforcement certification \$1000.					
	Master law enforcement certification \$1500.					
	*College Education reimbursement					
	(Please see attached justification details)					

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10 525-175	LONGEVITY	7,962	9,665	9,949	8,900	17,516
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Longevity Pay	17,516				
				Calculated Field (do not attempt to input)		



**FISCAL YEAR 2015-2016
ACCOUNT DETAIL JUSTIFICATION**

10-525 POLICE DEPARTMENT

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 525-320	OTHER ELECTRONICS	2,930	3,751	7,639	7,700	11,700	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Police radio charges/batteries	700					
	Radio parts/repairs	2,000					
	Camera parts/repairs	5,500					
	Tasers/parts/repairs	3,500					

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 525-335	CLOTHING	17,477	18,989	13,899	18,000	18,000	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Police uniforms	15,000					
	Explorers	1,500					
	Jail clothing/mattresses/blankets/sandals/misc	1,500					

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 525-352	FURNITURE & FIXTURES	996	940	2,994	3,500	1,500	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Replacement of worn office furniture/fixture/equip	1,500					



**FISCAL YEAR 2015-2016
ACCOUNT DETAIL JUSTIFICATION**

10-525 POLICE DEPARTMENT

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10 525-395	AMMUNITION/GUN SUPPLIES	8,246	7,719	5,306	8,000	8,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	Department weapons qualification	5,500				
	Taser darts	1,600				
	Sheriff department range fee \$50@day	900	24			

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10 525-399	OTHER SUPPLIES	18,657	16,539	5,313	12,700	12,700
	ITEM DESCRIPTION	AMOUNT\$		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	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10 525-413	PROFESSIONAL SERVICES	52,955	22,697	8,703	24,700	23,500
	ITEM DESCRIPTION	AMOUNT\$		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 10@\$600	6,000				
	Fast-mart fingerprint service	500				
	Printer lease dispatch	7,000				



**FISCAL YEAR 2015-2016
ACCOUNT DETAIL JUSTIFICATION**

10-525 POLICE DEPARTMENT

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 525-442	GAS-ENTEX	4,659	6,277	1,102	7,000	7,000	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Gas-Entex	7,000					

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 525-482	SERVICE CONTRACTS	49,521	44,671	43,694	62,200	66,700	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Laserfische annual contract	4,000				7,400	
	Fire extinguisher testing	500				2,400	
	Pest control	1,000				4,500	
	ITI annual maintenance contract	18,400				1,800	
	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	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 525-499	OTHER SERVICES	1,109	843	870	1,500	1,500	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Southeast Texas Police Chiefs Luncheon	500					
	Community Services Programs	500					
	Educational material, instructors, misc supplies	500					



**FISCAL YEAR 2015-2016
ACCOUNT DETAIL JUSTIFICATION**

10-525 POLICE DEPARTMENT

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10 525-524	VEHICLE MAINTENANCE	20,886	26,222	17,717	43,545	25,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	General maintenance	25,000				AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10 525-543	ELECTRONICS/COMPUTER MAINT	22,031	22,651	10,523	26,500	26,500
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	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	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10 525-545	BLDG/BLDG EQUIP MAINTENANCE	21,645	19,386	11,016	22,000	22,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	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				

CITY OF FREEPORT
APPROVED BUDGET
AS OF: APRIL 30TH, 2015

10 -GENERAL FUND
FIRE

EXPENDITURES	2011-2012	2012-2013	2013-2014	2014-2015			2015-2016	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
SALARIES								
10-530-100 SALARIES/WAGES	364,126	376,641	470,705	506,200	277,763	485,000	382,471	555,947
10-530-165 EDUCATIONAL PAY	16,986	21,056	23,471	23,200	15,458	22,000	14,000	26,500
10-530-175 LONGEVITY	1,873	2,223	2,431	2,450	2,752	3,800	2,000	4,911
10-530-190 OVERTIME	18,623	20,236	35,200	24,574	33,372	35,000	18,700	36,300
TOTAL SALARIES	401,608	420,156	531,806	556,424	329,350	545,800	417,171	623,658
BENEFITS								
10-530-201 F I C A & MEDICARE	29,771	31,168	39,656	42,566	24,369	41,000	31,914	47,710
10-530-210 GROUP INSURANCE	41,476	44,163	59,541	67,082	48,110	65,000	43,596	69,731
10-530-230 T M D S	46,891	48,982	65,064	70,777	41,711	67,000	48,350	82,510
10-530-240 WORKMEN'S COMPENSATION	2,204	2,266	2,266	2,039	2,265	2,265	0	2,265
10-530-291 UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0	0
TOTAL BENEFITS	120,342	126,578	166,526	182,464	116,455	175,265	123,860	202,216
SUPPLIES								
10-530-310 OFFICE/COMPUTER SUPPLIES	1,538	1,578	1,414	2,000	1,054	2,000	2,000	2,000
10-530-312 BOOKS/PUBL/SUBSCRIPTIONS	918	725	1,112	1,000	0	1,000	2,000	1,000
10-530-320 OTHER ELECTRONICS	6,702	7,062	3,274	4,000	746	4,000	8,200	4,000
10-530-335 CLOTHING	6,535	5,188	5,156	5,000	2,592	5,000	7,000	5,000
10-530-352 FURNITURE & FIXTURES	1,012	1,085	7,149	3,000	650	3,000	1,500	3,000
10-530-385 SMALL TOOLS & EQUIPMENT	7,061	4,929	3,949	4,000	3,327	4,000	10,000	4,000
10-530-389 CHEMICALS	237	510	383	750	0	750	750	750
10-530-390 FUEL	27,717	29,863	29,007	28,000	13,206	28,000	25,000	28,000
10-530-392 JANITORIAL SUPPLIES	2,998	1,065	2,776	3,000	651	3,000	2,000	3,000
10-530-394 FIRE PREVENTION	357	500	0	500	0	500	750	500
10-530-399 OTHER SUPPLIES	266	130	394	500	484	500	500	500
TOTAL SUPPLIES	55,342	52,636	54,695	51,750	22,711	51,750	59,700	51,750
SERVICES								
10-530-415 TELEPHONE	10,152	8,662	8,628	10,000	4,044	8,500	11,500	8,500
10-530-425 CONTRACT LABOR	0	0	0	0	0	0	0	0
10-530-426 PHYSICALS/SCREENING	562	603	452	0	522	550	0	600
10-530-430 ADVERTISING	139	0	204	0	0	0	500	0
10-530-440 ELECTRICITY	12,845	11,166	12,909	13,000	6,136	13,000	13,000	13,000
10-530-441 WATER	0	0	0	0	0	0	0	0
10-530-442 GAS-ENTEX	896	974	2,068	2,350	960	2,350	3,000	2,350
10-530-482 S C B A	3,716	4,556	6,261	7,000	5,465	7,000	7,000	7,000
10-530-499 OTHER SERVICES	0	0	0	0	0	0	0	0
TOTAL SERVICES	28,308	25,961	30,522	32,350	17,127	31,400	35,000	31,450

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2015

10 -GENERAL FUND
 FIRE

EXPENDITURES	(----- 2014-2015 -----) (----- 2015-2016 -----)							
	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
MAINTENANCE								
10-530-524 VEHICLE MAINTENANCE	23,797	27,857	18,842	22,000	12,708	22,000	25,000	22,000
10-530-543 ELEC	3,333	5,308	3,651	5,000	657	5,000	5,050	5,000
10-530-545 BLDG/BLDG EQUIP MAINTENANCE	6,282	7,984	2,989	12,000	5,407	9,000	7,000	9,000
10-530-560 EQUIPMENT MAINTENANCE	<u>3,985</u>	<u>943</u>	<u>3,810</u>	<u>4,000</u>	<u>321</u>	<u>2,000</u>	<u>3,000</u>	<u>2,000</u>
TOTAL MAINTENANCE	37,398	42,092	29,293	43,000	19,094	38,000	40,050	38,000
SUNDRY								
10-530-602 SEMINARS/DUES/TRAVEL	95	0	0	0	0	0	0	0
10-530-625 EMERGENCY MANAGEMENT	19,026	17,875	13,555	20,835	93,346	18,000	21,500	18,000
10-530-629 VEHICLE INSURANCE	3,608	5,424	5,424	5,500	5,424	5,500	2,635	5,500
10-530-683 FEMA FIREFIGHTERS GRANT	0	0	0	0	0	0	0	0
10-530-692 RESERVE FIREMEN INCENTIVES	7,791	3,900	1,760	3,500	770	3,500	9,000	3,500
10-530-693 RESERVE FIREMEN PENSION	5,400	5,184	2,196	5,000	648	5,000	6,000	3,500
10-530-699 OTHER - SUNDRY	<u>3,377</u>	<u>3,067</u>	<u>2,356</u>	<u>4,500</u>	<u>891</u>	<u>4,500</u>	<u>0</u>	<u>4,500</u>
TOTAL SUNDRY	32,544	35,450	25,291	39,335	101,079	36,500	39,185	35,000
CAPITAL OUTLAY								
10-530-899 CAPITAL OUTLAY	<u>138,282</u>	<u>0</u>	<u>0</u>	<u>14,875</u>	<u>14,371</u>	<u>14,875</u>	<u>0</u>	<u>39,900</u>
TOTAL CAPITAL OUTLAY	138,282	0	0	14,875	14,371	14,875	0	39,900
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	813,825	702,874	838,133	920,198	620,186	893,590	714,966	1,021,974



**FISCAL YEAR 2015-2016
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY**

10-530 FIRE

ACCT#	DESCRIPTION	2012-2013		2013-2014		2014-2015		2015-2016		INC BUD-PROJ		INC FROM BUDGET	
		ACTUAL	ACTUAL	APL YTD	BUDGET	BUDGET	PROJECTn	BUDGET	BUDGET	\$	%	\$	%
10 530-100	SALARIES/WAGES	376,641	470,705	277,768	506,200	485,000	555,947	70,947	14.6%	49,747	9.8%		
10 530-165	EDUCATIONAL PAY	21,056	23,471	15,458	23,200	22,000	26,500	4,500	20.5%	3,300	14.2%		
10 530-175	LONGEVITY	2,223	2,431	2,752	2,450	3,800	4,911	1,111	29.2%	2,461	100.4%		
10 530-190	OVERTIME	20,236	35,200	33,372	24,574	35,000	36,300	1,300	3.7%	11,726	47.7%		
10 530-201	F I C A & MEDICARE	31,168	39,656	24,369	42,566	41,000	47,710	6,710	16.4%	5,143	12.1%		
10 530-210	GROUP INSURANCE	44,163	59,541	48,110	67,082	65,000	69,731	4,731	7.3%	2,649	3.9%		
10 530-230	T M R S	48,982	65,064	41,711	70,777	67,000	82,510	15,510	23.1%	11,733	16.6%		
10 530-240	WORKMEN'S COMPENSATION	2,266	2,266	2,265	2,039	2,265	2,265	0	0.0%	226	11.1%		
10 530-291	UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0	0.0%	0	0.0%		
10 530-310	OFFICE/COMPUTER SUPPLIES	1,578	1,414	1,054	2,000	2,000	2,000	0	0.0%	0	0.0%		
10 530-312	BOOKS/PUBL/SUBSCRIPTIONS	725	1,112	0	1,000	1,000	1,000	0	0.0%	0	0.0%		
10 530-320	OTHER ELECTRONICS	7,062	3,274	746	4,000	4,000	4,000	0	0.0%	0	0.0%		
10 530-335	CLOTHING	5,188	5,156	2,592	5,000	5,000	5,000	0	0.0%	0	0.0%		
10 530-352	FURNITURE & FIXTURES	1,085	7,149	650	3,000	3,000	3,000	0	0.0%	0	0.0%		
10 530-385	SMALL TOOLS & EQUIPMENT	4,929	3,949	3,327	4,000	4,000	4,000	0	0.0%	0	0.0%		
10 530-389	CHEMICALS	510	383	0	750	750	750	0	0.0%	0	0.0%		
10 530-390	FUEL	29,863	29,087	13,206	28,000	28,000	28,000	0	0.0%	0	0.0%		
10 530-392	JANITORIAL SUPPLIES	1,065	2,776	651	3,000	3,000	3,000	0	0.0%	0	0.0%		
10 530-394	FIRE PREVENTION	500	0	0	500	500	500	0	0.0%	0	0.0%		
10 530-399	OTHER SUPPLIES	130	394	484	500	500	500	0	0.0%	0	0.0%		
10 530-415	TELEPHONE	8,662	8,628	4,044	10,000	8,500	8,500	0	0.0%	-1,500	-15.0%		
10 530-426	PHYSICALS/SCREENING	603	452	522	0	550	600	50	9.1%	600	0.0%		
10 530-430	ADVERTISING	0	204	0	0	0	0	0	0.0%	0	0.0%		
10 530-440	ELECTRICITY	11,166	12,909	6,136	13,000	13,000	13,000	0	0.0%	0	0.0%		
10 530-442	GAS-ENTEX	974	2,068	960	2,350	2,350	2,350	0	0.0%	0	0.0%		
10 530-482	S C B A	4,556	6,261	5,465	7,000	7,000	7,000	0	0.0%	0	0.0%		
10 530-524	VEHICLE MAINTENANCE	27,857	18,842	12,708	22,000	22,000	22,000	0	0.0%	0	0.0%		
10 530-543	ELEC/COMPUTER MAINT.	5,308	3,651	657	5,000	5,000	5,000	0	0.0%	0	0.0%		
10 530-545	BLDG/BLDG EQUIP MAINTENANCE	7,984	2,989	5,407	12,000	9,000	9,000	0	0.0%	-3,000	-25.0%		
10 530-560	EQUIPMENT MAINTENANCE	943	3,810	321	4,000	2,000	2,000	0	0.0%	-2,000	-50.0%		
10-530-602	SEMINARS/DUES/TRAVEL	0	0	0	0	0	0	0	0.0%	0	0.0%		
10 530-625	EMERGENCY MANAGEMENT	17,875	13,555	93,346	20,835	18,000	18,000	0	0.0%	-2,835	-13.6%		
10 530-629	VEHICLE INSURANCE	5,424	5,424	5,424	5,500	5,500	5,500	0	0.0%	0	0.0%		
10 530-692	RESERVE FIREMEN INCENTIVES	3,900	1,760	770	3,500	3,500	3,500	0	0.0%	0	0.0%		
10 530-693	RESERVE FIREMEN PENSION	5,184	2,196	648	5,000	5,000	3,500	-1,500	-30.0%	-1,500	-30.0%		
10 530-699	OTHER - SUNDRY	3,068	2,356	892	4,500	4,500	4,500	0	0.0%	0	0.0%		
10 530-899	CAPITAL OUTLAY	0	0	14,371	14,875	14,875	39,900	25,025	168.2%	25,025	168.2%		
		702,874	838,133	620,186	920,198	893,590	1,021,974	128,384	14.4%	101,776	11.1%		



FISCAL YEAR 2015-2016
ACCOUNT DETAIL JUSTIFICATION

10-530 FIRE

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10 530-190	OVERTIME	20,236	35,200	33,372	24,574	36,300
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	FLSA Weekly	8,500				
	FLSA Monthly	17,000				
	Shift Coverage/Major Incidents	8,500				
	Holiday	2,300				

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10 530-201	F I C A & MEDICARE	31,168	39,656	24,369	42,566	47,710
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	Calculated Field	47,710				
	(do not attempt to input)			Calculated Field		

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10 530-210	GROUP INSURANCE	44,163	59,541	48,110	67,082	69,731
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	Life Insurance / AD&D	1,449				
	Long Term Disability	1,899				
	Health Reimbursement Account	10,800				
	TML - Employee Health					
	Estimated % Increase	5%				
	TML Estimated Rate/Mo	55,583				



FISCAL YEAR 2015-2016
ACCOUNT DETAIL JUSTIFICATION

10-530 FIRE

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10 530-230	T M R S	48,982	65,064	41,711	70,777	82,510
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	OCT - DEC	12.87%				
	JAN - SEP	13.36%				
	Weighted Average	13.23%	82,510	Calculated Field (do not attempt to input)		
	Calculated Field (do not attempt to input)					

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10 530-240	WORKMEN'S COMPENSATION	2,266	2,266	2,265	2,039	2,265
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	WORKMEN'S COMPENSATION	2,265				

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10 530-291	UNEMPLOYMENT INSURANCE	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	UNEMPLOYMENT INSURANCE	-				



FISCAL YEAR 2015-2016
ACCOUNT DETAIL JUSTIFICATION

10-530 FIRE

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 530-310	OFFICE/COMPUTER SUPPLIES	1,578	1,414	1,054	2,000	2,000	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Office Supplies	2,000					
	Print/Copy Paper						
	Print Toner						
	Copy Toner						

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 530-312	BOOKS/PUBL/SUBSCRIPTIONS	725	1,112	0	1,000	1,000	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Code Books	1,000					
	IAFC/IFCA						
	NFPA Updates						
	Law Updates						
	Textbooks						
	Active 911						

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 530-320	OTHER ELECTRONICS	7,062	3,274	746	4,000	4,000	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Computers	4,000					
	Portable Radios						
	Bateries/Antennas/Chargers						



FISCAL YEAR 2015-2016
ACCOUNT DETAIL JUSTIFICATION

10-530 FIRE

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10 530-389	CHEMICALS	510	383	0	750	750
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	Specialized Detergent/Degreaser	750				AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10 530-390	FUEL	29,863	29,087	13,206	28,000	28,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	FUEL	28,000				AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10 530-392	JANITORIAL SUPPLIES	1,065	2,776	651	3,000	3,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	Station Supplies	3,000				AMOUNT\$
	Training Room Supplies					
	Storm Supplies					



FISCAL YEAR 2015-2016
ACCOUNT DETAIL JUSTIFICATION

10-530 FIRE

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10 530-394	FIRE PREVENTION	500	0	0	500	500
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	Fire Safety Materials	500				AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10 530-399	OTHER SUPPLIES	130	394	484	500	500
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	Misc Supplies	500				AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10 530-415	TELEPHONE	8,662	8,628	4,044	10,000	8,500
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	Station Phones and Cell Phones	8,500				AMOUNT\$



FISCAL YEAR 2015-2016
ACCOUNT DETAIL JUSTIFICATION

10-530 FIRE

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 530-692	RESERVE FIREMEN INCENTIVES	3,900	1,760	770	3,500	3,500	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Firefighter Incentives	3,500					

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 530-693	RESERVE FIREMEN PENSION	5,184	2,196	648	5,000	3,500	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Pension	3,500					
				1,500 reduction from last year			

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 530-699	OTHER - SUNDRY	3,068	2,356	892	4,500	4,500	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Other Expenses	4,500					



**FISCAL YEAR 2015-2016
ACCOUNT DETAIL JUSTIFICATION**

10-530 FIRE

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10 530-899	CAPITAL OUTLAY	0	0	14,371	14,875	39,900
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	10 portable radios	20,000				7
	3 bay doors/openers	9,300				8
	Commercial and residential washer/dryer	10,600				9
						10
						11
						12

TRANSPOSE CAPITAL NUMBERS FROM THE CAPITAL TAB IN PRIORITY ORDER.

TOTAL: 702,874 838,133 620,186 920,198 893,590 1,021,974

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2015

10 -GENERAL FUND
 CODE ENFORCEMENT

EXPENDITURES	(----- 2014-2015 -----)						(----- 2015-2016 -----)	
	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
SALARIES								
10-557-100 SALARIES/WAGES	75,851	74,282	46,000	101,714	33,165	80,000	75,738	113,197
10-557-165 EDUCATIONAL PAY	0	0	0	0	0	0	0	0
10-557-175 LONGEVITY	493	582	476	100	158	275	334	354
10-557-185 UNIFORM ALLOWANCE	0	0	0	0	0	0	0	500
10-557-190 OVERTIME	293	0	399	250	142	250	800	500
TOTAL SALARIES	76,636	74,864	46,875	102,064	33,465	80,525	76,872	114,551
BENEFITS								
10-557-201 F I C A & MEDICARE	5,328	5,671	8,305	7,808	4,676	6,000	5,881	8,763
10-557-210 GROUP INSURANCE	12,475	11,835	5,779	22,270	6,161	19,000	12,456	23,244
10-557-230 T M R S	8,880	8,728	7,013	12,983	8,826	9,800	8,910	15,155
10-557-240 WORKMEN'S COMPENSATION	0	0	0	0	0	0	0	0
10-557-291 UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0	0
TOTAL BENEFITS	26,691	26,234	21,097	43,061	19,663	34,800	27,247	47,162
SUPPLIES								
10-557-310 OFFICE/COMPUTER SUPPLIES	2,168	1,925	1,534	2,000	2,288	2,288	2,000	2,500
10-557-311 POSTAGE/SHIPPING	8,200	5,566	2,084	3,690	1,000	3,000	8,000	3,000
10-557-312 BOOKS/PUBL/SUBSCRIPTIONS	0	0	0	500	0	500	400	500
10-557-320 OTHER ELECTRONICS	0	0	0	0	0	0	0	500
10-557-335 CLOTHING	198	0	145	0	0	0	250	500
10-557-352 FURNITURE & FIXTURES	0	0	0	500	210	500	300	600
10-557-385 SMALL TOOLS & EQUIPMENT	31	137	74	500	368	500	250	500
10-557-390 FUEL	2,998	3,038	1,086	3,000	1,483	3,000	4,000	3,000
10-557-399 OTHER SUPPLIES	0	0	0	0	0	0	0	0
TOTAL SUPPLIES	13,595	10,667	5,723	10,190	5,349	9,788	15,200	11,100
SERVICES								
10-557-411 BLDG DEMOLITION/MOWING	24,264	21,977	23,891	25,000	4,177	25,000	25,000	25,000
10-557-415 TELEPHONE	3,723	1,574	1,102	2,500	1,063	2,500	4,600	3,000
10-557-425 CONTRACT LABOR	0	0	0	0	0	0	0	0
10-557-426 PHYSICALS/SCREENING	70	35	0	200	112	200	0	200
10-557-430 ADVERTISING	190	116	245	200	2,399	2,399	250	2,800
10-557-499 OTHER SERVICES	0	0	0	0	0	0	0	0
TOTAL SERVICES	28,247	23,701	25,239	27,900	7,750	30,099	29,850	31,000
MAINTENANCE								
10-557-524 VEHICLE MAINTENANCE	712	1,155	510	2,500	1,091	2,500	2,000	3,000
10-557-543 ELECTRONICS/COMPUTER MAINT	447	4,080	4,295	4,500	4,380	4,500	600	5,100
TOTAL MAINTENANCE	1,159	5,235	4,805	7,000	5,471	7,000	2,600	8,100

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2015

10 -GENERAL FUND
 CODE ENFORCEMENT

EXPENDITURES	2011-2012		2012-2013		2013-2014		2014-2015			2015-2016
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET	APPROVED BUDGET	
SUNDRY										
10-557-602 SEMINARS/DUES/TRAVEL	13	906	576	3,000	2,315	3,000	3,000	3,750		
10-557-629 VEHICLE INSURANCE	1,747	814	1,536	2,700	1,535	2,700	1,300	1,535		
10-557-699 OTHER - SUNDRY	0	0	0	0	0	0	0	0		
TOTAL SUNDRY	1,760	1,720	2,111	5,700	3,850	5,700	4,300	5,285		
CAPITAL OUTLAY										
10-557-899 CAPITAL OUTLAY	0	0	0	9,000	0	9,000	0	30,000		
TOTAL CAPITAL OUTLAY	0	0	0	9,000	0	9,000	0	30,000		
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	148,088	142,421	105,849	204,915	75,549	176,912	156,069	247,198		



**FISCAL YEAR 2015-2016
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY**

10-557 CODE ENFORCEMENT

ACCT#	DESCRIPTION	2012-2013		2013-2014		2014-2015		2015-2016		INC BUD-PROJ		INC FROM BUDGET	
		ACTUAL		ACTUAL	APL YTD	BUDGET	PROJECT#	BUDGET	\$	%	\$	%	
10 557-100	SALARIES/WAGES	74,282	46,000	33,165	101,714	80,000	113,197	33,197	41.5%	11,483	11.3%		
10 557-175	LONGEVITY	582	476	158	100	275	354	79	28.7%	254	254.0%		
10 557-185	UNIFORM ALLOWANCE	0	0	0	0	0	500	500	0.0%	500	0.0%		
10 557-190	OVERTIME	0	399	142	250	250	500	250	100.0%	250	100.0%		
10 557-201	F I C A & MEDICARE	5,671	8,305	4,676	7,808	6,000	8,763	2,763	46.1%	955	12.2%		
10 557-210	GROUP INSURANCE	11,835	5,779	6,161	22,270	19,000	23,244	4,244	22.3%	973	4.4%		
10 557-230	T M R S	8,728	7,013	8,826	12,983	9,800	15,155	5,355	54.6%	2,173	16.7%		
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	1,925	1,534	2,288	2,000	2,288	2,500	212	9.3%	500	25.0%		
10 557-311	POSTAGE/SHIPPING	5,566	2,884	1,000	3,690	3,000	3,000	0	0.0%	-690	-18.7%		
10 557-312	BOOKS/PUBL/SUBSCRIPTIONS	0	0	0	500	500	500	0	0.0%	0	0.0%		
10 557-320	OTHER ELECTRONICS	0	0	0	0	0	500	500	0.0%	500	0.0%		
10 557-335	CLOTHING	0	145	0	0	0	500	500	0.0%	500	0.0%		
10 557-352	FURNITURE & FIXTURES	0	0	210	500	500	600	100	20.0%	100	20.0%		
10 557-385	SMALL TOOLS & EQUIPMENT	137	74	368	500	500	500	0	0.0%	0	0.0%		
10 557-390	FUEL	3,038	1,086	1,483	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	21,977	23,891	4,177	25,000	25,000	25,000	0	0.0%	0	0.0%		
10 557-415	TELEPHONE	1,574	1,102	1,063	2,500	2,500	3,000	500	20.0%	500	20.0%		
10 557-426	PHYSICALS/SCREENING	35	0	112	200	200	200	0	0.0%	0	0.0%		
10 557-430	ADVERTISING	116	245	2,399	200	2,399	2,800	401	16.7%	2,600	1300.0%		
10 557-499	OTHER SERVICES	0	0	0	0	0	0	0	0.0%	0	0.0%		
10 557-524	VEHICLE MAINTENANCE	1,155	510	1,091	2,500	2,500	3,000	500	20.0%	500	20.0%		
10 557-543	ELECTRONICS/COMPUTER MAINT	4,080	4,295	4,380	4,500	4,500	5,100	600	13.3%	600	13.3%		
10 557-602	SEMINARS/DUES/TRAVEL	906	575	2,315	3,000	3,000	3,750	750	25.0%	750	25.0%		
10 557-629	VEHICLE INSURANCE	814	1,536	1,535	2,700	2,700	1,535	-1,165	-43.1%	-1,165	-43.1%		
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	9,000	9,000	30,000	21,000	233.3%	21,000	233.3%		
		142,421	105,849	75,549	204,915	176,912	247,196	70,286	39.7%	42,283	20.6%		



**FISCAL YEAR 2015-2016
ACCOUNT DETAIL JUSTIFICATION**

10-557 CODE ENFORCEMENT

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 557-310	OFFICE/COMPUTER SUPPLIES	1,925	1,534	2,288	2,000	2,500	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Misc Supplies					2,500	
	Supplies for 3 Employees						

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 557-311	POSTAGE/SHIPPING	5,566	2,884	1,000	3,690	3,000	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Code Compliance Division is utilizing 45% of the postage expenses at City Hall.					3,000	
	Other Departments are at 10% ratio.						
	45% of \$8,200 = \$3,690						

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 557-312	BOOKS/PUBL/SUBSCRIPTIONS	0	0	0	500	500	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	State of Texas Public Health Publications					500	
	International Code Series, i.e., IBC, IRC, etc.						



