



**FISCAL YEAR
2016-2017**

**ANNUAL BUDGET
CITY OF FREEPORT**

Norma Moreno Garcia
Mayor

Larry McDonald
Councilman, Ward A

Fred Bolton
Councilman, Ward B

Nicole Mireles
Councilwoman, Ward C

Sandra Barbree
Councilwoman, Ward D

CITY OF FREEPORT

Fiscal Year 2016-2017

Budget Cover Page

This budget will raise more revenue from property taxes than last year's budget by an amount of \$79,896, which is a 3.23 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 \$88,540.

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

FOR: Mayor Norma Moreno Garcia Councilman Fred Bolton
 Councilwoman Sandra Barbree Councilwoman Nicole Mireles

AGAINST: Councilman Larry L. McDonald

PRESENT and not voting:

ABSENT:

Property Tax Rate Comparison

| | 2016-2017 | 2015-2016 |
|---------------------------------------------|----------------|----------------|
| Property Tax Rate: | \$0.628005/100 | \$0.645642/100 |
| Effective Tax Rate: | \$0.628005/100 | \$0.645642/100 |
| Effective Maintenance & Operation Tax Rate: | \$0.483935/100 | \$0.484686/100 |
| Rollback Tax Rate: | \$0.664739/100 | \$0.671524/100 |
| Debt Rate: | \$0.142090/100 | \$0.148064/100 |

Total debt obligation for CITY OF FREEPORT secured by property taxes:
\$2,576,000.00



BUDGET: FISCAL YEAR 2016 - 2017
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BUDGETED STATEMENT OF OPERATIONS BY DEPARTMENT/FUND

| ACCT# | DESCRIPTION | 2014-2014 | | 2015-2015 | | 2016-2016 | | 2017-2017 | | 2018-2018 | | 2019-2019 | |
|------------------------------|---------------------|------------|-----------|------------|------------|------------|----------|-----------|----------|-----------|------------|-----------|----------|
| | | ACTUAL | APLYTD | BUDGET | PROJECTN | BUDGET | PROJECTN | BUDGET | PROJECTN | BUDGET | PROJECTN | BUDGET | PROJECTN |
| 10 General Fund | | | | | | | | | | | | | |
| | Revenue | 5,727,924 | 8,706,521 | 13,460,613 | 13,506,178 | 12,955,920 | | -550,258 | | -4.1% | -504,693 | | -3.7% |
| | Expenses | 10,280,625 | 7,236,837 | 15,015,924 | 13,777,251 | 13,692,964 | | -84,287 | | -0.6% | -1,322,960 | | -8.8% |
| | Operating Net: | -4,552,701 | 1,469,684 | -1,555,311 | -271,073 | -737,044 | | -465,971 | | 171.9% | 816,267 | | -52.6% |
| | Interfund Transfers | 535,551 | 1,050,659 | 1,050,659 | 1,050,659 | 890,825 | | -159,834 | | -15.2% | -159,834 | | -15.2% |
| | Net: | -5,088,252 | 419,025 | -2,605,970 | -1,321,732 | -1,627,869 | | -306,137 | | -23.2% | 976,101 | | -37.5% |
| 11 Street & Alley | | | | | | | | | | | | | |
| | Revenue | 57,688 | 0 | 0 | 0 | 0 | | 0 | | 0.0% | 0 | | 0.0% |
| | Expenses | 50,037 | 0 | 0 | 0 | 0 | | 0 | | 0.0% | 0 | | 0.0% |
| | Operating Net: | 7,651 | 0 | 0 | 0 | 0 | | 0 | | 0.0% | 0 | | 0.0% |
| | Interfund Transfers | -141,231 | 0 | 0 | 0 | 0 | | 0 | | 0.0% | 0 | | 0.0% |
| | Net: | 148,882 | 0 | 0 | 0 | 0 | | 0 | | 0.0% | 0 | | 0.0% |
| 15 Golf Course | | | | | | | | | | | | | |
| | Revenue | 373,418 | 134,669 | 455,340 | 218,000 | 352,800 | | 134,800 | | 61.8% | -102,540 | | -22.5% |
| | Expenses | 672,243 | 372,767 | 806,156 | 738,530 | 704,470 | | -34,060 | | -4.6% | -101,686 | | -12.6% |
| | Operating Net: | -298,825 | -238,098 | -350,816 | -520,530 | -351,670 | | 168,860 | | -32.4% | -854 | | 0.2% |
| | Interfund Transfers | -250,895 | -350,816 | -350,816 | -350,816 | -351,670 | | -854 | | 0.2% | -854 | | 0.2% |
| | Net: | -47,930 | 112,718 | 0 | -169,714 | 0 | | 169,714 | | -100.0% | 0 | | 0.0% |
| 16 Police | | | | | | | | | | | | | |
| | Revenue | 585,064 | 405,589 | 0 | 0 | 0 | | 0 | | 0.0% | 0 | | 0.0% |
| | Expenses | 722,328 | 206,962 | 0 | 0 | 0 | | 0 | | 0.0% | 0 | | 0.0% |
| | Operating Net: | -137,264 | 198,607 | 0 | 0 | 0 | | 0 | | 0.0% | 0 | | 0.0% |
| | Interfund Transfers | -13,887 | 0 | 0 | 0 | 0 | | 0 | | 0.0% | 0 | | 0.0% |
| | Net: | -123,377 | 198,607 | 0 | 0 | 0 | | 0 | | 0.0% | 0 | | 0.0% |
| 17 BEACH MAINTENANCE | | | | | | | | | | | | | |
| | Revenue | 7,983 | 19,413 | 15,000 | 8,500 | 8,500 | | 0 | | 0.0% | -6,500 | | -43.3% |
| | Expenses | 7,318 | 1,057 | 2,800 | 11,920 | 4,500 | | -7,420 | | -62.2% | 1,700 | | 60.7% |
| | Operating Net: | 665 | 9,202 | 12,200 | -3,420 | 4,000 | | 7,420 | | -217.0% | -8,200 | | -67.2% |
| | Interfund Transfers | 0 | 0 | 0 | 0 | 0 | | 0 | | 0.0% | 0 | | 0.0% |
| | Net: | 665 | -1,057 | 12,200 | -3,420 | 4,000 | | 7,420 | | -217.0% | -8,200 | | -67.2% |
| 18 Hotel Motel Tax | | | | | | | | | | | | | |
| | Revenue | 14,025 | 17,953 | 14,500 | 14,500 | 14,500 | | 0 | | 0.0% | 0 | | 0.0% |
| | Expenses | 21,591 | 24,000 | 11,250 | 11,250 | 11,250 | | 0 | | 0.0% | 0 | | 0.0% |
| | Operating Net: | -7,566 | -6,047 | 3,250 | 3,250 | 3,250 | | 0 | | 0.0% | 0 | | 0.0% |
| | Interfund Transfers | 0 | 0 | 0 | 0 | 0 | | 0 | | 0.0% | 0 | | 0.0% |
| | Net: | -7,566 | -6,047 | 3,250 | 3,250 | 3,250 | | 0 | | 0.0% | 0 | | 0.0% |
| 20 Ambulance | | | | | | | | | | | | | |
| | Revenue | 818,852 | 816,342 | 734,808 | 684,169 | 935,795 | | 251,626 | | 36.8% | 200,987 | | 27.4% |
| | Expenses | 721,798 | 683,060 | 813,758 | 714,178 | 812,321 | | 98,143 | | 13.7% | -1,437 | | -0.2% |
| | Operating Net: | 97,054 | 133,282 | -78,950 | -30,009 | 123,474 | | 153,483 | | -51.5% | 202,424 | | -256.4% |
| | Interfund Transfers | -21,283 | -167,425 | -78,950 | -78,950 | 78,950 | | 78,950 | | -100.0% | 78,950 | | -100.0% |
| | Net: | 118,337 | 300,707 | 0 | 48,941 | 123,474 | | 74,533 | | 152.3% | 123,474 | | 0.0% |



BUDGETED STATEMENT OF OPERATIONS BY DEPARTMENT/FUND

| FACILITY | DESCRIPTION | 2013-2014 | | 2014-2015 | | 2015-2016 | | 2016-2017 | | INC BUD-PROJ | | INC FROM BUDGET | |
|---------------------------------|---------------------|------------|------------|------------|------------|------------|------------|-----------|---------|--------------|---------|-----------------|---|
| | | ACTUAL | ACTUAL | ACTUAL | BUDGET | BUDGET | PROJECTN | BUDGET | BUDGET | \$ | % | \$ | % |
| 56 Water & Sewer | | | | | | | | | | | | | |
| | Revenue | 3,803,866 | 5,314,780 | 3,539,756 | 4,569,024 | 5,432,592 | 5,157,918 | -274,674 | -5.1% | 588,894 | 12.9% | | |
| | Expenses | 4,145,877 | 4,398,014 | 3,476,768 | 5,496,858 | 6,106,748 | 5,697,073 | -409,675 | -6.7% | 200,215 | 3.6% | | |
| | Operating Net: | -342,011 | 916,766 | 62,988 | -927,834 | -674,156 | -539,155 | 135,001 | -20.0% | 388,678 | -41.9% | | |
| | Interfund Transfers | -108,255 | -390,929 | -620,893 | -620,893 | -620,893 | -539,155 | 81,738 | -13.2% | 81,738 | -13.2% | | |
| | Net: | -233,756 | 1,307,695 | 683,881 | -306,941 | -53,263 | 0 | 53,263 | -100.0% | 306,941 | -100.0% | | |
| 63 COO-2008-Construction | | | | | | | | | | | | | |
| | Revenue | 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% | | |
| | Operating Net: | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% | | |
| | Interfund Transfers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% | | |
| | Net: | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% | | |
| 65 COO-2008-Debt SVC | | | | | | | | | | | | | |
| | Revenue | 274,145 | 280,181 | 286,228 | 280,836 | 280,836 | 280,099 | -737 | -0.3% | -737 | -0.3% | | |
| | Expenses | 271,478 | 282,128 | 261,775 | 280,836 | 280,836 | 280,099 | -737 | -0.3% | -737 | -0.3% | | |
| | Operating Net: | 2,667 | -1,947 | 24,453 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% | | |
| | Interfund Transfers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% | | |
| | Net: | 2,667 | -1,947 | 24,453 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% | | |
| 65 COO-2008-Debt SVC | | | | | | | | | | | | | |
| | Revenue | 292,874 | 298,943 | 296,808 | 292,499 | 292,499 | 298,330 | 5,831 | 2.0% | 5,831 | 2.0% | | |
| | Expenses | 297,287 | 299,517 | 296,669 | 292,499 | 292,499 | 298,330 | 5,831 | 2.0% | 5,831 | 2.0% | | |
| | Operating Net: | -4,413 | -574 | 139 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% | | |
| | Interfund Transfers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% | | |
| | Net: | -4,413 | -574 | 139 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% | | |
| TOTAL | | | | | | | | | | | | | |
| | Revenue | 11,955,839 | 24,038,474 | 13,349,459 | 19,822,620 | 20,437,274 | 20,003,862 | -433,412 | -2.1% | 181,242 | 0.9% | | |
| | Expenses | 17,190,582 | 18,999,598 | 12,078,459 | 22,720,081 | 21,933,212 | 21,501,007 | -432,205 | -2.0% | -1,219,074 | -5.4% | | |
| | Operating Net: | -5,234,743 | 5,038,876 | 1,271,000 | -2,897,461 | -1,495,938 | -1,497,145 | -1,207 | 0.1% | 1,400,316 | -48.3% | | |
| | Interfund Transfers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% | | |
| | Net: | -5,234,743 | 5,038,876 | 1,271,000 | -2,897,461 | -1,495,938 | -1,497,145 | -1,207 | 0.1% | 1,400,316 | -48.3% | | |



BUDGET 2016 - 2017
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 | RATE | EFFECTIVE | NOTICE | ROLL BACK | |
| 2016-2017 | 407,085,943 | 0.485915 | 1,978,092 | 1,859,408 | 0.142090 | 578,428 | 543,722 | 0.628005 | 2,556,520 | 2,403,128 | 94.0% | 0.62801 | 0.62801 | 0.62801 | 0.62801 | 0.62801 | 0.66474 | |
| 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 | 94.0% | 0.64564 | 0.64564 | 0.64564 | 0.64564 | 0.64564 | 0.67152 | |
| 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 | 94.0% | 0.675586 | 0.675586 | 0.675586 | 0.675586 | 0.675586 | 0.69336 | |
| 2013-2014 | 346,530,399 | 0.508704 | 1,762,832 | 1,657,062 | 0.166882 | 578,299 | 543,601 | 0.675586 | 2,341,131 | 2,200,663 | 94.0% | 0.675586 | 0.675586 | 0.675586 | 0.675586 | 0.675586 | 0.72277 | |
| 2012-2013 | 348,576,192 | 0.53331 | 1,858,991 | 1,747,452 | 0.166669 | 581,042 | 546,179 | 0.700000 | 2,440,033 | 2,293,631 | 94.0% | 0.700000 | 0.700000 | 0.700000 | 0.700000 | 0.700000 | 0.76001 | |
| 2011-2012 | 363,519,902 | 0.520739 | 1,892,990 | 1,779,411 | 0.159261 | 578,945 | 544,208 | 0.680000 | 2,471,935 | 2,323,619 | 94.0% | 0.680000 | 0.680000 | 0.680000 | 0.680000 | 0.680000 | 0.73334 | |
| 2010-2011 | 359,274,613 | 0.547185 | 1,965,897 | 1,847,943 | 0.161081 | 578,723 | 544,000 | 0.708266 | 2,544,620 | 2,391,943 | 94.0% | 0.708266 | 0.708266 | 0.708266 | 0.708266 | 0.708266 | 0.72624 | |
| 2009-2010 | 354,693,180 | 0.546330 | 1,937,795 | 1,821,527 | 0.161936 | 574,376 | 539,913 | 0.708266 | 2,512,171 | 2,361,440 | 94.0% | 0.708266 | 0.708266 | 0.708266 | 0.708266 | 0.708266 | 0.74216 | |
| 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% | 0.700000 | 0.700000 | 0.700000 | 0.700000 | 0.700000 | 0.82003 | |
| 2007-2008 | 332,828,074 | 0.625231 | 2,045,350 | 1,922,629 | 0.094769 | 282,135 | 265,207 | 0.710000 | 2,327,485 | 2,187,836 | 94.0% | 0.710000 | 0.710000 | 0.710000 | 0.710000 | 0.710000 | 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% | 0.710000 | 0.710000 | 0.710000 | 0.710000 | 0.710000 | 0.67242 | |
| 2005-2006 | 262,025,634 | 0.710000 | 1,860,382 | 1,783,965 | 0.710000 | 1,728,245 | 1,641,281 | 0.710000 | 1,860,382 | 1,783,965 | 95.9% | 0.710000 | 0.710000 | 0.710000 | 0.710000 | 0.710000 | 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% | 0.716900 | 0.716900 | 0.716900 | 0.716900 | 0.716900 | 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% | 0.748528 | 0.748528 | 0.748528 | 0.748528 | 0.748528 | 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% | 0.764000 | 0.764000 | 0.764000 | 0.764000 | 0.764000 | 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% | 0.777000 | 0.777000 | 0.777000 | 0.777000 | 0.777000 | | |
| 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% | 0.781900 | 0.781900 | 0.781900 | 0.781900 | 0.781900 | | |
| 1999-2000 | 193,440,164 | 0.781900 | 1,512,509 | 1,420,355 | 0.781900 | 1,512,509 | 1,420,355 | 0.781900 | 1,512,509 | 1,420,355 | 93.9% | 0.781900 | 0.781900 | 0.781900 | 0.781900 | 0.781900 | | |
| 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% | 0.781900 | 0.781900 | 0.781900 | 0.781900 | 0.781900 | | |
| 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 | 93.5% | 0.791900 | 0.791900 | 0.791900 | 0.791900 | 0.791900 | | |
| 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 | 94.0% | 0.791900 | 0.791900 | 0.791900 | 0.791900 | 0.791900 | | |
| 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 | 94.1% | 0.791900 | 0.791900 | 0.791900 | 0.791900 | 0.791900 | | |
| 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 | 91.3% | 0.811900 | 0.811900 | 0.811900 | 0.811900 | 0.811900 | | |
| 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 | 94.3% | 0.811900 | 0.811900 | 0.811900 | 0.811900 | 0.811900 | | |
| 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 | 94.4% | 0.811900 | 0.811900 | 0.811900 | 0.811900 | 0.811900 | | |
| 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 | 98.7% | 0.811900 | 0.811900 | 0.811900 | 0.811900 | 0.811900 | | |
| 1990-1991 | 220,652,244 | 0.811900 | 1,807,142 | 1,693,791 | 0.811900 | 1,807,142 | 1,693,791 | 0.811900 | 1,807,142 | 1,693,791 | 92.0% | 0.811900 | 0.811900 | 0.811900 | 0.811900 | 0.811900 | | |
| 1989-1990 | 239,585,100 | 0.720000 | 1,725,013 | 1,703,432 | 0.720000 | 1,725,013 | 1,703,432 | 0.720000 | 1,725,013 | 1,703,432 | 90.2% | 0.720000 | 0.720000 | 0.720000 | 0.720000 | 0.720000 | | |
| 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 | 92.4% | 0.720000 | 0.720000 | 0.720000 | 0.720000 | 0.720000 | | |
| 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 | | 0.760000 | 0.760000 | 0.760000 | 0.760000 | 0.760000 | | |
| 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 | | 0.768200 | 0.768200 | 0.768200 | 0.768200 | 0.768200 | | |