FISCAL YEAR 2015-2016
ACCOUNT DETAIL JUSTIFICATION

10-557 CODE ENFORCEMENT

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 557-320	OTHER ELECTRONICS	0	0	0	0	500	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Bob needs a new HP Printer					500	

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 557-335	CLOTHING	0	145	0	0	500	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Already allocated funds for uniform	500					

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 557-352	FURNITURE & FIXTURES	0	0	210	500	600	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Contingency for furniture replacement- chairs, book shelf, drafting table, etc.					600	



**FISCAL YEAR 2015-2016
ACCOUNT DETAIL JUSTIFICATION**

10-557 CODE ENFORCEMENT

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 557-411	BLDG DEMOLITION/MOWING	21,977	23,891	4,177	25,000	25,000	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	High grass/weed mowing					20,000	
	Broad removal of debris from abandoned properties					5,000	

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 557-415	TELEPHONE	1,574	1,102	1,063	2,500	3,000	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Land and cell phone for staff.					3,000	
	Budgeted amount is for recurring fees.						

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 557-426	PHYSICALS/SCREENING	35	0	112	200	200	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Physicals/Screening					200	



**FISCAL YEAR 2015-2016
ACCOUNT DETAIL JUSTIFICATION**

10-557 CODE ENFORCEMENT

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10 557-430	ADVERTISING	116	245	2,399	200	2,800
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	Public Notices in local news media for P&Z and Code Compliant cases					2,800

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10 557-499	OTHER SERVICES	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10 557-524	VEHICLE MAINTENANCE	1,155	510	1,091	2,500	3,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	Routine maintenance and emergency repairs- Code Compliance Added 1 used truck.					2,500
						500



**FISCAL YEAR 2015-2016
ACCOUNT DETAIL JUSTIFICATION**

10-557 CODE ENFORCEMENT

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10 557-543	ELECTRONICS/COMPUTER MAINT	4,080	4,295	4,380	4,500	5,100
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Computer maintenance for 3 Officers					700
	WEBQA Software- Service Contract/maintenance					
	12-Months Contract = \$3,900					3900
	Anticipated charges for extra data storage					500

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10 557-602	SEMINARS/DUES/TRAVEL	906	575	2,315	3,000	3,750
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Code dues, health dues and travel					2,500
	Required maintenance of certifications					250
	Code Officers will Test for State Licence in 2016					1000

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10 557-629	VEHICLE INSURANCE	814	1,536	1,535	2,700	1,535
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	VEHICLE INSURANCE	1,535				
	This is a one time payment per year.					

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2015

10 -GENERAL FUND
 BUILDING

EXPENDITURES	2014-2015					2015-2016		
	2011-2012 ACTUALL	2012-2013 ACTUALL	2013-2014 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUSTED BUDGET	APPROVED BUDGET
SALARIES								
10-558-100 SALARIES/WAGES	131,732	136,915	130,829	145,529	80,315	138,000	132,740	147,430
10-558-165 EDUCATION PNY	2,500	2,541	2,500	2,500	1,401	2,400	2,500	0
10-558-175 LONGEVITY	359	522	459	500	559	700	150	947
10-558-180 AUTO ALLOWANCE	0	0	0	0	0	0	0	0
10-558-190 OVERTIME	117	0	470	500	18	500	700	500
TOTAL SALARIES	134,709	139,979	134,258	149,029	82,294	141,600	136,090	148,877
BENEFITS								
10-558-201 F I C A & MEDICARE	9,888	10,673	5,221	11,401	4,140	10,950	10,411	11,389
10-558-210 GROUP INSURANCE	18,927	19,077	14,205	22,360	13,237	21,150	18,684	23,244
10-558-230 T M F I	15,621	16,319	14,214	18,957	5,819	17,600	15,773	19,696
10-558-240 WORKMEN'S COMPENSATION	193	198	0	0	0	0	0	0
10-558-291 UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0	0
TOTAL BENEFITS	44,629	46,267	33,640	52,718	23,247	49,700	44,868	54,329
SUPPLIES								
10-558-310 OFFICE/COMPUTER SUPPLIES	1,696	2,068	894	3,200	3,044	3,200	2,000	3,500
10-558-311 POSTAGE/SHIPPING	0	0	0	0	0	0	0	0
10-558-312 BOOKS/FUEL/SUBSCRIPTIONS	200	59	0	300	0	300	550	450
10-558-320 OTHER ELECTRONICS	0	0	0	0	0	0	0	0
10-558-335 CLOTHING	185	0	0	200	109	200	200	200
10-558-352 FURNITURE & FIXTURES	0	116	0	200	0	200	250	200
10-558-385 SMALL TOOLS & EQUIPMENT	0	316	0	400	0	300	0	300
10-558-390 FUEL	2,738	2,490	2,602	2,000	1,084	2,000	5,650	2,000
10-558-399 OTHER SUPPLIES	0	0	0	0	0	0	0	0
TOTAL SUPPLIES	4,819	5,049	3,496	6,300	4,238	6,200	8,650	6,650
SERVICES								
10-558-413 PROFESSIONAL SERVICES	200	0	0	1,200	456	1,200	250	1,200
10-558-415 TELEPHONE	1,159	777	1,494	1,300	1,343	1,300	1,000	1,500
10-558-425 CONTRACT LABOR	0	0	0	500	0	500	0	500
10-558-426 PHYSICALS/SCREENING	140	80	230	150	78	150	100	150
10-558-430 ADVERTISING	231	542	0	250	0	250	250	250
10-558-499 OTHER SERVICES	0	0	0	0	0	0	0	0
TOTAL SERVICES	1,730	1,398	1,724	3,400	1,877	3,400	1,600	3,600
MAINTENANCE								
10-558-524 VEHICLE MAINTENANCE	341	611	594	1,000	80	1,000	1,000	1,000
10-558-543 ELECTRONICS/COMPUTER MAINT	0	0	0	250	0	250	250	250
TOTAL MAINTENANCE	341	611	594	1,250	80	1,250	1,250	1,250

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2015

10 -GENERAL FUND
 BUILDING

EXPENDITURES	2011-2012	2012-2013	2013-2014	2014-2015			2015-2016	
	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	2,281	1,828	1,467	2,500	612	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	1,344	434	1,305	1,350	1,306	1,350	1,000	0
10-558-699 OTHER - SUNDRY	0	0	0	0	0	0	0	0
TOTAL SUNDRY	3,625	2,262	2,772	3,850	1,918	3,850	3,500	2,500
<u>CAPITAL OUTLAY</u>								
10-558-899 CAPITAL OUTLAY	6,999	0	0	0	0	0	7,500	0
TOTAL CAPITAL OUTLAY	6,999	0	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	196,853	195,566	176,483	216,547	113,652	206,000	203,458	217,206



FISCAL YEAR 2015-2016
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

10-558 BUILDING

ACCT#	DESCRIPTION	2012-2013		2013-2014		2014-2015		2015-2016		INC BUD-PROJ		INC FROM BUDGET	
		ACTUAL	ACTUAL	ACTUAL	APL YTD	BUDGET	PROJECT#	BUDGET	BUDGET	\$	%	\$	%
10 558-100	SALARIES/WAGES	136,915	130,829	80,315	145,529	138,000	147,430	9,430	6.8%	1,901	1.3%		
10-558-165	EDUCATION PAY	2,541	2,500	1,401	2,500	2,400	0	-2,400	-100.0%	-2,500	-100.0%		
10 558-175	LONGEVITY	522	459	559	500	700	947	247	35.3%	447	89.4%		
10-558-180	AUTO ALLOWANCE	0	0	0	0	0	0	0	0.0%	0	0.0%		
10 558-190	OVERTIME	0	470	18	500	500	500	0	0.0%	0	0.0%		
10 558-201	F I C A & MEDICARE	10,673	5,221	4,140	11,401	10,950	11,389	439	4.0%	-12	-0.1%		
10 558-210	GROUP INSURANCE	19,077	14,205	13,287	22,360	21,150	23,244	2,094	9.9%	883	4.0%		
10 558-230	T M R S	16,319	14,214	5,819	18,956	17,600	19,896	2,096	11.9%	740	3.9%		
10 558-240	WORKMEN'S COMPENSATION	198	0	0	0	0	0	0	0.0%	0	0.0%		
10 558-291	UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0	0.0%	0	0.0%		
10 558-310	OFFICE/COMPUTER SUPPLIES	2,068	894	3,044	3,200	3,200	3,500	300	9.4%	300	9.4%		
10 558-311	POSTAGE/SHIPPING	0	0	0	0	0	0	0	0.0%	0	0.0%		
10 558-312	BOOKS/PUBL/SUBSCRIPTIONS	59	0	0	300	300	450	150	50.0%	150	50.0%		
10 558-320	OTHER ELECTRONICS	0	0	0	0	0	0	0	0.0%	0	0.0%		
10 558-335	CLOTHING	0	0	109	200	200	200	0	0.0%	0	0.0%		
10 558-352	FURNITURE & FIXTURES	116	0	0	200	200	200	0	0.0%	0	0.0%		
10 558-385	SMALL TOOLS & EQUIPMENT	316	0	0	400	300	300	0	0.0%	-100	-25.0%		
10 558-390	FUEL	2,490	2,602	1,084	2,000	2,000	2,000	0	0.0%	0	0.0%		
10 558-399	OTHER SUPPLIES	0	0	0	0	0	0	0	0.0%	0	0.0%		
10 558-413	PROFESSIONAL SERVICES	0	0	456	1,200	1,200	1,200	0	0.0%	0	0.0%		
10 558-415	TELEPHONE	777	1,494	1,343	1,300	1,300	1,500	200	15.4%	200	15.4%		
10 558-425	CONTRACT LABOR	0	0	0	500	500	500	0	0.0%	0	0.0%		
10 558-426	PHYSICALS/SCREENING	80	230	79	150	150	150	0	0.0%	0	0.0%		
10 558-430	ADVERTISING	542	0	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	611	594	80	1,000	1,000	1,000	0	0.0%	0	0.0%		
10 558-543	ELECTRONICS/COMPUTER MAINT	0	0	0	250	250	250	0	0.0%	0	0.0%		
10 558-602	SEMINARS/DUES/TRAVEL	1,828	1,467	612	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	434	1,304	1,306	1,350	1,350	0	-1,350	-100.0%	-1,350	-100.0%		
10 558-699	OTHER - SUNDRY	0	0	0	0	0	0	0	0.0%	0	0.0%		
10 558-899	CAPITAL OUTLAY	0	0	0	0	0	0	0	0.0%	0	0.0%		
		195,566	176,483	113,652	216,547	206,000	217,206	11,206	5.4%	660	0.3%		



FISCAL YEAR 2015-2016
ACCOUNT DETAIL JUSTIFICATION

10-558 BUILDING

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 558-312	BOOKS/PUBL/SUBSCRIPTIONS	59	0	0	300	450	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	3						
	State of Texas Plumbing Code Books					150	
	International Code Books					300	

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 558-320	OTHER ELECTRONICS	0	0	0	0	-	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 558-335	CLOTHING	0	0	109	200	200	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Shirts with City of Freeport logo attached.					200	



**FISCAL YEAR 2015-2016
ACCOUNT DETAIL JUSTIFICATION**

10-558 BUILDING

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 558-425	CONTRACT LABOR	0	0	0	500	500	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Temporary help as needed					500	

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 558-426	PHYSICALS/SCREENING	80	230	79	150	150	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Physicals/Screening					150	

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 558-430	ADVERTISING	542	0	0	250	250	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Newspaper					250	



THE CITY OF
FISCAL YEAR 2015-2016
ACCOUNT DETAIL JUSTIFICATION

10-558 BUILDING

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 558-602	SEMINARS/DUES/TRAVEL	1,828	1,467	612	2,500	2,500	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Misc. training for 2 employees						
	Training is required to increase skills.					2,500	

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 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	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 558-629	VEHICLE INSURANCE	434	1,304	1,306	1,350	-	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	VEHICLE INSURANCE						



**FISCAL YEAR 2015-2016
ACCOUNT DETAIL JUSTIFICATION**

10-558 BUILDING

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10 558-699	OTHER - SUNDRY	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10 558-899	CAPITAL OUTLAY	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	1					7
	2					8
	3					9
	4					10
	5					11
	6					12

TRANSPOSE CAPITAL NUMBERS FROM THE CAPITAL TAB IN PRIORITY ORDER.

TOTAL: 195,566 176,483 113,652 216,547 206,000 217,206

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2015

10 -GENERAL FUND
 GARBAGE COLLECTION

EXPENDITURES	2011-2012	2012-2013	2013-2014	2014-2015		2015-2016		
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
SERVICES								
10-564-499 GARBAGE COLLECTION	<u>835,764</u>	<u>760,582</u>	<u>830,193</u>	<u>846,348</u>	<u>488,892</u>	<u>845,000</u>	<u>842,550</u>	<u>847,500</u>
TOTAL SERVICES	835,764	760,582	830,193	846,348	488,892	845,000	842,550	847,500
TOTAL GARBAGE COLLECTION	835,764	760,582	830,193	846,348	488,892	845,000	842,550	847,500



FISCAL YEAR 2015 - 2016
 BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

10-564 GARBAGE COLLECTION

ACCT#	DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	INC BUD-PROJ		INC FROM BUDGET	
				APL YTD	BUDGET		\$	%	\$	%
10 564-499	GARBAGE COLLECTION	760,582	830,193	488,892	846,348	845,000	2,500	0.3%	1,152	0.1%
		760,582	830,193	488,892	846,348	845,000	2,500	0.3%	1,152	0.1%

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2015

10 -GENERAL FUND
 STREET & DRAINAGE

EXPENDITURES				2014-2015			2015-2016	
	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
SALARIES								
10-575-100 SALARIES/WAGES	415,878	402,445	373,362	393,816	188,713	323,508	504,675	427,886
10-575-165 EDUCATION	0	0	0	0	0	0	0	0
10-575-175 LONGEVITY	2,988	2,679	2,631	1,950	2,569	4,404	2,350	4,598
10-575-190 OVERTIME	10,154	13,469	18,263	0	6,550	8,500	10,000	10,000
TOTAL SALARIES	429,020	418,593	394,256	395,766	197,832	336,412	517,025	442,484
BENEFITS								
10-575-201 F I C A & MEDICARE	31,055	30,489	28,972	30,276	14,463	24,793	39,552	33,850
10-575-210 GROUP INSURANCE	85,241	80,284	69,907	89,441	45,444	77,904	99,648	92,975
10-575-230 T M R	49,750	48,799	46,918	50,341	24,927	42,732	59,923	58,541
10-575-240 WORKMEN'S COMPENSATION	47,507	48,918	45,997	45,997	45,997	45,997	45,000	45,997
10-575-291 UNEMPLOYMENT INSURANCE	906	13,307	2,597	2,598	2,467	2,467	3,000	2,597
TOTAL BENEFITS	214,540	221,797	194,391	218,653	133,298	193,893	247,123	233,960
SUPPLIES								
10-575-310 OFFICE/COMPUTER SUPPLIES	468	410	248	1,200	138	1,200	800	1,200
10-575-320 OTHER ELECTRONICS	0	119	297	500	208	500	300	500
10-575-352 FURNITURE & FIXTURES	0	493	390	1,000	0	1,000	0	1,000
10-575-385 SMALL TOOLS & EQUIPMENT	5,327	2,413	3,354	8,000	1,657	5,000	5,750	5,000
10-575-389 CHEMICALS	3,812	2,025	4,176	8,050	5,157	8,050	6,000	9,050
10-575-390 FUEL	45,162	34,821	34,441	36,600	26,219	36,600	36,000	36,600
10-575-399 OTHER SUPPLIES	2,099	1,412	2,021	2,300	1,268	2,300	2,600	2,300
TOTAL SUPPLIES	56,867	41,693	44,927	57,650	34,648	54,650	51,450	55,650
SERVICES								
10-575-415 TELEPHONE	1,051	1,716	3,912	1,450	2,417	4,143	1,150	1,450
10-575-425 CONTRACT LABOR	0	0	158	0	96	96	0	0
10-575-426 PHYSICALS	150	1,130	344	850	499	850	500	850
10-575-430 ADVERTISING	4,597	171	110	2,500	805	2,500	500	2,500
10-575-440 ELECTRICITY	69,913	68,761	85,802	65,000	41,150	62,000	48,750	62,000
10-575-470 EQUIPMENT RENTAL	741	0	168	500	0	500	1,000	500
10-575-485 LAUNDRY SERVICES	4,551	5,830	5,960	7,500	3,371	7,500	4,500	7,500
10-575-498 WASTE DISPOSAL	14,516	12,147	19,140	24,000	15,350	24,000	15,000	30,000
10-575-499 OTHER SERVICES	60	2,170	4,805	12,000	1,410	6,000	500	6,000
TOTAL SERVICES	95,579	91,925	120,400	113,800	65,096	107,589	71,900	110,800
MAINTENANCE								
10-575-524 VEHICLE MAINTENANCE	24,970	19,918	25,440	25,000	9,953	25,000	25,000	25,000
10-575-530 STREET/DRAINING/SDWALK MAINT	127,560	94,209	156,224	255,068	22,617	255,068	150,000	150,000
10-575-533 CULVERT TILE	0	0	0	0	0	0	0	0
10-575-547 SIGNS MAINTENANCE	3,309	1,730	3,438	5,500	4,801	5,500	6,000	5,500
10-575-548 TRAFFIC LIGHTS MAINTENANCE	403	57	662	250	0	250	500	250
10-575-549 STREET LIGHTS MAINTENANCE	328	308	0	500	0	500	500	500
TOTAL MAINTENANCE	156,570	116,222	185,764	286,318	37,370	286,318	182,000	181,250

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2015

10 -GENERAL FUND
 STREET & DRAINAGE

EXPENDITURES	2011-2012	2012-2013	2013-2014	2014-2015		2015-2016		
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
SUNDRY								
10-575-602 SEMINARS/DUES/TRAVEL	224	195	1,002	1,340	1,098	1,340	940	1,340
10-575-629 VEHICLE INSURANCE	20,158	20,611	18,186	20,611	13,818	20,611	15,000	20,611
10-575-687 DAMAGE CLAIMS	0	0	0	0	0	0	0	0
10-575-699 OTHER - SUNDRY	512	404	47,538	1,850	298	1,850	501	1,850
TOTAL SUNDRY	20,894	21,210	66,726	23,801	15,214	23,801	16,441	23,801
DEBT SERVICE								
10-575-775 LEASE INTEREST	4,146	2,802	0	0	0	0	0	2,071
10-575-776 LEASE PRINCIPAL	48,177	49,521	52,323	0	0	0	52,323	80,000
TOTAL DEBT SERVICE	52,323	52,323	52,323	0	0	0	52,323	82,071
CAPITAL OUTLAY								
10-575-899 CAPITAL OUTLAY	0	0	73,511	555,295	109,087	555,295	0	2,751,479
TOTAL CAPITAL OUTLAY	0	0	73,511	555,295	109,087	555,295	0	2,751,479
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	1,025,792	963,763	1,132,298	1,651,203	592,545	1,557,958	1,138,262	3,881,495



FISCAL YEAR 2015-2016
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

10-575 STREETS

ACCT#	DESCRIPTION	2012-2013		2013-2014		2014-2015		2015-2016		INC BUD-PROJ		INC FROM BUDGET	
		ACTUAL	ACTUAL	ACTUAL	APL YTD	BUDGET	PROJECT R	BUDGET	\$	%	\$	%	
10 575-100	SALARIES/WAGES	402,445	373,362	188,713	393,816	323,508	427,886	104,378	32.3%	34,070	8.7%		
10 575-175	LONGEVITY	2,679	2,631	2,569	1,950	4,404	4,598	194	4.4%	2,648	135.8%		
10 575-190	OVERTIME	13,469	18,263	6,550	0	8,500	10,000	1,500	17.6%	10,000	0.0%		
10 575-201	F I C A & MEDICARE	30,489	28,972	14,463	30,276	24,793	33,850	9,057	36.5%	3,574	11.8%		
10 575-210	GROUP INSURANCE	80,284	69,907	45,444	89,441	77,904	92,975	15,071	19.3%	3,534	4.0%		
10 575-230	T M R S	48,799	46,918	24,927	50,341	42,732	58,541	15,809	37.0%	8,199	16.3%		
10 575-240	WORKMEN'S COMPENSATION	48,918	45,997	45,997	45,997	45,997	45,997	0	0.0%	0	0.0%		
10 575-291	UNEMPLOYMENT INSURANCE	13,307	2,597	2,467	2,597	2,467	2,597	130	5.3%	0	0.0%		
10 575-310	OFFICE/COMPUTER SUPPLIES	410	248	138	1,200	1,200	1,200	0	0.0%	0	0.0%		
10 575-320	OTHER ELECTRONICS	119	297	208	500	500	500	0	0.0%	0	0.0%		
10 575-352	FURNITURE & FIXTURES	493	390	1,000	1,000	1,000	1,000	0	0.0%	0	0.0%		
10 575-385	SMALL TOOLS & EQUIPMENT	2,413	3,354	1,657	8,000	5,000	5,000	0	0.0%	-3,000	-37.5%		
10 575-389	CHEMICALS	2,025	4,176	5,157	8,050	8,050	9,050	1,000	12.4%	1,000	12.4%		
10 575-390	FUEL	34,821	34,441	26,219	36,600	36,600	36,600	0	0.0%	0	0.0%		
10 575-399	OTHER SUPPLIES	1,412	2,021	1,268	2,300	2,300	2,300	0	0.0%	0	0.0%		
10 575-415	TELEPHONE	1,716	3,912	2,417	1,450	4,143	1,480	-2,693	-65.0%	0	0.0%		
10 575-425	CONTRACT LABOR	0	158	96	0	96	0	-96	-100.0%	0	0.0%		
10 575-426	PHYSICALS	1,130	344	499	850	850	850	0	0.0%	0	0.0%		
10 575-430	ADVERTISING	171	110	805	2,500	2,500	2,500	0	0.0%	0	0.0%		
10 575-440	ELECTRICITY	68,761	85,802	41,150	65,000	62,000	62,000	0	0.0%	-3,000	-4.6%		
10 575-470	EQUIPMENT RENTAL	0	168	168	500	500	500	0	0.0%	0	0.0%		
10 575-485	LAUNDRY SERVICES	5,830	5,960	3,371	7,500	7,500	7,500	0	0.0%	0	0.0%		
10 575-498	WASTE DISPOSAL	12,147	19,140	15,350	24,000	24,000	30,000	6,000	25.0%	6,000	25.0%		
10 575-499	OTHER SERVICES	2,170	4,805	1,410	12,000	6,000	6,000	0	0.0%	-6,000	-50.0%		
10 575-524	VEHICLE MAINTENANCE	19,918	25,440	9,953	25,000	25,000	25,000	0	0.0%	0	0.0%		
10 575-530	STREET/DRAINING/DWALK MAINT	94,209	156,224	32,160	255,068	255,068	150,000	-105,068	-41.2%	-105,068	-41.2%		
10 575-547	SIGNS MAINTENANCE	1,730	3,438	4,801	5,500	5,500	5,500	0	0.0%	0	0.0%		
10 575-548	TRAFFIC LIGHTS MAINTENANCE	57	662	250	250	250	250	0	0.0%	0	0.0%		
10 575-549	STREET LIGHTS MAINTENANCE	308	0	0	500	500	500	0	0.0%	0	0.0%		
10 575-602	SEMINARS/DUES/TRAVEL	195	1,002	1,098	1,340	1,340	1,340	0	0.0%	0	0.0%		
10 575-629	VEHICLE INSURANCE	20,611	18,186	13,818	20,611	20,611	20,611	0	0.0%	0	0.0%		
10 575-687	DAMAGE CLAIMS	0	0	0	0	0	0	0	0.0%	0	0.0%		
10 575-699	OTHER - SUNDRY	404	47,539	296	1,850	1,850	1,850	0	0.0%	0	0.0%		
10 575-775	LEASE INTEREST	2,802	0	0	0	0	0	0	0.0%	0	0.0%		
10 575-776	LEASE PRINCIPAL	49,521	52,323	52,323	555,295	555,295	2,751,479	2,196,184	395.5%	2,196,184	395.5%		
10 575-899	CAPITAL OUTLAY	0	73,511	99,544	1,651,283	1,557,958	3,861,495	2,323,537	149.1%	2,230,212	135.1%		
		963,763	1,132,298	592,545	1,651,283	1,557,958	3,861,495	2,323,537	149.1%	2,230,212	135.1%		



**FISCAL YEAR 2015-2016
ACCOUNT DETAIL JUSTIFICATION**

10-575 STREETS

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 575-201	F I C A & M E D I C A R E	30,489	28,972	14,463	30,276	33,850	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Calculated Field (do not attempt to input)	33,850		Calculated Field (do not attempt to input)			

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 575-210	G R O U P I N S U R A N C E	80,284	69,907	45,444	89,441	92,975	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Life Insurance / AD&D	2,532		Calculated Field			
	Long Term Disability	1,932		(do not attempt to input)			
	Health Reimbursement Account	14,400					
	TML - Employee Health						
	Estimated % Increase	5%					
	TML Estimated Rate/Mo	74,111					

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 575-230	T M R S	48,799	46,918	24,927	50,341	58,541	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	OCT - DEC						
	JAN - SEP						
	Weighted Average	58,541					
	Calculated Field (do not attempt to input)			Calculated Field (do not attempt to input)			



FISCAL YEAR 2015-2016
ACCOUNT DETAIL JUSTIFICATION

10-575 STREETS

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10 575-240	WORKMEN'S COMPENSATION	48,918	45,997	45,997	45,997	45,997
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	WORKMEN'S COMPENSATION	45,997				AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10 575-291	UNEMPLOYMENT INSURANCE	13,307	2,597	2,467	2,597	2,597
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	UNEMPLOYMENT INSURANCE	2,597				AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10 575-310	OFFICE/COMPUTER SUPPLIES	410	248	138	1,200	1,200
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	PENS, PENCILS, WHITE OUT	200				AMOUNT\$
	PRINTER CARTRIDGES	300				
	COPY PAPER	200				
	FAX CARTRIDGES	200				
	PHONE UPGRADES	300				



**FISCAL YEAR 2015-2016
ACCOUNT DETAIL JUSTIFICATION**

10-575 STREETS

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10 575-320	OTHER ELECTRONICS	119	297	208	500	500
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	ELECTRONIC MAINT.	500				AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10 575-352	FURNITURE & FIXTURES	493	390	0	1,000	1,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	MISC. OFFICE SUPPLIES	1,000				AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10 575-385	SMALL TOOLS & EQUIPMENT	2,413	3,354	1,657	8,000	5,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	CONCRETE, ASPHALT BLADES, ROTOR HAMMER BITS	500				AMOUNT\$
	EDGERS	850				2,000
	POLE SAW	800				
	CHAINSAW	600				
	CHAINSAW CHAINS	250				