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2016

> -GENERAL FUND

| REVENUES | ----- 2015-2016 ----- | | | | | ----- 2016-2017 ----- | | |
|-------------------------------------------|-----------------------|---------------------|---------------------|-------------------|-----------------|-----------------------|---------------------|--------------------|
| | 2012-2013 ACTUAL | 2013-2014 ACTUAL | 2014-2015 ACTUAL | CURRENT BUDGET | Y-T-D ACTUAL | PROJECTED YEAR END | REQUESTED BUDGET | APPROVED BUDGET |
| 10-310-110 TAX - PR - CURRENT YEAR | 1,704,475 | 1,629,928 | 1,636,274 | 1,927,326 | 1,719,887 | 1,825,000 | 1,892,986 | 1,978,092 |
| 10-310-120 TAX - PR - PRIOR YEARS | 64,043 | 69,568 | 86,744 | 73,000 | 178,467 | 177,798 | 82,000 | 95,000 |
| 10-311-110 TAX - PR - P & I CURRENT YEAR | 18,498 | 16,936 | 18,018 | 18,000 | 11,316 | 15,637 | 19,000 | 18,000 |
| 10-311-120 TAX - PR - P & I PRIOR YEARS | 25,597 | 19,343 | 18,518 | 23,000 | 47,766 | 52,194 | 32,000 | 23,000 |
| 10-312-010 TAX - BRAZOSPORT INDUST DIST | 3,500,000 | 3,573,500 | 3,627,206 | 3,677,814 | 1,842,621 | 3,685,242 | 3,500,000 | 3,732,987 |
| 10-312-020 TAX - FREEPORT INDUST DIST | 1,384,316 | 1,463,016 | 1,405,749 | 1,462,056 | 758,964 | 1,462,056 | 1,173,835 | 1,483,986 |
| 10-312-021 TAX-FREEPORT LNG INDUSTRIAL DI | 0 | 0 | 5,000,000 | 1,300,000 | 1,300,000 | 1,300,000 | 0 | 850,000 |
| 10-312-022 TAX -PRAXAIR, INC. | 0 | 0 | 0 | 275,000 | 0 | 0 | 0 | 0 |
| 10-318-300 TAX - SALES TAX | 1,438,055 | 1,713,030 | 2,066,072 | 1,920,000 | 1,263,842 | 2,187,000 | 1,260,000 | 2,337,000 |
| 10-318-410 TAX - FRANCHISE - UTILITIES | 506,360 | 505,815 | 505,961 | 516,000 | 342,764 | 516,000 | 516,984 | 516,000 |
| 10-318-430 TAX - FRANCHISE - TELECOM | 126,636 | 109,408 | 112,521 | 110,000 | 33,719 | 105,000 | 103,000 | 110,000 |
| 10-318-450 TAX - FRANCHISE - GARBAGE | 6,859 | 7,545 | 7,476 | 6,100 | 2,253 | 6,000 | 5,500 | 6,000 |
| 10-318-600 TAX - BINGO | 3,089 | 2,918 | 794 | 2,310 | 755 | 1,500 | 0 | 1,000 |
| 10-318-700 TAX - MIXED BEVERAGE | 24,796 | 27,752 | 34,868 | 23,766 | 8,048 | 21,760 | 6,500 | 34,000 |
| 10-320-100 PERMIT - ALCOHOLIC BEVERAGE | 6,423 | 5,388 | 5,718 | 8,445 | 5,921 | 8,045 | 6,000 | 8,445 |
| 10-320-200 PERMIT - HEALTH | 1,465 | 1,600 | 1,725 | 2,287 | 1,225 | 2,200 | 2,000 | 2,200 |
| 10-320-700 PERMIT - AMUSEMENT | 0 | 144 | 3 | 50 | 3 | 50 | 95 | 50 |
| 10-320-800 PERMIT - CHAUFFERS | 55 | 100 | 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 | 215 | 100 | 0 | 0 | 0 | 400 | 150 | 0 |
| 10-320-803 PERMIT - SOLICITORS | 0 | 0 | 0 | 400 | 0 | 0 | 0 | 200 |
| 10-320-804 PERMIT - DANCE HALL | 0 | 660 | 0 | 0 | 103 | 103 | 350 | 103 |
| 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 | 5,708 | 6,622 | 7,535 | 9,573 | 5,525 | 9,500 | 3,700 | 9,600 |
| 10-320-808 PERMIT - COIN OP MACHINE | 0 | 0 | 0 | 0 | 530 | 0 | 0 | 550 |
| 10-321-100 PERMIT - MECHANICAL | 4,464 | 3,949 | 3,003 | 2,679 | 3,184 | 3,929 | 3,000 | 3,400 |
| 10-321-105 PERMIT - GAS TEST | 405 | 570 | 495 | 547 | 390 | 500 | 0 | 550 |
| 10-321-110 PERMIT - BUILDING | 40,873 | 56,735 | 79,624 | 98,058 | 29,911 | 88,000 | 30,000 | 65,000 |
| 10-321-120 PERMIT - ELECTRICAL | 7,487 | 14,811 | 5,749 | 6,000 | 4,513 | 6,000 | 3,300 | 6,000 |
| 10-321-125 PERMIT - SAFETY | 73 | 3,253 | 205 | 750 | 15 | 700 | 200 | 100 |
| 10-321-130 PERMIT - PLUMBING | 2,865 | 3,174 | 2,063 | 2,037 | 1,616 | 3,200 | 3,100 | 2,200 |
| 10-321-135 RIGHTS-OF-WAYS/EASEMENTS | 2,515 | 969 | 4,158 | 3,316 | 2,722 | 3,800 | 0 | 4,000 |
| 10-344-300 GARBAGE - REVENUE | 852,046 | 870,873 | 846,882 | 891,000 | 500,424 | 895,000 | 839,345 | 910,000 |
| 10-344-301 GARBAGE OVERAGE | 0 | 0 | 0 | 0 | 371 | 6,500 | 0 | 0 |
| 10-344-700 GARBAGE - BAD DEBT WRITE-OFF | (25,665) | (27,755) | (13,912) | (7,500) | (4,898) | (7,500) | (10,000) | (7,500) |
| 10-344-800 GARBAGE - DISCOUNTS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-347-100 MERCHANDISE | 2,188 | 6,605 | 10,675 | 13,000 | 7,025 | 12,500 | 5,343 | 13,000 |
| 10-347-200 POOL RECEIPTS | 4,698 | 11,261 | 3,328 | 9,000 | 290 | 8,500 | 1,800 | 9,000 |
| 10-347-300 RECREATION CENTER FEES | 34,007 | 52,580 | 43,100 | 45,079 | 21,956 | 40,000 | 30,000 | 45,000 |
| 10-347-350 PROGRAM FEES | 25,872 | 10,699 | 11,842 | 20,924 | 13,358 | 18,000 | 12,000 | 21,000 |
| 10-347-351 PLAPJACK 5K REVENUE | 0 | 795 | 0 | 800 | 0 | 700 | 0 | 800 |
| 10-347-400 POOL CONCESSIONS | 71 | 0 | 0 | 150 | 0 | 125 | 0 | 150 |
| 10-347-500 COMMUNITY HOUSE RENTAL | 28,720 | 24,282 | 30,467 | 30,106 | 8,547 | 20,000 | 50,894 | 15,000 |
| 10-347-550 PARK RENTAL | 61,284 | 46,862 | 48,658 | 49,173 | 40,889 | 60,000 | 87,894 | 60,000 |
| 10-347-579 SENIOR CITIZENS PAYMENTS | 5,939 | 4,851 | 4,561 | 5,371 | 1,680 | 5,000 | 6,000 | 3,000 |
| 10-350-100 MUNICIPAL COURT REVENUE | 348,206 | 294,169 | 346,846 | 263,093 | 195,585 | 350,000 | 405,000 | 347,700 |

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2016

0 -GENERAL FUND

| REVENUES | 2012-2013 | 2013-2014 | 2014-2015 | 2015-2016 | | 2016-2017 | | |
|--------------------------------------------|-----------|-----------|-----------|----------------|--------------|--------------------|------------------|-----------------|
| | ACTUAL | ACTUAL | ACTUAL | CURRENT BUDGET | Y-T-D ACTUAL | PROJECTED YEAR END | REQUESTED BUDGET | APPROVED BUDGET |
| 10-350-101 MUNICIPAL COURT REVENUE-DOT | 0 | 0 | 0 | 0 | 0 | 500 | 0 | 0 |
| 10-350-200 MUN CRT TECH FUND REVENUE | 2,649 | 3,980 | 8,360 | 7,041 | 5,894 | 7,800 | 8,175 | 7,500 |
| 10-350-201 MUN CRT SEC FUND REVENUE | 6,054 | 5,480 | 6,270 | 5,280 | 4,421 | 6,000 | 6,130 | 6,000 |
| 10-350-202 PARKS & WILDLIFE FINES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-350-300 TAX ABATEMENT | 0 | 0 | 0 | 0 | 75 | 0 | 0 | 0 |
| 10-350-301 BOARD OF ADJUSTMENT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-350-303 PLANNING COMMISSION | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-350-305 ADM FEES - DEFENSIVE DRIVING | 970 | 1,050 | 1,120 | 1,000 | 950 | 1,400 | 1,770 | 1,200 |
| 10-350-306 ADM FEES - NO DL OR INS. PROOF | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-360-100 INTEREST INCOME | 3,829 | 1,891 | 4,828 | 3,500 | 14,212 | 20,000 | 5,500 | 19,000 |
| 10-360-101 MISC INCOME | 63,573 | 18,200 | 45,310 | 34,891 | 17,165 | 34,000 | 60,000 | 35,000 |
| 10-360-102 WOMEN OF DISTINCTION | 0 | 971 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-360-103 REVENUE-UTILITY REIMBURSEMENTS | 0 | 41,854 | 42,939 | 32,622 | 18,761 | 32,622 | 0 | 33,000 |
| 10-360-104 SUPERFAST DONATIONS | 0 | 0 | 661 | 1,184 | 3,600 | 3,600 | 0 | 3,600 |
| 10-360-105 MARINE OPERATIONS REVENUE-LNG | 0 | 0 | 7,420 | 0 | 7,420 | 14,840 | 0 | 7,420 |
| 10-360-106 BEACH OPERATIONS REVENUE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-360-107 MUSEUM MEMBERSHIP DUES | 0 | 256 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-360-108 SUMMERTIME BLUES REVENUE | 78,272 | 17,486 | 150 | 0 | 0 | 0 | 0 | 0 |
| 10-360-109 BEACH MAINTENANCE REIMBURSEMENT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-360-110 MUSEUM REVENUES-BUILDING RENT | 0 | 0 | 14,385 | 4,500 | 550 | 0 | 0 | 0 |
| 10-360-150 PRINCIPAL PAYMENT FROM EDC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-360-200 SALE OF PROPERTY | 18,874 | 1,216,023 | 136,594 | 5,000 | 0 | 18,256 | 10,000 | 5,000 |
| 10-360-300 TAX ABATEMENT FEE | 0 | 1,075 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-360-400 GRANT REVENUE | 37,398 | 47,943 | 176,122 | 303,637 | 136,087 | 303,637 | 0 | 0 |
| 10-360-405 GRANT REVENUE CENTRAL LIFT STA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-360-410 WETLANDS GRANT FUNDS | 27,543 | 275 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-360-411 2008-PORT SECURITY GRANT | 469,290 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-360-412 2010-PORT SECURITY GRANT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-360-420 FEDERAL REVENUE | 0 | 0 | 0 | 52,000 | 0 | 0 | 0 | 52,000 |
| 10-360-430 SECO ENERGY GRANT FUNDS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-360-450 INTERGOVERNMENTAL REVENUES | 71,300 | 0 | 12 | 0 | 471 | 473 | 80,000 | 0 |
| 10-360-460 FRMA DISASTER RELIEF | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-360-600 LEASE INCOME | 144,665 | 134,725 | 130,324 | 129,124 | 65,204 | 71,000 | 130,400 | 18,887 |
| 10-360-601 TROLLEY RENTAL | 125 | 350 | 360 | 500 | 450 | 400 | 0 | 600 |
| 10-360-603 KIDS FEST DONATIONS | 0 | 2,250 | 12,301 | 0 | 1,000 | 5,000 | 0 | 0 |
| 10-360-652 VIC PROMOTIONS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-360-700 MOWING/DEMOLITION LIENS | 18,444 | 28,709 | 10,324 | 27,000 | 9,573 | 27,000 | 7,500 | 27,000 |
| 10-360-800 MUSEUM FUNDRAISER REVENUE | 1,075 | 0 | 26 | 0 | 0 | 0 | 0 | 0 |
| 10-360-801 MUSEUM DONATION-CHILDREN'S EXH | 28,107 | 654 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-360-802 DONATIONS-MUSEUM EXPANSION PRO | 0 | 245,248 | 4,072 | 0 | 411 | 0 | 0 | 0 |
| 10-360-803 MUSEUM FATHER-DAUGHTER DANCE | 0 | 0 | 0 | 0 | 220 | 0 | 0 | 0 |
| 10-360-804 MUSEUM GRANT REVENUE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-360-810 DONATION-TRAVELING DINOSAUR EX | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-360-811 MUSEUM DONATION-MISC. EXHIBITS | 1,000 | 0 | 0 | 0 | 733 | 0 | 0 | 0 |
| 10-360-812 MUSEUM GIFT SHOP REVENUE | 0 | 0 | 0 | 0 | 413 | 0 | 0 | 0 |
| 10-360-813 MUSEUM - PROMOTIONS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-360-900 MAIN STREET COMMISSION FUNDS | 1,095 | 0 | 745 | 0 | 0 | 0 | 0 | 0 |
| 10-360-905 DONATIONS - SAM BASS MEM FUND | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2016

)-GENERAL FUND

| REVENUES | 2012-2013 | 2013-2014 | 2014-2015 | 2015-2016 | | 2016-2017 | | |
|-------------------------------------------|-------------------|------------------|-------------------|-------------------|------------------|--------------------|-------------------|-------------------|
| | ACTUAL | ACTUAL | ACTUAL | CURRENT BUDGET | Y-T-D ACTUAL | PROJECTED YEAR END | REQUESTED BUDGET | APPROVED BUDGET |
| 10-360-906 DONATIONS-YOUTH ART CONTEST | 3,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-360-910 DONATIONS - HISTORICAL MUSEUM | 8,745 | 1,586 | 30,309 | 0 | 0 | 0 | 0 | 0 |
| 10-360-915 DONATIONS - PARK/RECREATION | 0 | 3,187 | (380) | 0 | 1,716 | 913 | 0 | 0 |
| 10-360-920 DONATIONS - MISCELLANEOUS | 0 | 1,500 | 4,692 | 725 | 525 | 525 | 0 | 0 |
| 10-360-921 DONATIONS-KIDS FEST | 0 | 500 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-360-925 DONATIONS - VETERAN'S MEMORIAL | 1,826 | 1,074 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-360-930 DONATIONS - WETLANDS PROJECT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-361-525 POLICE - SALE OF EQUIP | 4,465 | 395 | 7,196 | 12,915 | 15,157 | 15,417 | 0 | 10,000 |
| 10-362-525 POLICE - SEIZURES | 7,090 | 26,785 | 31,579 | 50,884 | 50,884 | 52,256 | 0 | 25,000 |
| 10-363-525 POLICE - REPARATION | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-364-525 POLICE FEDERAL EQUITABLE SHARI | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-370-005 CASH OVER OR SHORT | 31 | (179) | 0 | 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 |
| 10-399-051 LOSS ON FORGIVENESS OF DEBT | 0 | (6,639,208) | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-399-100 INSURANCE RECOVERY | 5,727 | 33,942 | 13,125 | 0 | 1,606 | 0 | 0 | 0 |
| TOTAL REVENUES | 11,217,778 | 5,728,114 | 16,650,245 | 13,460,613 | 8,706,521 | 13,506,178 | 10,381,651 | 12,955,920 |

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2016

GENERAL FUND
 MAYOR & COUNCIL

| EXPENDITURES | 2015-2016 (-----) (-----) | | | | | | | |
|-------------------------------------|---------------------------|---------------------|---------------------|-------------------|-----------------|-----------------------|---------------------|--------------------|
| | 2012-2013 ACTUAL | 2013-2014 ACTUAL | 2014-2015 ACTUAL | CURRENT BUDGET | Y-T-D ACTUAL | PROJECTED YEAR END | REQUESTED BUDGET | APPROVED BUDGET |
| SUPPLIES | | | | | | | | |
| 10-400-310 OFFICE/COMPUTER SUPPLIES | 78 | 390 | 55 | 200 | 0 | 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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-400-385 SMALL TOOLS & EQUIPMENT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-400-399 OTHER SUPPLIES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL SUPPLIES | 631 | 0 | 400 | 400 | 0 | 400 | 550 | 400 |
| | 709 | 390 | 455 | 600 | 0 | 600 | 950 | 600 |
| SERVICES | | | | | | | | |
| 10-400-400 CITY COUNCIL STIPENDS | 11,250 | 9,825 | 9,475 | 10,700 | 6,030 | 10,700 | 10,700 | 10,700 |
| 10-400-415 TELEPHONE | 1,005 | 1,704 | 1,403 | 1,400 | 698 | 1,400 | 325 | 1,400 |
| 10-400-430 ADVERTISING | 0 | 0 | 2,446 | 3,500 | 0 | 8,850 | 7,000 | 6,000 |
| 10-400-499 OTHER SERVICES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL SERVICES | 12,255 | 11,529 | 13,324 | 15,600 | 6,728 | 20,950 | 18,025 | 18,100 |
| SUNDRY | | | | | | | | |
| 10-400-602 SEMINARS/DUES/TRAVEL | 10,730 | 8,047 | 3,888 | 12,160 | 9,173 | 12,160 | 6,825 | 12,160 |
| 10-400-604 PUBLIC OFFICE LIABILITY | 17,161 | 15,525 | 14,051 | 15,525 | 15,525 | 15,525 | 12,509 | 16,301 |
| 10-400-680 PLANNING COMMISSION | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-400-690 ELECTIONS | 2,902 | 3,540 | 3,723 | 2,750 | 1,500 | 2,935 | 4,000 | 32,750 |
| 10-400-699 OTHER - SUNDRY | 402 | 332 | 1,562 | 2,822 | 0 | 1,000 | 400 | 2,822 |
| TOTAL SUNDRY | 31,195 | 27,443 | 23,223 | 33,257 | 26,198 | 31,620 | 23,734 | 64,033 |
| CAPITAL OUTLAY | | | | | | | | |
| 10-400-899 CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 15,000 |
| TOTAL CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 15,000 |
| TOTAL MAYOR & COUNCIL | 44,159 | 39,362 | 37,003 | 49,457 | 32,926 | 53,170 | 42,709 | 97,733 |



**FISCAL YEAR 2016-2017
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY**

10-400 MAYOR & COUNCIL

| ACCT# | DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | APL YTD | 2015-2016 | | 2016-2017 BUDGET | INC BUD-PROJ | | INC FROM BUDGET % | |
|------------|--------------------------|---------------------|---------------------|---------------|---------------|---------------|---------------------|---------------|--------------|----------------------|--------------|
| | | | | | BUDGET | PROJECTn | | \$ | % | | |
| 10 400-310 | OFFICE/COMPUTER SUPPLIES | 390 | 55 | 0 | 200 | 200 | 200 | 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 | 0 | 400 | 0 | 400 | 400 | 400 | 0 | 0.0% | 0 | 0.0% |
| 10 400-400 | CITY COUNCIL STIPENDS | 9,825 | 9,475 | 6,030 | 10,700 | 10,700 | 10,700 | 0 | 0.0% | 0 | 0.0% |
| 10 400-415 | TELEPHONE | 1,704 | 1,403 | 698 | 1,400 | 1,400 | 1,400 | 0 | 0.0% | 0 | 0.0% |
| 10 400-430 | ADVERTISING | 0 | 2,446 | 0 | 3,500 | 8,850 | 6,000 | -2,850 | -32.2% | 2,500 | 71.4% |
| 10 400-602 | SEMINARS/DUES/TRAVEL | 8,047 | 3,888 | 9,173 | 12,160 | 12,160 | 12,160 | 0 | 0.0% | 0 | 0.0% |
| 10 400-604 | PUBLIC OFFICE LIABILITY | 15,525 | 14,051 | 15,525 | 15,525 | 15,525 | 16,301 | 776 | 5.0% | 776 | 5.0% |
| 10 400-680 | PLANNING COMMISSION | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% |
| 10 400-690 | ELECTIONS | 3,540 | 3,723 | 1,500 | 2,750 | 2,935 | 32,750 | 29,815 | 1015.8% | 30,000 | 1090.9% |
| 10 400-699 | OTHER - SUNDRY | 331 | 1,562 | 0 | 2,822 | 1,000 | 2,822 | 1,822 | 182.2% | 0 | 0.0% |
| 10 400-899 | CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0 | 15,000 | 15,000 | 0.0% | 15,000 | 0.0% |
| | | 39,362 | 37,003 | 32,926 | 49,457 | 53,170 | 97,733 | 44,563 | 83.8% | 48,276 | 97.6% |



THE CITY OF
FISCAL YEAR 2016-2017

ACCOUNT DETAIL JUSTIFICATION

10-400 MAYOR & COUNCIL

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | | 2014-2015 | | 2015-2016 | | 2016-2017 | |
|------------|--------------------------|-----------|----------|-----------|----------|-----------|--------|------------|----------|
| | | ACTUAL | AMOUNT\$ | ACTUAL | AMOUNT\$ | APR YTD | BUDGET | PROJECTION | BUDGET |
| 10 400-310 | OFFICE/COMPUTER SUPPLIES | 390 | | 55 | | 0 | 200 | 200 | 200 |
| | ITEM DESCRIPTION | | | | | | | | AMOUNT\$ |
| | Miscellaneous | | 200 | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | | 2014-2015 | | 2015-2016 | | 2016-2017 | |
|------------|----------------------|-----------|----------|-----------|----------|-----------|--------|------------|----------|
| | | ACTUAL | AMOUNT\$ | ACTUAL | AMOUNT\$ | APR YTD | BUDGET | PROJECTION | BUDGET |
| 10-400-352 | FURNITURE & FIXTURES | 0 | | 0 | | 0 | 0 | 0 | - |
| | ITEM DESCRIPTION | | | | | | | | AMOUNT\$ |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | | 2014-2015 | | 2015-2016 | | 2016-2017 | |
|------------|---------------------------------|-----------|----------|-----------|----------|-----------|--------|------------|----------|
| | | ACTUAL | AMOUNT\$ | ACTUAL | AMOUNT\$ | APR YTD | BUDGET | PROJECTION | BUDGET |
| 10 400-399 | OTHER SUPPLIES | 0 | | 400 | | 0 | 400 | 400 | 400 |
| | ITEM DESCRIPTION | | | | | | | | AMOUNT\$ |
| | Miscellaneous | | 400 | | | | | | |
| | (Tapes for Council, some water) | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |



**FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION**

10-400 MAYOR & COUNCIL

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|----------------------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 400-400 | CITY COUNCIL STIPENDS | 9,825 | 9,475 | 6,030 | 10,700 | 10,700 |
| | ITEM DESCRIPTION | AMOUNTS | | ITEM DESCRIPTION | | |
| | Mayor \$200 x 12 | 2,400 | | | | |
| | Councilmembers 4 x 100 x 12 | 4,800 | | | | |
| | Payment for meetings 28 x 5 x 25 | 3,500 | | | | |

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 400-415 | TELEPHONE | 1,704 | 1,403 | 698 | 1,400 | 1,400 |
| | ITEM DESCRIPTION | AMOUNTS | | ITEM DESCRIPTION | | |
| | Mayor's Cell Phone | 1,400 | | | | |

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 400-430 | ADVERTISING | 0 | 2,446 | 0 | 3,500 | 6,000 |
| | ITEM DESCRIPTION | AMOUNTS | | ITEM DESCRIPTION | | |
| | Public Notices | 6,000 | | | | |

APPROVED BUDGET
AS OF: APRIL 30TH, 2016

)-GENERAL FUND
ADMINISTRATION

| EXPENDITURES | (----- 2015-2016 -----) (----- 2016-2017 -----) | | | | | | | |
|-------------------------------------------|-------------------------------------------------|---------------------|---------------------|-------------------|-----------------|-----------------------|---------------------|--------------------|
| | 2012-2013 ACTUAL | 2013-2014 ACTUAL | 2014-2015 ACTUAL | CURRENT BUDGET | Y-T-D ACTUAL | PROJECTED YEAR END | REQUESTED BUDGET | APPROVED BUDGET |
| <u>SALARIES</u> | | | | | | | | |
| 10-410-100 SALARIES/WAGES | 492,375 | 495,906 | 505,488 | 531,193 | 294,952 | 531,193 | 464,541 | 565,448 |
| 10-410-165 EDUCATIONAL PAY | 5,185 | 5,101 | 4,613 | 5,100 | 2,077 | 5,100 | 5,500 | 3,600 |
| 10-410-175 LONGEVITY | 5,196 | 4,838 | 9,139 | 9,368 | 5,042 | 9,368 | 3,950 | 9,209 |
| 10-410-180 AUTO ALLOWANCE | 8,844 | 8,700 | 8,557 | 9,000 | 5,019 | 9,000 | 9,000 | 9,000 |
| 10-410-185 UNIFORM ALLOWANCE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-410-190 OVERTIME | 230 | 482 | 573 | 500 | 282 | 500 | 2,500 | 500 |
| 10-410-199 SICK LEAVE FINAL CHECK | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL SALARIES | 511,829 | 515,027 | 528,369 | 555,161 | 307,372 | 555,161 | 485,491 | 587,757 |
| <u>BENEFITS</u> | | | | | | | | |
| 10-410-201 F I C A & MEDICARE | 37,565 | 37,496 | 38,574 | 42,469 | 20,894 | 42,469 | 37,140 | 44,963 |
| 10-410-202 BENEFITS INCREASES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-410-210 GROUP INSURANCE | 53,706 | 50,241 | 58,554 | 54,235 | 33,553 | 54,235 | 49,824 | 63,961 |
| 10-410-230 T M R S | 57,234 | 59,556 | 66,237 | 70,516 | 39,805 | 70,516 | 53,524 | 79,919 |
| 10-410-235 BENEFIT ACCOUNT ADMIN FEES | 5,073 | 1,187 | 0 | 5,440 | 0 | 0 | 5,440 | 360 |
| 10-410-240 WORKMEN'S COMPENSATION | 517 | 0 | 0 | 360 | 384 | 384 | 400 | 384 |
| 10-410-291 UNEMPLOYMENT INSURANCE | 227 | 23 | 241 | 0 | 0 | 0 | 0 | 0 |
| TOTAL BENEFITS | 154,322 | 148,501 | 163,607 | 173,020 | 94,636 | 167,604 | 146,328 | 189,587 |
| <u>SUPPLIES</u> | | | | | | | | |
| 10-410-310 OFFICE/COMPUTER SUPPLIES | 13,051 | 12,917 | 13,299 | 13,000 | 11,945 | 14,000 | 8,266 | 22,000 |
| 10-410-311 POSTAGE/SHIPPING | 4,889 | 5,070 | 4,941 | 6,500 | 1,555 | 5,500 | 6,500 | 6,000 |
| 10-410-312 BOOKS/PUBL./SUBSCRIPTIONS | 670 | 701 | 1,170 | 1,850 | 477 | 1,500 | 700 | 1,650 |
| 10-410-320 OTHER ELECTRONICS | 0 | 0 | 453 | 500 | 100 | 500 | 2,750 | 300 |
| 10-410-335 CLOTHING | 336 | 384 | 368 | 1,000 | 527 | 1,000 | 1,000 | 1,000 |
| 10-410-352 FURNITURE & FIXTURES | 299 | 693 | 3,700 | 2,000 | 1,064 | 2,075 | 4,750 | 2,000 |
| 10-410-385 SMALL TOOLS & EQUIPMENT | 0 | 26 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-410-390 FUEL-MILEAGE REIMB. | 619 | 366 | 411 | 1,500 | 402 | 1,500 | 750 | 1,100 |
| 10-410-392 JANITORIAL SUPPLIES | 1,746 | 1,439 | 1,657 | 1,425 | 770 | 1,425 | 1,325 | 1,625 |
| 10-410-399 OTHER SUPPLIES | 952 | 1,522 | 4,080 | 750 | 832 | 900 | 500 | 3,250 |
| TOTAL SUPPLIES | 22,562 | 23,119 | 30,080 | 28,525 | 17,674 | 28,400 | 26,541 | 38,925 |
| <u>SERVICES</u> | | | | | | | | |
| 10-410-413 PROFESSIONAL SERVICES | 315,256 | 320,304 | 341,313 | 292,253 | 181,580 | 292,253 | 160,651 | 302,257 |
| 10-410-414 BANK CHARGES | 3,380 | 3,757 | 5,623 | 5,500 | 1,839 | 5,500 | 2,815 | 5,500 |
| 10-410-415 TELEPHONE | 13,619 | 17,902 | 21,741 | 19,524 | 13,565 | 19,524 | 8,225 | 21,000 |
| 10-410-426 PHYSICALS/SCREENING | 575 | 1,003 | 940 | 300 | 338 | 400 | 200 | 338 |
| 10-410-428 SUMMERTIME BLOSS EXPENSES | 0 | 60,084 | 218 | 0 | 62 | 0 | 0 | 0 |
| 10-410-429 WETLANDS GRANT FUNDS | 0 | 35,429 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-410-430 ADVERTISING | 3,982 | 18,813 | 13,697 | 18,000 | 7,218 | 18,000 | 5,300 | 16,000 |
| 10-410-431 BLESSING OF THE FLEET | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-410-432 BRYAN BEACH BASH | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-410-433 BRIDGES OF BRAZORIA CO.-BIKE R | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-410-434 MARKETING | 12,205 | 11,811 | 23,716 | 10,000 | 10,245 | 11,000 | 8,075 | 10,000 |
| 10-410-435 FREEPORT CENTENNIAL | 50,619 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

CITY OF FREEPORT
APPROVED BUDGET
AS OF: APRIL 30TH, 2016

GENERAL FUND
ADMINISTRATION

| EXPENDITURES | 2015-2016 | | | | | 2016-2017 | | |
|--------------------------------------------|---------------------|---------------------|---------------------|-------------------|-----------------|-----------------------|---------------------|--------------------|
| | 2012-2013 ACTUAL | 2013-2014 ACTUAL | 2014-2015 ACTUAL | CURRENT BUDGET | Y-T-D ACTUAL | PROJECTED YEAR END | REQUESTED BUDGET | APPROVED BUDGET |
| 10-410-436 HAUNTED HOUSE | 136 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-410-437 YOUTH ART | 5,828 | 5,162 | 0 | 0 | 0 | 0 | 5,500 | 0 |
| 10-410-438 THANKSGIVING SUPER FEAST | 8,540 | 9,487 | 9,921 | 10,000 | 8,555 | 10,000 | 10,000 | 10,000 |
| 10-410-439 BEACH OPERATIONS EXPENSE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-410-440 ELECTRICITY | 67,303 | 46,317 | 67,422 | 49,702 | 34,265 | 49,702 | 71,663 | 51,000 |
| 10-410-441 WATER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-410-442 GAS-ENTEX | 8,325 | 12,626 | 15,379 | 12,420 | 12,046 | 17,000 | 28,000 | 16,000 |
| 10-410-443 MAIN STREET EXPENSES | 0 | 2,010 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-410-470 EQUIPMENT RENTAL | 1,608 | 1,968 | 6,624 | 1,944 | 984 | 1,944 | 1,872 | 1,968 |
| 10-410-479 APPRAISAL DISTRICT | 17,348 | 16,710 | 17,094 | 17,094 | 17,783 | 17,783 | 21,000 | 17,783 |
| 10-410-482 SERVICE CONTRACTS | 13,697 | 14,887 | 8,934 | 10,500 | 7,555 | 12,000 | 3,600 | 11,500 |
| 10-410-484 TAX COLLECTIONS | 2,169 | 2,169 | 2,181 | 2,250 | 2,156 | 2,156 | 2,250 | 2,156 |
| 10-410-488 SETTLEMENTS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-410-499 OTHER SERVICES | 0 | 0 | 0 | 0 | 96 | 200 | 0 | 0 |
| TOTAL SERVICES | 524,590 | 580,438 | 534,804 | 449,487 | 298,288 | 457,462 | 329,151 | 465,502 |
| MAINTENANCE | | | | | | | | |
| 10-410-524 VEHICLE MAINTENANCE | 0 | 992 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-410-543 ELECTRONICS/COMPUTER MAINT | 38,329 | 48,037 | 59,991 | 50,454 | 42,157 | 54,000 | 46,302 | 90,243 |
| 10-410-545 BLDG/BLDG EQUIP MAINTENANCE | 45,076 | 71,507 | 54,480 | 74,840 | 59,862 | 74,840 | 45,192 | 51,840 |
| TOTAL MAINTENANCE | 83,405 | 120,536 | 114,472 | 125,294 | 102,019 | 128,840 | 91,494 | 142,083 |
| UNDRY | | | | | | | | |
| 10-410-602 SEMINARS/DUES/TRAVEL | 14,126 | 11,466 | 20,913 | 15,000 | 19,666 | 22,069 | 8,270 | 16,800 |
| 10-410-604 PUBLIC OFFICE LIABILITY | 8,365 | 7,152 | 5,415 | 5,500 | 6,540 | 6,540 | 8,200 | 7,210 |
| 10-410-610 EMPLOYEE RELATIONS | 3,748 | 9,535 | 6,786 | 12,000 | 2,803 | 12,000 | 6,010 | 12,000 |
| 10-410-611 PROMOTIONS | 0 | 0 | 0 | 0 | 0 | 0 | 500 | 0 |
| 10-410-628 PROPERTY/GEN LIAB INSURANCE | 102,589 | 100,615 | 99,975 | 99,975 | 91,154 | 91,154 | 91,000 | 95,953 |
| 10-410-677 WETLANDS GRANT EXPENSES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-410-678 BRAZTEC 380 AGREEMENT | 0 | 0 | 0 | 0 | 8,887 | 8,887 | 0 | 0 |
| 10-410-679 R.B. CONSTRUCTION 380 AGREEMENT | 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 | 8,338 | 5,922 | 4,165 | 5,000 | 159 | 3,000 | 5,000 | 5,000 |
| 10-410-696 ENERGY EFFICIENCY GRANT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-410-699 OTHER - SUNDRY | 5,881 | 11,640 | 7,272 | 6,000 | 9,745 | 11,000 | 2,000 | 10,000 |
| TOTAL SUNDRY | 143,047 | 146,330 | 144,526 | 143,475 | 138,953 | 154,650 | 120,980 | 146,963 |
| DEBT SERVICE | | | | | | | | |
| 10-410-775 LEASE INTEREST | 64 | 0 | 0 | 498 | 207 | 650 | 547 | 498 |
| 10-410-776 LEASE PRINCIPAL | 3,040 | 0 | 0 | 4,159 | 1,733 | 4,158 | 3,703 | 4,158 |
| TOTAL DEBT SERVICE | 3,104 | 0 | 0 | 4,657 | 1,940 | 4,808 | 4,250 | 4,656 |
| CAPITAL OUTLAY | | | | | | | | |
| 10-410-880 LAND ACQUISITION | 23,980 | 64,460 | 27,957 | 72,000 | 101,910 | 103,413 | 2,000 | 0 |
| 10-410-899 CAPITAL OUTLAY | 34,558 | 0 | 279,112 | 138,000 | 124,348 | 138,000 | 18,229 | 25,000 |
| TOTAL CAPITAL OUTLAY | 58,538 | 64,460 | 307,069 | 210,000 | 226,258 | 241,413 | 20,229 | 25,000 |

APPROVED BUDGET
AS OF: APRIL 30TH, 2016

)-GENERAL FUND
ADMINISTRATION

| EXPENDITURES | 2012-2013 | 2013-2014 | 2014-2015 | 2015-2016 | | | 2016-2017 | |
|---------------------------------|-----------|-----------|-----------|----------------|--------------|--------------------|------------------|-----------------|
| | ACTUAL | ACTUAL | ACTUAL | CURRENT BUDGET | Y-T-D ACTUAL | PROJECTED YEAR END | REQUESTED BUDGET | APPROVED BUDGET |
| <u>ACCURAL</u> | | | | | | | | |
| 10-410-995 DEPRECIATION EXPENSE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL ACCRUAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | | | | | |
| TOTAL ADMINISTRATION | 1,501,397 | 1,598,411 | 1,822,927 | 1,689,619 | 1,187,140 | 1,738,338 | 1,224,464 | 1,600,473 |