**FISCAL YEAR 2015-2016
ACCOUNT DETAIL JUSTIFICATION**

10-575 STREETS

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10 575-389	CHEMICALS	2,025	4,176	5,157	8,050	9,050
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	MOSQUITO CHEMICAL	3,500				850
	WEED KILLER	3,380				
	SOAP 3 CASES @ \$40	120				
	MOSQUITO TRUCK CALIBRATION	200				
	OXYGEN/PROPANE	1,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10 575-390	FUEL	34,821	34,441	26,219	36,600	36,600
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	FUEL	36,000				
	FUEL KEYS	600				

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10 575-399	OTHER SUPPLIES	1,412	2,021	1,268	2,300	2,300
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	WEATHER GEAR, RAIN BOOTS, SLICKER	300				
	REPLACEMENT WEEDEATER HEADS	300				
	STANDARD SAFETY GEAR	600				
	PROTECTIVE EQUIPMENT	400				
	BOXES OF RAGS	300				
	WEEDEATER STRING (SPOOLS)	300				
	GLOVES	100				



FISCAL YEAR 2015-2016
ACCOUNT DETAIL JUSTIFICATION

10-575 STREETS

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10 575-415	TELEPHONE	1,716	3,912	2,417	1,450	1,450
	ITEM DESCRIPTION	AMOUNT\$				AMOUNT\$
	CELL PHONES- DAVID, KENNY, CALL OUT	1,450				

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10 575-425	CONTRACT LABOR	0	158	96	0	-
	ITEM DESCRIPTION	AMOUNT\$				AMOUNT\$
	SIDEWALKS, CURBS, GUTTERS					

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10 575-426	PHYSICALS	1,130	344	499	850	850
	ITEM DESCRIPTION	AMOUNT\$				AMOUNT\$
	NEW EMPLOYEES	850				
	DRUG TESTING-ACCIDENT/INJURY					
	RANDOM DRUG TESTING					



**FISCAL YEAR 2015-2016
ACCOUNT DETAIL JUSTIFICATION**

10-575 STREETS

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 575-485	LAUNDRY SERVICES	5,830	5,960	3,371	7,500	7,500	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	EMPLOYEE UNIFORMS	6,500					
	NEW HIRE EMPLOYEE FEE	1,000					

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 575-498	WASTE DISPOSAL	12,147	19,140	15,350	24,000	30,000	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	CITYWIDE CLEAN UP x4	16,000					
	18 ROLLOFF DISPOSAL	8,000					
	Environmental Waste Disposal	6,000					

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 575-499	OTHER SERVICES	2,170	4,805	1,410	12,000	6,000	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	ELECTRICAL SERVICES STORM PUMPS	6,000					



FISCAL YEAR 2015-2016
ACCOUNT DETAIL JUSTIFICATION

10-575 STREETS

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013	2013-2014	2014-2015		2015-2016
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
10 575-524	VEHICLE MAINTENANCE	19,918	25,440	9,953	25,000	25,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	12 PICKUP TRUCKS	25,000		TIRES, PARTS, MAJOR EMERGENCY REPAIRS		
	2-16yd & 2-1 TON DUMPTRUCKS			ENGINE, TRANSMISSION		
	17 lg EQUIPMENT					
	10 sm EQUIPMENT					
	20 MISC					
	EMERGENCY TOWING & REPAIR					
	11 lg HEAVY EQUIPMENT					

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013	2013-2014	2014-2015		2015-2016
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
10 575-530	STREET/DRAING/SWALK MAINT	94,209	156,224	32,160	255,068	150,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	CITYWIDE SIDEWALK REPAIR MATERIALS	150,000				
	IMPROVEMENTS- WORKORDERS					

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013	2013-2014	2014-2015		2015-2016
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
10 575-547	SIGNS MAINTENANCE	1,730	3,438	4,801	5,500	5,500
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	EMERGENCY, WEATHER FADED, DAMAGED CONES, BARRICADES, NIGHT LIGHTS	4,500				
	STAND FOR NEW SIGNS					
	BEACH SIGNS	1,000				



**FISCAL YEAR 2015-2016
ACCOUNT DETAIL JUSTIFICATION**

10-575 STREETS

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013	2013-2014	2014-2015		2015-2016	
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
10 575-548	TRAFFIC LIGHTS MAINTENANCE	57	662	0	250	250	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	MAINT.- BULB, BREAKER, LENSE	250					

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013	2013-2014	2014-2015		2015-2016	
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
10 575-549	STREET LIGHTS MAINTENANCE	308	0	0	500	500	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	MAINT.- BULBS, BREAKER, LENSE	500					

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013	2013-2014	2014-2015		2015-2016	
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
10 575-602	SEMINARS/DUES/TRAVEL	195	1,002	1,098	1,340	1,340	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	CDL FEE	500					
	MOSQUITO TRAINING	250					
	PESTICIDE LICENSE	90					
	SWEEPER TRAINING	500					
	NEW EQUIPMENT TRAINING						



**FISCAL YEAR 2015-2016
ACCOUNT DETAIL JUSTIFICATION**

10-575 STREETS

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 575-775	LEASE INTEREST	2,802	0	0	0	2,071	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	GRADALL	1,780					
	PAYLOADER	291					

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 575-776	LEASE PRINCIPAL	49,521	52,323	0	0	80,000	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	GRADALL	50,000					
	PAYLOADER	30,000					

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 575-899	CAPITAL OUTLAY	0	73,511	99,544	555,295	2,751,479	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	72" Zero Turn Mower (2)	20,000				200,000	
	3/4 Ton Truck	17,000				300,000	
						800,000	
						780,779	
	5TH Street-Yaupon to Mulberry	190,000				427,700	
	15ft Batwing Mower	16,000					

TOTAL: 963,763 1,132,298 592,545 1,651,283 1,557,958 3,881,495

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2015

10 -GENERAL FUND
 HISTORICAL MUSEUM

EXPENDITURES	(----- 2014-2015 -----) (----- 2015-2016 -----)							
	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
SALARIES								
10-578-100 SALARIES/WAGES	22,821	25,005	33,653	45,726	18,399	31,541	24,167	53,206
10-578-165 EDUCATION	1,775	865	0	0	0	0	0	0
10-578-175 LONGEVITY	0	0	0	100	0	200	0	0
10-578-190 MUSEUM OVERTIME	637	233	0	0	0	0	0	500
TOTAL SALARIES	25,232	26,102	33,653	45,826	18,399	31,741	24,167	53,706
BENEFITS								
10-578-201 F I C A & MEDICARE	1,417	1,987	2,539	3,506	1,394	2,384	1,849	4,108
10-578-210 GROUP INSURANCE	3,888	2,800	5,708	14,907	3,079	10,136	6,329	7,748
10-578-230 T M R S	2,786	2,275	3,046	5,829	1,378	3,963	2,801	4,621
10-578-240 WORKMEN'S COMPENSATION	45	0	0	0	0	0	0	0
10-578-291 UNEMPLOYMENT INSURANCE	2,015	0	0	0	383	0	0	0
TOTAL BENEFITS	10,151	7,062	11,292	24,242	6,234	16,483	10,979	16,477
SUPPLIES								
10-578-310 OFFICE/COMPUTER SUPPLIES	278	1,375	1,067	6,500	270	3,600	250	3,600
10-578-311 POSTAGE/SHIPPING	20	0	0	0	0	0	0	950
10-578-335 CLOTHING	0	157	0	200	0	200	200	200
10-578-352 FURNITURE & FIXTURES	176	57	452	7,500	6,979	7,500	500	7,700
10-578-385 SMALL TOOLS & EQUIPMENT	53	134	489	1,000	0	1,000	100	1,500
10-578-389 CHEMICALS	52	55	176	500	617	500	500	1,750
10-578-390 FUEL	0	0	0	0	0	0	0	0
10-578-399 OTHER SUPPLIES	275	279	698	2,000	328	2,000	250	2,250
TOTAL SUPPLIES	854	2,057	2,883	17,700	8,194	14,800	1,800	17,950
SERVICES								
10-578-415 TELEPHONE	1,475	923	894	500	1,443	500	1,100	500
10-578-426 PHYSICALS	155	115	206	0	215	0	0	0
10-578-430 ADVERTISING	399	1,535	395	5,000	143	5,000	0	2,500
10-578-436 HAUNTED HOUSE	0	2,264	0	0	0	0	0	0
10-578-440 ELECTRICITY	4,891	5,343	7,164	9,500	4,387	9,500	4,000	9,500
10-578-441 WATER	0	0	0	0	0	0	0	0
10-578-442 GAS-ENTEX	0	0	0	0	0	0	0	0
10-578-482 SERVICE CONTRACTS	0	0	0	0	0	0	0	0
10-578-483 MUSEUM FUNDRAISER	129,216	22,421	22,423	0	0	0	0	0
10-578-484 MUSEUM CHILDREN'S EXHIBIT	0	21,416	0	2,000	2,020	2,000	0	2,500
10-578-485 MUSEUM EXPANSION EXPENSE	0	0	1,372	12,300	18,621	18,621	0	2,900
TOTAL SERVICES	136,136	54,018	32,453	29,300	26,829	35,621	5,100	17,900
MAINTENANCE								
10-578-545 BLDG/BLDG EQUIP MAINTENANCE	9,087	3,753	3,665	4,000	804	4,000	7,250	4,000
TOTAL MAINTENANCE	9,087	3,753	3,665	4,000	804	4,000	7,250	4,000

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2015

10 -GENERAL FUND
 HISTORICAL MUSEUM

EXPENDITURES	2011-2012	2012-2013	2013-2014	2014-2015			2015-2016	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<u>SUNDRY</u>								
10-578-602 SEMINARS/DUES/TRAVEL	0	93	81	0	0	0	500	0
10-578-610 VOLUNTEER RELATIONS	0	0	0	0	0	0	0	0
10-578-628 PROPERTY/LIABILITY INSURANCE	0	0	1,589	0	0	0	0	0
10-578-629 VEHICLE INSURANCE	0	0	0	0	0	0	0	0
10-578-684 HISTORICAL PROJECTS	21,910	10,038	0	0	0	0	20,000	0
10-578-699 OTHER SUNDRY	276	5,239	15,927	11,500	1,166	11,500	500	11,500
TOTAL SUNDRY	22,186	15,370	17,597	11,500	1,166	11,500	21,000	11,500
<u>CAPITAL OUTLAY</u>								
10-578-899 CAPITAL OUTLAY	0	0	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	0	0
<u>ACCRUAL</u>								
10-578-995 DEPRECIATION EXPENSE	0	0	0	0	0	0	0	0
TOTAL ACCRUAL	0	0	0	0	0	0	0	0
TOTAL HISTORICAL MUSEUM	203,647	108,362	101,543	132,568	61,627	114,145	70,296	121,533



FISCAL YEAR 2015-2016
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

10-578 HISTORICAL MUSEUM

ACCT#	DESCRIPTION	2012-2013		2013-2014		2014-2015		2015-2016		INC BUD-PROJ		INC FROM BUDGET	
		ACTUAL	ACTUAL	ACTUAL	BUDGET	APL YTD	BUDGET	PROJECT	BUDGET	\$	%	\$	%
10-578-100	SALARIES/WAGES	25,005	33,653	18,399	45,726	31,541	0	0	53,206	21,665	68.7%	7,480	16.4%
10-578-165	EDUCATION	865	0	0	0	0	0	0	0	0	0.0%	0	0.0%
10-578-175	LONGEVITY	0	0	0	100	200	0	0	0	-200	-100.0%	-100	-100.0%
10-578-190	OVERTIME	233	0	0	0	0	0	500	500	500	0.0%	500	0.0%
10-578-201	F I C A & MEDICARE	1,987	2,539	1,394	3,506	2,384	0	4,109	1,725	1,725	72.3%	603	17.2%
10-578-210	GROUP INSURANCE	2,800	5,708	3,079	14,907	10,136	0	7,748	-2,388	-2,388	-23.6%	-7,159	-48.0%
10-578-230	T M R S	2,275	3,046	1,378	5,829	3,963	0	4,621	658	658	16.6%	-1,208	-20.7%
10-578-240	WORKMEN'S COMPENSATION	0	0	0	0	0	0	0	0	0	0.0%	0	0.0%
10-578-291	UNEMPLOYMENT INSURANCE	0	0	383	0	0	0	0	0	0	0.0%	0	0.0%
10-578-310	OFFICE/COMPUTER SUPPLIES	1,375	1,067	270	6,500	3,600	0	3,600	3,600	0	0.0%	-2,900	-44.6%
10-578-311	POSTAGE/SHIPPING	0	0	0	0	0	0	950	950	0	0.0%	950	0.0%
10-578-335	CLOTHING	157	0	0	200	200	0	200	200	0	0.0%	0	0.0%
10-578-352	FURNITURE & FIXTURES	57	452	6,979	7,500	7,500	0	7,700	7,700	200	2.7%	200	2.7%
10-578-385	SMALL TOOLS & EQUIPMENT	134	489	0	1,000	1,000	0	1,500	1,500	500	50.0%	500	50.0%
10-578-389	CHEMICALS	55	176	617	500	500	0	1,750	1,250	1,250	250.0%	1,250	250.0%
10-578-399	OTHER SUPPLIES	279	698	328	2,000	2,000	0	2,250	250	250	12.5%	250	12.5%
10-578-415	TELEPHONE	923	894	1,443	500	500	0	500	500	0	0.0%	0	0.0%
10-578-426	PHYSICALS	115	206	215	0	0	0	0	0	0	0.0%	0	0.0%
10-578-430	ADVERTISING	1,535	395	143	5,000	5,000	0	2,500	2,500	-2,500	-50.0%	-2,500	-50.0%
10-578-436	HAUNTED HOUSE	2,264	0	0	0	0	0	0	0	0	0.0%	0	0.0%
10-578-440	ELECTRICITY	5,343	7,164	4,387	9,500	9,500	0	9,500	9,500	0	0.0%	0	0.0%
10-578-483	MUSEUM FUNDRAISER	22,421	22,423	0	0	0	0	0	0	0	0.0%	0	0.0%
10-578-484	MUSEUM CHILDREN'S EXHIBIT	21,416	0	2,020	2,000	2,000	0	2,500	2,500	500	25.0%	500	25.0%
10-578-485	MUSEUM EXPANSION EXPENSE	0	1,372	18,621	12,300	18,621	0	2,900	2,900	-15,721	-84.4%	0	0.0%
10-578-545	BLDG/BLDG EQUIP MAINT.	3,753	3,665	804	4,000	4,000	0	4,000	4,000	0	0.0%	0	0.0%
10-578-602	SEMINARS/DUES/TRAVEL	93	81	0	0	0	0	0	0	0	0.0%	0	0.0%
10-578-628	PROPERTY/LIABILITY INSURANCE	0	1,588	0	0	0	0	0	0	0	0.0%	0	0.0%
10-578-684	HISTORICAL PROJECTS	10,038	0	0	0	0	0	0	0	0	0.0%	0	0.0%
10-578-699	OTHER - SUNDRY	5,239	15,927	1,167	11,500	11,500	0	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	0.0%
		108,362	101,543	61,627	132,568	114,145		121,533	7,388	6.5%	-11,034	-8.3%	



**FISCAL YEAR 2015-2016
ACCOUNT DETAIL JUSTIFICATION**

10-578 HISTORICAL MUSEUM

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	
				APR YTD	BUDGET		PROJECTION
10-578-190	OVERTIME	233	0	0	0	500	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Overtime	500					

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	
				APR YTD	BUDGET		PROJECTION
10-578-201	F I C A & MEDICARE	1,987	2,539	1,394	3,506	4,109	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Calculated Field (do not attempt to input)	4,109		Calculated Field (do not attempt to input)			

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	
				APR YTD	BUDGET		PROJECTION
10-578-210	GROUP INSURANCE	2,800	5,708	3,079	14,907	7,748	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	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	490.12					
	Estimated % Increase	5%					
	TML Estimated Rate/Mo	514.66	1				



FISCAL YEAR 2015-2016
ACCOUNT DETAIL JUSTIFICATION

10-578 HISTORICAL MUSEUM

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10-578-352	FURNITURE & FIXTURES	57	452	6,979	7,500	7,700
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	easels, lightbulbs, etc.	500				
	cyber café furniture	5,000				
	upkeep of furniture and fixtures	1,000				
	rec. tables for rental	1,200				

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10-578-385	SMALL TOOLS & EQUIPMENT	134	489	0	1,000	1,500
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	zip ties, wire, velcro. Pliers,					
	extension cords, battery, drill bits, etc	1,400				
	vacuums, moprs, etc	100				

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10-578-389	CHEMICALS	55	176	617	500	1,750
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	paint thinners, cleaning supplies	1,750				



FISCAL YEAR 2015-2016
ACCOUNT DETAIL JUSTIFICATION

10-578 HISTORICAL MUSEUM

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	
				APR YTD	BUDGET		PROJECTION
10-578-399	OTHER SUPPLIES	279	698	328	2,000	2,250	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	paper towels, toilet paper, cups, spoons	750					
	ice cream, root beer, supplies for various events						
	cyber-café supplies	1,500					

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	
				APR YTD	BUDGET		PROJECTION
10-578-415	TELEPHONE	923	894	1,443	500	500	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	TELEPHONE	500					

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	
				APR YTD	BUDGET		PROJECTION
10-578-426	PHYSICALS	115	206	215	0	-	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
		-					



**FISCAL YEAR 2015-2016
ACCOUNT DETAIL JUSTIFICATION**

10-578 HISTORICAL MUSEUM

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10-578-545	BLDG/BLDG EQUIP MAINT.	3,753	3,665	804	4,000	4,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	roof leaks, light replacements, A/C issues	4,000				AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10-578-602	SEMINARS/DUES/TRAVEL	93	81	0	0	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
		-				AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10-578-628	PROPERTY/LIABILITY INSURANCE	0	1,588	0	0	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
						AMOUNT\$

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2015

10 -GENERAL FUND
 SR CITIZENS COMMISSION

EXPENDITURES	2011-2012	2012-2013	2013-2014	2014-2015		2015-2016		
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
SUPPLIES								
10-579-310 OFFICE/COMPUTER SUPPLIES	462	315	555	520	0	520	514	520
10-579-311 POSTAGE/SHIPPING	90	55	30	265	0	265	265	265
10-579-399 OTHER SUPPLIES	<u>2,544</u>	<u>2,375</u>	<u>2,577</u>	<u>2,300</u>	<u>927</u>	<u>2,380</u>	<u>2,380</u>	<u>2,380</u>
TOTAL SUPPLIES	3,096	2,745	3,163	3,165	927	3,165	3,159	3,165
SERVICES								
10-579-430 ADVERTISING	0	143	151	240	0	240	240	240
10-579-484 SR CITIZENS PROJECTS	<u>8,724</u>	<u>12,010</u>	<u>11,186</u>	<u>13,150</u>	<u>6,374</u>	<u>13,150</u>	<u>12,050</u>	<u>13,150</u>
TOTAL SERVICES	8,724	12,154	11,337	13,390	6,374	13,390	12,290	13,390
TOTAL SR CITIZENS COMMISSION	11,820	14,899	14,500	16,555	7,301	16,555	15,449	16,555



**FISCAL YEAR 2015-2016
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY**

10-579 SR CITIZENS COMMISSION

ACCT#	DESCRIPTION	2012-2013		2013-2014		2014-2015		2015-2016		INC BUDGET		INC FROM BUDGET	
		ACTUAL	ACTUAL	ACTUAL	BUDGET	APL YTD	BUDGET	PROJECTION	BUDGET	\$	%	\$	%
10 579-310	OFFICE/COMPUTER SUPPLIES	315	555	0	520	520	520	520	0	0.0%	0	0.0%	
10 579-311	POSTAGE/SHIPPING	55	30	0	265	265	265	265	0	0.0%	0	0.0%	
10 579-399	OTHER SUPPLIES	2,375	2,577	927	2,380	2,380	2,380	2,380	0	0.0%	0	0.0%	
10 579-430	ADVERTISING	144	152	0	240	240	240	240	0	0.0%	0	0.0%	
10 579-484	SR CITIZENS PROJECTS	12,010	11,186	6,374	13,150	13,150	13,150	13,150	0	0.0%	0	0.0%	
		14,899	14,500	7,301	16,555	16,555	16,555	16,555	0	0.0%	0	0.0%	



**FISCAL YEAR 2015-2016
ACCOUNT DETAIL JUSTIFICATION**

10-579 SR CITIZENS COMMISSION

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013	2013-2014	2014-2015		2015-2016
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION
10 579-310	OFFICE/COMPUTER SUPPLIES	315	555	0	520	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	2012-2013	2013-2014	2014-2015		2015-2016
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION
10 579-311	POSTAGE/SHIPPING	55	30	0	265	265
	ITEM DESCRIPTION	AMOUNTS				AMOUNTS
	Newsletters/ Flyers Postage	120				
	Thanksgiving Invitations	120				
	Misc. correspondence	25				

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013	2013-2014	2014-2015		2015-2016
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION
10 579-399	OTHER SUPPLIES	2,375	2,577	927	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				

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2015

10 -GENERAL FUND
 LIBRARY

EXPENDITURES	2011-2012	2012-2013	2013-2014	2014-2015		2015-2016		
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
SUPPLIES								
10-650-352 FURNITURE & FIXTURES	2,506	0	3,442	2,680	0	2,680	3,100	2,680
10-650-385 SMALL TOOLS & EQUIPMENT	0	0	0	0	0	0	0	0
10-650-392 JANITORIAL SUPPLIES	8,977	8,421	7,250	8,600	3,232	8,600	9,000	8,600
TOTAL SUPPLIES	11,483	8,421	10,691	11,280	3,232	11,280	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	1,192	1,096	1,662	1,612	1,327	1,612	1,200	1,612
10-650-430 ADVERTISING	192	192	0	250	0	250	250	250
10-650-440 ELECTRICITY	13,910	11,105	10,368	9,900	5,231	9,900	11,245	9,900
10-650-441 WATER	0	0	0	0	0	0	0	0
10-650-442 GAS-ENTEX	2,824	569	759	900	588	900	800	900
10-650-490 BOARD REQUEST	8,640	8,640	8,803	8,850	8,803	8,850	8,784	8,850
TOTAL SERVICES	26,766	21,601	21,592	21,512	15,950	21,512	22,279	21,512
MAINTENANCE								
10-650-545 BLDG/BLDG EQUIP MAINTENANCE	10,817	8,343	15,860	10,400	11,274	11,275	10,700	10,400
TOTAL MAINTENANCE	10,817	8,343	15,860	10,400	11,274	11,275	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	27,388	16,570	0	0	0	0	0
TOTAL CAPITAL OUTLAY	0	27,388	16,570	0	0	0	0	0
TOTAL LIBRARY	49,065	65,753	64,713	43,192	30,456	44,067	45,079	43,192



**FISCAL YEAR 2015-2016
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY**

10-650 LIBRARY

ACCT#	DESCRIPTION	2012-2013	2013-2014	2014-2015		2015-2016	INC BUD-PROJ		INC FROM BUDGET	
		ACTUAL	ACTUAL	APL YTD	BUDGET		BUDGET	\$	%	\$
10 650-352	FURNITURE & FIXTURES	0	3,442	0	2,680	2,680	0	0.0%	0	0.0%
10 650-385	SMALL TOOLS & EQUIPMENT	0	0	0	0	0	0	0.0%	0	0.0%
10 650-392	JANITORIAL SUPPLIES	8,421	7,250	3,232	8,600	8,600	0	0.0%	0	0.0%
10 650-403	FLOOD INSURANCE	0	0	0	0	0	0	0.0%	0	0.0%
10 650-405	FURNITURE DISPLAY INSURANCE	0	0	0	0	0	0	0.0%	0	0.0%
10 650-415	TELEPHONE	1,096	1,662	1,327	1,612	1,612	0	0.0%	0	0.0%
10 650-430	ADVERTISING	192	0	0	250	250	0	0.0%	0	0.0%
10 650-440	ELECTRICITY	11,105	10,368	5,231	9,900	9,900	0	0.0%	0	0.0%
10 650-441	WATER	0	0	0	0	0	0	0.0%	0	0.0%
10 650-442	GAS-ENTEX	569	758	588	900	900	0	0.0%	0	0.0%
10 650-490	BOARD REQUEST	8,640	8,803	8,803	8,850	8,850	0	0.0%	0	0.0%
10 650-545	BLDG/BLDG EQUIP MAINTENANCE	8,342	15,860	11,275	10,400	10,400	-875	-7.8%	0	0.0%
10 650-699	OTHER - SUNDRY	0	0	0	0	0	0	0.0%	0	0.0%
10 650-899	CAPITAL OUTLAY	27,388	16,570	0	0	0	0	0.0%	0	0.0%
		65,753	64,713	30,456	43,192	44,067	-875	-2.0%	0	0.0%



ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 650-352	FURNITURE & FIXTURES	0	3,442	0	2,680	2,680	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Channel Lettering on building - highway side	1,500					
	Outside Bulletin Board	700					
	Adjustable Height AV Cart	480					

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 650-385	SMALL TOOLS & EQUIPMENT	0	0	0	0	-	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 650-392	JANITORIAL SUPPLIES	8,421	7,250	3,232	8,600	8,600	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Janitorial supplies	1,400					
	Cleaning service - Tim Trevino 5 days a week	7,200					



**FISCAL YEAR 2015-2016
ACCOUNT DETAIL JUSTIFICATION**

10-650 LIBRARY

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10 650-430	ADVERTISING	192	0	0	250	250
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	Program Advertising	250				AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10 650-440	ELECTRICITY	11,105	10,368	5,231	9,900	9,900
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	Electricity	9,900				AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10 650-441	WATER	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	Water	-				AMOUNT\$