FISCAL YEAR 2016-2017
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

10-410 GENERAL ADMINISTRATION

| ACCT# | DESCRIPTION | 2013-2014 | | 2014-2015 | | 2015-2016 | | 2016-2017 | | INC BUD-PROJ | | INC FROM BUDGET | |
|------------|----------------------------|-----------|---------|-----------|---------|-----------|---------|-----------|---------|--------------|---------|-----------------|--------|
| | | ACTUAL | BUDGET | ACTUAL | BUDGET | APR YTD | BUDGET | PROJECT | BUDGET | \$ | % | \$ | % |
| 10 410-100 | SALARIES/WAGES | 495,906 | 505,488 | 505,488 | 531,193 | 294,952 | 531,193 | 531,193 | 565,448 | 34,255 | 6.4% | 34,255 | 6.4% |
| 10-410-165 | EDUCATION PAY | 5,101 | 4,613 | 4,613 | 5,100 | 2,077 | 5,100 | 5,100 | 3,600 | -1,500 | -29.4% | -1,500 | -29.4% |
| 10 410-175 | LONGEVITY | 4,838 | 9,139 | 9,139 | 9,368 | 5,042 | 9,368 | 9,368 | 9,209 | -159 | -1.7% | -159 | -1.7% |
| 10 410-180 | AUTO ALLOWANCE | 8,700 | 8,557 | 8,557 | 9,000 | 5,019 | 9,000 | 9,000 | 9,000 | 0 | 0.0% | 0 | 0.0% |
| 10 410-185 | UNIFORM ALLOWANCE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% |
| 10 410-190 | OVERTIME | 482 | 573 | 573 | 500 | 282 | 500 | 500 | 500 | 0 | 0.0% | 0 | 0.0% |
| 10 410-201 | F I C A & MEDICARE | 37,496 | 38,574 | 38,574 | 42,469 | 20,894 | 42,469 | 42,469 | 44,963 | 2,494 | 5.9% | 2,494 | 5.9% |
| 10 410-210 | GROUP INSURANCE | 50,241 | 58,554 | 58,554 | 54,235 | 33,553 | 54,235 | 54,235 | 63,961 | 9,726 | 17.9% | 9,726 | 17.9% |
| 10 410-230 | T M R S | 59,556 | 66,237 | 66,237 | 70,516 | 39,805 | 70,516 | 70,516 | 79,919 | 9,403 | 13.3% | 9,403 | 13.3% |
| 10 410-235 | BENEFIT ACCOUNT ADMIN FEES | 1,187 | 0 | 0 | 5,440 | 0 | 5,440 | 0 | 360 | 360 | 0.0% | -5,080 | -93.4% |
| 10 410-240 | WORKMEN'S COMPENSATION | 0 | 0 | 0 | 360 | 384 | 360 | 384 | 384 | 0 | 0.0% | 24 | 6.7% |
| 10 410-291 | UNEMPLOYMENT INSURANCE | 23 | 241 | 241 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% |
| 10 410-310 | OFFICE/COMPUTER SUPPLIES | 12,917 | 13,299 | 13,299 | 13,000 | 11,945 | 13,000 | 14,000 | 22,000 | 8,000 | 57.1% | 9,000 | 69.2% |
| 10 410-311 | POSTAGE/SHIPPING | 5,070 | 4,941 | 4,941 | 6,500 | 1,555 | 6,500 | 5,500 | 6,000 | 500 | 9.1% | -500 | -7.7% |
| 10 410-312 | BOOKS/PUBL/SUBSCRIPTIONS | 701 | 1,170 | 1,170 | 1,850 | 477 | 1,850 | 1,500 | 1,650 | 150 | 10.0% | -200 | -10.8% |
| 10 410-320 | OTHER ELECTRONICS | 0 | 453 | 453 | 500 | 100 | 500 | 500 | 300 | -200 | -40.0% | -200 | -40.0% |
| 10 410-335 | CLOTHING | 384 | 368 | 368 | 1,000 | 527 | 1,000 | 1,000 | 1,000 | 0 | 0.0% | 0 | 0.0% |
| 10 410-352 | FURNITURE & FIXTURES | 719 | 3,700 | 3,700 | 2,000 | 1,064 | 2,000 | 2,075 | 2,000 | -75 | -3.6% | 0 | 0.0% |
| 10 410-390 | FUEL | 366 | 411 | 411 | 1,500 | 402 | 1,500 | 1,500 | 1,100 | -400 | -26.7% | -400 | -26.7% |
| 10 410-392 | JANITORIAL SUPPLIES | 1,439 | 1,657 | 1,657 | 1,425 | 770 | 1,425 | 1,425 | 1,625 | 200 | 14.0% | 200 | 14.0% |
| 10 410-399 | OTHER SUPPLIES | 1,522 | 4,080 | 4,080 | 750 | 832 | 750 | 900 | 3,250 | 2,500 | 261.1% | 10,004 | 333.3% |
| 10 410-413 | PROFESSIONAL SERVICES | 320,304 | 341,313 | 341,313 | 292,253 | 181,580 | 292,253 | 292,253 | 302,257 | 10,004 | 3.4% | 10,004 | 3.4% |
| 10 410-414 | BANK CHARGES | 3,757 | 5,623 | 5,623 | 5,500 | 1,839 | 5,500 | 5,500 | 5,500 | 0 | 0.0% | 0 | 0.0% |
| 10 410-415 | TELEPHONE | 17,902 | 21,741 | 21,741 | 19,524 | 13,565 | 19,524 | 19,524 | 21,000 | 1,476 | 7.6% | 1,476 | 7.6% |
| 10 410-426 | PHYSICALS/SCREENING | 1,003 | 940 | 940 | 300 | 338 | 300 | 400 | 338 | -62 | -15.5% | 38 | 12.7% |
| 10 410-428 | SUMMERTIME BLUES EXPENSE | 60,084 | 218 | 218 | 0 | 62 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% |
| 10 410-429 | WETLAND GRANT FUNDS | 35,429 | 0 | 0 | 18,000 | 0 | 18,000 | 18,000 | 16,000 | -2,000 | -11.1% | -2,000 | -11.1% |
| 10 410-430 | ADVERTISING | 18,813 | 13,697 | 13,697 | 10,000 | 7,218 | 10,000 | 11,000 | 10,000 | -1,000 | -9.1% | 0 | 0.0% |
| 10 410-434 | MARKETING | 11,811 | 23,716 | 23,716 | 0 | 10,245 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% |
| 10 410-435 | FREPORT CENTENNIAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% |
| 10 410-437 | YOUTH ART | 5,162 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% |
| 10 410-438 | THANKSGIVING SUPER FEAST | 9,487 | 9,921 | 9,921 | 10,000 | 8,555 | 10,000 | 10,000 | 10,000 | 0 | 0.0% | 0 | 0.0% |
| 10 410-440 | ELECTRICITY | 46,317 | 67,422 | 67,422 | 49,702 | 34,265 | 49,702 | 49,702 | 51,000 | 1,298 | 2.6% | 1,298 | 2.6% |
| 10 410-442 | GAS-ENTEX | 12,626 | 15,379 | 15,379 | 12,420 | 12,046 | 12,420 | 17,000 | 16,000 | -1,000 | -5.9% | 3,580 | 28.8% |
| 10 410-443 | MAIN STREET EXPENSES | 2,010 | 0 | 0 | 0 | 0 | 0 | 0 | 1,968 | 24 | 1.2% | 24 | 1.2% |
| 10 410-470 | EQUIPMENT RENTAL | 1,968 | 6,624 | 6,624 | 1,944 | 984 | 1,944 | 1,944 | 17,783 | 689 | 4.0% | 689 | 4.0% |
| 10 410-479 | APPRAISAL DISTRICT | 16,710 | 17,094 | 17,094 | 17,094 | 17,783 | 17,094 | 17,783 | 11,500 | 1,000 | 9.5% | 1,000 | 9.5% |
| 10 410-482 | SERVICE CONTRACTS | 14,887 | 8,934 | 8,934 | 10,500 | 7,555 | 10,500 | 12,000 | 2,156 | -94 | -4.2% | -94 | -4.2% |
| 10 410-484 | TAX COLLECTIONS | 2,169 | 2,181 | 2,181 | 2,250 | 2,156 | 2,250 | 2,156 | 2,156 | 0 | 0.0% | 0 | 0.0% |
| 10 410-499 | OTHER SERVICES | 0 | 0 | 0 | 0 | 96 | 0 | 200 | 0 | -200 | -100.0% | 0 | 0.0% |



**FISCAL YEAR 2016-2017
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY**

10-410 GENERAL ADMINISTRATION

| ACCT# | DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | APR YTD | 2015-2016 | | PROJECT# | 2016-2017 BUDGET | INC BUD-PROJ | | INC FROM BUDGET | |
|------------|-----------------------------|---------------------|---------------------|------------------|------------------|------------------|------------------|---------------------|--------------|----------------|-----------------|------|
| | | | | | BUDGET | BUDGET | | | \$ | % | \$ | % |
| 10-410-524 | VEHICLE MAINTENANCE | 992 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% |
| 10 410-543 | ELECTRONICS/COMPUTER MAINT | 48,037 | 59,991 | 42,157 | 50,454 | 54,000 | 90,243 | 36,243 | 67.1% | 39,789 | 78.9% | |
| 10 410-545 | BLDG/BLDG EQUIP MAINTENANCE | 71,507 | 54,480 | 59,862 | 74,840 | 74,840 | 51,840 | -23,000 | -30.7% | -23,000 | -30.7% | |
| 10 410-602 | SEMINARS/DUES/TRAVEL | 11,466 | 20,913 | 19,666 | 15,000 | 22,069 | 16,800 | -5,269 | -23.9% | 1,800 | 12.0% | |
| 10 410-604 | PUBLIC OFFICE LIABILITY | 7,152 | 5,415 | 6,540 | 5,500 | 6,540 | 7,210 | 670 | 10.2% | 1,710 | 31.1% | |
| 10 410-610 | EMPLOYEE RELATIONS | 9,535 | 6,786 | 2,803 | 12,000 | 12,000 | 12,000 | 0 | 0.0% | 0 | 0.0% | |
| 10 410-628 | PROPERTY INSURANCE | 100,615 | 99,975 | 91,154 | 99,975 | 91,154 | 95,953 | 4,799 | 5.3% | -4,022 | -4.0% | |
| 10-410-678 | BRAZTEC 380 AGREEMENT | 0 | 0 | 8,887 | 0 | 8,887 | 0 | 0 | 0.0% | 0 | 0.0% | |
| 10 410-695 | COLLEGE REIMBURSEMENT | 5,922 | 4,165 | 159 | 5,000 | 3,000 | 5,000 | 2,000 | 66.7% | 0 | 0.0% | |
| 10 410-699 | OTHER - SUNDRY | 11,638 | 7,275 | 9,747 | 6,000 | 11,000 | 10,000 | -1,000 | -9.1% | 4,000 | 66.7% | |
| 10-410-775 | LEASE INTERERST | 0 | 0 | 207 | 498 | 650 | 498 | -152 | -23.4% | 0 | 0.0% | |
| 10-410-776 | LEASE PRINCIPAL | 0 | 0 | 1,733 | 4,159 | 4,158 | 4,158 | 0 | 0.0% | 0 | 0.0% | |
| 10 410-880 | LAND ACQUISITION | 64,460 | 27,957 | 101,910 | 72,000 | 103,413 | 0 | -103,413 | -100.0% | -72,000 | -100.0% | |
| 10 410-899 | CAPITAL OUTLAY | 0 | 279,112 | 124,348 | 138,000 | 138,000 | 25,000 | -113,000 | -81.9% | -113,000 | -81.9% | |
| | | 1,598,411 | 1,822,927 | 1,187,140 | 1,689,619 | 1,738,338 | 1,600,473 | -137,865 | -7.9% | -89,146 | -5.3% | |



FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION

10-410 GENERAL ADMINISTRATION

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|-------------------------------|---------------------|---------------------|-----------------------------------------------|---------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 410-100 | SALARIES/WAGES | 495,906 | 505,488 | 294,952 | 531,193 | 565,448 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | |
| | Current Full-Time Employees | 543,288 | | | | |
| | New Full-Time Employees | 0 | | | | |
| | Current Part-Time Employees | 9,980 | | | | |
| | New Part-Time Employees | 0 | | | | |
| | New- Administrative Assistant | - | | | | |
| | Youth Summer Work Program | 12,180 | | | | |
| | | | | Calculated Field (do not attempt to input) | | |

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------|---------------------|---------------------|-----------------------------------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10-410-165 | EDUCATION PAY | 5,101 | 4,613 | 2,077 | 5,100 | 3,600 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | |
| | Education Pay | 3,600 | | | | |
| | | | | | | |
| | | | | Calculated Field (do not attempt to input) | | |

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------|---------------------|---------------------|-----------------------------------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 410-175 | LONGEVITY | 4,838 | 9,139 | 5,042 | 9,368 | 9,209 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | |
| | Longevity Pay | 9,209 | | | | |
| | | | | | | |
| | | | | Calculated Field (do not attempt to input) | | |



FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION

10-410 GENERAL ADMINISTRATION

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------------|---------------------|---------------------|---------------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 410-201 | F I C A & MEDICARE | 37,496 | 38,574 | 20,894 | 42,469 | 44,963 |
| | ITEM DESCRIPTION | AMOUNTS | | ITEM DESCRIPTION | | AMOUNTS |
| | Calculated Field | 7.65% | | Calculated Field | | |
| | (do not attempt to input) | | | (do not attempt to input) | | |
| | | | | | | |
| | | | | | | |

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|------------------------------|---------------------|---------------------|---------------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 410-210 | GROUP INSURANCE | 50,241 | 58,554 | 33,553 | 54,235 | 63,961 |
| | ITEM DESCRIPTION | AMOUNTS | | ITEM DESCRIPTION | | AMOUNTS |
| | Life Insurance / AD&D | 1,688 | | Calculated Field | | |
| | Long Term Disability | 1,288 | | (do not attempt to input) | | |
| | Health Reimbursement Account | 9,600 | | | | |
| | TML - Employee Health | | | | | |
| | Estimated % Increase | 4% | | | | |
| | TML Estimated Rate/Mo | 51,385 | | | | |

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------------|---------------------|---------------------|---------------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 410-230 | T M R S | 59,556 | 66,237 | 39,805 | 70,516 | 79,919 |
| | ITEM DESCRIPTION | AMOUNTS | | ITEM DESCRIPTION | | AMOUNTS |
| | OCT - DEC | 13.36% | | | | |
| | JAN - SEP | 14.39% | | | | |
| | Weighted Average | 14.13% | | Calculated Field | | |
| | | | | (do not attempt to input) | | |
| | Calculated Field | | | | | |
| | (do not attempt to input) | | | | | |



FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION

10-410 GENERAL ADMINISTRATION

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|------------------------------------------------|---------------------|---------------------|-----------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 410-235 | BENEFIT ACCOUNT ADMIN FEES | 1,187 | 0 | 0 | 5,440 | 360 |
| | ITEM DESCRIPTION | AMOUNTS | | | | AMOUNTS |
| | | | | | | |
| | | | | | | |
| | Sect 457 - Annl Maint Fee - \$18/employee/year | 360 | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|------------------------|---------------------|---------------------|-----------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 410-240 | WORKMEN'S COMPENSATION | 0 | 0 | 384 | 360 | 384 |
| | ITEM DESCRIPTION | AMOUNTS | | | | AMOUNTS |
| | WORKMEN'S COMPENSATION | 384 | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|------------------------|---------------------|---------------------|-----------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 410-291 | UNEMPLOYMENT INSURANCE | 23 | 241 | 0 | 0 | - |
| | ITEM DESCRIPTION | AMOUNTS | | | | AMOUNTS |
| | UNEMPLOYMENT INSURANCE | - | | | | |
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FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION

10-410 GENERAL ADMINISTRATION

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|--------------------------------------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 410-310 | OFFICE/COMPUTER SUPPLIES | 12,917 | 13,299 | 11,945 | 13,000 | 22,000 |
| | ITEM DESCRIPTION | AMOUNTS | | ITEM DESCRIPTION | | AMOUNTS |
| | Budget Materials | 1,800 | | | | 1,500 |
| | Toner for 2-Copiers | 2,200 | | | | 3,000 |
| | Other Miscellaneous Office Supplies | 4,000 | | | | 2,000 |
| | Copy Paper | 1,800 | | | | |
| | Stationary + Envelopes | 2,200 | | | | |
| | Misc. | 1,500 | | | | |
| | Laser Checks plus Window Envelopes - 2 purchases | 2,000 | | | | |

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 410-311 | POSTAGE/SHIPPING | 5,070 | 4,941 | 1,555 | 6,500 | 6,000 |
| | ITEM DESCRIPTION | AMOUNTS | | ITEM DESCRIPTION | | AMOUNTS |
| | POSTAGE/SHIPPING | 6,000 | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|-------------------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 410-312 | BOOKS/PUBL/SUBSCRIPTIONS | 701 | 1,170 | 477 | 1,850 | 1,650 |
| | ITEM DESCRIPTION | AMOUNTS | | ITEM DESCRIPTION | | AMOUNTS |
| | | | | | | |
| | | | | | | |
| | Brazosport Facts Subscription | 400 | | | | |
| | Ordinance Updates | 1,250 | | | | |
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FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION

10-410 GENERAL ADMINISTRATION

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | 2014-2015 | 2015-2016 | | 2016-2017 | |
|------------|---------------------|-----------|-----------|------------------|--------|------------|---------|
| | | ACTUAL | ACTUAL | APR YTD | BUDGET | PROJECTION | BUDGET |
| 10 410-320 | OTHER ELECTRONICS | 0 | 463 | 100 | 500 | 500 | 300 |
| | ITEM DESCRIPTION | AMOUNTS | | ITEM DESCRIPTION | | | AMOUNTS |
| | Misc. | 300 | | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | 2014-2015 | 2015-2016 | | 2016-2017 | |
|------------|---------------------|-----------|-----------|------------------|--------|------------|---------|
| | | ACTUAL | ACTUAL | APR YTD | BUDGET | PROJECTION | BUDGET |
| 10 410-335 | CLOTHING | 384 | 368 | 527 | 1,000 | 1,000 | |
| | ITEM DESCRIPTION | AMOUNTS | | ITEM DESCRIPTION | | | AMOUNTS |
| | Clothing | 1,000 | | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | 2014-2015 | 2015-2016 | | 2016-2017 | |
|------------|----------------------|-----------|-----------|------------------|--------|------------|---------|
| | | ACTUAL | ACTUAL | APR YTD | BUDGET | PROJECTION | BUDGET |
| 10 410-352 | FURNITURE & FIXTURES | 719 | 3,700 | 1,064 | 2,000 | 2,075 | |
| | ITEM DESCRIPTION | AMOUNTS | | ITEM DESCRIPTION | | | AMOUNTS |
| | Furniture, chairs | 2,000 | | | | | |
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**FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION**

10-410 GENERAL ADMINISTRATION

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|-----------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 410-390 | FUEL | 366 | 411 | 402 | 1,500 | 1,100 |
| | ITEM DESCRIPTION | AMOUNTS | | ITEM DESCRIPTION | | |
| | Mileage Reimbursement | 1,100 | | | | AMOUNTS |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 410-392 | JANITORIAL SUPPLIES | 1,439 | 1,657 | 770 | 1,425 | 1,625 |
| | ITEM DESCRIPTION | AMOUNTS | | ITEM DESCRIPTION | | |
| | Liners | 50 | | | | 350 |
| | Toilet Tissue | 250 | | | | 75 |
| | Acid Bowl Cleaner | 200 | | | | 250 |
| | Floor Wax | 50 | | | | 200 |
| | | | | | | 200 |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 410-399 | OTHER SUPPLIES | 1,522 | 4,080 | 832 | 750 | 3,250 |
| | ITEM DESCRIPTION | AMOUNTS | | ITEM DESCRIPTION | | |
| | Other Miscellaneous | 750 | | | | |
| | Breakroom Supplies | 2,500 | | | | |
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FISCAL YEAR 2016-2017

ACCOUNT DETAIL JUSTIFICATION

10-410 GENERAL ADMINISTRATION

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|-----------------------------------------|---------------------|---------------------|--------------------------------------------|---------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 410-413 | PROFESSIONAL SERVICES | 320,304 | 341,313 | 181,580 | 292,253 | 302,257 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | AMOUNT\$ |
| | Legal - Wallace Shaw Audit | 112,727 | | Hugh Landrum & Assoc Taxes for Property | | 22,667 |
| | Lein Collection Fees-Perdue Brandon | 38,250 | | 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 | | 10,379 |
| | Copies Charged at the County Courthouse | 20,000 | | Regional Transportation / Buses | | 23,884 |
| | Payroll Service | 4,000 | | Paycom-ACA Compliance | | 5,000 |
| | | 32,000 | | | | |

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 410-414 | BANK CHARGES | 3,757 | 5,623 | 1,839 | 5,500 | 5,500 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | AMOUNT\$ |
| | BANK CHARGES | 5,500 | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 410-415 | TELEPHONE | 17,902 | 21,741 | 13,565 | 19,524 | 21,000 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | AMOUNT\$ |
| | Land Line Phones - AT&T Long Distance | 19,200 | | | | |
| | CELL(Pynes) | 1,800 | | | | |
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THE CITY OF
FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION

10-410 GENERAL ADMINISTRATION

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 410-426 | PHYSICALS/SCREENING | 1,003 | 940 | 338 | 300 | 338 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | AMOUNT\$ |
| | PHYSICALS/SCREENING | 338 | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|--------------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 410-428 | SUMMERTIME BLUES EXPENSE | 60,084 | 218 | 62 | 0 | - |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | AMOUNT\$ |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10-410-429 | WETLAND GRANT FUNDS | 35,429 | 0 | 0 | 0 | - |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | AMOUNT\$ |
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FISCAL YEAR 2016-2017

ACCOUNT DETAIL JUSTIFICATION

10-410

GENERAL ADMINISTRATION

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|--------------------------|---------------------|---------------------|-----------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 410-430 | ADVERTISING | 18,813 | 13,697 | 7,218 | 18,000 | 16,000 |
| | ITEM DESCRIPTION | AMOUNT\$ | | | | AMOUNT\$ |
| | Misc Ads | 6,250 | | | | |
| | Misc Employment Ads | 7,250 | | | | |
| | Brazoria County Magazine | 2,500 | | | | |

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------------------------|---------------------|---------------------|-----------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 410-434 | MARKETING | 11,811 | 23,716 | 10,245 | 10,000 | 10,000 |
| | ITEM DESCRIPTION | AMOUNT\$ | | | | AMOUNT\$ |
| | Brazosport Chamber Map | | | | | 750 |
| | Employee Plaques | 1,500 | | | | 250 |
| | Ad Sponsorship Brazosport Chamber Map | 4,610 | | | | 880 |
| | The Alliance - Gold Sponsor | 510 | | | | 1500 |

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------|---------------------|---------------------|-----------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10-410-435 | FREEPORT CENTENNIAL | 0 | 0 | 0 | 0 | - |
| | ITEM DESCRIPTION | AMOUNT\$ | | | | AMOUNT\$ |
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FISCAL YEAR 2016-2017

ACCOUNT DETAIL JUSTIFICATION

10-410

GENERAL ADMINISTRATION

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 410-442 | GAS-ENTEX | 12,626 | 15,379 | 12,046 | 12,420 | 16,000 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | AMOUNT\$ |
| | Gas-Entex | 16,000 | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|----------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 410-443 | MAIN STREET EXPENSES | 2,010 | 0 | 0 | 0 | - |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | AMOUNT\$ |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|----------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 410-470 | EQUIPMENT RENTAL | 1,968 | 6,624 | 984 | 1,944 | 1,968 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | AMOUNT\$ |
| | Postage Meter Rental | 1,968 | | | | |
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THE CITY OF
FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION

10-410 GENERAL ADMINISTRATION

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|--------------------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 410-479 | APPRAISAL DISTRICT | 16,710 | 17,094 | 17,783 | 17,094 | 17,783 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | AMOUNT\$ |
| | Budgeted by Appraisal District | 17,783 | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|--------------------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 410-482 | SERVICE CONTRACTS | 14,887 | 8,934 | 7,555 | 10,500 | 11,500 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | AMOUNT\$ |
| | Copy Charges / Maintenance Fee | 11,500 | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 410-484 | TAX COLLECTIONS | 2,169 | 2,181 | 2,156 | 2,250 | 2,156 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | AMOUNT\$ |
| | TAX COLLECTIONS | 2,156 | | | | |
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THE CITY OF
FREEDOM
 FISCAL YEAR 2016-2017
 ACCOUNT DETAIL JUSTIFICATION

10-410 GENERAL ADMINISTRATION

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | 2014-2015 | 2015-2016 | | 2016-2017 | |
|------------|---------------------|-----------|-----------|------------------|--------|------------|----------|
| | | ACTUAL | ACTUAL | APR YTD | BUDGET | PROJECTION | BUDGET |
| 10 410-499 | OTHER SERVICES | 0 | 0 | 96 | 0 | 200 | - |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | | AMOUNT\$ |
| | None | | | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | 2014-2015 | 2015-2016 | | 2016-2017 | |
|------------|---------------------|-----------|-----------|------------------|--------|------------|----------|
| | | ACTUAL | ACTUAL | APR YTD | BUDGET | PROJECTION | BUDGET |
| 10-410-524 | VEHICLE MAINTENANCE | 992 | 0 | 0 | 0 | 0 | - |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | | AMOUNT\$ |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | 2014-2015 | 2015-2016 | | 2016-2017 | |
|------------|---------------------------------------------|-----------|-----------|------------------------------------|--------|------------|----------|
| | | ACTUAL | ACTUAL | APR YTD | BUDGET | PROJECTION | BUDGET |
| 10 410-543 | ELECTRONICS/COMPUTER MAINT | 48,037 | 59,991 | 42,157 | 50,454 | 54,000 | 90,243 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | | AMOUNT\$ |
| | EZ Task Annual Web-Site Hosting | 1,200 | | Exchange Server | | | 7401 |
| | Incode - Network Support | 2,646 | | Kiosk Annual Maintenance | | | 8,636 |
| | 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 Firewall, Add Two Hotspots | | | 5,114 |
| | GIS Upgrade | 30,000 | | Data Stream Backup | | | 7,200 |
| | Web Site Upgrade | 1,500 | | | | | |



**FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION**

10-410 GENERAL ADMINISTRATION

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | 2014-2015 | 2015-2016 | | 2016-2017 | |
|------------|-----------------------------|-----------|-----------|--------------------------------------------|--------|------------|---------|
| | | ACTUAL | ACTUAL | APR YTD | BUDGET | PROJECTION | BUDGET |
| 10 410-545 | BLDG/BLDG EQUIP MAINTENANCE | 71,507 | 54,480 | 59,862 | 74,840 | 74,840 | 51,840 |
| | ITEM DESCRIPTION | AMOUNTS | | ITEM DESCRIPTION | | | AMOUNTS |
| | Elevator Maintenance | 4,617 | | Elevator Inspections | | | 600 |
| | Housekeeping | 15,555 | | Bathroom Remodel | | | 6,000 |
| | Window Cleaning | 2,000 | | Carpet Cleaning | | | 1,000 |
| | Pest Control | 568 | | Routine Maintenance / Fixes / Breaks / Etc | | | 21,500 |
| | | | | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | 2014-2015 | 2015-2016 | | 2016-2017 | |
|------------|----------------------------------------|-----------|-----------|-------------------------------------------------|--------|------------|---------|
| | | ACTUAL | ACTUAL | APR YTD | BUDGET | PROJECTION | BUDGET |
| 10 410-602 | SEMINARS/DUES/TRAVEL | 11,466 | 20,913 | 19,666 | 15,000 | 22,069 | 16,800 |
| | ITEM DESCRIPTION | AMOUNTS | | ITEM DESCRIPTION | | | AMOUNTS |
| | Dues-Texas State Board & CPE | 550 | | Brazoria County Environmental Center | | | 547 |
| | Human Resources Training | 1,000 | | Brazosport Area Chamber of Commerce Program Fee | | | 250 |
| | National League of Cities-Dues | 1,500 | | TX Municipal Clerks Assn - Della | | | 70 |
| | International City Manager Association | 1,920 | | TCMA Conference | | | 2,500 |
| | Election Law Training | 1,800 | | Per Diems | | | 500 |
| | TMCMA Dues | 300 | | Travel,Hotels, & Misc. | | | 5,863 |
| | | | | | | | |

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | 2014-2015 | 2015-2016 | | 2016-2017 | |
|------------|-------------------------|-----------|-----------|------------------|--------|------------|---------|
| | | ACTUAL | ACTUAL | APR YTD | BUDGET | PROJECTION | BUDGET |
| 10 410-604 | PUBLIC OFFICE LIABILITY | 7,152 | 5,415 | 6,540 | 5,500 | 6,540 | 7,210 |
| | ITEM DESCRIPTION | AMOUNTS | | ITEM DESCRIPTION | | | AMOUNTS |
| | Liability | 7,210 | | | | | |
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FISCAL YEAR 2016-2017

ACCOUNT DETAIL JUSTIFICATION

10-410

GENERAL ADMINISTRATION

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|-----------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 410-610 | EMPLOYEE RELATIONS | 9,535 | 6,786 | 2,803 | 12,000 | 12,000 |
| | ITEM DESCRIPTION | AMOUNTS | | ITEM DESCRIPTION | | |
| | Employee Appreciation | 1,200 | | | | |
| | Employee Picnic | 10,800 | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 410-628 | PROPERTY INSURANCE | 100,615 | 99,975 | 91,154 | 99,975 | 95,953 |
| | ITEM DESCRIPTION | AMOUNTS | | ITEM DESCRIPTION | | |
| | Property Insurance | 95,711 | | | | |
| | Public Employee Dishonesty Bond | 242 | | | | |
| | | | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|-----------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 410-695 | COLLEGE REIMBURSEMENT | 5,922 | 4,165 | 159 | 5,000 | 5,000 |
| | ITEM DESCRIPTION | AMOUNTS | | ITEM DESCRIPTION | | |
| | COLLEGE REIMBURSEMENT | 5,000 | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |



FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION

10-410 GENERAL ADMINISTRATION

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 410-699 | OTHER - SUNDRY | 11,638 | 7,275 | 9,747 | 6,000 | 10,000 |
| | ITEM DESCRIPTION | AMOUNTS | | ITEM DESCRIPTION | | |
| | | | | | | |
| | Misc. | 10,000 | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10-410-775 | LEASE INTERERST | 0 | 0 | 207 | 498 | 498 |
| | ITEM DESCRIPTION | AMOUNTS | | ITEM DESCRIPTION | | |
| | | | | | | |
| | Plotter Lease | 498 | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10-410-776 | LEASE PRINCIPAL | 0 | 0 | 1,733 | 4,159 | 4,158 |
| | ITEM DESCRIPTION | AMOUNTS | | ITEM DESCRIPTION | | |
| | | | | | | |
| | Plotter principal | 4,158 | | | | |
| | | | | | | |
| | | | | | | |
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THE CITY OF
FISCAL YEAR 2016-2017

ACCOUNT DETAIL JUSTIFICATION

10-410

GENERAL ADMINISTRATION

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 APR YTD | 2015-2016 BUDGET | 2016-2017 BUDGET |
|------------|-----------------------|---------------------|---------------------|----------------------|---------------------|---------------------|
| | | | | | | |
| 10-410-678 | BRAZTEC 380 AGREEMENT | 0 | 0 | 8,887 | 0 | 8,887 |
| | ITEM DESCRIPTION | AMOUNTS | AMOUNTS | ITEM DESCRIPTION | AMOUNTS | AMOUNTS |
| | Braztec 380 Agreement | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 APR YTD | 2015-2016 BUDGET | 2016-2017 BUDGET |
|------------|---------------------|---------------------|---------------------|----------------------|---------------------|---------------------|
| | | | | | | |
| 10 410-880 | LAND ACQUISITION | 64,460 | 27,957 | 101,910 | 72,000 | 103,413 |
| | ITEM DESCRIPTION | AMOUNTS | AMOUNTS | ITEM DESCRIPTION | AMOUNTS | AMOUNTS |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 APR YTD | 2015-2016 BUDGET | 2016-2017 BUDGET |
|------------|--------------------------|---------------------|---------------------|----------------------|---------------------|---------------------|
| | | | | | | |
| 10 410-899 | CAPITAL OUTLAY | 0 | 279,112 | 124,348 | 138,000 | 25,000 |
| | ITEM DESCRIPTION | AMOUNTS | AMOUNTS | ITEM DESCRIPTION | AMOUNTS | AMOUNTS |
| | PAINT BUILDING-CITY HALL | 25,000 | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |

TRANSPOSE CAPITAL NUMBERS FROM THE CAPITAL TAB IN PRIORITY ORDER.

TOTAL: 1,598,411 1,822,927 1,187,140 1,689,619 1,738,338 1,600,473

CITY OF PASADENA
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2016

GENERAL FUND
 SERVICE CENTER

| EXPENDITURES | (----- 2015-2016 -----) (----- 2016-2017 -----) | | | | | | | |
|-------------------------------------|-------------------------------------------------|---------------------|---------------------|-------------------|-----------------|-----------------------|---------------------|--------------------|
| | 2012-2013 ACTUAL | 2013-2014 ACTUAL | 2014-2015 ACTUAL | CURRENT BUDGET | Y-T-D ACTUAL | PROJECTED YEAR END | REQUESTED BUDGET | APPROVED BUDGET |
| SALARIES | | | | | | | | |
| 10-420-100 SALARIES/WAGES | 53,362 | 37,640 | 69,372 | 75,059 | 42,620 | 69,055 | 98,459 | 83,762 |
| 10-420-165 EDUCATIONAL PAY | 485 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-420-175 LONGEVITY | 20 | 0 | 0 | 152 | 0 | 110 | 650 | 337 |
| 10-420-190 OVERTIME | <u>2,547</u> | <u>1,088</u> | <u>2,273</u> | <u>2,000</u> | <u>2,165</u> | <u>2,000</u> | <u>1,500</u> | <u>2,000</u> |
| TOTAL SALARIES | 56,413 | 38,728 | 71,645 | 77,211 | 44,785 | 71,165 | 100,609 | 86,099 |
| BENEFITS | | | | | | | | |
| 10-420-201 F I C A & MEDICARE | 4,361 | 2,759 | 4,697 | 5,906 | 3,409 | 5,444 | 7,697 | 6,587 |
| 10-420-210 GROUP INSURANCE | 11,294 | 8,423 | 14,612 | 15,496 | 8,703 | 14,307 | 18,684 | 15,990 |
| 10-420-230 T M R S | 6,658 | 2,456 | 4,320 | 10,215 | 2,697 | 9,215 | 11,661 | 12,166 |
| 10-420-240 WORKMEN'S COMPENSATION | 1,528 | 621 | 621 | 621 | 0 | 621 | 1,965 | 0 |
| 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 | 23,840 | 14,259 | 24,250 | 32,238 | 14,809 | 29,587 | 40,007 | 34,743 |
| SUPPLIES | | | | | | | | |
| 10-420-310 OFFICE/COMPUTER SUPPLIES | 2,303 | 362 | 1,981 | 3,750 | 777 | 3,750 | 3,300 | 3,750 |
| 10-420-311 POSTAGE/SHIPPING | 0 | 10 | 0 | 100 | 0 | 100 | 0 | 100 |
| 10-420-320 OTHER ELECTRONICS | 199 | 109 | 80 | 700 | 0 | 700 | 500 | 15,000 |
| 10-420-335 CLOTHING | 318 | 439 | 1,364 | 1,450 | 985 | 1,450 | 610 | 1,450 |
| 10-420-340 GAS AND DIESEL | 20,249 | (1,557) | 20,494) | 200 | (2,796) | 200 | 0 | 200 |
| 10-420-341 STATE GAS TAX | (2,144) | 0 | 0 | 0 | 99 | 0 | 0 | 0 |
| 10-420-343 OIL AND GREASE | 3,746 | 3,658 | 3,508 | 6,450 | 949 | 3,500 | 5,500 | 6,450 |
| 10-420-344 GARAGE PARTS | 1,592 | 2,341 | 726 | 4,000 | 117 | 2,500 | 2,500 | 4,000 |
| 10-420-352 FURNITURE & FIXTURES | 0 | 0 | 0 | 1,000 | 0 | 0 | 0 | 1,000 |
| 10-420-385 SMALL TOOLS & EQUIPMENT | 1,840 | 657 | 1,663 | 2,800 | 1,191 | 2,800 | 4,300 | 2,800 |
| 10-420-390 FUEL | 1,700 | 1,290 | 11,650 | 1,500 | 336 | 1,500 | 1,100 | 1,000 |
| 10-420-392 JANITORIAL SUPPLIES | 578 | 838 | 913 | 1,050 | 522 | 1,050 | 900 | 1,050 |
| 10-420-399 OTHER SUPPLIES | <u>107</u> | <u>514</u> | <u>0</u> | <u>1,660</u> | <u>0</u> | <u>1,500</u> | <u>1,309</u> | <u>1,660</u> |
| TOTAL SUPPLIES | 30,486 | 8,662 | 1,389 | 24,660 | 2,180 | 19,050 | 20,019 | 38,460 |
| SERVICES | | | | | | | | |
| 10-420-413 PROFESSIONAL SERVICES | 2,038 | 2,078 | 514 | 3,200 | 144 | 1,000 | 2,000 | 3,200 |
| 10-420-415 TELEPHONE | 2,269 | 2,881 | 955 | 2,150 | 417 | 2,150 | 2,000 | 2,150 |
| 10-420-426 PHYSICALS/SCREENING | 0 | 103 | 0 | 100 | 0 | 100 | 150 | 100 |
| 10-420-440 ELECTRICITY | 11,715 | 11,160 | 11,567 | 10,500 | 5,029 | 10,000 | 12,000 | 10,500 |
| 10-420-441 WATER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-420-442 GAS-ENTEX | 193 | 203 | 187 | 400 | 118 | 400 | 400 | 400 |
| 10-420-470 EQUIPMENT RENTAL | 0 | 0 | 0 | 300 | 0 | 300 | 300 | 300 |
| 10-420-482 SERVICE CONTRACTS | 0 | 0 | 21 | 0 | 0 | 0 | 0 | 0 |
| 10-420-485 LAUNDRY SERVICES | 505 | 731 | 1,205 | 950 | 694 | 950 | 1,000 | 950 |
| 10-420-499 OTHER SERVICES | <u>1,455</u> | <u>1,232</u> | <u>330</u> | <u>1,280</u> | <u>615</u> | <u>1,280</u> | <u>1,550</u> | <u>1,280</u> |
| TOTAL SERVICES | 18,175 | 18,387 | 14,779 | 18,880 | 7,017 | 16,180 | 19,400 | 18,880 |

CITY OF FERRIS
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2016

GENERAL FUND
 SERVICE CENTER

| EXPENDITURES | (----- 2015-2016 -----) (----- 2016-2017 -----) | | | | | | | |
|----------------------------------------|-------------------------------------------------|---------------------|---------------------|-------------------|-----------------|-----------------------|---------------------|--------------------|
| | 2012-2013 ACTUAL | 2013-2014 ACTUAL | 2014-2015 ACTUAL | CURRENT BUDGET | Y-T-D ACTUAL | PROJECTED YEAR END | REQUESTED BUDGET | APPROVED BUDGET |
| <u>MAINTENANCE</u> | | | | | | | | |
| 10-420-524 VEHICLE MAINTENANCE | 546 | 233 | 700 | 740 | 613 | 837 | 800 | 1,340 |
| 10-420-545 BLDG/BLDG EQUIP MAINTENANCE | 1,986 | 2,789 | 3,489 | 2,500 | 2,862 | 2,862 | 1,100 | 2,500 |
| 10-420-546 LAND/GROUNDS MAINT | 1,782 | 2,490 | 2,145 | 3,060 | 129 | 3,000 | 760 | 3,060 |
| TOTAL MAINTENANCE | 4,314 | 5,513 | 6,334 | 6,300 | 3,604 | 6,699 | 2,660 | 6,900 |
| <u>SUNDRY</u> | | | | | | | | |
| 10-420-602 SEMINARS/DUES/TRAVEL | 95 | 454 | 60 | 450 | 0 | 400 | 300 | 450 |
| 10-420-629 VEHICLE INSURANCE | 380 | 0 | 0 | 380 | 3,028 | 3,028 | 175 | 3,028 |
| 10-420-699 OTHER - SUNDRY | 270 | 34 | 254 | 300 | 67 | 750 | 400 | 800 |
| TOTAL SUNDRY | 745 | 488 | 314 | 1,630 | 3,095 | 4,178 | 875 | 4,278 |
| <u>CAPITAL OUTLAY</u> | | | | | | | | |
| 10-420-899 CAPITAL OUTLAY | 15,889 | 0 | 0 | 50,000 | 19,599 | 50,000 | 8,400 | 81,200 |
| TOTAL CAPITAL OUTLAY | 15,889 | 0 | 0 | 50,000 | 19,599 | 50,000 | 8,400 | 81,200 |
| <u>ACCURAL</u> | | | | | | | | |
| 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 | 149,862 | 86,037 | 118,712 | 210,919 | 95,089 | 196,859 | 191,970 | 270,560 |