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2015

10 -GENERAL FUND
 PARKS

EXPENDITURES	(----- 2014-2015 -----) (----- 2015-2016 -----)							
	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
SALARIES								
10-655-100 SALARIES/WAGES	426,887	439,807	419,819	510,514	218,663	390,000	490,105	543,781
10-655-165 EDUCATION PAY	323	66	0	0	0	0	0	0
10-655-175 LONGEVITY	1,918	2,155	1,745	2,300	1,406	2,300	2,600	2,424
10-655-190 OVERTIME	29,966	31,244	34,392	26,269	35,088	38,500	27,300	31,044
TOTAL SALARIES	459,094	473,272	455,956	539,083	255,157	430,800	520,005	577,249
BENEFITS								
10-655-201 F I C A & MEDICARE	32,731	35,536	34,837	41,240	18,581	31,342	39,780	44,159
10-655-210 GROUP INSURANCE	80,924	83,495	78,338	111,802	31,490	89,690	93,792	116,219
10-655-230 T M R S	51,908	54,102	53,703	67,402	31,223	51,226	59,184	77,120
10-655-240 WORKMEN'S COMPENSATION	10,168	10,280	10,280	0	0	0	10,000	0
10-655-291 UNEMPLOYMENT INSURANCE	0	3,319	2,063	0	6,007	0	0	6,008
TOTAL BENEFITS	175,731	186,732	179,221	220,444	87,300	172,258	202,756	243,506
SUPPLIES								
10-655-310 OFFICE/COMPUTER SUPPLIES	3,849	4,277	3,988	3,970	1,430	3,790	3,850	3,970
10-655-320 OTHER ELECTRONICS	888	997	3,378	2,499	1,516	2,499	1,000	2,499
10-655-331 AGRICULTURAL/BOTANICAL	55,325	39,062	26,324	38,950	49,427	48,950	58,750	54,950
10-655-333 VISITORS PROMOTIONS	1,052	862	1,020	5,000	0	5,000	1,250	5,000
10-655-335 CLOTHING	718	968	1,376	1,250	658	5,350	1,000	5,350
10-655-352 FURNITURE & FIXTURES	21	520	478	505	0	505	475	505
10-655-385 SMALL TOOLS & EQUIPMENT	5,899	6,747	7,494	6,400	1,835	6,400	7,500	7,000
10-655-389 CHEMICALS	5,794	5,856	2,951	6,225	2,277	6,225	5,750	7,200
10-655-390 FUEL	32,561	31,226	29,465	24,100	12,320	24,100	23,460	24,100
10-655-392 JANITORIAL SUPPLIES	10,451	14,091	15,211	13,225	3,463	13,100	13,085	13,100
10-655-399 OTHER SUPPLIES	9,064	15,661	13,724	16,030	11,602	16,030	14,250	17,150
TOTAL SUPPLIES	125,622	120,265	105,409	118,154	84,529	131,949	130,370	140,824
SERVICES								
10-655-415 TELEPHONE	6,572	6,539	6,243	7,650	5,264	7,650	7,752	7,800
10-655-425 CONTRACT LABOR	49,734	48,997	50,242	80,000	24,030	80,000	50,000	80,000
10-655-426 PHYSICALS	1,446	1,010	1,478	950	787	950	800	950
10-655-430 ADVERTISING	3,518	917	1,985	3,400	264	3,400	2,000	3,400
10-655-440 ELECTRICITY	62,223	50,173	68,922	70,000	34,402	70,000	48,750	70,000
10-655-441 WATER	0	0	0	0	0	0	0	0
10-655-442 GAS-ENTEX	1,782	1,791	2,268	1,800	1,583	1,800	3,204	1,800
10-655-482 SERVICE CONTRACTS	1,029	1,741	2,758	2,559	1,119	2,559	977	2,559
10-655-485 LAUNDRY SERVICES	2,419	3,164	2,446	2,600	1,590	2,000	3,600	0
10-655-499 OTHER SERVICES	3,151	3,131	3,471	2,850	277	2,850	3,250	2,850
TOTAL SERVICES	131,874	117,462	139,814	171,809	69,316	171,209	120,333	169,359

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2015

10 -GENERAL FUND
 PARKS

EXPENDITURES	2011-2012	2012-2013	2013-2014	2014-2015			2015-2016	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
MAINTENANCE								
10-655-524 VEHICLE MAINTENANCE	16,805	20,993	17,033	19,900	9,693	15,000	19,500	15,000
10-655-545 BLDG/BLDG EQUIP MAINTENANCE	27,336	35,357	23,055	23,650	13,229	23,650	25,950	27,850
10-655-546 LAND/GROUNDS MAINT	59,099	30,266	29,686	24,350	16,671	22,550	58,450	24,350
TOTAL MAINTENANCE	103,240	86,616	69,774	67,900	39,594	61,200	103,900	67,200
SUNDRY								
10-655-602 SEMINARS/DUES/TRAVEL	1,311	1,518	1,669	1,600	670	1,600	1,800	2,500
10-655-628 PROPERTY LIABILITY INSURANCE	0	0	0	4,015	0	0	0	0
10-655-629 PROPERTY,VEHICLE, GL INSURANCE	3,893	4,015	2,929	0	0	4,015	2,500	4,015
10-655-652 COMMUNITY SERVICE INSURANCE	1,640	1,760	1,940	1,940	0	1,940	1,565	1,940
10-655-687 DAMAGE CLAIMS	0	0	0	100	0	100	100	100
10-655-699 OTHER - SUNDRY	117	0	0	0	452	0	0	0
TOTAL SUNDRY	6,962	7,293	6,538	7,655	1,122	7,655	5,965	8,555
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	36,378	0	30,341	32,448	19,993	32,448	46,572	55,000
TOTAL CAPITAL OUTLAY	36,378	0	30,341	32,448	19,993	32,448	46,572	55,000
ACCRUAL								
10-655-995 DEPRECIATION EXPENSE	0	0	0	0	0	0	0	0
TOTAL ACCRUAL	0	0	0	0	0	0	0	0
TOTAL PARKS	1,038,902	991,640	987,053	1,157,493	557,010	1,007,519	1,129,901	1,261,693



**FISCAL YEAR 2015-2016
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY**

10-655 PARKS

ACCT#	DESCRIPTION	2012-2013		2013-2014		2014-2015		2015-2016		INC BUD-PROJ		INC FROM BUDGET	
		ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTION	BUDGET	\$	%	\$	%		
10 655-100	SALARIES/WAGES	439,807	419,819	0	510,514	390,000	543,781	153,781	39.4%	33,287	6.5%		
10 655-165	EDUCATION PAY	66	0	0	0	0	0	0	0.0%	0	0.0%		
10 655-175	LONGEVITY	2,155	1,745	1,406	2,300	2,300	2,424	124	5.4%	124	5.4%		
10 655-190	OVERTIME	31,244	34,392	35,088	26,269	38,500	31,044	-7,456	-19.4%	4,775	18.2%		
10 655-201	F I C A & MEDICARE	35,536	34,837	18,581	41,240	31,342	44,160	12,818	40.9%	2,920	7.1%		
10 655-210	GROUP INSURANCE	83,495	78,338	31,490	111,802	89,690	116,219	26,529	29.6%	4,417	4.0%		
10 655-230	T M R S	54,102	53,703	31,223	67,403	51,226	77,120	25,894	50.5%	9,718	14.4%		
10 655-240	WORKMEN'S COMPENSATION	10,280	10,280	0	0	0	0	0	0.0%	0	0.0%		
10 655-291	UNEMPLOYMENT INSURANCE	3,319	2,063	6,007	0	0	6,007	6,007	0.0%	6,007	0.0%		
10 655-310	OFFICE/COMPUTER SUPPLIES	4,277	3,988	1,430	3,970	3,790	3,970	180	4.7%	0	0.0%		
10 655-320	OTHER ELECTRONICS	997	3,378	1,516	2,499	2,499	2,499	0	0.0%	0	0.0%		
10 655-331	AGRICULTURAL/BOTANICAL	39,062	26,324	49,427	38,950	48,950	54,950	6,000	12.3%	16,000	41.1%		
10 655-333	VISITORS PROMOTIONS	862	1,020	0	5,000	5,000	5,000	0	0.0%	0	0.0%		
10 655-335	CLOTHING	968	1,376	658	1,250	5,350	5,350	0	0.0%	4,100	328.0%		
10 655-352	FURNITURE & FIXTURES	520	478	0	505	505	505	0	0.0%	0	0.0%		
10 655-385	SMALL TOOLS & EQUIPMENT	6,747	7,494	1,835	6,400	6,400	7,000	600	9.4%	600	9.4%		
10 655-389	CHEMICALS	5,856	2,951	2,277	6,225	6,225	7,200	975	15.7%	975	15.7%		
10 655-390	FUEL	31,226	29,465	12,320	24,100	24,100	24,100	0	0.0%	0	0.0%		
10 655-392	JANITORIAL SUPPLIES	14,091	15,211	3,463	13,225	13,100	13,100	0	0.0%	-125	-0.9%		
10 655-399	OTHER SUPPLIES	15,661	13,724	11,602	16,030	16,030	17,150	1,120	7.0%	1,120	7.0%		
10 655-415	TELEPHONE	6,539	6,243	5,264	7,650	7,650	7,800	150	2.0%	150	2.0%		
10 655-425	CONTRACT LABOR	48,997	50,242	24,030	80,000	80,000	80,000	0	0.0%	0	0.0%		
10 655-426	PHYSICALS	1,010	1,478	787	950	950	950	0	0.0%	0	0.0%		
10 655-430	ADVERTISING	917	1,985	264	3,400	3,400	3,400	0	0.0%	0	0.0%		
10 655-440	ELECTRICITY	50,173	68,922	34,402	70,000	70,000	70,000	0	0.0%	0	0.0%		
10 655-441	WATER	0	0	0	0	0	0	0	0.0%	0	0.0%		
10 655-442	GAS-ENTEX	1,791	2,268	1,583	1,800	1,800	1,800	0	0.0%	0	0.0%		
10 655-482	SERVICE CONTRACTS	1,741	2,758	1,119	2,559	2,559	2,559	0	0.0%	0	0.0%		
10 655-485	LAUNDRY SERVICES	3,164	2,446	1,590	2,600	2,000	2,000	0	0.0%	0	0.0%		
10 655-499	OTHER SERVICES	3,131	3,471	277	2,850	2,850	2,850	0	0.0%	0	0.0%		
10 655-524	VEHICLE MAINTENANCE	20,993	17,033	9,693	19,900	15,000	15,000	0	0.0%	0	0.0%		
10 655-545	BLDG/BLDG EQUIP MAINTENANCE	35,357	23,055	13,229	23,650	23,650	27,850	4,200	17.8%	4,200	17.8%		
10 655-546	LAND/GROUNDS MAINT	30,266	29,686	16,671	24,350	22,550	24,350	1,800	8.0%	0	0.0%		
10 655-602	SEMINARS/DUES/TRAVEL	1,515	1,670	670	1,600	1,600	2,500	900	56.3%	900	56.3%		
10 655-629	PROPERTY,VEHICLE G/L INS.	4,015	2,930	0	4,015	4,015	4,015	0	0.0%	0	0.0%		
10 655-652	COMMUNITY SERVICE INSURANCE	1,760	1,939	0	1,940	1,940	1,940	0	0.0%	0	0.0%		
10 655-687	DAMAGE CLAIMS	0	0	0	100	100	100	0	0.0%	0	0.0%		
10 655-699	OTHER - SUNDRY	0	0	452	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 2015-2016
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY**

10-655 PARKS

ACCT#	DESCRIPTION	2012-2013		2013-2014		2014-2015		2015-2016		INC BUD-PROJ		INC FROM BUDGET	
		ACTUAL	ACTUAL	ACTUAL	APL YTD	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	0	30,341	19,993	32,448	32,448	32,448	55,000	22,552	22,552	69.3%	22,552	69.5%
		991,640	987,053	557,010	1,157,493	1,007,519	1,261,693	254,174	104,200	25.2%	9.0%		



**FISCAL YEAR 2015-2016
ACCOUNT DETAIL JUSTIFICATION**

10-655 PARKS

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10 655-190	OVERTIME	31,244	34,392	35,088	26,269	31,044
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Park Events, Riverfest Fishin Fiesta Etc.	9,786	Maintenance			5,600
	Holiday Staffing	2,888				
	Weekend Staffing-facility rental coverage	3,600				
	Mowing/Groundscare	5,600				
	Christmas Decorating	2,570				
	Basketball	1,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10 655-201	F I C A & MEDICARE	35,536	34,837	18,581	41,240	44,160
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	FICA and Medicare	44,160				

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10 655-210	GROUP INSURANCE	83,495	78,338	31,490	111,802	116,219
	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	490.12				
	Estimated % Increase	5%				
	TML Estimated Rate/Mo	92,639				



FISCAL YEAR 2015-2016
ACCOUNT DETAIL JUSTIFICATION

10-655 PARKS

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10 655-230	T M R S	54,102	53,703	31,223	67,403	77,120
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	OCT - DEC	12.87%				
	JAN - SEP	13.36%				
	Weighted Average	77,120			51,226	

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10 655-240	WORKMEN'S COMPENSATION	10,280	10,280	0	0	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Workmen's Compensation					

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10 655-291	UNEMPLOYMENT INSURANCE	3,319	2,063	6,007	0	6,007
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Unemployment Insurance	6,007				



FISCAL YEAR 2015-2016
ACCOUNT DETAIL JUSTIFICATION

10-655 PARKS

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 655-392	JANITORIAL SUPPLIES	14,091	15,211	3,463	13,225	13,100	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Paper Goods (toilet paper, paper towels etc.)	5,400					
	Trash Bags(houses,parks, beach, events)	3,500					
	Cleaners/Disinfectants	2,100					
	Cleaning Supplies (broom, mop, toilet brush etc.)	1,250					
	Floor Care—Stripper, Cleaners, Wax, Carpet Cleaner	850					

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 655-399	OTHER SUPPLIES	15,661	13,724	11,602	16,030	17,150	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Christmas Decorations	6,000				3,800	
	CS Supplies--Vests, gloves, safety gloves, water co	700				300	
	River Place/ VIC Condiments	350				225	
	Safety Town/RiverPlace Tape	300				400	
	1st aid kits--replacement items	220				500	
	Newspaper Subscription for VIC	155				800	
	Flags city wide	3,400					

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 655-415	TELEPHONE	6,539	6,243	5,264	7,650	7,800	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Cell Phones Director, Supervisors, Maintenance						
	3 VIC telephone linesx12months	6,900					
	DSL for 12 months at \$50 monthly	900					



**FISCAL YEAR 2015-2016
ACCOUNT DETAIL JUSTIFICATION**

10-655 PARKS

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10 655-425	CONTRACT LABOR	48,997	50,242	24,030	80,000	80,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	Contract Mowing	80,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10 655-426	PHYSICALS	1,010	1,478	787	950	950
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	Physicals For New Hire	750				
	Random Drug Screenings	200				

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10 655-430	ADVERTISING	917	1,985	264	3,400	3,400
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	Events (Riverfest, HOB, Joy Ride Rod Run etc.)	2,450				
	Employment Advertising	950				



**FISCAL YEAR 2015-2016
ACCOUNT DETAIL JUSTIFICATION**

10-655 PARKS

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10 655-482	SERVICE CONTRACTS	1,741	2,758	1,119	2,559	2,559
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	VIC Copy Machine payments U.S. Bank	1,407				
	Service Contract for VIC copier Digitec	1,152				

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10 655-485	LAUNDRY SERVICES	3,164	2,446	1,590	2,600	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10 655-499	OTHER SERVICES	3,131	3,471	277	2,850	2,850
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	Computer maintenance	200				
	Electrical services	1,100				
	Plumbing Services	300				
	A/C Services	1,250				



FISCAL YEAR 2015-2016
ACCOUNT DETAIL JUSTIFICATION

10-655 PARKS

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 655-524	VEHICLE MAINTENANCE	20,993	17,033	9,693	19,900	15,000	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Maintenance to vehicles, mowers, and tractors including inspections, oil changes, repairs, parts	15,000					

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 655-545	BLDG/BLDG EQUIP MAINTENANCE	35,357	23,055	13,229	23,650	27,850	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	General Facility Maintenance (RP, VCH, FCH etc.)	14,500				1,800	
	Pest Control	700				3,000	
	River Place Stage (Skirting)	500				600	
	Trash Cans for Facilities	250					
	Ceiling Tiles for facilities	1,500					
	Fpt Com House painting exterior	5,000					

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 655-546	LAND/GROUNDS MAINT	30,266	29,686	16,671	24,350	24,350	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Playground maintenance - all Parks	3,800					
	Fountains/Splash Pad Maintenance	2,600				2,500	
	Ball Field Maintenance (elec,plumbing etc.)	5,000				3,500	
	General Park Maintenance- welding, painting	3,600					
	Cones, Reflector Tape etc. for Park Events	450					
	Outside Light Repairs (parks ball parks)	2,900					

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2015

10 -GENERAL FUND
 RECREATION

EXPENDITURES	(----- 2014-2015 -----) (----- 2015-2016 -----)							
	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
SALARIES								
10-665-100 SALARIES,WAGES	131,217	111,291	155,525	180,996	63,339	170,000	156,923	204,225
10-665-165 EDUCATION PAY	1,492	508	1,373	0	0	0	0	0
10-665-175 LONGEVITY	142	65	50	200	130	200	325	253
10-665-190 OVERTIME	5,917	4,255	9,458	6,000	2,686	6,000	4,500	6,000
TOTAL SALARIES	138,768	116,118	166,406	187,196	66,154	176,200	161,748	210,478
BENEFITS								
10-665-201 F I C A & MEDICARE	10,238	8,832	12,193	14,320	5,532	13,500	12,374	16,101
10-665-210 GROUP INSURANCE	17,260	14,539	14,957	22,360	14,068	21,000	18,684	23,244
10-665-230 T M R S	10,269	7,652	12,280	12,514	5,688	11,000	10,840	16,102
10-665-240 WORKMEN'S COMPENSATION	2,537	2,608	0	0	0	0	2,500	0
10-665-291 UNEMPLOYMENT INSURANCE	0	0	1,574	0	127	0	0	127
TOTAL BENEFITS	40,304	33,631	41,004	49,194	25,415	45,500	44,398	55,574
SUPPLIES								
10-665-310 OFFICE/COMPUTER SUPPLIES	2,116	2,836	3,936	2,960	419	2,960	2,300	2,960
10-665-311 POSTAGE/SHIPPING	0	0	73	0	0	0	0	0
10-665-320 OTHER ELECTRONICS	1,636	1,495	1,019	1,400	758	1,400	2,500	2,700
10-665-331 AGRICULTURAL/BOTANICAL	23	855	1,063	1,200	1,453	1,200	1,000	2,700
10-665-333 PROGRAM	24,047	28,384	32,146	40,100	31,405	40,100	31,650	44,100
10-665-335 CLOTHING	195	571	772	900	0	900	500	1,000
10-665-352 FURNITURE & FIXTURES	0	142	47	1,350	170	1,000	0	1,350
10-665-385 SMALL TOOLS & EQUIPMENT	155	131	745	300	319	300	300	300
10-665-391 RESALE MERCHANDISE	3,057	4,216	4,105	4,700	4,195	4,700	4,000	6,200
10-665-392 JANITORIAL SUPPLIES	2,385	3,707	1,955	3,550	1,338	3,550	2,300	3,700
10-665-399 OTHER SUPPLIES	3,421	4,585	2,405	2,600	770	2,600	5,500	7,050
TOTAL SUPPLIES	37,034	46,921	48,269	59,060	40,828	53,710	50,050	72,060
SERVICES								
10-665-414 BANK CHARGES/ETS FEES	588	871	1,939	1,200	1,521	550	0	2,000
10-665-415 TELEPHONE	4,044	3,409	4,070	4,500	2,818	4,500	3,500	4,900
10-665-425 CONTRACT LABOR	21,204	21,382	30,799	32,250	13,851	32,250	23,816	40,882
10-665-426 PHYSICALS/SCREENING	1,125	1,481	1,416	1,000	206	1,000	875	500
10-665-430 ADVERTISING	7,750	4,421	6,739	9,500	4,078	9,500	5,000	9,500
10-665-440 ELECTRICITY	24,285	33,027	25,868	24,000	13,372	24,000	20,800	24,000
10-665-441 WATER	0	0	0	0	0	0	0	0
10-665-485 LAUNDRY SERVICES	0	0	34	0	0	0	0	0
10-665-499 OTHER SERVICES	0	1,986	645	1,000	397	2,600	3,000	1,000
TOTAL SERVICES	58,995	66,577	71,511	73,450	36,243	74,400	56,991	82,782

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2015

10 -GENERAL FUND
 RECREATION

EXPENDITURES	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015			2015-2016	
				CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
MAINTENANCE								
10-665-545 BLDG/BLDG EQUIP MAINTENANCE	10,682	14,382	8,028	8,440	1,015	6,400	10,000	8,440
10-665-546 LAND/GROUNDS MAINT	287	764	2,355	2,350	519	2,050	800	2,350
10-665-553 POOL MAINTENANCE	<u>11,466</u>	<u>19,384</u>	<u>17,682</u>	<u>18,020</u>	<u>6,009</u>	<u>18,220</u>	<u>21,445</u>	<u>18,220</u>
TOTAL MAINTENANCE	22,435	34,531	28,066	28,810	7,543	26,670	32,245	29,010
SUNDRY								
10-665-602 SEMINARS/DUES/TRAVEL	2,156	1,205	2,992	3,150	200	0	2,690	3,150
10-665-628 PROPERTY/GEN LIAB INSURANCE	0	0	0	0	0	0	0	0
10-665-687 DAMAGE CLAIMS	0	0	12	0	0	0	0	0
10-665-699 OTHER - SUNDRY	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL SUNDRY	2,156	1,205	3,004	3,150	200	0	2,690	3,150
CAPITAL OUTLAY								
10-665-899 CAPITAL OUTLAY	<u>25,816</u>	<u>6,839</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>30,000</u>	<u>16,000</u>
TOTAL CAPITAL OUTLAY	25,816	6,839	0	0	0	0	30,000	16,000
ACCRUAL								
10-665-995 DEPRECIATION EXPENSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL ACCRUAL	0	0	0	0	0	0	0	0
TOTAL RECREATION	325,508	305,823	358,261	400,860	176,383	381,480	378,122	469,054



**FISCAL YEAR 2015-2016
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY**

10-665 RECREATION

ACCT#	DESCRIPTION	2012-2013		2013-2014		2014-2015		2015-2016		INC BUD-PROJ		INC FROM BUDGET	
		ACTUAL	ACTUAL	ACTUAL	BUDGET	APL YTD	BUDGET	PROJECTn	BUDGET	\$	%	\$	%
10 665-100	SALARIES/WAGES	111,291	155,525	63,339	180,996	170,000	204,225			34,225	20.1%	23,229	12.8%
10 665-165	EDUCATION PAY	508	1,373	0	0	0	0			0	0.0%	0	0.0%
10 665-175	LONGEVITY	65	50	130	200	200	253			53	26.5%	53	26.5%
10 665-190	OVERTIME	4,255	9,458	2,686	6,000	6,000	6,000			0	0.0%	0	0.0%
10 665-201	F I C A & MEDICARE	8,832	12,193	5,532	14,320	13,500	16,102			2,602	19.3%	1,761	12.4%
10 665-210	GROUP INSURANCE	14,539	14,957	14,068	22,360	21,000	23,244			2,244	10.7%	883	4.0%
10 665-230	T M R S	7,652	12,280	5,688	12,513	11,000	16,102			5,102	46.4%	3,588	28.7%
10 665-240	WORKMEN'S COMPENSATION	2,608	0	0	0	0	0			0	0.0%	0	0.0%
10 665-291	UNEMPLOYMENT INSURANCE	0	1,574	127	0	0	127			127	0.0%	127	0.0%
10 665-310	OFFICE/COMPUTER SUPPLIES	2,836	3,936	419	2,960	2,960	2,960			0	0.0%	0	0.0%
10 665-311	POSTAGE/SHIPPING	0	73	0	0	0	0			0	0.0%	0	0.0%
10 665-320	OTHER ELECTRONICS	1,495	1,019	758	1,400	1,400	2,700			1,300	92.9%	1,300	92.9%
10 665-331	AGRICULTURAL/BOTANICAL	855	1,063	1,453	1,200	1,200	2,700			1,500	125.0%	1,500	125.0%
10 665-333	PROGRAM	28,384	32,146	31,405	40,100	40,100	44,100			4,000	10.0%	4,000	10.0%
10 665-335	CLOTHING	571	772	0	900	900	1,000			100	11.1%	100	11.1%
10 665-352	FURNITURE & FIXTURES	142	47	170	1,350	1,000	1,350			350	35.0%	0	0.0%
10 665-385	SMALL TOOLS & EQUIPMENT	131	745	319	300	300	300			0	0.0%	0	0.0%
10 665-391	RESALE MERCHANDISE	4,216	4,105	4,195	4,700	4,700	6,200			1,500	31.9%	1,500	31.9%
10 665-392	JANITORIAL SUPPLIES	3,707	1,955	1,338	3,550	3,550	3,700			150	4.2%	150	4.2%
10 665-399	OTHER SUPPLIES	4,585	2,405	770	2,600	2,600	7,050			4,450	171.2%	4,450	171.2%
10 665-415	TELEPHONE	3,409	4,070	2,818	4,500	4,500	4,900			400	8.9%	400	8.9%
10 665-425	CONTRACT LABOR	21,382	30,799	13,851	32,250	32,250	40,882			8,632	26.8%	8,632	26.8%
10 665-426	PHYSICALS/SCREENING	1,481	1,416	206	1,000	1,000	500			-500	-50.0%	-500	-50.0%
10 665-430	ADVERTISING	4,421	6,739	4,078	9,500	9,500	9,500			0	0.0%	0	0.0%
10 665-440	ELECTRICITY	33,027	25,868	13,372	24,000	24,000	24,000			0	0.0%	0	0.0%
10 665-414	BANK CHARGES	871	1,939	1,521	1,200	550	2,000			1,450	263.6%	800	66.7%
10 665-485	LAUNDRY SERVICES	0	34	0	0	0	0			0	0.0%	0	0.0%
10 665-499	OTHER SERVICES	1,986	651	397	1,000	2,600	1,000			-1,600	-61.5%	0	0.0%
10 665-545	BLDG/BLDG EQUIP MAINT	14,382	8,028	1,015	8,440	6,400	8,440			2,040	31.9%	0	0.0%
10 665-546	LAND/GROUNDS MAINT	764	2,355	519	2,350	2,050	2,360			300	14.6%	0	0.0%
10 665-553	POOL MAINTENANCE	19,384	17,682	6,009	18,020	18,220	18,220			0	0.0%	200	1.1%
10 665-602	SEMINARS/DUES/TRAVEL	1,205	2,992	200	3,150	0	3,150			3,150	0.0%	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	12	0	0	0	0			0	0.0%	0	0.0%
10 665-699	OTHER - SUNDRY	0	0	0	0	0	0			0	0.0%	0	0.0%
10 665-899	CAPITAL OUTLAY	6,839	0	0	0	0	16,000			16,000	0.0%	16,000	0.0%
		305,823	358,261	176,383	400,860	381,480	469,054			87,574	23.0%	68,194	17.0%



FISCAL YEAR 2015-2016
ACCOUNT DETAIL JUSTIFICATION

10-665 RECREATION

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 665-100	SALARIES/WAGES	111,291	155,525	63,339	180,996	204,225	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Current Full-Time Employees	3	115,645				
	New Full-Time Employees						
	Current Part-Time Employees	26	88,580				
	New Part-Time Employees						

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	
				APR YTD	BUDGET		PROJECTION
10-665-165	EDUCATION PAY	508	1,373	0	0	-	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Education Pay						

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 665-175	LONGEVITY	65	50	130	200	253	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Longevity Pay	3	253				

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 665-190	OVERTIME	4,255	9,458	2,686	6,000	6,000	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	City and Rec.Center Events	2,500					
	Covering Shifts	800					
	Covering Rec. Center programs	2,700					



**FISCAL YEAR 2015-2016
ACCOUNT DETAIL JUSTIFICATION**

10-665 RECREATION

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10 665-201	F I C A & MEDICARE	8,832	12,193	5,532	14,320	16,102
	ITEM DESCRIPTION	AMOUNT\$				
	Calculated Field (do not attempt to input)	7.65%				