**FISCAL YEAR 2016-2017
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY**

10-420 SERVICE CENTER

| ACCT# | DESCRIPTION | 2013-2014 | | 2014-2015 | | 2015-2016 | | 2016-2016 | | INC BUD-PROJ | | INC FROM BUDGET | |
|------------|-----------------------------|-----------|---------|-----------|----------|-----------|----------|-----------|---------|--------------|---------|-----------------|---|
| | | ACTUAL | ACTUAL | ACTUAL | APLY YTD | BUDGET | PROJECTn | BUDGET | BUDGET | \$ | % | \$ | % |
| 10 420-100 | SALARIES/WAGES | 37,640 | 69,372 | 42,620 | 75,059 | 69,055 | 83,762 | 14,707 | 21.3% | 8,703 | 11.6% | | |
| 10 420-165 | EDUCATIONAL PAY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% | | |
| 10 420-175 | LONGEVITY | 0 | 0 | 0 | 152 | 110 | 337 | 227 | 206.4% | 185 | 121.7% | | |
| 10 420-190 | OVERTIME | 1,088 | 2,273 | 2,165 | 2,000 | 2,000 | 2,000 | 0 | 0.0% | 0 | 0.0% | | |
| 10 420-201 | F I C A & MEDICARE | 2,759 | 4,697 | 3,409 | 5,908 | 5,444 | 6,587 | 1,143 | 21.0% | 681 | 11.5% | | |
| 10 420-201 | GROUP INSURANCE | 8,423 | 14,612 | 8,703 | 15,496 | 14,307 | 15,990 | 1,683 | 11.8% | 494 | 3.2% | | |
| 10 420-210 | T M R S | 2,456 | 4,320 | 2,697 | 10,215 | 9,215 | 12,166 | 2,951 | 32.0% | 1,951 | 19.1% | | |
| 10 420-230 | WORKMEN'S COMPENSATION | 621 | 621 | 0 | 621 | 621 | 0 | -621 | -100.0% | -621 | -100.0% | | |
| 10 420-240 | UNEMPLOYMENT INSURANCE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% | | |
| 10 420-291 | OFFICE/COMPUTER SUPPLIES | 362 | 1,981 | 777 | 3,750 | 3,750 | 3,750 | 0 | 0.0% | 0 | 0.0% | | |
| 10 420-310 | POSTAGE/SHIPPING | 10 | 0 | 0 | 100 | 100 | 100 | 0 | 0.0% | 0 | 0.0% | | |
| 10 420-320 | OTHER ELECTRONICS | 109 | 80 | 0 | 700 | 700 | 15,000 | 14,300 | 2042.9% | 14,300 | 2042.9% | | |
| 10 420-335 | CLOTHING | 439 | 1,364 | 985 | 1,450 | 1,450 | 1,450 | 0 | 0.0% | 0 | 0.0% | | |
| 10 420-340 | GAS AND DIESEL | -1,557 | -20,494 | -2,796 | 200 | 200 | 200 | 0 | 0.0% | 0 | 0.0% | | |
| 10 420-341 | STATE GAS TAX | 0 | 0 | 99 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% | | |
| 10 420-343 | OIL AND GREASE | 3,658 | 3,508 | 949 | 6,450 | 3,500 | 6,450 | 2,950 | 84.3% | 0 | 0.0% | | |
| 10 420-344 | GARAGE PARTS | 2,341 | 726 | 117 | 4,000 | 2,500 | 4,000 | 1,500 | 60.0% | 0 | 0.0% | | |
| 10 420-352 | FURNITURE & FIXTURES | 0 | 0 | 0 | 1,000 | 0 | 1,000 | 1,000 | 0.0% | 0 | 0.0% | | |
| 10 420-385 | SMALL TOOLS & EQUIPMENT | 657 | 1,663 | 1,191 | 2,800 | 2,800 | 2,800 | 0 | 0.0% | 0 | 0.0% | | |
| 10 420-390 | FUEL | 1,290 | 11,650 | 336 | 1,500 | 1,500 | 1,050 | 1,050 | 0.0% | 0 | 0.0% | | |
| 10 420-392 | JANITORIAL SUPPLIES | 838 | 913 | 522 | 1,880 | 1,500 | 1,660 | 160 | 10.7% | 0 | 0.0% | | |
| 10 420-399 | OTHER SUPPLIES | 2,078 | 514 | 144 | 3,200 | 1,000 | 3,200 | 2,200 | 220.0% | 0 | 0.0% | | |
| 10 420-413 | PROFESSIONAL SERVICES | 2,881 | 955 | 417 | 2,150 | 2,150 | 2,150 | 0 | 0.0% | 0 | 0.0% | | |
| 10 420-415 | TELEPHONE | 103 | 0 | 0 | 100 | 100 | 100 | 0 | 0.0% | 0 | 0.0% | | |
| 10 420-426 | PHYSICALS/SCREENING | 11,160 | 11,567 | 5,029 | 10,500 | 10,000 | 10,500 | 500 | 5.0% | 0 | 0.0% | | |
| 10 420-440 | ELECTRICITY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% | | |
| 10 420-441 | WATER | 203 | 187 | 118 | 400 | 400 | 400 | 0 | 0.0% | 0 | 0.0% | | |
| 10 420-442 | GAS-ENTEX | 0 | 0 | 0 | 300 | 300 | 300 | 0 | 0.0% | 0 | 0.0% | | |
| 10 420-470 | EQUIPMENT RENTAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% | | |
| 10 420-482 | SERVICE CONTRACTS | 0 | 21 | 0 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% | | |
| 10 420-485 | LAUNDRY SERVICES | 731 | 1,205 | 694 | 950 | 950 | 950 | 0 | 0.0% | 0 | 0.0% | | |
| 10 420-499 | OTHER SERVICES | 1,232 | 330 | 615 | 1,280 | 1,280 | 1,280 | 0 | 0.0% | 0 | 0.0% | | |
| 10 420-524 | VEHICLE MAINTENANCE | 233 | 700 | 613 | 740 | 837 | 1,340 | 503 | 60.1% | 600 | 81.1% | | |
| 10 420-545 | BLDG/BLDG EQUIP MAINTENANCE | 2,789 | 3,489 | 2,862 | 2,500 | 2,862 | 2,500 | -362 | -12.6% | 0 | 0.0% | | |
| 10 420-546 | LAND/GROUNDS MAINT | 2,490 | 2,145 | 129 | 3,060 | 3,000 | 3,060 | 60 | 2.0% | 0 | 0.0% | | |
| 10 420-602 | SEMINARS/DUES/TRAVEL | 454 | 60 | 0 | 450 | 400 | 450 | 50 | 12.5% | 0 | 0.0% | | |
| 10 420-629 | VEHICLE INSURANCE | 0 | 0 | 3,028 | 380 | 3,028 | 3,028 | 0 | 0.0% | 2,648 | 896.8% | | |
| 10 420-699 | OTHER - SUNDRY | 35 | 253 | 67 | 800 | 750 | 800 | 50 | 6.7% | 0 | 0.0% | | |
| 10 420-899 | CAPITAL OUTLAY | 86,037 | 118,712 | 95,089 | 210,919 | 196,859 | 270,560 | 73,701 | 37.4% | 59,641 | 28.3% | | |



**FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION**

10-420 SERVICE CENTER

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|------------------------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 420-190 | OVERTIME | 1,088 | 2,273 | 2,165 | 2,000 | 2,000 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | |
| | Sec/Mech . City Wide Cleanup 4 @\$ | 64 hrs | | | | |
| | Mech. Emergency call outs | 100 hrs | | | | |
| | Mech. Beach Equip. Maintenance | 32 hrs | | | | |
| | Mech. Cleaning carpets 4x yr. | 16. hrs | 2,000 | | | |
| | Sec. Staying over to complete jobs | | | | | |

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 420-201 | F I C A & M E D I C A R E | 2,759 | 4,697 | 3,409 | 5,906 | 6,587 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | |
| | FICA & MEDICARE | 6,587 | | Calculated Field | | |

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|------------------------------|---------------------|---------------------|---------------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 420-210 | GROUP INSURANCE | 8,423 | 14,612 | 8,703 | 15,496 | 15,990 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | |
| | Life Insurance / AD&D | 422 | | Calculated Field | | |
| | Long Term Disability | 322 | | (do not attempt to input) | | |
| | Health Reimbursement Account | 2,400 | | | | |
| | TML - Employee Health | | | | | |
| | Estimated % Increase | | | | | |
| | TML Estimated Rate/Mo | 12,846 | | | | |



**FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION**

10-420 SERVICE CENTER

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------------|---------------------|---------------------|---------------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 420-230 | T M R S | 2,456 | 4,320 | 2,697 | 10,215 | 12,166 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | AMOUNTS |
| | OCT - DEC | 13.36% | | | 9,215 | |
| | JAN - SEP | 14.39% | | | | |
| | Weighted Average | 14.13% | | Calculated Field | | |
| | Calculated Field | | | (do not attempt to input) | | |
| | (do not attempt to input) | | | | | |
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FISCAL YEAR 2016-2017

ACCOUNT DETAIL JUSTIFICATION

10-420 SERVICE CENTER

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 420-311 | POSTAGE/SHIPPING | 10 | 0 | 0 | 100 | 100 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | |
| | POSTAGE/SHIPPING | 100 | | | | AMOUNT\$ |
| | | | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|------------------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 420-320 | OTHER ELECTRONICS | 109 | 80 | 0 | 700 | 15,000 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | |
| | ELECTRONIC PARTS & EQUIPMENT | | | | | |
| | RADIO MAINTENANCE | 15,000 | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|----------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 420-335 | CLOTHING | 439 | 1,364 | 985 | 1,450 | 1,450 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | |
| | HEADWARE | 300 | | | | |
| | SAFTEY ACCESSORIES | 200 | | | | |
| | SAFETY WARE | 300 | | | | |
| | WINTER JACKETS | 350 | | | | |
| | FASTENAL MACHINE FEE | 300 | | | | |
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FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION

10-420 SERVICE CENTER

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 420-340 | GAS AND DIESEL | -1,557 | -20,494 | -2,796 | 200 | 200 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | AMOUNT\$ |
| | FUEL KEYS | 200 | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 420-341 | STATE GAS TAX | 0 | 0 | 99 | 0 | - |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | AMOUNT\$ |
| | | | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|-----------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 420-343 | OIL AND GREASE | 3,658 | 3,508 | 949 | 6,450 | 6,450 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | AMOUNT\$ |
| | HYDRALIC FLUID 400gal | 1,500 | | | | |
| | MOTOR OIL 300gal | 2,500 | | | | |
| | GREASE 7drums @ \$315 | 2,250 | | | | |
| | FILTER DISPOSAL | 200 | | | | |
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FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION

10-420 SERVICE CENTER

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|----------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 420-344 | GARAGE PARTS | 2,341 | 726 | 117 | 4,000 | 4,000 |
| | ITEM DESCRIPTION | AMOUNTS | | ITEM DESCRIPTION | | |
| | SHOP STOCK | 800 | | | | |
| | SHOP CLEANERS | 600 | | | | |
| | TIRE & WHEEL MAINT. | 600 | | | | |
| | SMALL PARTS | 700 | | | | |
| | HOSES & FITTINGS | 700 | | | | |
| | SM. LUBRICANTS & OIL | 600 | | | | |

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|----------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 420-352 | FURNITURE & FIXTURES | 0 | 0 | 0 | 1,000 | 1,000 |
| | ITEM DESCRIPTION | AMOUNTS | | ITEM DESCRIPTION | | |
| | DESK AND CHAIR | 1,000 | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|------------------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 420-385 | SMALL TOOLS & EQUIPMENT | 657 | 1,663 | 1,191 | 2,800 | 2,800 |
| | ITEM DESCRIPTION | AMOUNTS | | ITEM DESCRIPTION | | |
| | SM. TOOLS FOR SHOP TRUCK | 1,000 | | | | |
| | MECHANIC/EMPLOYEE CITY TOOLS | 1,000 | | | | |
| | | | | | | |
| | RESTOCKING | 800 | | | | |



**FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION**

10-420 SERVICE CENTER

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | 2014-2015 | 2015-2016 | | 2016-2017 | |
|------------|---------------------|-----------|-----------|------------------|--------|------------|----------|
| | | ACTUAL | ACTUAL | APR YTD | BUDGET | PROJECTION | BUDGET |
| 10 420-390 | FUEL | 1,290 | 11,650 | 336 | 1,500 | 1,000 | |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | | AMOUNT\$ |
| | FUEL | 1,000 | | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | 2014-2015 | 2015-2016 | | 2016-2017 | |
|------------|---------------------|-----------|-----------|------------------|--------|------------|----------|
| | | ACTUAL | ACTUAL | APR YTD | BUDGET | PROJECTION | BUDGET |
| 10 420-392 | JANITORIAL SUPPLIES | 838 | 913 | 522 | 1,050 | 1,050 | |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | | AMOUNT\$ |
| | SANITARY ITEMS | 600 | | | | | |
| | JANITORIAL CLEANERS | 400 | | | | | |
| | CLEANING SUPPLIES | 50 | | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | 2014-2015 | 2015-2016 | | 2016-2017 | |
|------------|----------------------------|-----------|-----------|------------------|--------|------------|----------|
| | | ACTUAL | ACTUAL | APR YTD | BUDGET | PROJECTION | BUDGET |
| 10 420-399 | OTHER SUPPLIES | 514 | 0 | 0 | 1,660 | 1,660 | |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | | AMOUNT\$ |
| | WATER CONTAINERS | 100 | | | | | |
| | EMPLOYEE HYDRATION | 500 | | | | | |
| | SAFETY RESTOCK | 900 | | | | | |
| | BANDAIDS, FIRST AIDE ITEMS | 100 | | | | | |
| | LIGHT BULBS | 60 | | | | | |
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FISCAL YEAR 2016-2017

ACCOUNT DETAIL JUSTIFICATION

10-420 SERVICE CENTER

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|------------------------------|---------------------|---------------------|-----------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 420-413 | PROFESSIONAL SERVICES | 2,078 | 514 | 144 | 3,200 | 3,200 |
| | ITEM DESCRIPTION | AMOUNT\$ | | | | AMOUNT\$ |
| | COMPUTER REPAIRS | 1,000 | | | | |
| | TOPKAT REPAIRS & CALIBRATION | 1,000 | | | | |
| | PC CARE | 1,000 | | | | |
| | PEST CONTROL | 200 | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------|---------------------|---------------------|-----------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 420-415 | TELEPHONE | 2,881 | 955 | 417 | 2,150 | 2,150 |
| | ITEM DESCRIPTION | AMOUNT\$ | | | | AMOUNT\$ |
| | Telephone | 2,150 | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------|---------------------|---------------------|-----------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 420-426 | PHYSICALS/SCREENING | 103 | 0 | 0 | 100 | 100 |
| | ITEM DESCRIPTION | AMOUNT\$ | | | | AMOUNT\$ |
| | EMPLOYEE DRUG TEST | 100 | | | | |
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**FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION**

10-420 SERVICE CENTER

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 420-440 | ELECTRICITY | 11,160 | 11,567 | 5,029 | 10,500 | 10,500 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | |
| | ELECTRICITY | 10,500 | | | | AMOUNT\$ |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 420-441 | WATER | 0 | 0 | 0 | 0 | - |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | |
| | WATER | - | | | | AMOUNT\$ |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 420-442 | GAS-ENTEX | 203 | 187 | 118 | 400 | 400 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | |
| | GAS-ENTEX | 400 | | | | AMOUNT\$ |
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FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION **10-420 SERVICE CENTER**

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 420-470 | EQUIPMENT RENTAL | 0 | 0 | 0 | 300 | 300 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | |
| | TOOL RENTAL | 300 | | | | AMOUNT\$ |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 420-482 | SERVICE CONTRACTS | 0 | 21 | 0 | 0 | - |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|----------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 420-485 | LAUNDRY SERVICES | 731 | 1,205 | 694 | 950 | 950 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | |
| | MECHANIC UNIFORM | 950 | | | | AMOUNT\$ |
| | SECRETARY POLO SHIRT | | | | | |
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FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION

10-420 SERVICE CENTER

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | 2014-2015 | 2015-2016 | | 2016-2017 |
|------------|-----------------------------------|-----------|-----------|------------------|--------|-----------|
| | | ACTUAL | ACTUAL | APR YTD | BUDGET | BUDGET |
| 10 420-499 | OTHER SERVICES | 1,232 | 330 | 615 | 1,280 | 1,280 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | |
| | PEST CONTROL | 200 | | | | |
| | FIREHYDRANT INSPECTION | 200 | | | | |
| | FUEL TANK UST ANNUAL FEE | 100 | | | | |
| | YEARLY RECOVERY SYSTEM INSPECTION | 600 | | | | |
| | ANNUAL SIR FEE | 180 | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | 2014-2015 | 2015-2016 | | 2016-2017 |
|------------|---------------------|-----------|-----------|------------------|--------|-----------|
| | | ACTUAL | ACTUAL | APR YTD | BUDGET | BUDGET |
| 10 420-524 | VEHICLE MAINTENANCE | 233 | 700 | 613 | 740 | 1,340 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | |
| | OIL CHANGES | 60 | | | | |
| | TIRES | 700 | | | | |
| | SAFETY INSPECTION | 80 | | | | |
| | VEHICLE REPAIRS | 500 | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | 2014-2015 | 2015-2016 | | 2016-2017 |
|------------|-----------------------------|-----------|-----------|------------------|--------|-----------|
| | | ACTUAL | ACTUAL | APR YTD | BUDGET | BUDGET |
| 10 420-545 | BLDG/BLDG EQUIP MAINTENANCE | 2,789 | 3,489 | 2,862 | 2,500 | 2,500 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | |
| | BUILDING REPAIRS | 1,400 | | | | |
| | LIGHTING IN BARN | 300 | | | | |
| | REPAIR OF WATER LINES | 100 | | | | |
| | EQUIPMENT MAINT. | 700 | | | | |
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**FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION**

10-420 SERVICE CENTER

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|----------------------|---------------------|---------------------|-----------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 420-546 | LAND/GROUNDS MAINT | 2,490 | 2,145 | 129 | 3,060 | 3,060 |
| | ITEM DESCRIPTION | AMOUNTS | | | | AMOUNTS |
| | ELECTRIC GATE MAINT. | 2,000 | | | | |
| | FLAGS | 60 | | | | |
| | BUILDING | 1,000 | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|--------------------------|---------------------|---------------------|-----------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 420-602 | SEMINARS/DUES/TRAVEL | 454 | 60 | 0 | 450 | 450 |
| | ITEM DESCRIPTION | AMOUNTS | | | | AMOUNTS |
| | NEW EQUIPMENT TRAINING | 450 | | | | |
| | TRAVEL EXPENSES/SEMINARS | | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------|---------------------|---------------------|-----------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 420-629 | VEHICLE INSURANCE | 0 | 0 | 3,028 | 380 | 3,028 |
| | ITEM DESCRIPTION | AMOUNTS | | | | AMOUNTS |
| | VEHICLE INSURANCE | 3,028 | | | | |
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**FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION**

10-420 SERVICE CENTER

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | | 2014-2015 | | 2015-2016 | | 2016-2017 | |
|------------|-----------------------------|-----------|----------|-----------|----------|-----------|--------|------------|----------|
| | | ACTUAL | AMOUNT\$ | ACTUAL | AMOUNT\$ | APR YTD | BUDGET | PROJECTION | BUDGET |
| 10 420-699 | OTHER - SUNDRY | 35 | | 253 | | 67 | 800 | 750 | 800 |
| | ITEM DESCRIPTION | | | | | | | | AMOUNT\$ |
| | COFFEE, CUPS, PLATES, FORKS | 200 | | | | | | | |
| | OVERTIME LUNCHESES | 100 | | | | | | | |
| | OTHER UNFORSEEN EXPENSES | 500 | | | | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | | 2014-2015 | | 2015-2016 | | 2016-2017 | |
|------------|---------------------|-----------|----------|-----------|----------|-----------|--------|------------|----------|
| | | ACTUAL | AMOUNT\$ | ACTUAL | AMOUNT\$ | APR YTD | BUDGET | PROJECTION | BUDGET |
| 10 420-899 | CAPITAL OUTLAY | 0 | | 0 | | 19,599 | 50,000 | 50,000 | 81,200 |
| | ITEM DESCRIPTION | | | | | | | | AMOUNT\$ |
| | VEHICLE LIFT | 8,000 | | | | | | | |
| | TRANSMISSION JACK | 1,200 | | | | | | | |
| | NEW OFFICE BUILDING | 72,000 | | | | | | | |
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TRANSPOSE CAPITAL NUMBERS FROM THE CAPITAL TAB IN PRIORITY ORDER.

TOTAL: 86,037 118,712 95,089 210,919 196,859 270,560

APPROVED BUDGET
AS OF: APRIL 30TH, 2016

0 -GENERAL FUND
MUNICIPAL COURT

| EXPENDITURES | 2012-2013 | | 2013-2014 | | 2014-2015 | | 2015-2016 | | | 2016-2017 | |
|---------------------------------------|-----------|--------|-----------|--------|----------------|--------------|--------------------|------------------|-----------------|-----------|--|
| | ACTUAL | ACTUAL | ACTUAL | ACTUAL | CURRENT BUDGET | Y-T-D ACTUAL | PROJECTED YEAR END | REQUESTED BUDGET | APPROVED BUDGET | | |
| SALARIES | | | | | | | | | | | |
| 10-430-100 SALARIES/WAGES | 37,508 | 34,048 | 38,544 | 38,016 | 22,189 | 38,916 | 77,741 | 40,869 | | | |
| 10-430-165 EDUCATIONAL PAY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | |
| 10-430-175 LONGEVITY | 314 | 361 | 750 | 763 | 465 | 763 | 750 | 887 | | | |
| 10-430-185 UNIFORM ALLOWANCE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | |
| 10-430-190 OVERTIME | 0 | 398 | 595 | 0 | 516 | 700 | 500 | 250 | | | |
| TOTAL SALARIES | 37,821 | 34,807 | 39,890 | 39,679 | 23,170 | 40,379 | 78,991 | 42,006 | | | |
| BENEFITS | | | | | | | | | | | |
| 10-430-201 F I C A & MEDICARE | 2,865 | 2,596 | 3,008 | 3,035 | 1,756 | 3,035 | 6,043 | 3,194 | | | |
| 10-430-210 GROUP INSURANCE | 6,242 | 6,542 | 7,917 | 7,748 | 4,380 | 7,748 | 12,456 | 7,995 | | | |
| 10-430-230 T M R S | 3,656 | 4,226 | 5,182 | 5,250 | 3,045 | 5,250 | 8,010 | 5,524 | | | |
| 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 | 12,763 | 13,364 | 16,107 | 16,033 | 9,180 | 16,033 | 26,509 | 16,713 | | | |
| SUPPLIES | | | | | | | | | | | |
| 10-430-310 OFFICE/COMPUTER SUPPLIES | 2,411 | 2,545 | 3,123 | 2,650 | 2,643 | 2,750 | 2,000 | 2,650 | | | |
| 10-430-311 POSTAGE/SHIPPING | 1,305 | 1,684 | 0 | 2,300 | 1,000 | 2,300 | 2,500 | 2,300 | | | |
| 10-430-312 BOOKS/FUEL/SUBSCRIPTIONS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | |
| 10-430-335 CLOTHING | 250 | 0 | 0 | 250 | 250 | 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 | 449 | 0 | 0 | 0 | 0 | 0 | 2,800 | 0 | | | |
| 10-430-399 OTHER SUPPLIES | 284 | 278 | 300 | 300 | 0 | 300 | 200 | 300 | | | |
| TOTAL SUPPLIES | 4,698 | 4,507 | 3,423 | 5,500 | 3,893 | 5,600 | 7,750 | 5,500 | | | |
| SERVICES | | | | | | | | | | | |
| 10-430-407 COLLECTION AGENCY FEES | 130 | 1,422 | 106 | 2,500 | 6,452 | 2,500 | 1,500 | 2,500 | | | |
| 10-430-413 CITY JUDGE | 19,500 | 16,500 | 18,000 | 18,000 | 10,500 | 18,000 | 18,000 | 42,000 | | | |
| 10-430-414 BANK CHARGES | 2,841 | 4,413 | 4,730 | 4,200 | 6,011 | 8,000 | 3,400 | 8,300 | | | |
| 10-430-415 TELEPHONE | 624 | 635 | 790 | 725 | 592 | 900 | 2,100 | 934 | | | |
| 10-430-426 PHYSICALS/SCREENING | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | |
| 10-430-499 OTHER SERVICES | 929 | 1,881 | 397 | 1,100 | 431 | 1,100 | 800 | 750 | | | |
| TOTAL SERVICES | 23,764 | 24,851 | 23,811 | 26,525 | 11,083 | 30,500 | 25,800 | 54,484 | | | |
| MAINTENANCE | | | | | | | | | | | |
| 10-430-524 VEHICLE MAINTENANCE | 0 | 0 | 0 | 0 | 0 | 0 | 500 | 0 | | | |
| 10-430-543 ELECTRONICS/COMPUTER MAINT | 1,677 | 2,186 | 2,235 | 2,650 | 6,744 | 6,234 | 1,250 | 6,624 | | | |
| TOTAL MAINTENANCE | 1,677 | 2,186 | 2,235 | 2,650 | 6,744 | 6,234 | 1,750 | 6,624 | | | |

APPROVED BUDGET
AS OF: APRIL 30TH, 2016

)-GENERAL FUND
MUNICIPAL COURT

| EXPENDITURES | 2012-2013 | 2013-2014 | 2014-2015 | 2015-2016 | | | 2016-2017 | |
|--------------------------------------|---------------|---------------|----------------|----------------|---------------|--------------------|------------------|-----------------|
| | ACTUAL | ACTUAL | ACTUAL | CURRENT BUDGET | Y-T-D ACTUAL | PROJECTED YEAR END | REQUESTED BUDGET | APPROVED BUDGET |
| <u>SUNDRY</u> | | | | | | | | |
| 10-430-601 FAITHFUL PERFORMANCE BOND | 0 | 0 | 0 | 75 | 0 | 75 | 75 | 75 |
| 10-430-602 SEMINARS/DUES/TRAVEL | 388 | 0 | 418 | 1,500 | 128 | 1,500 | 1,400 | 1,000 |
| 10-430-629 VEHICLE INSURANCE | 325 | 0 | 0 | 0 | 0 | 0 | 235 | 0 |
| 10-430-684 TECHNOLOGY FUND EXPENSE | 6,446 | 0 | 4,575 | 2,800 | 1,633 | 2,800 | 15,797 | 2,800 |
| 10-430-685 SECURITY FUND EXPENSE | 0 | 9,349 | 17,593 | 8,318 | 4,846 | 8,318 | 200 | 8,318 |
| 10-430-699 OTHER - SUNDRY | 0 | 395 | 200 | 300 | 0 | 300 | 0 | 300 |
| TOTAL SUNDRY | 7,159 | 9,744 | 22,786 | 12,993 | 6,607 | 12,993 | 17,707 | 12,493 |
| <u>CAPITAL OUTLAY</u> | | | | | | | | |
| 10-430-899 CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <u>ACCRUAL</u> | | | | | | | | |
| 10-430-995 DEPRECIATION EXPENSE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL ACCRUAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL MUNICIPAL COURT | 87,883 | 89,459 | 108,251 | 103,380 | 60,677 | 111,739 | 158,507 | 137,820 |



**FISCAL YEAR 2016-2017
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY**

10-430 MUNICIPAL COURT

| ACCT# | DESCRIPTION | 2013-2014 | 2014-2015 | 2015-2016 | 2016-2017 | | 2016-2017 | | 2016-2017 | | 2016-2017 | | |
|------------|----------------------------|---------------|----------------|----------------|----------------|----------------|---------------|---------------|-----------------|--------------|-----------------|--------------|--------------|
| | | ACTUAL | ACTUAL | BUDGET | PROJECT# | BUDGET | BUDGET | INC BUD-PROJ | INC FROM BUDGET | INC BUD-PROJ | INC FROM BUDGET | % | % |
| | | | APL YTD | | | | | \$ | \$ | \$ | \$ | \$ | \$ |
| 10 430-100 | SALARIES/WAGES | 34,048 | 22,189 | 38,916 | 38,916 | 40,869 | 1,953 | 1,953 | 1,953 | 5.0% | 1,953 | 5.0% | 5.0% |
| 10 430-165 | EDUCATIONAL PAY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% | 0.0% |
| 10 430-175 | LONGEVITY | 361 | 465 | 763 | 763 | 887 | 124 | 124 | 124 | 16.3% | 124 | 16.3% | 16.3% |
| 10 430-185 | UNIFORM ALLOWANCE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% | 0.0% |
| 10 430-190 | OVERTIME | 398 | 516 | 0 | 700 | 250 | -450 | 250 | 250 | -64.3% | 250 | 0.0% | 0.0% |
| 10 430-201 | F I C A & MEDICARE | 2,596 | 1,756 | 3,035 | 3,035 | 3,194 | 159 | 159 | 159 | 5.2% | 159 | 5.2% | 5.2% |
| 10 430-210 | GROUP INSURANCE | 6,542 | 4,380 | 7,748 | 7,748 | 7,995 | 247 | 247 | 247 | 3.2% | 247 | 3.2% | 3.2% |
| 10 430-230 | T M R S | 4,226 | 3,045 | 5,250 | 5,250 | 5,524 | 274 | 274 | 274 | 5.2% | 274 | 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 | 2,545 | 2,643 | 2,650 | 2,750 | 2,650 | -100 | 2,650 | 2,650 | -3.6% | 0 | 0.0% | 0.0% |
| 10 430-311 | POSTAGE/SHIPPING | 1,684 | 1,000 | 2,300 | 2,300 | 2,300 | 0 | 2,300 | 2,300 | 0.0% | 0 | 0.0% | 0.0% |
| 10 430-335 | CLOTHING | 0 | 250 | 250 | 250 | 250 | 0 | 250 | 250 | 0.0% | 0 | 0.0% | 0.0% |
| 10 430-390 | FUEL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% | 0.0% |
| 10 430-399 | OTHER SUPPLIES | 278 | 300 | 300 | 300 | 300 | 0 | 300 | 300 | 0.0% | 0 | 0.0% | 0.0% |
| 10 430-407 | COLLECTION AGENCY FEES | 1,422 | -6,452 | 2,500 | 2,500 | 2,500 | 0 | 2,500 | 2,500 | 0.0% | 0 | 0.0% | 0.0% |
| 10 430-413 | CITY JUDGE | 16,500 | 10,500 | 18,000 | 18,000 | 42,000 | 24,000 | 24,000 | 24,000 | 133.3% | 24,000 | 133.3% | 133.3% |
| 10 430-414 | BANK CHARGES | 4,413 | 6,011 | 4,200 | 8,000 | 8,300 | 300 | 4,100 | 4,100 | 3.8% | 4,100 | 97.6% | 97.6% |
| 10 430-415 | TELEPHONE | 635 | 592 | 725 | 900 | 933 | 33 | 208 | 208 | 3.7% | 208 | 28.7% | 28.7% |
| 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 | 1,881 | 397 | 1,100 | 1,100 | 750 | -350 | -350 | -350 | -31.8% | -350 | -31.8% | -31.8% |
| 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 | 2,186 | 2,235 | 2,650 | 6,234 | 6,624 | 390 | 3,974 | 3,974 | 6.3% | 3,974 | 150.0% | 150.0% |
| 10 430-601 | FAITHFUL PERFORMANCE BOND | 0 | 0 | 75 | 75 | 75 | 0 | 0 | 0 | 0.0% | 0 | 0.0% | 0.0% |
| 10 430-602 | SEMINARS/DUES/TRAVEL | 0 | 128 | 1,500 | 1,500 | 1,000 | -500 | -500 | -500 | -33.3% | -500 | -33.3% | -33.3% |
| 10 430-629 | VEHICLE INSURANCE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% | 0.0% |
| 10 430-684 | TECHNOLOGY FUND EXPENSE | 0 | 1,633 | 2,800 | 2,800 | 2,800 | 0 | 0 | 0 | 0.0% | 0 | 0.0% | 0.0% |
| 10 430-685 | SECURITY FUND EXPENSE | 9,349 | 17,593 | 8,318 | 8,318 | 8,318 | 0 | 0 | 0 | 0.0% | 0 | 0.0% | 0.0% |
| 10 430-699 | OTHER - SUNDRY | 395 | 200 | 300 | 300 | 300 | 0 | 0 | 0 | 0.0% | 0 | 0.0% | 0.0% |
| 10 430-899 | CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% | 0.0% |
| | | 89,459 | 108,251 | 103,380 | 111,739 | 137,820 | 26,081 | 34,440 | 34,440 | 23.3% | 34,440 | 33.3% | 33.3% |



FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION

10-430 MUNICIPAL COURT

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | 2014-2015 | 2015-2016 | | 2016-2017 |
|------------|-----------------------------|-----------|-----------|---------------------------|--------|------------|
| | | ACTUAL | ACTUAL | APR YTD | BUDGET | PROJECTION |
| 10 430-100 | SALARIES/WAGES | 34,048 | 38,544 | 22,189 | 38,916 | 40,869 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | AMOUNT\$ |
| | Current Full-Time Employees | 40,869 | | | | |
| | New Full-Time Employees | 0 | | | | |
| | Current Part-Time Employees | | | | | |
| | New Part-Time Employees | | | | | |
| | Temporary Employees | 0 | | | | |
| | | | | Calculated Field | | |
| | | | | (do not attempt to input) | | |

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | 2014-2015 | 2015-2016 | | 2016-2017 |
|------------|---------------------|-----------|-----------|---------------------------|--------|------------|
| | | ACTUAL | ACTUAL | APR YTD | BUDGET | PROJECTION |
| 10 430-165 | EDUCATIONAL PAY | 0 | 0 | 0 | 0 | - |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | AMOUNT\$ |
| | Education Pay | - | | | | |
| | | | | | | |
| | | | | Calculated Field | | |
| | | | | (do not attempt to input) | | |

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | 2014-2015 | 2015-2016 | | 2016-2017 |
|------------|---------------------|-----------|-----------|---------------------------|--------|------------|
| | | ACTUAL | ACTUAL | APR YTD | BUDGET | PROJECTION |
| 10 430-175 | LONGEVITY | 361 | 750 | 465 | 763 | 887 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | AMOUNT\$ |
| | Longevity Pay | 887 | | | | |
| | | | | | | |
| | | | | | | |
| | | | | Calculated Field | | |
| | | | | (do not attempt to input) | | |



**FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION**

10-430 MUNICIPAL COURT

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 430-185 | UNIFORM ALLOWANCE | 0 | 0 | 0 | 0 | 0 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | AMOUNT\$ |
| | Uniform Allowance | | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 430-190 | OVERTIME | 398 | 595 | 516 | 0 | 700 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | AMOUNT\$ |
| | Overtime | 250 | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|-----------------------------------------------|---------------------|---------------------|-----------------------------------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 430-201 | F I C A & MEDICARE | 2,596 | 3,008 | 1,756 | 3,035 | 3,194 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | AMOUNT\$ |
| | Calculated Field (do not attempt to input) | 3,194 | | Calculated Field (do not attempt to input) | | |
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FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION

10-430 MUNICIPAL COURT

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|------------------------------|---------------------|---------------------|---------------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 430-210 | GROUP INSURANCE | 6,542 | 7,917 | 4,380 | 7,748 | 7,995 |
| | ITEM DESCRIPTION | AMOUNTS | | ITEM DESCRIPTION | | AMOUNTS |
| | Life Insurance / AD&D | 211 | | Calculated Field | | |
| | Long Term Disability | 161 | | (do not attempt to input) | | |
| | Health Reimbursement Account | 1,200 | | | | |
| | TML - Employee Health | | | | | |
| | Estimated % Increase | 4% | | | | |
| | TML Estimated Rate/Mo | 535.26 | 1 | | | |

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------------|---------------------|---------------------|---------------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 430-230 | T M R S | 4,226 | 5,182 | 3,045 | 5,250 | 5,524 |
| | ITEM DESCRIPTION | AMOUNTS | | ITEM DESCRIPTION | | AMOUNTS |
| | OCT - DEC | | | Calculated Field | | |
| | JAN - SEP | | | (do not attempt to input) | | |
| | Weighted Average | 5,524 | | | | |
| | Calculated Field | | | | | |
| | (do not attempt to input) | | | | | |

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|------------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 430-240 | WORKMEN'S COMPENSATION | 0 | 0 | 0 | 0 | - |
| | ITEM DESCRIPTION | AMOUNTS | | ITEM DESCRIPTION | | AMOUNTS |
| | WORKMEN'S COMPENSATION | | | | | |
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THE CITY OF
FREEPORT
FISCAL YEAR 2016-2017

ACCOUNT DETAIL JUSTIFICATION

10-430

MUNICIPAL COURT

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|------------------------|---------------------|---------------------|-----------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 430-291 | UNEMPLOYMENT INSURANCE | 0 | 0 | 0 | 0 | 0 |
| | ITEM DESCRIPTION | AMOUNTS | | | | AMOUNTS |
| | UNEMPLOYMENT INSURANCE | | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|------------------------------|---------------------|---------------------|-----------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 430-310 | OFFICE/COMPUTER SUPPLIES | 2,545 | 3,123 | 2,643 | 2,650 | 2,750 |
| | ITEM DESCRIPTION | AMOUNTS | | | | AMOUNTS |
| | Other Miscellaneous Supplies | 2,650 | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------|---------------------|---------------------|-----------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 430-311 | POSTAGE/SHIPPING | 1,684 | 0 | 1,000 | 2,300 | 2,300 |
| | ITEM DESCRIPTION | AMOUNTS | | | | AMOUNTS |
| | POSTAGE/SHIPPING | 2,300 | | | | |
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**FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION**