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10 665-210	GROUP INSURANCE	14,539	14,957	14,068	22,360	23,244
	ITEM DESCRIPTION	AMOUNT\$				
	Life Insurance / AD&D	633				
	Long Term Disability	483				
	Health Reimbursement Account \$	3,600				
	TML - Employee Health					
	Estimated % Increase	5%				
	TML Estimated Rate/Mo	18,528				

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10 665-230	T M R S	7,652	12,280	5,688	12,513	16,102
	ITEM DESCRIPTION	AMOUNT\$				
	OCT - DEC	12.87%				
	JAN - SEP	13.36%				
	Weighted Average	13.23%				
	Calculated Field (do not attempt to input)					



FISCAL YEAR 2015-2016
ACCOUNT DETAIL JUSTIFICATION

10-665 RECREATION

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10 665-240	WORKMEN'S COMPENSATION	2,608	0	0	0	-
	ITEM DESCRIPTION	AMOUNT\$				AMOUNT\$
	WORKMEN'S COMPENSATION					

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10 665-291	UNEMPLOYMENT INSURANCE	0	1,574	127	0	127
	ITEM DESCRIPTION	AMOUNT\$				AMOUNT\$
	UNEMPLOYMENT INSURANCE	127				

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10 665-310	OFFICE/COMPUTER SUPPLIES	2,836	3,936	419	2,960	2,960
	ITEM DESCRIPTION	AMOUNT\$				AMOUNT\$
	Toner	1,200				
	Paper	450				
	Writing Utensils (pens, markers etc.)	60				
	Misc. (tape, paperclips, specialty items, etc.)	350				
	Membership Materials	900				



**FISCAL YEAR 2015-2016
ACCOUNT DETAIL JUSTIFICATION**

10-665 RECREATION

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10 665-311	POSTAGE/SHIPPING	0	73	0	0	0
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	POSTAGE/SHIPPING	-				AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10 665-320	OTHER ELECTRONICS	1,495	1,019	758	1,400	2,700
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	Security Camera System replacements	500				AMOUNT\$
	Scanner/Printer	500				
	Phone replacements	200				
	Camera	300				
	Computer and Accessories	1,200				

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10 665-331	AGRICULTURAL/BOTANICAL	855	1,063	1,453	1,200	2,700
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	flowers/plants	2,100				AMOUNT\$
	pots	200				
	plant care/upkeep	400				



**FISCAL YEAR 2015-2016
ACCOUNT DETAIL JUSTIFICATION**

10-665 RECREATION

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013	2013-2014	2014-2015		2015-2016	
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
10 665-333	PROGRAM	28,384	32,146	31,405	40,100	44,100	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Basketball Supplies (uniforms, whistles, backgrounds, ect)	5,000	Easter Egg Hunt - eggs (20,000)			2,500	
	Basketball banquet	1,800	Easter Egg Hunt prizes and candy			350	
	Basketball facility services	1,500	Swim team registrations 75x7			550	
	Riverfest - fireworks	5,600	Aerobics classes - supplies			200	
	Riverfest-Bands, Entertainment & DJ	16,000	Summer children's programs			1,000	
	Riverfest crawfish and supplies	4,900	light towers/generators for events			1,000	
	Riverfest awards and prizes	800	Holiday on the Brazos- candy, decoration, DJ activities			1,900	
	Fall Festival prizes, candy, activities	1,000					

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013	2013-2014	2014-2015		2015-2016	
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
10 665-335	CLOTHING	571	772	0	900	1,000	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Employee Uniforms	700					
	lifeguard t-shirts	300					

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013	2013-2014	2014-2015		2015-2016	
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
10 665-352	FURNITURE & FIXTURES	142	47	170	1,350	1,350	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Storage	150					
	Chairs	200					
	Pool Furniture	500					
	Fixtures	500					



**FISCAL YEAR 2015-2016
ACCOUNT DETAIL JUSTIFICATION**

10-665 RECREATION

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013	2013-2014	2014-2015		2015-2016
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
10 665-385	SMALL TOOLS & EQUIPMENT	131	745	319	300	300
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	small tools and accessories	200				
	hand garden tools	100				

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013	2013-2014	2014-2015		2015-2016
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
10 665-391	RESALE MERCHANDISE	4,216	4,105	4,195	4,700	6,200
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	Concession items	4,400				
	Rec. Center T-shirts	300				
	Other Resale Items	1,500				

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013	2013-2014	2014-2015		2015-2016
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
10 665-392	JANITORIAL SUPPLIES	3,707	1,955	1,338	3,550	3,700
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	Trash Can Liners	600				
	Paper goods - (toilet paper, paper towels etc.)	1,450				
	Cleaning Supplies (Mops, buffing pads, cleaner, etc)	1,200				
	Floor care - stripper, wax, cleaners					
	Disinfectants, bathrooms, weight room	450				



**FISCAL YEAR 2015-2016
ACCOUNT DETAIL JUSTIFICATION**

10-665 RECREATION

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10 665-399	OTHER SUPPLIES	4,585	2,405	770	2,600	7,050
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	Weight Room Equipment	800	1st aid kit replacement items			
	Gym equipment - game balls, etc	2,000	Zumba Stage			
	lifeguard equipment & Supplies	550	paper products-paper plates,cups,napkins, etc.			
	Lifeguard/CPR training material	400	signs for building/pool			
	Storage boxes	50				200
						250
						2,500
						300
						200

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10 665-415	TELEPHONE	3,409	4,070	2,818	4,500	4,900
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	Supervisor cellular phone service	600				
	3 telephone lines	2,300				
	Internet Package - projected increase in service	2,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10 665-425	CONTRACT LABOR	21,382	30,799	13,851	32,250	40,882
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	Basketball program/game officials	12,032	Lifeguard certification/CPR/inservice instructor fees			
	Riverfest 3on3 basketball officials	300	personal trainer			
	Aerobics	6,900				1,800
	Water Aerobics	3,850				8,000
	Zumba Classes	8,000				



**FISCAL YEAR 2015-2016
ACCOUNT DETAIL JUSTIFICATION**

10-665 RECREATION

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10 665-545	BLDG/BLDG EQUIP MAINT	14,382	8,028	1,015	8,440	8,440
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	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, ect.	2,500				

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10 665-546	LAND/GROUNDS MAINT	764	2,355	519	2,350	2,350
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Irrigation Maintenance	350				
	Pool Deck and other grounds care	1,200				
	Replace Flower Bed Border Posts	800				

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10 665-553	POOL MAINTENANCE	19,384	17,682	6,009	18,020	18,220
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	chlorine	13,500				
	Pool Chemicals (Stabilizer, Shock,Acid, Algaecide,	2,620				
	Pool Cleaning Materials and Supplies	600				
	Pool Repairs/Maintenance	1,500				



**FISCAL YEAR 2015-2016
ACCOUNT DETAIL JUSTIFICATION**

10-665 RECREATION

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10 665-699	OTHER - SUNDRY	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNTS				

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10 665-899	CAPITAL OUTLAY	6,839	0	0	0	16,000
	ITEM DESCRIPTION	AMOUNTS				
	Repair Roof	10,000				
	New diving board and bases	6,000				

TOTAL: 305,623 356,261 176,383 400,860 381,480 469,054

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2015

10 -GENERAL FUND
 TRANSFERRED TO

EXPENDITURES	2011-2012	2012-2013	2013-2014	2014-2015		2015-2016		APPROVED BUDGET
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	
<u>INTERFUND TRANSFERS</u>								
10-700-014 STREET AND DRAINAGE 60% TAX	0	0	141,231	0	0	0	0	0
10-700-015 TRANSFER TO GOLF COURSE	93,697	151,675	250,895	192,598	192,598	192,598	93,697	350,816
10-700-016 TRANSFER TO MARINA OPERATIONS	142,207	0	13,887	37,510	0	0	142,207	0
10-700-018 TRANSFER TO HOTEL-MOTEL TAX FD	0	0	0	0	0	0	0	0
10-700-020 TRANSFER TO AMBULANCE	0	71,314	21,283	167,425	167,425	167,425	0	78,950
10-700-030 TRANSFER TO HDC	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	166,165	200,400	108,255	390,926	390,929	390,929	77,428	620,893
10-700-064 TRANSFER TO DEBT SVC	32,597	0	0	0	0	0	0	0
10-700-065 TRANSFER TO DEBT SERV FND 65	32,618	0	0	0	0	0	0	0
10-700-076 TRANSFER TO URBAN RENEWAL	0	0	0	0	0	0	0	0
TOTAL INTERFUND TRANSFERS	467,284	503,389	535,551	788,459	750,952	750,952	313,332	1,050,659
TOTAL TRANSFERRED TO	467,284	503,389	535,551	788,459	750,952	750,952	313,332	1,050,659

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2015

10 -GENERAL FUND
 TRANSFERRED FROM

EXPENDITURES	2011-2012	2012-2013	2013-2014	2014-2015			2015-2016	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<u>INTERFUND TRANSFERS</u>								
10-710-010 TRANSFER FROM GENERAL FUND	0	0	0	0	0	0	0	0
10-710-014 TRANSFER FROM STREET & DRG	(122,305)	0	0	0	0	0	(122,305)	0
10-710-018 TRANSFER FROM HOTEL-MOTEL TAX	0	0	0	0	0	0	0	0
10-710-030 TRANSFER FROM EDC	0	0	0	0	0	0	0	0
TOTAL INTERFUND TRANSFERS	(122,305)	0	0	0	0	0	(122,305)	0
TOTAL TRANSFERRED FROM	(122,305)	0	0	0	0	0	(122,305)	0

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2015

10 -GENERAL FUND
 CONTINGENCY

EXPENDITURES	(----- 2014-2015 -----) (----- 2015-2016 -----)							
	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
SUNDRY								
10-800-699 CONTINGENCY	77,026	14,653	174,581	0	0	0	294,014	0
TOTAL SUNDRY	77,026	14,653	174,581	0	0	0	294,014	0
CAPITAL OUTLAY								
10-800-899 CAPITAL OUTLAY	0	5,806	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY	0	5,806	0	0	0	0	0	0
TOTAL CONTINGENCY	77,026	20,459	174,581	0	0	0	294,014	0



**FISCAL YEAR 2015-2016
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY**

10-800 CONTINGENCY

ACCT#	DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	INC BUD-PROJ		INC FROM BUDGET	
				APL YTD	BUDGET		PROJECTn	BUDGET	\$	%
10-800-699	CONTINGENCY	20,459	174,581	0	0	0	0	0.0%	0	0.0%
10-800-899	CAPITAL OUTLAY	0	0	0	0	0	0	0.0%	0	0.0%
		20,459	174,581	0	0	0	0	0.0%	0	0.0%



**FISCAL YEAR 2015-2016
ACCOUNT DETAIL JUSTIFICATION**

10-800 CONTINGENCY

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
10 800-699	CONTINGENCY	20,459	174,581	0	0	0
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	CONTINGENCY	-				

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

TOTAL:

20,459 174,581

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CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2015

10 -GENERAL FUND
 MAJOR CAPITAL FUND

EXPENDITURES	2011-2012	2012-2013	2013-2014	2014-2015			2015-2016	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<u>CAPITAL OUTLAY</u>								
10-900-899 MAJOR CAPITAL FUND	0	89,208	13	16,800	10,034	16,800	250,000	0
TOTAL CAPITAL OUTLAY	0	89,208	13	16,800	10,034	16,800	250,000	0
TOTAL MAJOR CAPITAL FUND	0	89,208	13	16,800	10,034	16,800	250,000	0
TOTAL EXPENDITURES	10,398,947	10,754,391	10,429,309	11,816,685	7,042,562	11,411,111	10,381,651	15,002,154
REVENUE OVER/(UNDER) EXPENDITURES	509,800	463,388	1,521,640	4,264,810	4,997,477	4,801,300	0	(1,810,812)



FISCAL YEAR 2015-2016
 BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

10-900 MAJOR CAPITAL FUND

ACCT#	DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	APL YTD	2014-2015		2015-2016 BUDGET	INC BUD-PROJ		INC FROM BUDGET	
					BUDGET	PROJECTn		\$	%	\$	%
10 900-899	CAPITAL OUTLAY	89,208	13	10,034	16,800	16,800	0	-16,800	-100.0%	-16,800	-100.0%
		0	0	0	0	0	0				
		89,208	13	10,034	16,800	16,800	0	-16,800	-100.0%	-16,800	-100.0%

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2015

18 -HOTEL-MOTEL TAX FUND

REVENUES	2011-2012	2012-2013	2013-2014	(----- 2014-2015 -----)		(----- 2015-2016 -----)		
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
18-318-500 TAX - HOTEL-MOTEL OCCUPANCY	13,462	14,215	14,022	12,500	7,807	14,500	9,809	14,500
18-360-100 INTEREST INCOME	7	10	4	0	1	0	30	0
TOTAL REVENUES	13,469	14,825	14,026	12,500	7,809	14,500	9,839	14,500

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2015

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

EXPENDITURES	2011-2012	2012-2013	2013-2014	2014-2015		2015-2016		
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<u>SERVICES</u>								
18-412-414 BANK CHARGES	10	0	0	0	0	0	0	0
18-412-430 ADVERTISING/MARKETING	0	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	5,500	5,250	5,250	5,250
TOTAL SERVICES	10,260	10,250	10,250	10,250	10,500	10,250	10,250	10,250
<u>SUNDRY</u>								
18-412-699 OTHER - SUNDRY	1,000	1,000	11,341	1,000	0	1,000	1,000	1,000
TOTAL SUNDRY	1,000	1,000	11,341	1,000	0	1,000	1,000	1,000
TOTAL HOTEL-MOTEL TAX FUND	11,260	11,250	21,591	11,250	10,500	11,250	11,250	11,250

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2015

18 -HOTEL-HOTEL TAX FUND
 TRANSFERRED TO

EXPENDITURES	(----- 2014-2015 -----) (----- 2015-2016 -----)							
	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 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
TOTAL TRANSFERRED TO	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES	11,260	11,250	21,591	11,250	10,500	11,250	11,250	11,250
REVENUE OVER/(UNDER) EXPENDITURES	2,209	3,575	(7,566)	1,250	(2,691)	3,250	(1,411)	3,250



**FISCAL YEAR 2015-2016
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY**

18-412 HOTEL - MOTEL TAX FUND

ACCT#	DESCRIPTION	2012-2013		2013-2014		2014-2015		2015 - 2016		INC BUD-PROJ		INC FROM BUDGET	
		ACTUAL	ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTn	BUDGET	\$	%	\$	%	
	REVENUES	14,825	14,026	7,809	12,500	14,500	14,500	14,500	0	0.0%	2,000	16.0%	
18 412-414	BANK CHARGES	0	0	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	0.0%	
18 412-490	BRAZOSPORT CHAMBER OF COMM	5,000	5,000	5,000	5,000	5,000	5,000	5,000	0	0.0%	0	0.0%	
18 412-491	BRAZORIA COUNTY ALLIANCE	5,250	5,250	5,500	5,250	5,250	5,250	5,250	0	0.0%	0	0.0%	
18-412-699	OTHER SUNDRY	1,000	11,341	1,000	1,000	1,000	1,000	1,000	0	0.0%	0	0.0%	
	TOTAL EXPENSES	11,250	21,591	10,500	11,250	11,250	11,250	11,250	0	0.0%	0	0.0%	
	NET: OPERATING	3,575	-7,565	-2,691	1,250	3,250	3,250	3,250	0	0.0%	2,000	160.0%	
	INTERFUND TRANSFERS	0	0	0	0	0	0	0	0	0.0%	0	0.0%	
	NET	3,575	-7,565	-2,691	1,250	3,250	3,250	3,250	0	0.0%	2,000	160.0%	



**FISCAL YEAR 2015-2016
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	
18 412-491	BRAZORIA COUNTY ALLIANCE	5,250	5,250	5,500	5,250	5,250
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	BRAZORIA COUNTY ALLIANCE	5,250				AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014 -2015 BUDGET
				APR YTD	BUDGET	
18-412-699	OTHER SUNDRY	1,000	11,341	0	1,000	1,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	HISPANIC CHAMBER OF COMMERCE	1,000				

TOTAL: 11,250 21,591 10,500 11,250 11,250 11,250



BUDGETED STATEMENT OF OPERATIONS BY DEPARTMENT/FUND

ACCT#	DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	APL YTD	2014-2015 BUDGET	PROJECT#	2015-2016 BUDGET	INC. BUD. PROJ \$	%	INC. FROM BUDGET \$	%
EXPENSES:											
BY FUNCTION <i>(includes Capital)</i>											
	ADMINISTRATION	2,387,891	2,249,778	1,746,281	2,037,586	2,166,368	2,046,461	-119,897	-5.5%	8,875	0.4%
	PUBLIC SAFETY	5,796,229	5,387,957	3,518,808	6,266,392	5,988,073	6,454,236	466,163	7.8%	187,844	3.0%
	STREET & DRAINAGE	1,636,517	1,347,394	582,545	1,651,283	1,557,958	3,881,495	2,323,537	149.1%	2,230,212	135.1%
	PARKS, REC, GOLF	2,011,745	2,099,527	1,123,433	2,266,038	2,051,522	2,596,650	545,128	26.6%	330,612	14.6%
	WATER & SEWER	4,030,789	4,182,623	2,907,766	4,945,880	4,757,785	5,189,917	432,132	9.1%	344,037	7.1%
	OTHER	1,891,735	1,718,581	823,094	1,786,968	1,312,478	1,179,952	70,410	5.4%	-607,016	-34.0%
	TOTAL:	17,724,706	16,955,360	10,711,927	18,854,147	17,834,174	21,348,711	3,514,537	19.7%	2,494,564	13.2%

BY CATEGORY

	SALARIES	5,064,404	5,217,139	3,018,467	5,740,752	5,232,875	6,034,197	801,322	15.3%	293,445	5.1%
	BENEFITS	1,837,967	1,831,375	1,215,763	2,167,540	1,972,305	2,289,860	317,555	16.1%	122,320	5.6%
	SUPPLIES	737,240	862,926	414,776	830,818	713,893	733,414	19,521	2.7%	-87,404	-11.7%
	SERVICES	5,874,924	6,054,259	3,967,756	6,316,671	6,245,606	6,566,286	320,680	5.1%	249,615	4.0%
	MAINTENANCE	497,588	587,621	286,243	705,801	668,368	567,754	-100,634	-15.1%	-138,047	-19.6%
	SUNDRY	621,793	931,142	478,796	650,244	480,289	369,546	-110,743	-23.1%	-280,698	-43.2%
	BONDS/LEASES/DEPR	1,097,762	825,280	807,626	840,506	840,946	674,025	-166,921	-19.8%	-186,481	-19.8%
	CAPITAL	1,993,028	645,618	522,501	1,601,815	1,679,872	4,113,629	2,433,757	144.9%	2,511,814	156.8%
	TOTAL:	17,724,706	16,955,360	10,711,927	18,854,147	17,834,174	21,348,711	3,514,537	19.7%	2,494,564	13.2%

BY FUND

	10 GENERAL	10,250,610	9,893,760	6,291,609	11,028,226	10,660,159	13,951,495	3,291,336	30.9%	2,923,269	26.5%
	14 STREET & DRAINAGE	672,754	215,096	0	0	0	0	0	0.0%	0	0.0%
	15 GOLF COURSE	633,630	675,000	352,283	647,938	601,901	805,156	204,255	33.9%	156,218	24.4%
	16 MARINA	862,929	719,295	210,324	657,493	210,324	0	-210,324	-100.0%	-657,493	-100.0%
	17 BEACH MAINTENANCE	0	7,318	4,356	2,800	4,356	2,800	-1,556	-35.7%	0	0.0%
	18 HOTEL - MOTEL TAX	11,250	21,591	10,500	11,250	11,250	0	0	0.0%	0	0.0%
	20 AMBULANCE	681,780	748,056	378,050	1,079,701	1,010,100	813,758	-186,342	-19.4%	-265,943	-24.6%
	56 WATER & SEWER	4,030,789	4,152,623	2,907,766	4,845,880	4,757,785	5,189,917	432,132	9.1%	344,037	7.1%
	63 COO 2008 CONSTRUCT	0	0	0	0	0	0	0	0.0%	0	0.0%
	64 CAPITAL DEBT SVC	281,097	271,478	256,522	281,041	280,713	280,836	123	0.0%	-205	-0.1%
	65 COO 2008 DEBT SVC	299,867	251,143	299,517	299,818	297,586	292,499	-5,087	-1.7%	-7,319	-2.4%
	TOTAL:	17,724,706	16,955,360	10,711,927	18,854,147	17,834,174	21,348,711	3,514,537	19.7%	2,494,564	13.2%



BUDGET: FY 2015 - 2016
Summary by Account# / Category

ACCT#	DESCRIPTION	2012-2013	2013-2014	2014-2015			2015-2016	INC BUD-PROJ		INC FROM BUDGET	
		ACTUAL	ACTUAL	APL YTD	BUDGET	PROJECTED	BUDGET	\$	%	\$	%
100	SALARIES/WAGES	4,758,157	4,897,932	2,792,092	5,409,561	4,867,316	5,663,172	795,856	16.4%	253,611	4.7%
165	EDUCATIONAL PAY	65,658	69,098	26,793	88,500	78,420	79,600	1,180	1.5%	-8,900	-10.1%
175	LONGEVITY	23,855	25,217	26,521	24,780	42,988	46,681	3,692	8.6%	21,921	88.5%
180	AUTO ALLOWANCE	8,844	8,700	4,876	9,000	9,000	9,000	0	0.0%	0	0.0%
185	UNIFORM ALLOWANCE	5,354	4,741	2,691	5,400	5,400	5,900	500	9.3%	500	9.3%
190	OVERTIME	202,536	211,451	165,484	203,531	228,750	229,844	94	0.0%	26,313	12.9%
199	SALARY/AUTO TRANSFER	0	0	0	0	0	0	0	0.0%	0	0.0%
SALARIES - 1xx		5,064,404	5,217,139	3,018,467	5,740,752	5,232,875	6,034,197	801,322	15.3%	293,445	5.1%
201	F I C A & MEDICARE	381,502	385,803	224,533	438,563	398,970	481,200	62,230	15.6%	22,837	5.2%
210	GROUP INSURANCE	731,081	730,308	520,277	923,681	836,998	937,498	100,500	12.0%	13,817	1.5%
230	T M R S	571,460	594,406	386,019	697,009	697,009	772,736	144,956	23.1%	75,727	10.9%
235	BENEFIT ACCOUNT ADMIN FEES	5,073	1,186	0	5,440	5,440	5,440	0	0.0%	0	0.0%
240	WORKMEN'S COMPENSATION	128,506	113,222	91,512	95,249	91,872	95,476	3,604	3.9%	227	0.2%
291	UNEMPLOYMENT INSURANCE	20,345	6,450	13,422	7,598	11,245	17,510	6,265	55.7%	9,912	130.5%
299	BENEFITS TRANSFER	0	0	0	0	0	0	0	0.0%	0	0.0%
BENEFITS - 2xx		1,837,967	1,831,375	1,215,763	2,167,540	1,972,305	2,289,860	317,555	16.1%	122,320	5.6%
310	OFFICE/COMPUTER SUPPLIES	63,621	64,059	40,349	78,084	69,755	69,350	-405	-0.8%	-6,734	-8.9%
311	POSTAGE/SHIPPING	36,795	30,460	16,207	31,105	30,215	31,165	950	3.1%	60	0.2%
312	BOOKS/PUBL/SUBSCRIPTIONS	1,454	1,813	1,736	2,500	3,536	3,800	264	7.5%	1,300	52.0%
320	OTHER ELECTRONICS	12,922	12,108	11,447	17,999	17,346	23,099	5,753	33.2%	5,100	28.3%
331	AGRICULTURAL/BOTANICAL	39,817	27,388	50,881	40,150	50,150	57,650	7,500	15.0%	17,500	43.6%
333	PROGRAM	0	0	0	0	0	0	0	0.0%	0	0.0%
335	CLOTHING/PROGRAM	71,548	76,251	61,521	90,850	92,478	97,800	5,324	5.8%	6,950	7.6%
340	GAS AND DIESEL	20,249	-19,572	-9,074	100	200	200	0	0.0%	100	0.0%
341	STATE GAS TAX	-2,144	0	0	0	0	0	0	0.0%	0	0.0%
343	OIL AND GREASE	3,746	3,858	2,082	6,450	6,450	6,450	0	0.0%	0	0.0%
344	GARAGE PARTS	1,592	2,341	323	3,000	3,000	4,000	1,000	33.3%	1,000	33.3%
352	FURNITURE & FIXTURES	20,285	27,840	15,468	25,835	22,668	22,535	-133	-0.6%	-3,300	-12.8%
383	EMS EXPENDABLES	37,411	37,495	23,303	35,000	35,000	35,000	0	0.0%	0	0.0%
385	SMALL TOOLS & EQUIPMENT	24,148	24,065	12,672	36,300	27,999	27,900	-99	-0.4%	-8,400	-23.1%
386	BUILDING SUPPLIES	0	0	0	0	0	0	0	0.0%	0	0.0%
389	CHEMICALS	38,985	38,012	21,266	46,525	46,525	49,750	3,225	6.9%	3,225	6.9%
390	FUEL	227,940	324,494	101,855	248,700	190,150	191,700	1,550	0.8%	-57,000	-22.9%
391	RESALE MERCHANDISE	40,751	120,746	19,087	82,200	23,784	13,700	-10,084	-42.4%	-48,500	-78.0%
392	JANITORIAL SUPPLIES	34,025	36,169	12,447	46,350	36,225	36,375	150	0.4%	-9,975	-21.5%
394	FIRE PREVENTION	8,893	5,266	3,586	6,000	5,970	6,000	30	0.5%	0	0.0%
395	AMMUNITION/GUN SUPPLIES	8,246	7,721	5,306	8,000	8,000	8,000	0	0.0%	0	0.0%
399	OTHER SUPPLIES	46,856	42,612	24,314	47,670	44,444	48,940	4,496	10.1%	1,270	2.7%
SUPPLIES - 3xx		737,240	862,926	414,776	830,818	713,893	733,414	19,521	2.7%	-97,404	-11.7%
400	CITY COUNCIL STIPENDS	11,250	9,825	5,300	10,700	10,700	10,700	0	0.0%	0	0.0%
406	FEES	29,846	32,375	30,530	37,950	37,950	38,950	1,000	2.6%	1,000	2.6%
407	COLLECTION AGENCY FEES	53,621	61,001	15,327	54,500	53,500	53,500	0	0.0%	-1,000	-1.8%
411	BLDG DEMOLITION/MOWING	21,977	23,891	4,177	25,000	25,000	25,000	0	0.0%	0	0.0%
413	PROFESSIONAL SERVICES	396,889	352,386	224,979	292,048	298,299	304,153	5,854	2.0%	12,105	4.1%
414	BANK CHARGES	23,018	32,350	20,057	24,276	25,486	24,118	-1,368	-5.4%	-158	-0.7%
415	TELEPHONE	90,653	106,468	72,028	106,452	109,844	108,256	-1,588	-1.4%	1,804	1.7%
425	CONTRACT LABOR	70,379	81,199	37,976	112,810	112,906	121,682	8,776	7.8%	8,872	7.9%
426	PHYSICALS/SCREENING	10,203	9,006	5,341	8,185	8,934	8,235	-699	-7.8%	50	0.6%
429	WETLANDS GRANT FUNDS	0	35,429	0	0	0	0	0	0.0%	0	0.0%
430	ADVERTISING	21,990	37,309	27,922	46,190	49,140	49,840	700	1.4%	3,650	7.9%
431	ANIMAL FACILITY	66,029	87,126	99,442	99,442	99,442	110,218	10,776	10.8%	10,776	10.8%
432	BRYAN BEACH BASH/SUMMERTIME BLUES	113,472	60,648	0	0	0	0	0	0.0%	0	0.0%
434	MARKETING	36,477	36,324	21,388	35,200	21,952	10,000	-11,952	-54.4%	-25,200	-71.6%
435	SPECIAL EVENTS	54,767	0	0	0	0	0	0	#DIV/0!	0	0.0%
437	YOUTH ART	5,828	5,162	0	0	0	0	0	0.0%	0	0.0%
438	THANKSGIVING SUPER FEAST	8,540	9,487	9,921	10,000	9,921	10,000	79	0.0%	0	0.0%
440	ELECTRICITY	342,586	302,255	194,087	306,900	321,129	305,602	-15,527	-4.8%	-1,298	-0.4%
441	WATER	0	0	0	0	0	0	0	0.0%	0	0.0%
442	GAS-ENTEX	16,510	24,201	12,933	24,870	24,870	24,870	0	0.0%	0	0.0%
470	EQUIPMENT RENTAL	1,608	3,519	2,316	2,744	3,584	2,744	-840	-23.4%	0	0.0%
479	APPRAISAL DISTRICT	17,348	16,710	17,094	16,950	17,094	17,094	0	0.0%	144	0.8%
480	PRISONER MEDICAL	0	300	0	0	0	0	0	0.0%	0	0.0%
482	SERVICE CONTRACTS	69,514	63,797	55,186	82,259	82,259	86,759	4,500	5.5%	4,500	5.5%
483	MUSEUM FUNDRAISER	22,421	22,423	0	0	0	0	0	0.0%	0	0.0%
484	SR CITIZENS PROJECTS	35,595	13,355	10,575	17,400	17,331	17,900	569	3.3%	500	2.9%
485	LAUNDRY SERVICES	12,334	13,800	26,357	26,350	32,071	14,350	-17,721	-55.3%	-12,000	-45.5%
490	BOARD REQUEST	13,640	13,803	13,802	13,850	13,850	13,850	0	0.0%	0	0.0%
491	BRAZORIA COUNTY CHAMBER/ALLIANCE	5,250	5,250	5,500	5,250	5,250	5,250	0	0.0%	0	0.0%
498	BWA WATER RESALE	1,349,656	1,401,800	914,176	1,642,500	1,642,500	1,919,900	277,400	16.9%	277,400	16.9%
498	VEOLIA - OTHER	138,089	259,241	241,972	337,125	250,622	120,000	-130,622	-52.1%	-217,125	-64.4%
499	VEOLIA - CONTRACT OPERATIONS	2,835,334	2,934,021	1,899,370	2,977,720	2,971,972	3,163,315	191,343	6.4%	185,595	6.2%
SERVICES - 4xx		5,874,924	6,054,259	3,967,756	6,316,671	6,245,606	6,566,286	320,680	5.1%	249,615	4.0%
524	VEHICLE MAINTENANCE	105,176	105,155	62,130	129,985	104,240	109,240	5,000	4.8%	-20,745	-16.0%



BUDGET: FY 2015 - 2016
Summary by Account# / Category

ACCT#	DESCRIPTION	2012-2013	2013-2014	2014-2015			2015-2016	INC BUD-PROJ		INC FROM BUDGET	
		ACTUAL	ACTUAL	APL YTD	BUDGET	PROJECTED	BUDGET	\$	%	\$	%
530	STREET/DRAINING/SDWALK MAINT	94,209	156,224	22,617	255,068	255,068	150,000	-105,068	-41.2%	-105,068	-41.2%
533	CULVERT TILE	0	0	0	0	0	0	0	0.0%	0	0.0%
543	ELECTRONICS/COMPUTER MAINT	77,001	86,234	75,481	103,505	103,615	97,954	-5,661	-5.5%	-5,551	-5.4%
545	BLDG/BLDG EQUIP MAINTENANCE	144,375	153,645	84,201	136,413	127,039	131,530	4,491	3.5%	-4,883	-3.6%
546	LAND/GROUNDS MAINT	54,403	54,332	26,753	49,760	47,600	49,760	2,160	4.5%	0	0.0%
547	SIGNS MAINTENANCE	1,730	3,438	4,801	5,500	5,500	5,500	0	0.0%	0	0.0%
548	TRAFFIC LIGHTS MAINTENANCE	57	663	0	250	250	250	0	0.0%	0	0.0%
549	STREET LIGHTS MAINTENANCE	308	0	0	500	500	500	0	0.0%	0	0.0%
553	POOL MAINTENANCE	19,384	17,682	6,009	18,020	18,220	18,220	0	0.0%	200	1.1%
560	EQUIPMENT MAINTENANCE	945	3,810	321	4,000	2,000	2,000	0	0.0%	-2,000	-50.0%
591	BEACH MAINTENANCE EXPENSE		6,438	3,930	2,800	4,356	2,800	-1,556	-35.7%	0	0.0%
MAINTENANCE - 5xx		497,588	587,621	286,243	705,801	686,388	587,754	-100,634	-15.1%	-138,047	-19.6%
602	SEMINARS/DUES/TRAVEL	70,041	66,426	50,560	88,562	82,623	88,625	6,002	7.3%	63	0.1%
604	PUBLIC OFFICE LIABILITY	48,584	45,286	45,143	70,591	43,192	42,025	-1,167	-2.7%	-28,566	-40.5%
610	EMPLOYEE RELATIONS	3,748	9,535	6,145	5,850	6,145	12,000	5,855	95.3%	6,150	105.1%
611	PROMOTIONS	0	0	0	0	0	0	0	#DIV/0!	0	0.0%
619	FEDERAL NARCOTICS EXPENSE	36,984	25,074	4,250	0	0	0	0		0	
620	NARCOTICS/K-9	13,450	33,262	29,824	35,699	29,824	6,000	-23,824	-79.9%	-29,699	-83.2%
621	K-9 EXPENSE	3,963	3,562	1,221	4,500	1,221	4,500	3,279	288.6%	0	0.0%
625	EMERGENCY MANAGEMENT	21,289	18,389	93,462	20,835	18,117	18,000	-117	-0.6%	-2,835	-13.6%
628	PROPERTY-VEHICLE INSURANCE	161,183	165,945	129,064	133,439	144,153	139,716	-4,437	-3.1%	6,277	4.7%
652	COMMUNITY SERVICE INSURANCE	1,760	1,940	0	1,940	1,940	1,940	0	0.0%	0	0.0%
680	PLANNING COMMISSION	0	0	0	0	0	0	0	0.0%	0	0.0%
684	TECHNOLOGY FUND EXPENSE	16,484	0	1,866	2,800	2,800	2,800	0	0.0%	0	0.0%
685	SECURITY FUND EXPENSE	0	0	7,408	8,318	8,318	8,318	0	0.0%	0	0.0%
687	DAMAGE CLAIMS	0	2,390	0	100	100	100	0	0.0%	0	0.0%
690	ELECTIONS	2,902	3,540	1,150	3,000	2,750	2,750	0	0.0%	-250	-8.3%
692	RESERVE FIREMEN INCENTIVES	3,900	1,760	770	3,500	3,500	3,500	0	0.0%	0	0.0%
693	RESERVE FIREMEN PENSION	5,184	2,196	648	5,000	5,000	3,500	-1,500	-30.0%	-1,500	-30.0%
895	COLLEGE REIMBURSEMENT	88,549	5,923	597	5,000	5,000	5,000	0	0.0%	0	0.0%
697	LEASE -EQUIPMENT/PROPERTY	108,505	283,188	85,875	229,938	85,875	0	-85,875	-100.0%	-229,938	0.0%
699	OTHER - SUNDRY/CONTINGENCY	54,257	282,726	20,813	31,172	39,731	30,772	-8,959	-22.5%	-400	-1.3%
SUNDRY - 6xx		621,793	931,142	478,796	650,244	480,289	389,546	-110,743	-23.1%	-280,698	-43.2%
700	PRINCIPAL	405,000	648,000	676,000	676,000	655,000	457,000	-198,000	-30.2%	-219,000	-32.4%
705	COST OF BOND ISSUE	0	0	0	0	0	0	0	0.0%	0	0.0%
710	INTEREST EXPENSE	194,948	119,694	120,437	144,958	166,398	115,735	-50,663	-30.4%	-29,223	-20.2%
730	DEBT SERVICE FEES	4,389	800	600	900	900	800	-300	-33.3%	-300	-33.3%
775	LEASE INTEREST	2,866	497	249	498	498	2,569	2,071	415.9%	2,071	415.9%
776	LEASE PRINCIPAL	52,562	56,489	10,339	18,150	18,150	98,121	79,971	440.6%	79,971	440.6%
940	BOND AMORTIZATION	0	0	0	0	0	0	0	0.0%	0	0.0%
995	DEPRECIATION	437,999	0	0	0	0	0	0	0.0%	0	0.0%
BONDS/LEASES/DEPRECIATION - 7xx		1,097,762	825,280	807,625	840,506	840,946	674,025	-166,921	-19.8%	-166,481	-19.8%
819	COUNTY INTERLOCAL	0	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	672,753	215,096	0	0	0	0	0	0.0%	0	0.0%
880	LAND ACQUISITION	23,980	16,520	17,486	0	17,486	0	-17,486	-100.0%	0	0.0%
899	CAPITAL OUTLAY	1,296,295	414,002	505,015	1,601,815	1,662,386	4,113,629	2,451,243	147.5%	2,511,814	156.8%
CAPITAL - 8xx		1,993,028	645,618	522,501	1,601,815	1,679,872	4,113,629	2,433,757	144.9%	2,511,814	156.8%
TOTAL EXPENSES		17,724,706	16,955,360	10,711,927	18,854,147	17,834,174	21,348,711	3,514,537	19.7%	2,494,564	13.2%

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2015

64 -CAPITAL PUR DEBT SVC

REVENUES	2011-2012	2012-2013	2013-2014	2014-2015		2015-2016		
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
64-310-110 TYX - PR - CURRENT YEAR I&S	262,550	258,231	274,161	281,041	258,386	281,041	281,581	280,836
64-310-120 PRIOR YEARS TAXES	8,392	9,033	0	0	0	0	0	0
64-311-110 P&I CURRENT YEAR TAX	3,190	2,795	0	0	0	0	0	0
64-311-120 P & I DELIQUENT TAXES	2,777	3,151	0	0	0	0	0	0
64-360-100 INTEREST INCOME	10	40	6	0	1	0	0	0
TOTAL REVENUES	276,920	273,250	274,167	281,041	258,387	281,041	281,581	280,836

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2015

64 -CAPITAL PUR DEBT SVC
 DEBT SERVICE

EXPENDITURES	2011-2012	2012-2013	2013-2014	2014-2015		2015-2016		
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
DEBT SERVICE								
64-615-700 PRINCIPAL	196,000	205,000	215,000	226,000	226,000	215,000	196,000	237,000
64-615-710 INTEREST EXPENSE	85,808	75,797	56,178	51,741	30,222	65,413	85,281	43,536
64-615-730 DEBT SERVICE FEES	300	300	300	300	300	300	300	300
TOTAL DEBT SERVICE	282,108	281,097	271,478	281,041	256,522	280,713	281,581	280,836
TOTAL DEBT SERVICE	282,108	281,097	271,478	281,041	256,522	280,713	281,581	280,836

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2015

64 -CAPITAL PUR DEBT SVC
 TRANSFERRED FROM

EXPENDITURES	2011-2012	2012-2013	2013-2014	2014-2015		2015-2016		
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<u>INTERFUND TRANSFERS</u>								
64-710-010 TRANSFER FROM GENERAL FUND	(32,597)	0	0	0	0	0	0	0
TOTAL INTERFUND TRANSFERS	(32,597)	0	0	0	0	0	0	0
TOTAL TRANSFERRED FROM	(32,597)	0	0	0	0	0	0	0
TOTAL EXPENDITURES	249,511	281,097	271,478	281,041	256,522	280,713	281,581	280,836
REVENUE OVER/(UNDER) EXPENDITURES	27,409	(7,847)	2,689	0	1,865	328	0	0



**FISCAL YEAR 2015-2016
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY**

64-410 CAPITAL DEBT SVC FUND

ACCT#	DESCRIPTION	2012-2013	2013-2014	2014-2015		2015-2016 BUDGET	INC BUD-PROJ		INC FROM BUDGET	
		ACTUAL	ACTUAL	APR YTD	BUDGET		PROJECTn	\$	%	\$
64 410-414	REVENUES	273,250	274,167	258,387	281,041	280,836	-205	-0.1%	-205	-0.1%
	BANK CHARGES	0	0	0	0	0	0	0.0%	0	0.0%
64 615-700	PRINCIPAL	205,000	215,000	226,000	226,000	237,000	22,000	10.2%	11,000	4.9%
64 615-710	INTEREST EXPENSE	75,797	56,178	30,222	54,741	43,536	-21,877	-33.4%	-11,205	-20.5%
64 615-730	DEBT SERVICE FEES	300	300	300	300	300	0	0.0%	0	0.0%
	TOTAL EXPENSES	281,097	271,478	256,522	281,041	280,836	-82	0.0%	-205	-0.1%
	NET: OPERATING	-7,847	2,689	1,865	0	0	-328	-100.0%	0	0.0%
	INTERFUND TRANSFERS	-32,597	0	0	0	0	0	0.0%	0	0.0%
	NET	24,750	2,689	1,865	0	0	-328	-100.0%	0	0.0%

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2015

65 -COO 2008 DEBT SERVICE

REVENUES	2011-2012	2012-2013	2013-2014	2014-2015		2015-2016		APPROVED BUDGET
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	
65-310-110 TAX CURRENT YEAR I&S	277,306	276,621	292,990	299,818	275,681	299,818	297,368	292,499
65-310-120 PRIOR YEAR TAXES	8,367	9,240	0	0	0	0	0	0
65-311-110 P&I CURRENT YEAR TAX	3,370	2,987	0	0	0	0	0	0
65-311-120 P & I DEL TAX	2,518	3,094	0	0	0	0	0	0
65-300-100 INTEREST INCOME	28	40	19	0	3	0	0	0
65-399-000 PROCEEDS FROM THE SALE OF BOND	0	0	0	0	0	0	0	0
TOTAL REVENUES	291,589	291,981	293,009	299,818	275,684	299,818	297,368	292,499

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2015

65 -COO 2008 DEBT SERVICE
 DEBT SERVICE

EXPENDITURES	2011-2012	2012-2013	2013-2014	2014-2015		2015-2016		
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
SERVICES								
65-615-414 BANK CHARGES	0	0	0	0	0	0	0	0
TOTAL SERVICES	0	0	0	0	0	0	0	0
DEBT SERVICE								
65-615-700 PRINCIPAL	190,000	200,000	205,000	215,000	215,000	205,000	190,000	220,000
65-615-710 INTEREST EXPENSE	53,534	96,077	46,143	84,518	84,517	92,286	107,068	72,199
65-615-730 DEBT SERVICE FEES	0	3,790	0	300	0	300	300	300
TOTAL DEBT SERVICE	243,534	299,867	251,143	299,818	299,517	297,586	297,368	292,499
TOTAL DEBT SERVICE	243,534	299,867	251,143	299,818	299,517	297,586	297,368	292,499

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2015

65 -COO 2008 DEBT SERVICE
 TRANSFERRED FROM

EXPENDITURES	2011-2012	2012-2013	2013-2014	2014-2015		2015-2016		
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
INTERFUND TRANSFERS								
65-710-010 TRANSFER FROM GENERAL FUND	(32,618)	0	0	0	0	0	0	0
TOTAL INTERFUND TRANSFERS	(32,618)	0	0	0	0	0	0	0
TOTAL TRANSFERRED FROM	(32,618)	0	0	0	0	0	0	0
TOTAL EXPENDITURES	210,916	299,867	251,143	299,818	299,517	297,586	297,368	292,499
REVENUE OVER/(UNDER) EXPENDITURES	80,674	(7,885)	41,866	0	(23,833)	2,232	0	0



FISCAL YEAR 2015-2016
 BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

65-410 COO 2008 \$3.35M Debt Svc

ACCT#	DESCRIPTION	2012-2013	2013-2014	2014-2015		2015-2016		INC BUD-PROJ		INC FROM BUDGET	
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTD	BUDGET	\$	%	\$	%
	REVENUES	291,982	293,908	275,684	299,818	299,818	292,498	-7,319	-2.4%	-7,319	-2.4%
65 410-414	BANK CHARGES	0	0	0	0	0	0	0	0.0%	0	0.0%
65 615-700	PRINCIPAL	200,000	205,000	215,000	215,000	205,000	220,000	15,000	7.3%	5,000	2.3%
65 615-710	INTEREST EXPENSE	96,077	46,143	84,517	84,518	92,286	72,199	-20,087	-21.8%	-12,319	-14.6%
65 615-730	DEBT SERVICE FEES	3,790	0	0	300	300	300	0	0.0%	0	0.0%
	TOTAL EXPENSES	299,867	281,143	299,517	299,818	297,586	292,499	-12,406	-4.2%	-7,319	-2.4%
	NET: OPERATING	-7,885	41,866	-23,833	0	2,232	0	-2,232	-100.0%	0	0.0%
	INTERFUND TRANSFERS	0	0	0	0	0	0	0	0.0%	0	0.0%
	NET	-7,885	41,866	-23,833	0	2,232	0	-2,232	-100.0%	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	-
1,943,000.00					



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

ISSUE DATE: 10/24/03

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

Capital Equipment Purchases:

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



CERTIFICATES OF OBLIGATION PROJECTION

SERIES- 2008

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

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

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



TRUTH IN TAXATION

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

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

There are four principles to truth-in-taxation:

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

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

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

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

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



STATE OF TEXAS
 LOCAL GOVERNMENT CODE
 CHAPTER 102. MUNICIPAL BUDGET

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

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

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

Sec. 102.003. ITEMIZED BUDGET; CONTENTS. (a) The budget officer shall itemize the budget to allow as clear a comparison as practicable between expenditures included in the proposed budget and actual expenditures for the same or similar purposes made for the preceding year. The budget must show as definitely as possible each of the projects for which expenditures are set up in the budget and the estimated amount of money carried in the budget for each project.
 (b) The budget must contain a complete financial statement of the municipality that shows:
 (1) the outstanding obligations of the municipality;
 (2) the cash on hand to the credit of each fund;
 (3) the funds received from all sources during the preceding year;
 (4) the funds available from all sources during the ensuing year;
 (5) the estimated revenue available to cover the proposed budget; and
 (6) the estimated tax rate required to cover the proposed budget.
 Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



HOME RULE CHARTER AFFECTING THE BUDGET

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

ARTICLE 9. MUNICIPAL FINANCE

SECTION 9.01. FISCAL YEAR.

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

SECTION 9.02. PREPARATION AND SUBMISSION OF BUDGET.

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

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

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

In preparing the budget, the City Manager shall place in parallel columns opposite the several items of revenue: the amount of each item for the last complete fiscal year, the estimated amount of the current fiscal year, and the desired 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.
(Revised 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 submitted to the person performing the duties of City Secretary, the County Clerk of Brazoria County and the State Controller of Public Accounts at Austin. The final budget shall be printed, mimeographed or otherwise reproduced and copies shall be made available for the use of all offices, departments and agencies and for the use of interested persons and civic organizations.

SECTION 9.12. BUDGET ESTABLISHES APPROPRIATIONS.

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

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

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

SECTION 9.14. CONTINGENT APPROPRIATION.

Provisions shall be made in the annual budget and in the appropriation ordinance for a contingent appropriation in an amount not more than three per centum (3%) of the total budget, to be used in case of unforeseen items of expenditure. Each contingent appropriation shall be under the control of the City Manager and distributed by him, after approval of the City Council. Expenditures from this appropriation shall be made only in case of established emergencies and a detailed 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	2012-2013		2013-2014		2014-2015		2015-2016		INC BUD-PROJ		INC FROM BUDGET	
		ACTUAL	ACTUAL	APPLYD	BUDGET	BUDGET	PROJECTN	BUDGET	BUDGET	\$	%	\$	%

REVENUES:

BY CATEGORY ANTICIPATED REVENUES COMPARED WITH OTHER YEARS

TAXES	9,382,687	9,884,856	11,112,942	14,802,137	14,995,486	11,922,207	-3,073,279	-20.5%	-2,879,930	-19.5%
PERMITS & FEES	72,547	98,075	87,956	103,801	131,595	134,242	2,647	2.0%	30,441	29.3%
GARBAGE REVENUES	826,381	825,607	496,457	880,000	882,500	883,500	1,000	0.1%	3,500	0.4%
REVENUE PRODUCING	162,778	157,935	101,398	160,550	156,325	173,603	17,278	11.1%	13,053	8.1%
FINES & FEES	357,879	303,046	183,754	300,000	272,000	275,684	3,684	1.4%	-24,316	-8.1%
MISCELLANEOUS	1,435,502	1,542,784	599,412	428,366	369,864	289,721	-80,143	-21.7%	-138,645	-32.4%
GOLF COURSE	390,670	327,164	129,043	400,000	263,640	455,340	191,700	72.7%	55,340	13.8%
AMBULANCE	629,188	731,439	450,442	912,276	913,808	734,808	-179,000	-19.6%	-177,468	-19.5%
WATER & SEWER	3,835,476	3,733,405	2,749,880	4,302,495	4,654,322	4,569,024	-85,298	-1.8%	266,529	6.2%
MARINA	709,545	595,064	405,589	619,983	405,589	0	-405,589	-100.0%	-619,983	-100.0%
BEACH REVENUES	6,617	7,983	9,792	15,000	15,000	15,000	0	0.0%	0	0.0%
TOTAL:	17,809,270	17,997,358	16,326,665	22,924,608	23,060,129	19,453,129	-3,607,000	-15.6%	-3,471,479	-15.1%

BY FUND

10 GENERAL	11,217,778	11,950,951	12,040,039	16,081,495	16,212,411	13,091,122	-3,121,289	-19.3%	-2,980,373	-18.6%
14 STREET & DRAINAGE	439,939	80,151	0	0	0	0	0	0.0%	0	0.0%
15 GOLF COURSE	390,670	327,164	129,043	400,000	263,640	455,340	191,700	72.7%	55,340	13.8%
16 MARINA	709,545	595,064	405,589	619,983	405,589	0	-405,589	-100.0%	-619,983	-100.0%
17 BEACH MAINTENANCE	6,617	7,983	9,792	15,000	15,000	15,000	0	0.0%	0	0.0%
18 HOTEL - MOTEL TAX	14,825	14,025	7,809	12,500	14,500	14,500	0	0.0%	2,000	16.0%
20 AMBULANCE	629,188	731,439	450,442	912,276	913,808	734,808	-179,000	-19.6%	-177,468	-19.5%
56 WATER & SEWER	3,835,476	3,733,405	2,749,880	4,302,495	4,654,322	4,569,024	-85,298	-1.8%	266,529	6.2%
63 COO 2008 CONSTRUCT	0	0	0	0	0	0	0	0.0%	0	0.0%
64 CAPITAL DEBT SVC	273,250	274,167	256,387	261,041	281,041	280,836	-205	-0.1%	-205	-0.1%
65 COO 2008 DEBT SVC	291,982	293,009	275,684	299,818	299,818	292,499	-7,319	-2.4%	-7,319	-2.4%
TOTAL:	17,809,270	17,997,358	16,326,665	22,924,608	23,060,129	19,453,129	-3,607,000	-15.6%	-3,471,479	-15.1%



BUDGETED STATEMENT OF OPERATIONS BY DEPARTMENT/FUND

ACCT#	DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	APL YTD	2014-2015 BUDGET	PROJECT#	2015-2016 BUDGET	INC. BUD. PROJ \$	%	INC FROM BUDGET \$	%
10-400	MAYOR & COUNCIL	44,159	39,362	29,315	47,207	45,223	49,457	4,234	9.4%	2,250	4.8%
10-405	MAIN STREET	120,254	962	0	0	0	0	0	0.0%	0	0.0%
10-410	GENERAL ADMINISTRATION	1,501,397	1,483,230	1,135,037	1,378,670	1,510,430	1,409,619	-100,811	-6.7%	30,949	2.2%
10-415	PURCHASING	0	0	0	0	0	0	0	0.0%	0	0.0%
10-420	SERVICE CENTER	149,862	67,550	62,251	150,559	143,009	210,919	67,910	47.5%	60,360	40.1%
10-430	MUNICIPAL COURT	87,883	80,396	55,892	99,348	101,548	103,380	1,832	1.8%	3,432	3.4%
10-525	POLICE DEPARTMENT	3,985,705	3,439,040	2,274,479	3,745,083	3,599,923	4,050,720	450,797	12.5%	305,637	8.2%
10-530	FIRE	702,874	838,133	620,186	920,198	893,590	1,021,974	128,384	14.4%	101,778	11.1%
10-555	BUILDING BLOCKS	0	0	0	0	0	0	0	0.0%	0	0.0%
10-557	CODE ENFORCEMENT	142,421	169,949	75,549	284,915	176,912	247,198	70,286	39.7%	42,283	20.6%
10-558	BUILDING	195,566	176,483	113,652	216,547	206,000	217,206	11,206	5.4%	659	0.3%
10-564	GARBAGE COLLECTION	760,582	830,183	488,892	846,346	845,900	847,588	2,300	0.3%	1,452	0.1%
10-575	STREET	963,763	1,132,298	592,545	1,651,283	1,557,958	3,881,495	2,323,537	149.1%	2,230,212	135.1%
10-578	HISTORICAL MUSEUM	108,362	101,543	61,627	132,588	114,145	121,533	7,388	6.8%	-11,035	-8.3%
10-579	SR CITIZENS COMMISSION	14,899	14,500	7,301	16,555	16,555	16,555	0	0.0%	0	0.0%
10-650	LIBRARY	85,753	84,713	50,456	43,192	44,067	43,192	-875	-2.0%	0	0.0%
10-655	PARKS	991,640	987,053	557,010	1,157,493	1,007,519	1,261,693	254,174	25.2%	104,200	9.0%
10-866	RECREATION	305,823	356,261	176,383	400,890	381,480	489,054	87,574	23.0%	66,194	17.0%
10-800	CONTINGENCY	20,459	174,581	0	0	0	0	0	0.0%	0	0.0%
10-808	MAJOR CAPITAL FUND	89,208	13	10,834	16,800	16,800	0	-16,800	-100.0%	-16,800	-100.0%
14-575	STREET & DRAINAGE FUND	672,754	215,096	0	0	0	0	0	0.0%	0	0.0%
16-656	GOLF COURSE FUND	633,530	675,800	352,283	647,938	601,901	806,156	204,255	33.8%	158,218	24.4%
16-416	MARINA	862,929	719,295	210,324	657,493	210,324	2,800	-210,324	-100.0%	-657,493	-100.0%
17-676	BEACH MAINTENANCE FUND	0	7,318	4,356	2,890	4,366	2,800	-1,566	-36.7%	0	0.0%
18-412	HOTEL-MOTEL TAX FUND	11,250	21,591	10,500	11,250	11,250	11,250	0	0.0%	0	0.0%
20-535	AMBLANCE/EMS FUND	681,780	748,066	379,060	1,078,701	1,010,100	813,758	-196,342	-19.4%	-285,943	-24.6%
56-565	WATER & SEWER FUND	4,030,789	4,152,623	2,907,766	4,845,880	4,757,785	5,189,917	432,132	9.1%	344,037	7.1%
63-410	COO 2008 CONSTRUCTION	0	0	0	0	0	0	0	0.0%	0	0.0%
64-410	CAPITAL DEBT SVC FUND	281,097	271,478	256,522	281,041	280,713	280,836	123	0.0%	-205	-0.1%
65-410	COO 2008 DEBT SVC	299,867	261,143	299,517	299,518	297,596	292,499	-5,097	-1.7%	-7,319	-2.4%
EXPENSES		17,724,706	16,955,360	10,711,927	18,954,147	17,534,174	21,348,711	3,514,537	19.7%	2,484,564	13.2%

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2015

15 -GOLF COURSE FUND

REVENUES	(----- 2014-2015 -----) (----- 2015-2016 -----)							
	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
15-348-200 C O G \$ - CART RENTAL FEE	(38,650)	(10,248)	(47,160)	(51,876)	(27,510)	(47,160)	(38,650)	(47,160)
15-348-401 C O G S - MERCHANDISE	(43,651)	(60,177)	(52,390)	(42,447)	(26,878)	(50,000)	(35,000)	(55,000)
15-348-402 C O G S - FOOD	(7,810)	(9,982)	(6,796)	(5,725)	(3,548)	(5,800)	(8,500)	(8,500)
15-348-403 C O G S - BEER	(33,270)	(29,905)	(27,383)	(26,434)	(11,061)	(24,000)	(30,000)	(30,000)
15-348-404 C O G S - SOFT DRINKS&CHIPS	(23,721)	(23,598)	(18,144)	(17,667)	(7,634)	(13,000)	(18,000)	(19,000)
15-349-100 REVENUE - RECEIPTS (NO TAX)	179,884	185,943	158,627	223,178	56,627	114,000	275,000	214,000
15-349-101 REVENUE - RECEIPTS (TAXABLE)	3,124	1,652	2,228	1,599	956	1,600	1,498	1,000
15-349-200 REVENUE - GOLF CART RENTAL	115,140	90,567	94,311	78,310	42,129	81,000	120,000	127,000
15-349-401 REVENUE - MERCHANDISE	67,127	76,117	65,990	69,664	38,565	66,000	60,000	80,000
15-349-402 REVENUE - PREPARED FOODS	13,504	14,626	9,532	9,913	4,935	9,000	13,500	16,000
15-349-403 REVENUE - BEER SALES	59,077	55,840	48,108	46,615	19,710	48,000	60,000	62,000
15-349-404 REVENUE - SOFT DRINKS&CHIPS	32,599	29,547	21,939	21,887	8,208	19,000	30,000	30,000
15-349-450 REVENUE - MEMBERSHIPS	80,459	69,055	77,866	92,838	34,145	65,000	82,000	85,000
15-360-100 INTEREST INCOME	1	2	5	0	1	0	0	0
15-360-101 MISC INCOME	1,636	1,175	359	145	287	0	0	0
15-360-300 CART STORAGE FEE	0	0	0	0	113	0	0	0
15-360-920 DONATIONS - MISCELLANEOUS	0	22	73	0	0	0	0	0
15-370-005 CASH OVER OR SHORT	79	25	0	0	0	0	0	0
15-381-700 BAD DEBT WRITE-OFF	0	0	0	0	0	0	0	0
15-399-100 INSURANCE RECOVERY	0	0	0	0	0	0	0	0
TOTAL REVENUES	405,529	390,670	327,164	400,000	129,044	263,640	511,848	455,340

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2015

15 -GOLF COURSE FUND
 GOLF COURSE

EXPENDITURES	2011-2012	2012-2013	2013-2014	2014-2015		2015-2016		
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
SALARIES								
15-656-100 SALARIES/WAGES	306,356	292,821	319,594	362,066	189,536	326,000	325,694	390,717
15-656-175 LONGEVITY	715	913	1,067	1,000	1,164	1,800	750	2,077
15-656-190 OVERTIME	1,014	1,568	2,032	1,500	641	1,000	1,000	1,000
TOTAL SALARIES	308,084	295,302	322,693	364,566	191,341	328,800	327,444	393,824
BENEFITS								
15-656-201 F I C A & MEDICARE	24,939	22,336	23,493	27,889	14,586	25,100	25,049	30,128
15-656-210 GROUP INSURANCE	54,110	52,659	51,021	60,000	34,579	54,000	56,003	61,983
15-656-230 T M R S	30,343	29,397	31,558	38,199	20,508	34,739	31,834	43,639
15-656-240 WORKMEN'S COMPENSATION	12,479	12,850	8,792	8,792	8,792	8,792	12,000	8,792
15-656-291 UNEMPLOYMENT INSURANCE	0	0	57	0	3,778	3,778	0	3,778
TOTAL BENEFITS	121,871	117,242	114,921	134,880	82,244	126,409	124,886	148,320
SUPPLIES								
15-656-310 OFFICE/COMPUTER SUPPLIES	1,382	1,224	1,510	1,500	592	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	0	636	428	750	0	750	500	750
15-656-352 FURNITURE & FIXTURES	0	1,000	591	1,000	182	1,000	0	1,000
15-656-385 SMALL TOOLS & EQUIPMENT	2,614	2,325	2,988	3,000	2,655	3,000	3,300	3,000
15-656-389 CHEMICALS	29,589	28,792	29,215	30,000	12,705	30,000	30,000	30,000
15-656-390 FUEL	12,730	11,067	16,311	15,000	5,473	13,000	13,000	15,000
15-656-392 JANITORIAL SUPPLIES	971	918	438	1,000	358	1,000	1,000	1,000
15-656-399 OTHER SUPPLIES	1,452	1,492	1,382	1,500	687	1,500	1,500	1,500
TOTAL SUPPLIES	48,738	47,453	52,363	53,750	22,651	51,750	50,800	53,750
SERVICES								
15-656-413 PROFESSIONAL SERVICES	0	0	0	0	0	0	0	0
15-656-414 BANK CHARGES	9,072	8,317	7,089	6,500	3,229	6,500	10,500	6,500
15-656-415 TELEPHONE	6,795	5,429	6,939	6,500	3,951	6,500	6,500	6,500
15-656-426 PHYSICALS/SCREENING	755	1,195	1,615	750	612	750	0	750
15-656-430 ADVERTISING	2,997	1,636	2,864	3,000	1,208	3,000	3,000	3,000
15-656-440 ELECTRICITY	17,542	18,183	20,309	16,000	9,846	16,000	10,985	16,000
15-656-482 SERVICE CONTRACTS	0	0	0	0	0	0	0	0
15-656-485 LAUNDRY SERVICES	2,908	2,835	3,257	3,000	2,115	3,000	3,000	3,000
15-656-499 OTHER SERVICES	2,327	2,786	3,390	3,500	1,517	3,500	2,500	3,500
TOTAL SERVICES	42,397	40,390	45,464	39,250	22,479	39,250	36,485	39,250
MAINTENANCE								
15-656-524 VEHICLE MAINTENANCE	13,114	12,990	12,999	13,000	10,771	13,000	13,200	17,500
15-656-545 BLDG/BLDG EQUIP MAINTENANCE	2,711	3,205	2,226	2,500	813	2,500	2,500	2,500
15-656-546 LAND/GROUNDS MAINT	17,914	21,591	19,800	20,000	8,480	20,000	18,500	20,000
TOTAL MAINTENANCE	33,739	37,786	35,024	35,500	20,064	35,500	34,200	40,000

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2015

15 -GOLF COURSE FUND
 GOLF COURSE

EXPENDITURES	2011-2012	2012-2013	2013-2014	2014-2015		2015-2016		
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<u>SUNDRY</u>								
15-656-602 SEMINARS/DUES/TRAVEL	0	488	864	700	440	700	500	1,900
15-656-604 PUBLIC OFFICE LIABILITY	0	0	795	0	0	0	1,887	0
15-656-629 VEHICLE INSURANCE	0	0	783	800	105	800	601	800
15-656-687 DAMAGE CLAIMS	0	0	0	0	0	0	0	0
15-656-697 LEASE PRINCIPAL	0	0	21,586	0	0	0	28,742	0
15-656-698 LEASE INTEREST	3,368	7,060	0	0	0	0	0	0
15-656-699 OTHER - SUNDRY	0	221	0	0	0	0	0	0
TOTAL SUNDRY	3,368	7,768	24,028	1,500	545	1,500	31,730	2,700
<u>DEBT SERVICE</u>								
15-656-775 LEASE INTEREST	0	0	0	0	0	0	0	0
15-656-776 LEASE PRINCIPAL	0	0	184	13,992	8,260	13,992	0	13,962
TOTAL DEBT SERVICE	0	0	184	13,992	8,260	13,992	0	13,962
<u>CAPITAL OUTLAY</u>								
15-656-880 LAND ACQUISITION	0	0	0	0	0	0	0	0
15-656-899 CAPITAL OUTLAY	0	0	79,824	4,500	4,700	4,700	0	114,350
TOTAL CAPITAL OUTLAY	0	0	79,824	4,500	4,700	4,700	0	114,350
<u>ACCRUAL</u>								
15-656-995 DEPRECIATION EXPENSE	72,606	87,690	0	0	0	0	0	0
15-656-999 ACCRUAL: CAPITAL OUTLAY	0	0	0	0	0	0	0	0
TOTAL ACCRUAL	72,606	87,690	0	0	0	0	0	0
TOTAL GOLF COURSE	630,802	633,630	675,000	647,938	352,283	601,901	605,545	806,156

PERMANENT NOTES:

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CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2015

15 -GOLF COURSE FUND
 TRANSFERRED FROM

EXPENDITURES	(----- 2014-2015 -----) (----- 2015-2016 -----)							
	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
INTERFUND TRANSFERS								
15-710-010 TRANSFER FROM GENERAL FUND	(93,697)	(151,675)	(250,895)	(192,598)	(192,598)	(192,598)	(93,697)	(350,816)
TOTAL INTERFUND TRANSFERS	(93,697)	(151,675)	(250,895)	(192,598)	(192,598)	(192,598)	(93,697)	(350,816)
TOTAL TRANSFERRED FROM	(93,697)	(151,675)	(250,895)	(192,598)	(192,598)	(192,598)	(93,697)	(350,816)
TOTAL EXPENDITURES	537,105	481,955	424,105	455,340	159,685	409,303	511,848	455,340
REVENUE OVER/(UNDER) EXPENDITURES	(131,576)	(91,286)	(96,941)	(55,340)	(30,642)	(145,663)	0	0



FISCAL YEAR 2015-2016
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

15-656 GOLF COURSE FUND

ACCT#	DESCRIPTION	2012-2013	2013-2014	2014-2015		2015-2016	INC BUD-PROJ		INC FROM BUDGET		
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTn	BUDGET	\$		%	
	REVENUES	390,669	327,164	129,043	400,000	263,640	455,340	191,700	72.7%	55,340	13.8%
15 656-100	SALARIES/WAGES	292,821	319,594	189,536	362,066	326,000	390,747	64,747	19.9%	28,681	7.9%
15 656-175	LONGEVITY	913	1,067	1,164	1,000	1,800	2,077	277	15.4%	1,077	107.7%
15 656-190	OVERTIME	1,568	2,032	641	1,500	1,000	1,000	0	0.0%	-500	-33.3%
15 656-201	F I C A & MEDICARE	22,336	23,493	14,586	27,889	25,100	30,128	5,028	20.0%	2,238	8.0%
15 656-210	GROUP INSURANCE	52,659	51,021	34,579	60,000	54,000	61,983	7,983	14.8%	1,984	3.3%
15 656-230	T M R S	29,397	31,558	20,508	38,199	34,739	43,639	8,900	25.6%	5,441	14.2%
15 656-240	WORKMEN'S COMPENSATION	12,850	8,792	8,792	8,792	8,792	8,792	0	0.0%	0	0.0%
15 656-291	UNEMPLOYMENT INSURANCE	0	57	3,778	0	3,778	3,778	0	0.0%	3,778	0.0%
15 656-310	OFFICE/COMPUTER SUPPLIES	1,224	1,510	592	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	636	430	750	750	750	750	0	0.0%	0	0.0%
15 656-352	FURNITURE & FIXTURES	1,000	591	182	1,000	1,000	1,000	0	0.0%	0	0.0%
15 656-385	SMALL TOOLS & EQUIPMENT	2,325	2,988	2,655	3,000	3,000	3,000	0	0.0%	0	0.0%
15 656-389	CHEMICALS	28,792	29,215	12,705	30,000	30,000	30,000	0	0.0%	0	0.0%
15 656-390	FUEL	11,067	16,311	5,473	15,000	13,000	15,000	2,000	15.4%	0	0.0%
15 656-392	JANITORIAL SUPPLIES	918	438	358	1,000	1,000	1,000	0	0.0%	0	0.0%
15 656-399	OTHER SUPPLIES	1,492	1,382	687	1,500	1,500	1,500	0	0.0%	0	0.0%
15 656-413	PROFESSIONAL SERVICES	0	0	0	0	0	0	0	0.0%	0	0.0%
15 656-414	BANK CHARGES	8,317	7,089	3,229	6,500	6,500	6,500	0	0.0%	0	0.0%
15 656-415	TELEPHONE	5,439	6,939	3,951	6,500	6,500	6,500	0	0.0%	0	0.0%
15 656-426	PHYSICALS/SCREENING	1,195	1,615	612	750	750	750	0	0.0%	0	0.0%
15 656-430	ADVERTISING	1,636	2,864	1,208	3,000	3,000	3,000	0	0.0%	0	0.0%
15 656-440	ELECTRICITY	18,183	20,309	9,846	16,000	16,000	16,000	0	0.0%	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	2,835	3,257	2,115	3,000	3,000	3,000	0	0.0%	0	0.0%
15 656-499	OTHER SERVICES	2,786	3,390	1,517	3,500	3,500	3,500	0	0.0%	0	0.0%
15 656-524	VEHICLE MAINTENANCE	12,990	12,999	10,771	13,000	13,000	17,500	4,500	34.6%	4,500	34.6%
15 656-545	BLDG/BLDG EQUIP MAINTENANCE	3,201	2,226	813	2,500	2,500	2,500	0	0.0%	0	0.0%
15 656-546	LAND/GROUNDS MAINT	21,591	19,800	8,480	20,000	20,000	20,000	0	0.0%	0	0.0%
15 656-602	SEMINARS/DUES/TRAVEL	488	864	440	700	700	1,900	1,200	171.4%	1,200	171.4%
15 656-604	PUBLIC OFFICE LIABILITY	0	795	0	0	0	0	0	0.0%	0	0.0%
15 656-629	VEHICLE INSURANCE	0	783	105	800	800	800	0	0.0%	0	0.0%
15 656-687	DAMAGE CLAIMS	0	0	0	0	0	0	0	0.0%	0	0.0%
15 656-699	OTHER - SUNDRY	221	0	0	0	0	0	0	0.0%	0	0.0%
15-656-775	LEASE INTEREST	7,060	0	0	0	0	0	0	0.0%	0	0.0%
15-656-776	LEASE PRINCIPAL	0	21,767	8,260	13,992	13,992	13,962	-30	-0.2%	-30	-0.2%



**FISCAL YEAR 2015-2016
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY**

15-656 GOLF COURSE FUND

ACCT#	DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	INC BUD-PROJ		INC FROM BUDGET	
				APR YTD	BUDGET		\$	%	\$	%
15 656-880	LAND ACQUISITION	0	0	0	0	0	0	0.0%	0	0.0%
15-656-995	DEPRECIATION	87,690	0	0	0	0	0	0.0%	0	0.0%
15 656-899	CAPITAL OUTLAY	0	79,824	4,700	4,700	114,350	109,650	2333.0%	109,850	2441.1%
	TOTAL EXPENSES	633,930	675,000	352,283	647,938	806,156	109,620	18.2%	158,219	24.4%
	NET - OPERATING	-242,961	-347,836	-223,240	-247,938	-350,816	-12,555	3.7%	-102,879	41.5%
	INTERFUND TRANSFERS	-151,675	-250,895	-192,598	-192,598	-350,816	-158,218	82.1%	-158,218	82.1%
	NET	-91,286	-96,941	-30,642	-55,340	0	145,663	-100.0%	55,339	-100.0%



**FISCAL YEAR 2015-2016
ACCOUNT DETAIL JUSTIFICATION**

15-656 GOLF COURSE FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
15 656-201	F I C A & M E D I C A R E	22,336	23,493	14,586	27,889	30,128
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	Calculated Field (do not attempt to input)	30,128		Calculated Field (do not attempt to input)		

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
15 656-210	G R O U P I N S U R A N C E	52,659	51,021	34,579	60,000	61,983
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	Life Insurance / AD&D	1,688		Calculated Field		
	Long Term Disability	1,288		(do not attempt to input)		
	Health Reimbursement Account	9,600				
	TML - Employee Health					
	Estimated % Increase					
	TML Estimated Rate/Mo	49,407				

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
15 656-230	T M R S	29,397	31,558	20,508	38,199	43,639
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	OCT - DEC					
	JAN - SEP					
	Weighted Average	43,639				
	Calculated Field (do not attempt to input)			Calculated Field (do not attempt to input)		



FISCAL YEAR 2015-2016
ACCOUNT DETAIL JUSTIFICATION

15-656 GOLF COURSE FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
15 656-240	WORKMEN'S COMPENSATION	12,850	8,792	8,792	8,792	8,792
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	WORKMEN'S COMPENSATION	8,792				AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
15 656-291	UNEMPLOYMENT INSURANCE	0	57	3,778	0	3,778
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	Unemployment Insurance	3,778				AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
15 656-310	OFFICE/COMPUTER SUPPLIES	1,224	1,510	592	1,500	1,500
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	cash register paper,copier paper and ink, pens,pencils, etc.					AMOUNT\$



**FISCAL YEAR 2015-2016
ACCOUNT DETAIL JUSTIFICATION**

15-656 GOLF COURSE FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	
				APR YTD	BUDGET		PROJECTION
15 656-352	FURNITURE & FIXTURES	1,000	591	182	1,000	1,000	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Improvements to bathrooms						

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	
				APR YTD	BUDGET		PROJECTION
15 656-385	SMALL TOOLS & EQUIPMENT	2,325	2,988	2,655	3,000	3,000	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	weed eater	500					
	rake for sand pro	1,000					
	string, parts for weedaters, edgers	500					
	misc parts for golcart(s,tires,etc)	1,000					

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	
				APR YTD	BUDGET		PROJECTION
15 656-389	CHEMICALS	28,792	29,215	12,705	30,000	30,000	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Fertilizer/Fungicides/Pesticides	20,000					
	Herbicides for fairways/roughs	10,000					



FISCAL YEAR 2015-2016
ACCOUNT DETAIL JUSTIFICATION

15-656 GOLF COURSE FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	
				APR YTD	BUDGET		PROJECTION
15 656-390	FUEL	11,067	16,311	5,473	15,000	13,000	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Fuel for mowers, and gas golf carts	15,000					

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	
				APR YTD	BUDGET		PROJECTION
15 656-392	JANITORIAL SUPPLIES	918	438	358	1,000	1,000	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	bowl cleaner,paper towels,toilet paper, misc supplies	1,000					

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	
				APR YTD	BUDGET		PROJECTION
15 656-399	OTHER SUPPLIES	1,492	1,382	687	1,500	1,500	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Scorecards,pencils,tournamnet supplies	1,500					



FISCAL YEAR 2015-2016
ACCOUNT DETAIL JUSTIFICATION

15-656 GOLF COURSE FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	
				APR YTD	BUDGET		PROJECTION
15 656-426	PHYSICALS/SCREENING	1,195	1,615	612	750	750	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Physicals/Screening	750					

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	
				APR YTD	BUDGET		PROJECTION
15 656-430	ADVERTISING	1,636	2,864	1,208	3,000	3,000	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Advertising in local paper	3,000					
	misc advertising(Brazos Cup)						

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	
				APR YTD	BUDGET		PROJECTION
15 656-440	ELECTRICITY	18,183	20,309	9,846	16,000	16,000	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	ELECTRICITY						



**FISCAL YEAR 2015-2016
ACCOUNT DETAIL JUSTIFICATION**

15-656 GOLF COURSE FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	
				APR YTD	BUDGET		PROJECTION
15 656-524	VEHICLE MAINTENANCE	12,990	12,999	10,771	13,000	17,500	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Maintenance on mowers, golf carts, maintenance equip.	13,000					
	New motor for toro 72 inch zero turn	4,500					

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	
				APR YTD	BUDGET		PROJECTION
15 656-545	BLDG/BLDG EQUIP MAINTENANCE	3,201	2,226	813	2,500	2,500	
	ITEM DESCRIPTION	AMOUNT\$		2013-2014			AMOUNT\$
	Misc. repairs on Pro shop	2,500					

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	
				APR YTD	BUDGET		PROJECTION
15 656-546	LAND/GROUNDS MAINT	21,591	19,800	8,480	20,000	20,000	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	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					



**FISCAL YEAR 2015-2016
ACCOUNT DETAIL JUSTIFICATION**

15-656 GOLF COURSE FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	
				APR YTD	BUDGET		PROJECTION
15 656-602	SEMINARS/DUES/TRAVEL	488	864	440	700	1,900	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	GCSSA dues	300					
	GHIN dues	400					
	Beer license renewal fees(2 years)	1,200					

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	
				APR YTD	BUDGET		PROJECTION
15 656-604	PUBLIC OFFICE LIABILITY	0	795	0	0	-	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	INSURANCE						

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	
				APR YTD	BUDGET		PROJECTION
15 656-629	VEHICLE INSURANCE	0	783	105	800	800	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	VEHICLE INSURANCE						



FISCAL YEAR 2015-2016
ACCOUNT DETAIL JUSTIFICATION

15-656 GOLF COURSE FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	
				APR YTD	BUDGET		PROJECTION
15-656-776	LEASE PRINCIPAL	0	21,767	8,260	13,992	13,962	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
		-					
	wer(12/2015), Greensmower lease when fairway m Topdresser	10,800			\$900x12		
	Topdresser	3,162			263.51x12		

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	
				APR YTD	BUDGET		PROJECTION
15 656-880	LAND ACQUISITION	0	0	0	0	-	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	
				APR YTD	BUDGET		PROJECTION
15-656-995	DEPRECIATION	87,690	0	0	0	-	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2015

17 -BEACH MAINTENANCE FUND

REVENUES	2011-2012	2012-2013	2013-2014	(----- 2014-2015 -----)		(----- 2015-2016 -----)		
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
17-356-105 BEACH REVENUES	0	6,617	7,983	15,000	9,792	15,000	40,000	15,000
TOTAL REVENUES	0	6,617	7,983	15,000	9,792	15,000	40,000	15,000

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2015

17 -BEACH MAINTENANCE FUND
 BEACH FUND EXPENSES

EXPENDITURES	2011-2012	2012-2013	2013-2014	2014-2015		2015-2016		
	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	354	0	0	0
17-576-190 OVERTIME	0	0	734	0	0	0	0	0
TOTAL SALARIES	0	0	734	0	354	0	0	0
BENEFITS								
17-576-201 FICA-MEDICARE	0	0	56	0	27	0	0	0
17-576-210 GROUP INSURANCE	0	0	0	0	0	0	0	0
17-576-230 T.M.R.S.	0	0	90	0	46	0	0	0
TOTAL BENEFITS	0	0	146	0	72	0	0	0
MAINTENANCE								
17-576-591 BEACH MAINTENANCE EXPENSE	0	0	6,438	2,800	3,930	4,356	0	2,800
TOTAL MAINTENANCE	0	0	6,438	2,800	3,930	4,356	0	2,800
TOTAL BEACH FUND EXPENSES	0	0	7,318	2,800	4,356	4,356	0	2,800
TOTAL EXPENDITURES	0	0	7,318	2,800	4,356	4,356	0	2,800
REVENUE OVER/(UNDER) EXPENDITURES	0	6,617	665	12,200	5,436	10,644	40,000	12,200



FISCAL YEAR 2015 - 2016
 BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

17-576 BEACH MAINTENANCE FUND

ACCT#	DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		PROJECTn	2015-2016 BUDGET	INC BUD-PROJ		INC FROM BUDGET	
				APL YTD	BUDGET			\$	%	\$	%
	REVENUES	6,617	7,983	9,792	15,000	15,000	15,000	0	0.0%	0	0.0%
17-576-591	BEACH MAINTENANCE FUND	0	7,318	4,356	2,800	4,356	2,800	-1,556	-35.7%	0	0.0%
	TOTAL EXPENSES	0	7,318	4,356	2,800	4,356	2,800	-1,556	0	0	0
	NET - OPERATING	6,617	665	5,436	12,200	10,644	12,200	1,556	0	0	0
	INTERFUND TRANSFERS	0	0	0	0	0	0	0	0	0	0
	NET	6,617	665	5,436	12,200	10,644	12,200	1,556	0	0	0

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2015

20 -AMBULANCE REVENUE FUND

REVENUES	2011-2012	2012-2013	2013-2014	(----- 2014-2015 -----) (----- 2015-2016 -----)		PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL			
20-301-100 AMBULANCE REVENUE	778,681	542,224	639,790	647,000	396,791	647,000	550,000	647,000
20-302-100 WATER BILL DONATIONS	86,555	88,192	89,215	87,644	53,487	87,644	89,500	87,644
20-302-700 BAD DEBT - WATER BILL DONATIONS	32	(1,282)	(3,408)	(1,368)	164	164	(1,600)	164
20-360-100 INTEREST INCOME	38	55	0	0	0	0	113	0
20-360-101 MISC INCOME	0	0	0	0	0	0	0	0
20-360-400 GRANT REVENUE	0	0	5,843	179,000	0	179,000	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	865,305	629,188	731,439	912,276	450,442	913,808	638,013	734,808

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2015

20 -AMBULANCE REVENUE FUND
 FIRE AND EMS BILLING

EXPENDITURES	2011-2012	2012-2013	2013-2014	2014-2015			2015-2016	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
SALARIES								
20-535-100 SALARIES/WAGES	322,299	336,899	365,158	375,760	186,782	325,000	349,122	392,356
20-535-165 EDUCATIONAL PAY	2,278	10,393	11,275	19,200	3,913	12,000	600	12,000
20-535-175 LONGEVITY	372	466	629	600	769	1,000	192	1,181
20-535-190 OVERTIME	26,319	31,072	32,685	49,238	26,842	47,000	35,500	47,000
TOTAL SALARIES	351,268	378,830	409,747	444,798	218,306	385,000	385,414	452,537
BENEFITS								
20-535-201 F I C A & MEDICARE	26,944	29,527	29,242	34,027	16,230	31,000	29,484	34,619
20-535-210 GROUP INSURANCE	52,030	57,266	57,424	68,198	32,971	65,000	56,052	69,731
20-535-230 T M R S	41,264	45,261	45,061	56,578	27,440	53,000	44,669	59,871
20-535-240 WORKMEN'S COMPENSATION	5,074	5,139	5,000	5,000	5,000	5,000	5,000	5,000
20-535-291 UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0	0
TOTAL BENEFITS	125,312	137,193	136,728	163,803	81,642	154,000	135,205	169,221
SUPPLIES								
20-535-311 POSTAGE/SHIPPING	243	482	301	500	165	500	500	500
20-535-320 OTHER ELECTRONICS	0	0	0	0	0	0	0	0
20-535-335 CLOTHING	8,557	14,906	14,466	15,000	12,229	15,000	27,300	15,000
20-535-352 FURNITURE & FIXTURES	0	0	0	0	0	0	0	0
20-535-383 EMS EXPENDABLES	33,340	37,411	37,495	35,000	23,303	35,000	35,000	35,000
20-535-399 OTHER SUPPLIES	0	0	0	0	0	0	0	0
TOTAL SUPPLIES	42,141	52,799	52,262	50,500	35,696	50,500	62,800	50,500
SERVICES								
20-535-407 BILLING AGENCY FEES	52,112	51,310	58,667	50,000	18,972	50,000	50,000	50,000
20-535-413 PROFESSIONAL SERVICES	3,500	6,000	6,000	6,000	3,500	6,000	0	6,000
20-535-414 BANK CHARGES	211	200	202	200	106	200	163	200
20-535-425 CONTRACT LABOR	0	0	0	0	0	0	0	0
20-535-426 PHYSICALS/SCREENING	608	231	0	800	370	800	800	800
20-535-499 OTHER SERVICES	0	0	0	0	0	0	0	0
TOTAL SERVICES	56,431	57,742	64,870	57,000	22,948	57,000	50,963	57,000
SUNDRY								
20-535-602 SEMINARS/DUES/TRAVEL	9,136	9,882	10,812	18,000	6,363	18,000	16,950	18,000
20-535-699 OTHER - SUNDRY	3,604	0	5,843	0	0	0	0	0
TOTAL SUNDRY	12,740	9,882	16,655	18,000	6,363	18,000	16,950	18,000
CAPITAL OUTLAY								
20-535-899 CAPITAL OUTLAY	0	0	67,796	345,600	14,095	345,600	0	66,500
TOTAL CAPITAL OUTLAY	0	0	67,796	345,600	14,095	345,600	0	66,500

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2015

20 -AMBULANCE REVENUE FUND
 FIRE AND EMS BILLING

EXPENDITURES	2011-2012	2012-2013	2013-2014	2014-2015			2015-2016	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
ACCRUAL								
20-535-995 DEPRECIATION EXPENSE	37,179	45,334	0	0	0	0	0	0
20-535-996 GAIN/LOSS ON SALE FIXED ASSET	0	0	0	0	0	0	0	0
20-535-999 ACCRUAL: CAPITAL OUTLAY	0	0	0	0	0	0	0	0
TOTAL ACCRUAL	37,179	45,334	0	0	0	0	0	0
TOTAL FIRE AND EMS BILLING	625,072	681,780	748,056	1,079,701	379,050	1,010,100	651,332	813,758

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2015

20 -AMBULANCE REVENUE FUND
 TRANSFERRED FROM

EXPENDITURES	2011-2012	2012-2013	2013-2014	2014-2015			2015-2016	
	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	(71,314)	(21,283)	(167,425)	(167,425)	(167,425)	0	(78,950)
TOTAL INTERFUND TRANSFERS	0	(71,314)	(21,283)	(167,425)	(167,425)	(167,425)	0	(78,950)
TOTAL TRANSFERRED FROM	0	(71,314)	(21,283)	(167,425)	(167,425)	(167,425)	0	(78,950)
TOTAL EXPENDITURES	625,072	610,466	726,773	912,276	211,625	842,675	651,332	734,808
REVENUE OVER/ (UNDER) EXPENDITURES	240,233	18,722	4,666	0	238,817	71,133	(13,319)	0



**FISCAL YEAR 2015-2016
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY**

20-535 AMBULANCE / EMS FUND

ACCT#	DESCRIPTION	2012-2013		2013-2014		2014-2015		2015-2016		INC BUD-PROJ		INC FROM BUDGET	
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET	PROJECTn	BUDGET	\$	%	\$	%	
	REVENUES	629,188	731,439	450,442	912,276	913,808	734,808	-179,000	-19.6%	-177,468	-19.5%		
20 535-100	SALARIES/WAGES	336,899	365,158	186,782	375,760	325,000	392,356	67,356	20.7%	16,596	4.4%		
20 535-165	EDUCATIONAL PAY	10,393	11,275	3,913	19,200	12,000	12,000	0	0.0%	-7,200	-37.5%		
20 535-175	LONGEVITY	466	629	769	600	1,000	1,181	181	18.1%	581	96.8%		
20 535-190	OVERTIME	31,072	32,685	26,842	49,238	47,000	47,000	0	0.0%	-2,238	-4.5%		
20 535-201	F I C A & MEDICARE	29,527	29,242	16,230	34,027	31,000	34,619	3,619	11.7%	592	1.7%		
20 535-210	GROUP INSURANCE	57,266	57,424	32,971	68,198	65,000	69,731	4,731	7.3%	1,533	2.2%		
20 535-230	T M R S	45,261	45,061	27,440	56,578	53,000	59,871	6,871	13.0%	3,292	5.8%		
20 535-240	WORKMEN'S COMPENSATION	5,139	5,000	5,000	5,000	5,000	5,000	0	0.0%	0	0.0%		
20 535-291	UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0	0.0%	0	0.0%		
20 535-311	POSTAGE/SHIPPING	482	301	165	500	500	500	0	0.0%	0	0.0%		
20 535-335	CLOTHING	14,906	14,466	12,229	15,000	15,000	15,000	0	0.0%	0	0.0%		
20 535-383	EMS EXPENDABLES	37,411	37,495	23,303	35,000	35,000	35,000	0	0.0%	0	0.0%		
20 535-407	BILLING AGENCY FEES	51,310	58,667	18,972	50,000	50,000	50,000	0	0.0%	0	0.0%		
20-535-413	PROFESSIONAL SERVICES	6,000	6,000	3,500	6,000	6,000	6,000	0	0.0%	0	0.0%		
20 535-414	BANK CHARGES	200	202	106	200	200	200	0	0.0%	0	0.0%		
20 535-426	PHYSICALS/SCREENING	232	0	370	800	800	800	0	0.0%	0	0.0%		
20 535-602	SEMINARS/DUES/TRAVEL	9,882	10,812	6,363	18,000	18,000	18,000	0	0.0%	0	0.0%		
20 535-699	OTHER - SUNDRY	0	5,843	0	0	0	0	0	0.0%	0	0.0%		
20 535-899	CAPITAL OUTLAY	0	67,796	14,095	345,600	345,600	66,500	-279,100	-80.8%	-279,100	-80.8%		
20-535-995	DEPRECIATION	45,334	0	0	0	0	0	0	0.0%	0	0.0%		
	TOTAL EXPENSES	681,780	748,056	379,050	1,079,701	1,010,100	813,758	-279,100	-27.6%	-265,943	-24.6%		
	NET: OPERATING	-52,592	-16,617	71,392	-167,425	-96,292	-78,950	17,342	-18.0%	88,475	-52.8%		
	INTERFUND TRANSFERS	-71,314	-21,283	-167,425	-167,425	-167,425	-78,950	88,475	-52.8%	88,475	-52.8%		
	NET	18,722	4,666	238,817	0	71,133	0	-71,133	-100.0%	0	0.0%		



FISCAL YEAR 2015-2016
ACCOUNT DETAIL JUSTIFICATION

20-535 AMBULANCE / EMS FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	
				APR YTD	BUDGET		PROJECTION
20 535-190	OVERTIME	31,072	32,685	26,842	49,238	47,000	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	FLSA Weekly	10,750					
	FLSA Monthly	22,500					
	Shift Coverage/Major Incidents	10,750					
	Holiday	3,000					

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	
				APR YTD	BUDGET		PROJECTION
20 535-201	F I C A & MEDICARE	29,527	29,242	16,230	34,027	34,619	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Calculated Field	34,619					
	(do not attempt to input)			Calculated Field			

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	
				APR YTD	BUDGET		PROJECTION
20 535-210	GROUP INSURANCE	57,266	57,424	32,971	68,198	69,731	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Life Insurance / AD&D	1,449					
	Long Term Disability	1,899					
	Health Reimbursement Account	10,800					
	TML - Employee Health						
	Estimated % Increase	5%		(do not attempt to input)			
	TML Estimated Rate/Mo	55,583	9				



**FISCAL YEAR 2015-2016
ACCOUNT DETAIL JUSTIFICATION**

20-535 AMBULANCE / EMS FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
20 535-311	POSTAGE/SHIPPING	482	301	165	500	500
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	POSTAGE/SHIPPING	500				AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
20 535-335	CLOTHING	14,906	14,466	12,229	15,000	15,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	Fire Coats	15,000				AMOUNT\$
	Fire Pants					
	Fire Helmets					
	Fire Gloves					
	Job Shirts/Boots					
	Replace Contaminated Items					
	Misc					

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
20 535-383	EMS EXPENDABLES	37,411	37,495	23,303	35,000	35,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	EMS Expendables	35,000				AMOUNT\$



**FISCAL YEAR 2015-2016
ACCOUNT DETAIL JUSTIFICATION**

20-535 AMBULANCE / EMS FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	
				APR YTD	BUDGET		PROJECTION
20 535-899	CAPITAL OUTLAY	0	67,796	14,095	345,600	66,500	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Cardiac Monitor	38,000					
	Rescue Tools (Jaws of Life)	23,000					
	Ambulance stretcher	5,500					

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	
				APR YTD	BUDGET		PROJECTION
20-535-995	DEPRECIATION	45,334	0	0	0	-	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$

TOTAL: 681,780 748,056 379,050 1,079,701 1,010,100 813,758

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2015

56 -WATER & SEWER FUND

REVENUES	2011-2012	2012-2013	2013-2014	2014-2015		2015-2016		
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
56-360-100 INTEREST INCOME	13	22	6	5	7	0	100	0
56-360-101 MISC INCOME	10,626	10,854	140,990	113,666	99,982	110,000	0	23,000
56-360-102 MISC INCOME RETURN CHECKS	2,288	1,545	1,645	0	1,170	1,300	1,200	1,300
56-360-400 COMMUNITY DEV GRANT	50,045	285,053	0	0	0	0	0	0
56-360-920 DONATIONS - MISCELLANEOUS	0	0	0	0	0	0	0	0
56-370-005 CASH OVER OR SHORT	(2)	(256)	(94)	0	0	0	0	0
56-381-200 WATER REVENUE	2,194,530	2,228,199	2,150,218	2,612,053	1,604,564	2,790,796	2,266,000	2,790,796
56-381-201 WATER REVENUE - MISC	0	0	0	0	0	0	0	0
56-381-202 GARBAGE CAN REVENUE	0	(55)	0	0	0	0	0	0
56-381-300 SEWER REVENUE	1,282,810	1,248,148	1,375,710	1,493,521	983,605	1,698,028	1,320,000	1,698,028
56-381-301 SEWER REVENUE - MISC	0	0	0	0	0	0	0	0
56-381-500 SEWER SURCHARGE	755	431	723	750	0	0	1,000	0
56-381-600 WATER TAP FEE	9,213	5,465	20,330	16,500	6,535	9,802	5,300	9,900
56-381-601 SEWER TAP FEE	0	0	0	0	0	0	0	0
56-381-700 BAD DEBT WRITE-OFF	(35,636)	(34,978)	(51,845)	(29,000)	(5,037)	(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	90,944	91,048	95,663	95,000	48,981	73,396	125,000	75,000
56-399-050 CONTRIBUTIONS/CAPITAL	0	0	0	0	0	0	0	0
TOTAL REVENUES	3,605,585	3,835,477	3,733,405	4,302,495	2,749,881	4,654,322	3,698,600	4,569,024

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2015

56 - WATER & SEWER FUND
 WATER & SEWER

EXPENDITURES	2011-2012	2012-2013	2013-2014	2014-2015			2015-2016	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
SALARIES								
56-565-100 SALARIES/WAGES	76,257	62,102	76,315	78,258	42,536	76,000	76,035	83,141
56-565-175 LONGEVITY	907	638	865	950	1,233	1,750	760	2,137
56-565-190 OVERTIME	30	51	866	200	485	500	0	500
TOTAL SALARIES	77,195	62,790	78,046	79,408	44,254	78,250	76,795	85,778
BENEFITS								
56-565-201 F I C A & MEDICARE	5,579	5,091	5,339	6,075	3,343	5,800	5,875	6,562
56-565-210 GROUP INSURANCE	12,467	12,177	12,136	12,963	8,728	12,000	23,467	15,496
56-565-230 T M R S	8,804	7,801	8,030	10,100	5,592	9,000	8,901	11,348
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	26,851	25,069	25,505	29,138	17,663	26,500	38,243	33,406
SUPPLIES								
56-565-310 OFFICE/COMPUTER SUPPLIES	7,244	10,414	9,644	9,500	4,820	9,500	6,000	9,500
56-565-311 POSTAGE/SHIPPING	20,470	24,000	20,100	16,800	12,600	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	27,714	34,414	29,744	26,300	17,420	26,300	17,000	26,300
SERVICES								
56-565-406 FEES	29,064	29,846	32,375	37,950	30,530	37,950	30,000	38,950
56-565-407 COLLECTION AGENCY FEES	2,033	2,440	912	2,000	97	1,000	1,200	1,000
56-565-413 PROFESSIONAL SERVICES	0	0	0	0	0	0	0	0
56-565-414 BANK CHARGES	2,625	3,072	4,543	3,600	2,903	3,600	2,200	5,718
56-565-415 TELEPHONE	1,209	519	1,186	900	844	1,300	1,325	1,395
56-565-426 PHYSICALS/SCREENING	35	115	0	35	39	39	0	35
56-565-430 ADVERTISING	500	2,301	2,714	1,750	0	1,750	500	2,900
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	1,317,188	1,349,656	1,401,600	1,642,500	914,176	1,642,500	1,324,136	1,919,900
56-565-498 VEOLIA - OTHER	138,418	125,942	240,101	313,125	226,622	226,622	38,000	90,000
56-565-499 VEOLIA - CONTRACT OPERATIONS	1,957,340	2,060,265	2,084,664	2,108,242	1,405,519	2,108,242	1,991,902	2,298,585
TOTAL SERVICES	3,448,411	3,574,156	3,768,094	4,110,102	2,580,729	4,023,003	3,389,263	4,358,483
MAINTENANCE								
56-565-543 ELECTRONICS/COMPUTER MAINT	5,459	5,369	5,561	8,000	6,201	8,000	8,000	8,000
TOTAL MAINTENANCE	5,459	5,369	5,561	8,000	6,201	8,000	8,000	8,000

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2015

56 -WATER & SEWER FUND
 WATER & SEWER

EXPENDITURES	2011-2012	2012-2013	2013-2014	2014-2015			2015-2016	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
SUNDRY								
56-565-602 SEMINARS/DUES/TRAVEL	240	0	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	0	643	0	500	500	0	0	0
TOTAL SUNDRY	240	643	0	1,000	500	500	500	500
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	350,933	0	350,933	0	677,450
TOTAL CAPITAL OUTLAY	0	0	0	350,933	0	350,933	0	677,450
ACCRUAL								
56-565-995 DEPRECIATION EXPENSE	302,473	304,975	0	0	0	0	0	0
56-565-999 ACCRUAL: CAPITAL OUTLAY	0	0	0	0	0	0	0	0
TOTAL ACCRUAL	302,473	304,975	0	0	0	0	0	0
TOTAL WATER & SEWER	3,888,345	4,007,416	3,906,951	4,604,881	2,666,767	4,513,786	3,529,801	5,189,917

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2015

56 -WATER & SEWER FUND
 DEBT SERVICE

EXPENDITURES	2011-2012	2012-2013	2013-2014	2014-2015			2015-2016	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
INTERFUND TRANSFERS								
56-615-004 BOND ISSUE COST AMORTIZATION	15,188	0	0	0	0	0	0	0
TOTAL INTERFUND TRANSFERS	15,188	0	0	0	0	0	0	0
DEBT SERVICE								
56-615-700 PRINCIPAL	0	0	228,000	235,000	235,000	235,000	208,000	0
56-615-710 INTEREST EXPENSE	32,883	23,072	17,372	5,699	5,699	8,699	37,927	0
56-615-730 DEBT SERVICE FEES	300	300	300	300	300	300	300	0
TOTAL DEBT SERVICE	33,183	23,372	245,672	240,999	240,999	243,999	246,227	0
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	48,371	23,372	245,672	240,999	240,999	243,999	246,227	0

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2015

56 -WATER & SEWER FUND
 TRANSFERRED FROM

EXPENDITURES	2011-2012	2012-2013	2013-2014	2014-2015			2015-2016	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<u>INTERFUND TRANSFERS</u>								
56-710-010 TRANSFER FROM GENERAL FUND	(166,165)	(280,400)	(108,255)	(390,926)	(390,929)	(390,926)	(77,428)	(620,893)
56-710-043 XFR FROM W & S TO I & S	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL INTERFUND TRANSFERS	(166,165)	(280,400)	(108,255)	(390,926)	(390,929)	(390,926)	(77,428)	(620,893)
TOTAL TRANSFERRED FROM	(166,165)	(280,400)	(108,255)	(390,926)	(390,929)	(390,926)	(77,428)	(620,893)
TOTAL EXPENDITURES	<u>3,770,551</u>	<u>3,750,389</u>	<u>4,044,368</u>	<u>4,454,954</u>	<u>2,516,837</u>	<u>4,366,859</u>	<u>3,698,600</u>	<u>4,569,024</u>
REVENUE OVER/(UNDER) EXPENDITURES	(164,965)	85,088	(310,963)	(152,459)	233,044	287,463	0	0



**FISCAL YEAR 2015-2016
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY**

56-565 WATER & SEWER FUND

ACCT#	DESCRIPTION	2012-2013	2013-2014	2014-2015		2015-2016		INC BUD-PROJ		INC FROM BUDGET	
		ACTUAL	ACTUAL	BUDGET	PROJECT#	BUDGET	BUDGET	\$	%	\$	%
	REVENUES	3,835,477	3,733,405	4,302,495	4,654,322	4,569,024		-85,298	-1.8%	266,529	6.2%
56 565-100	SALARIES/WAGES	62,102	76,315	42,536	78,258	83,141		7,141	9.4%	4,883	6.2%
56 565-175	LONGEVITY	638	865	1,233	950	1,750		387	22.1%	1,187	124.9%
56 565-190	OVERTIME	51	866	485	200	500		0	0.0%	300	150.0%
56 565-201	F I C A & MEDICARE	5,091	5,339	3,343	6,075	6,562		762	13.1%	487	8.0%
56 565-210	GROUP INSURANCE	12,177	12,136	8,728	12,963	15,496		3,496	29.1%	2,533	19.5%
56 565-230	T M R S	7,801	8,030	5,592	10,101	11,348		2,348	26.1%	1,248	12.4%
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	10,414	9,644	4,820	9,500	9,500		0	0.0%	0	0.0%
56 565-311	POSTAGE/SHIPPING	24,000	20,100	12,600	16,800	16,800		0	0.0%	0	0.0%
56 565-406	FEES	29,846	32,375	30,530	37,950	38,950		1,000	2.6%	1,000	2.6%
56 565-407	COLLECTION AGENCY FEES	2,440	912	97	2,000	1,000		0	0.0%	-1,000	-50.0%
56 565-414	BANK CHARGES	3,072	4,543	2,903	3,600	5,718		2,118	58.8%	2,118	58.8%
56 565-415	TELEPHONE	519	1,186	844	900	1,395		95	7.3%	495	55.0%
56 565-426	PHYSICALS/SCREENING	115	0	39	35	35		-4	-10.3%	0	0.0%
56 565-430	ADVERTISING	2,301	2,714	0	1,750	2,900		1,150	65.7%	1,150	65.7%
56 565-496	BWA WATER RESALE	1,349,656	1,401,600	914,176	1,642,500	1,919,900		277,400	16.9%	277,400	16.9%
56 565-498	VEOLIA - OTHER	125,942	240,101	226,622	313,125	90,000		-136,622	-60.3%	-223,125	-71.3%
56 565-499	VEOLIA - CONTRACT OPERATIONS	2,060,265	2,084,664	1,405,519	2,108,242	2,298,585		190,343	9.0%	190,343	9.0%
56 565-543	ELECTRONICS/COMPUTER MAINT	5,369	5,561	6,201	8,000	8,000		0	0.0%	0	0.0%
56 565-602	SEMINARS/DUES/TRAVEL	0	0	0	500	500		0	0.0%	0	0.0%
56 565-604	PUBLIC OFFICE LIABILITY	0	0	0	0	0		0	0.0%	0	0.0%
56 565-699	OTHER - SUNDRY	643	0	500	500	0		0	0.0%	-500	-100.0%
56 615-700	PRINCIPAL	0	228,000	235,000	235,000	0		-235,000	-100.0%	-235,000	-100.0%
56 615-710	INTEREST EXPENSE	23,072	17,372	5,698	8,699	0		-8,699	-100.0%	-5,699	-100.0%
56 615-730	DEBT SERVICE FEES	300	300	300	300	0		-300	-100.0%	-300	-100.0%
56 565-899	CAPITAL OUTLAY	0	0	0	350,933	677,450		326,517	93.0%	326,517	93.0%
56 565-995	DEPRECIATION	304,975	0	0	0	0		0	0.0%	0	0.0%
56 615-004	AMORTIZATION	0	0	0	0	0		0	0.0%	0	0.0%
	TOTAL EXPENSES	4,030,789	4,152,623	2,907,766	4,845,880	5,189,917		82,518	1.7%	344,037	7.1%
	NET: OPERATING	-195,312	-419,218	-157,885	-543,385	-620,893		-517,430	500.1%	-77,508	14.3%
	INTERFUND TRANSFERS	-280,400	-108,255	-390,929	-390,926	-620,893		-229,967	58.8%	-229,967	58.8%
	NET	85,088	-310,963	233,044	-152,459	0		-287,463	-100.0%	152,459	-100.0%



**FISCAL YEAR 2015-2016
ACCOUNT DETAIL JUSTIFICATION**

56-565 WATER & SEWER FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	
				APR YTD	BUDGET		PROJECTION
56 565-201	F I C A & MEDICARE	5,091	5,339	3,343	6,075	6,562	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Calculated Field (do not attempt to input)	7.65%		Calculated Field (do not attempt to input)			

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	
				APR YTD	BUDGET		PROJECTION
56 565-210	GROUP INSURANCE	12,177	12,136	8,728	12,963	15,496	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Life Insurance / AD&D	422		Calculated Field (do not attempt to input)			
	Long Term Disability	322					
	Health Reimbursement Account	2,400					
	TML - Employee Health						
	Estimated % Increase	5%					
	TML Estimated Rate/Mo	514.66	2				

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET	
				APR YTD	BUDGET		PROJECTION
56 565-230	T M R S	7,801	8,030	5,592	10,101	11,348	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	OCT - DEC	12.87%					
	JAN - SEP	13.36%					
	Weighted Average	13.23%	11,348	Calculated Field (do not attempt to input)			
	Calculated Field (do not attempt to input)						



**FISCAL YEAR 2015-2016
ACCOUNT DETAIL JUSTIFICATION**

56-565 WATER & SEWER FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
56 565-240	WORKMEN'S COMPENSATION	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	WORKMEN'S COMPENSATION					

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
56 565-291	UNEMPLOYMENT INSURANCE	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	UNEMPLOYMENT INSURANCE					

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
56 565-310	OFFICE/COMPUTER SUPPLIES	10,414	9,644	4,820	9,500	9,500
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Water Bills, Window Envelopes, Notices	8,000				
	Laser Cartridges	500				
	Copy Paper	1,000				



**FISCAL YEAR 2015-2016
ACCOUNT DETAIL JUSTIFICATION**

56-565 WATER & SEWER FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
56 565-311	POSTAGE/SHIPPING	24,000	20,100	12,600	16,800	16,800
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	POSTAGE/SHIPPING	16,800				AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
56 565-406	FEES	29,846	32,375	30,530	37,950	38,950
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	Reimbursement: Veolia Water for					
	TCEQ Water System Permit Fees	32,500				
	State Water Testing	6,450				

ACCOUNT#	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015		2015-2016 BUDGET
				APR YTD	BUDGET	
56 565-407	COLLECTION AGENCY FEES	2,440	912	97	2,000	1,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	Municipal Services Bureau					
	Collections for past due water billing	1,000				



CASH / FUND BALANCE PROJECTION

CASH BALANCE:	ACTUAL	PROJECTn	2015-2016 Cash Use	BUDGET		
	Cash as of 09/30/14	Cash as of 09/30/15		Cash as of 09/30/16		
				Restricted	Unrestricted	TOTAL
10 General Fund	6,497,356	10,046,656	-1,911,032	45,395	8,090,229	8,135,624
15 Golf Course Fund	-225,092	-370,755	0	0	-370,755	-370,755
18 Hotel-Motel Tax Fund	13,211	16,461	3,250	19,711	0	19,711
20 Ambulance / EMS Fund	-58,079	13,054	0	0	13,054	13,054
56 Water & Sewer Fund	-476,992	-189,259	0	0	-189,259	-189,259
64 Capital Debt Svc Fund	10,561	10,889	0	10,889	0	10,889
65 COO-2008 Debt Service	41,809	44,041	0	44,041	0	44,041
87 Clearing Fund	41,777	41,777	0	0	41,777	41,777
TOTALS:	5,844,551	9,612,864	-1,907,782	120,036	7,585,046	7,705,082

FUND BALANCE:	ACTUAL	PROJECTn	2015-2016 Activity	BUDGET		
	FB as of 09/30/14	FB as of 09/30/15		Fund Balance as of 09/30/16		
				Restricted	Unrestricted	TOTAL
10 General Fund	5,678,738	9,228,038	-1,911,032	45,395	7,271,611	7,317,006
15 Golf Course Fund	327,451	181,788	0	0	181,788	181,788
18 Hotel-Motel Tax Fund	17,938	20,542	3,250	23,792	0	23,792
20 Ambulance / EMS Fund	555,909	627,042	0	0	627,042	627,042
56 Water & Sewer Fund	5,144,538	5,432,271	0	0	5,432,271	5,432,271
64 Capital Debt Svc Fund	-10,347	-10,019	0	-10,019	0	-10,019
65 COO-2008 Debt Service	82,038	84,270	0	84,270	0	84,270
87 Clearing Fund	41,777	41,777	0	0	41,777	41,777
TOTALS:	11,838,042	15,605,709	-1,907,782	143,438	13,554,489	13,697,927

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