10-430 MUNICIPAL COURT

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | 2014-2015 | 2015-2016 | | 2016-2017 |
|------------|---------------------|-----------|-----------|------------------|--------|------------|
| | | ACTUAL | ACTUAL | APR YTD | BUDGET | PROJECTION |
| 10 430-335 | CLOTHING | 0 | 0 | 250 | 250 | 250 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | AMOUNT\$ |
| | MISC. | 250 | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | 2014-2015 | 2015-2016 | | 2016-2017 |
|------------|---------------------|-----------|-----------|------------------|--------|------------|
| | | ACTUAL | ACTUAL | APR YTD | BUDGET | PROJECTION |
| 10 430-390 | FUEL | 0 | 0 | 0 | 0 | 0 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | AMOUNT\$ |
| | FUEL | | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | 2014-2015 | 2015-2016 | | 2016-2017 |
|------------|---------------------|-----------|-----------|------------------|--------|------------|
| | | ACTUAL | ACTUAL | APR YTD | BUDGET | PROJECTION |
| 10 430-399 | OTHER SUPPLIES | 278 | 300 | 0 | 300 | 300 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | AMOUNT\$ |
| | Miscellaneous | 300 | | | | |
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THE CITY OF
FREEDOM
 FISCAL YEAR 2016-2017
 ACCOUNT DETAIL JUSTIFICATION

10-430 MUNICIPAL COURT

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 BUDGET | 2016-2017 BUDGET |
|------------|------------------------|---------------------|---------------------|---------------------|---------------------|
| | | | | | |
| 10 430-407 | COLLECTION AGENCY FEES | 1,422 | -106 | 2,500 | 2,500 |
| | ITEM DESCRIPTION | AMOUNTS | | ITEM DESCRIPTION | AMOUNTS |
| | Omnibase Fees | 2,500 | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 BUDGET | 2016-2017 BUDGET |
|------------|----------------------|---------------------|---------------------|---------------------|---------------------|
| | | | | | |
| 10 430-413 | CITY JUDGE | 16,500 | 18,000 | 18,000 | 42,000 |
| | ITEM DESCRIPTION | AMOUNTS | | ITEM DESCRIPTION | AMOUNTS |
| | SAGNESS GIROUARD III | 24,000 | | | |
| | MILAN MILLER | 18,000 | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 BUDGET | 2016-2017 BUDGET |
|------------|------------------------------------------------|---------------------|---------------------|---------------------|---------------------|
| | | | | | |
| 10 430-414 | BANK CHARGES | 4,413 | 4,730 | 4,200 | 8,300 |
| | ITEM DESCRIPTION | AMOUNTS | | ITEM DESCRIPTION | AMOUNTS |
| | BANK CHARGES | | | | |
| | Credit Card Charges for taking Visa/MasterCard | 8,300 | | | |
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**FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION**

10-430 MUNICIPAL COURT

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | 2014-2015 | 2015-2016 | | 2016-2017 | |
|------------|----------------------------------------|-----------|-----------|------------------|--------|------------|----------|
| | | ACTUAL | ACTUAL | APR YTD | BUDGET | PROJECTION | BUDGET |
| 10 430-415 | TELEPHONE | 635 | 790 | 592 | 725 | 900 | 933 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | | AMOUNT\$ |
| | | | | | | | |
| | | | | | | | |
| | AT&T: Land Line Phones / Long Distance | 933 | | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | 2014-2015 | 2015-2016 | | 2016-2017 | |
|------------|---------------------|-----------|-----------|------------------|--------|------------|----------|
| | | ACTUAL | ACTUAL | APR YTD | BUDGET | PROJECTION | BUDGET |
| 10 430-426 | PHYSICALS/SCREENING | 0 | 0 | 0 | 0 | 0 | - |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | | AMOUNT\$ |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | 2014-2015 | 2015-2016 | | 2016-2017 | |
|------------|--------------------------------|-----------|-----------|------------------|--------|------------|----------|
| | | ACTUAL | ACTUAL | APR YTD | BUDGET | PROJECTION | BUDGET |
| 10 430-499 | OTHER SERVICES | 1,881 | 397 | 431 | 1,100 | 1,100 | 750 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | | AMOUNT\$ |
| | | | | | | | |
| | | | | | | | |
| | Jury Trial: Payments to Jurors | 650 | | | | | |
| | Interpreter Fees | 100 | | | | | |
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FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION

10-430 MUNICIPAL COURT

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 430-524 | VEHICLE MAINTENANCE | 0 | 0 | 0 | 0 | 0 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | AMOUNT\$ |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|------------------------------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 430-543 | ELECTRONICS/COMPUTER MAINT | 2,186 | 2,235 | 6,744 | 2,650 | 6,624 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | AMOUNT\$ |
| | Incode Court Case Management Software | 4,434 | | | | |
| | Incode Citation Issuing Devices Software | 878 | | | | |
| | Incode Kiosk Software | 1,312 | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 430-601 | FAITHFUL PERFORMANCE BOND | 0 | 0 | 0 | 75 | 75 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | AMOUNT\$ |
| | FAITHFUL PERFORMANCE BOND | 75 | | | | |
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**FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION**

10-430 MUNICIPAL COURT

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | | 2014-2015 | | 2015-2016 | | 2016-2017 | |
|------------|----------------------|-----------|---------|-----------|---------|-----------|--------|------------|---------|
| | | ACTUAL | AMOUNTS | ACTUAL | AMOUNTS | APR YTD | BUDGET | PROJECTION | BUDGET |
| 10 430-602 | SEMINARS/DUES/TRAVEL | 0 | AMOUNTS | 418 | AMOUNTS | 128 | 1,500 | 1,500 | 1,000 |
| | ITEM DESCRIPTION | | | | | | | | AMOUNTS |
| | Pat Taylor | | | | | | | | |
| | Judge Miller | | | | | | | | |
| | Judge Girouard | | | | | | | | |
| | Misc Dues | | | | | | | | |
| | Betty Askey | | | | | | | | |
| | Ursula Reyes | | 1,000 | | | | | | |

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | | 2014-2015 | | 2015-2016 | | 2016-2017 | |
|------------|---------------------|-----------|---------|-----------|---------|-----------|--------|------------|---------|
| | | ACTUAL | AMOUNTS | ACTUAL | AMOUNTS | APR YTD | BUDGET | PROJECTION | BUDGET |
| 10 430-629 | VEHICLE INSURANCE | 0 | AMOUNTS | 0 | AMOUNTS | 0 | 0 | 0 | - |
| | ITEM DESCRIPTION | | | | | | | | AMOUNTS |
| | VEHICLE INSURANCE | | | | | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | | 2014-2015 | | 2015-2016 | | 2016-2017 | |
|------------|--------------------------------------|-----------|---------|-----------|---------|-----------|--------|------------|---------|
| | | ACTUAL | AMOUNTS | ACTUAL | AMOUNTS | APR YTD | BUDGET | PROJECTION | BUDGET |
| 10 430-684 | TECHNOLOGY FUND EXPENSE | 0 | AMOUNTS | 4,575 | AMOUNTS | 1,633 | 2,800 | 2,800 | 2,800 |
| | ITEM DESCRIPTION | | | | | | | | AMOUNTS |
| | | | | | | | | | |
| | | | | | | | | | |
| | KIOSK FINANCING | | 2,800 | | | | | | |
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| | Uses Municipal Court Technology Fund | | | | | | | | |



THE CITY OF
FREEDOM
 FISCAL YEAR 2016-2017
 ACCOUNT DETAIL JUSTIFICATION

10-430 MUNICIPAL COURT

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 BUDGET | 2016-2017 BUDGET |
|------------|------------------------------------|---------------------|---------------------|---------------------|---------------------|
| | | | | | |
| 10 430-685 | SECURITY FUND EXPENSE | 9,349 | 17,593 | 8,318 | 8,318 |
| | ITEM DESCRIPTION | AMOUNTS | ITEM DESCRIPTION | AMOUNTS | AMOUNTS |
| | KIOSK FINANCING | 8,318 | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | Uses Municipal Court Security Fund | | | | |

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 BUDGET | 2016-2017 BUDGET |
|------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | | | | | |
| 10 430-699 | OTHER - SUNDRY | 395 | 200 | 300 | 300 |
| | ITEM DESCRIPTION | AMOUNTS | ITEM DESCRIPTION | AMOUNTS | AMOUNTS |
| | MISC. | 300 | | | |
| | | | | | |
| | | | | | |

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 BUDGET | 2016-2017 BUDGET |
|------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | | | | | |
| 10 430-899 | CAPITAL OUTLAY | 0 | 0 | 0 | - |
| | ITEM DESCRIPTION | AMOUNTS | ITEM DESCRIPTION | AMOUNTS | AMOUNTS |
| | 1 | | | | 7 |
| | 2 | | | | 8 |
| | 3 | | | | 9 |
| | 4 | | | | 10 |
| | 5 | | | | 11 |
| | 6 | | | | 12 |

TRANSPOSE CAPITAL NUMBERS FROM THE CAPITAL TAB IN PRIORITY ORDER.

TOTAL: 89,459 108,251 60,677 103,380 111,739 137,820

APPROVED BUDGET
 APRIL OF: APRIL 30TH, 2016

GENERAL FUND
 POLICE

| EXPENDITURES | 2015-2016 | | | 2016-2017 | | | | |
|-------------------------------------|---------------------|---------------------|---------------------|-------------------|-----------------|-----------------------|---------------------|--------------------|
| | 2012-2013 ACTUAL | 2013-2014 ACTUAL | 2014-2015 ACTUAL | CURRENT BUDGET | Y-T-D ACTUAL | PROJECTED YEAR END | REQUESTED BUDGET | APPROVED BUDGET |
| SALARIES | | | | | | | | |
| 10-525-100 SALARIES/WAGES | 1,831,130 | 1,858,996 | 1,958,793 | 2,106,088 | 1,200,686 | 2,106,088 | 1,577,305 | 2,266,566 |
| 10-525-165 EDUCATIONAL PAY | 23,749 | 22,359 | 3,934 | 36,000 | 28,545 | 36,000 | 30,000 | 40,500 |
| 10-525-175 LONGEVITY | 7,962 | 9,665 | 17,338 | 17,516 | 11,643 | 17,516 | 12,500 | 24,120 |
| 10-525-185 UNIFORM ALLOWANCE | 5,354 | 4,741 | 4,722 | 5,400 | 2,747 | 5,400 | 5,400 | 5,400 |
| 10-525-190 OVERTIME | <u>91,128</u> | <u>74,985</u> | <u>88,067</u> | <u>94,000</u> | <u>47,425</u> | <u>90,000</u> | <u>90,000</u> | <u>85,000</u> |
| TOTAL SALARIES | 1,959,323 | 1,970,745 | 2,072,855 | 2,259,004 | 1,291,046 | 2,255,004 | 2,015,205 | 2,421,586 |
| BENEFITS | | | | | | | | |
| 10-525-200 FICA & MEDICARE | 148,482 | 147,715 | 157,768 | 172,401 | 97,375 | 172,401 | 154,163 | 184,838 |
| 10-525-210 GROUP INSURANCE | 268,320 | 268,480 | 354,606 | 356,404 | 198,264 | 356,404 | 275,020 | 367,776 |
| 10-525-230 TMR S | 224,157 | 233,652 | 266,031 | 298,152 | 166,695 | 298,152 | 228,018 | 341,407 |
| 10-525-240 WORKMEN'S COMPENSATION | 44,203 | 40,266 | 28,965 | 32,441 | 35,902 | 35,902 | 43,000 | 32,441 |
| 10-525-291 UNEMPLOYMENT INSURANCE | <u>3,492</u> | <u>136</u> | <u>3,062</u> | <u>5,000</u> | <u>0</u> | <u>3,000</u> | <u>7,500</u> | <u>5,000</u> |
| TOTAL BENEFITS | 688,654 | 690,249 | 810,432 | 864,398 | 498,236 | 865,859 | 707,701 | 931,462 |
| SUPPLIES | | | | | | | | |
| 10-525-310 OFFICE/COMPUTER SUPPLIES | 16,806 | 18,073 | 20,415 | 18,500 | 14,060 | 18,500 | 25,386 | 18,500 |
| 10-525-311 POSTAGE/SHIPPING | 413 | 308 | 284 | 750 | 164 | 750 | 500 | 750 |
| 10-525-320 OTHER ELECTRONICS | 2,930 | 3,751 | 8,933 | 13,300 | 9,243 | 13,300 | 8,500 | 12,700 |
| 10-525-335 CLOTHING | 17,477 | 18,989 | 20,878 | 18,000 | 12,967 | 18,000 | 19,485 | 18,500 |
| 10-525-352 FURNITURE & FIXTURES | 996 | 940 | 6,031 | 1,500 | 300 | 1,500 | 6,200 | 1,500 |
| 10-525-385 SMALL TOOLS & EQUIPMENT | 2,914 | 3,157 | 0 | 3,500 | 1,340 | 3,500 | 2,750 | 3,500 |
| 10-525-389 CHEMICALS | 1,745 | 1,110 | 1,194 | 1,000 | 500 | 1,000 | 3,000 | 1,000 |
| 10-525-390 FUEL | 93,929 | 101,834 | 72,822 | 80,000 | 33,683 | 70,000 | 65,000 | 70,000 |
| 10-525-391 PRISONER MEALS | 7,306 | 6,838 | 6,432 | 7,500 | 3,498 | 7,500 | 18,000 | 7,500 |
| 10-525-392 JANITORIAL SUPPLIES | 3,500 | 4,820 | 3,746 | 4,500 | 3,267 | 4,500 | 3,500 | 4,500 |
| 10-525-394 INVESTIGATIVE SUPPLIES | 8,393 | 5,266 | 5,958 | 5,500 | 4,380 | 5,500 | 6,376 | 5,500 |
| 10-525-395 AMMUNITION/GUN SUPPLIES | 8,246 | 7,719 | 9,431 | 8,000 | 3,477 | 8,000 | 5,500 | 8,000 |
| 10-525-399 OTHER SUPPLIES | <u>18,657</u> | <u>16,539</u> | <u>13,407</u> | <u>13,300</u> | <u>10,038</u> | <u>13,300</u> | <u>9,056</u> | <u>13,200</u> |
| TOTAL SUPPLIES | 183,311 | 189,344 | 169,530 | 175,350 | 96,915 | 165,350 | 173,253 | 165,150 |
| SERVICES | | | | | | | | |
| 10-525-413 PROFESSIONAL SERVICES | 52,955 | 22,697 | 21,867 | 23,500 | 1,192 | 20,000 | 11,450 | 23,500 |
| 10-525-415 TELEPHONE | 39,076 | 43,891 | 58,665 | 47,300 | 36,762 | 52,500 | 59,740 | 47,300 |
| 10-525-425 CONTRACT LABOR | 0 | 0 | 0 | 300 | 0 | 300 | 0 | 300 |
| 10-525-426 PHYSICALS/SCREENING | 3,363 | 1,863 | 3,079 | 3,000 | 1,341 | 3,000 | 2,700 | 3,000 |
| 10-525-430 ADVERTISING | 969 | 1,025 | 1,300 | 1,125 | 1,172 | 1,172 | 1,000 | 1,125 |
| 10-525-431 ANIMAL FACILITY | 66,029 | 87,126 | 99,442 | 110,218 | 110,218 | 110,218 | 68,256 | 124,537 |
| 10-525-440 ELECTRICITY | 37,749 | 39,164 | 32,773 | 41,000 | 14,735 | 39,000 | 35,100 | 39,000 |
| 10-525-441 WATER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-525-442 GAS-ENRTEX | 4,659 | 6,277 | 1,735 | 7,000 | 1,506 | 5,000 | 7,500 | 5,000 |
| 10-525-480 PRISONER MEDICAL | 0 | 300 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-525-482 SERVICE CONTRACTS | 49,521 | 44,371 | 55,390 | 66,700 | 41,196 | 66,700 | 39,736 | 68,900 |
| 10-525-485 LAUNDRY SERVICES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-525-499 OTHER SERVICES | <u>1,109</u> | <u>843</u> | <u>1,993</u> | <u>1,500</u> | <u>426</u> | <u>1,500</u> | <u>1,000</u> | <u>1,500</u> |
| TOTAL SERVICES | 255,431 | 247,557 | 276,244 | 301,643 | 208,546 | 299,390 | 226,482 | 314,162 |

APPROVED BUDGET
AS OF: APRIL 30TH, 2016

0 -GENERAL FUND
POLICE

| EXPENDITURES | 2012-2013 ACTUAL | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | | 2016-2017 | |
|-----------------------------------------|---------------------|---------------------|---------------------|-------------------|------------------|-----------------------|---------------------|--------------------|
| | | | | CURRENT BUDGET | Y-T-D ACTUAL | PROJECTED YEAR END | REQUESTED BUDGET | APPROVED BUDGET |
| MAINTENANCE | | | | | | | | |
| 10-525-524 VEHICLE MAINTENANCE | 20,886 | 20,222 | 48,531 | 30,415 | 21,276 | 30,415 | 20,000 | 27,500 |
| 10-525-543 ELECTRONICS/COMPUTER MAINT | 22,031 | 22,651 | 21,514 | 33,000 | 5,061 | 33,000 | 21,197 | 28,000 |
| 10-525-545 BLDG/BLDG EQUIP MAINTENANCE | 21,645 | 19,386 | 24,139 | 22,000 | 12,656 | 22,000 | 21,300 | 22,500 |
| 10-525-546 LAND/GROUNDS MAINT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL MAINTENANCE | 64,562 | 68,259 | 94,184 | 85,415 | 38,993 | 85,415 | 62,497 | 78,000 |
| SUNDRY | | | | | | | | |
| 10-525-601 FAITHFUL PERFORMANCE BOND | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-525-602 SEMINARS/DUES/TRAVEL | 24,144 | 24,672 | 26,141 | 28,179 | 20,642 | 28,179 | 23,330 | 25,800 |
| 10-525-604 LIABILITY/PROPERTY INSURANCE | 23,059 | 21,815 | 23,726 | 21,000 | 27,990 | 27,990 | 12,500 | 21,000 |
| 10-525-619 FEDERAL NARCOTICS EXPENSE | 36,994 | 25,074 | 4,387 | 29,001 | 267 | 29,001 | 0 | 0 |
| 10-525-620 LOCAL NARCOTICS | 13,450 | 33,262 | 5,564 | 57,614 | 2,096 | 8,000 | 36,626 | 6,000 |
| 10-525-621 K-9 EXPENSE | 3,963 | 3,562 | 2,859 | 4,500 | 1,866 | 4,500 | 2,000 | 4,500 |
| 10-525-625 MARINE OPERATIONS | 3,413 | 4,834 | 1,277 | 0 | 1,666 | 7,691 | 3,250 | 0 |
| 10-525-629 VEHICLE INSURANCE | 3,331 | 6,901 | 6,901 | 6,900 | 7,492 | 7,492 | 2,089 | 6,900 |
| 10-525-687 DAMAGE CLAIMS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-525-699 OTHER - SUNDRY | 739 | 1,348 | 3,416 | 2,000 | 1,843 | 2,780 | 1,250 | 2,000 |
| TOTAL SUNDRY | 109,092 | 121,468 | 74,271 | 149,194 | 63,861 | 115,633 | 81,045 | 66,200 |
| CAPITAL OUTLAY | | | | | | | | |
| 10-525-898 EQUIPMENT LLEEG GRANT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-525-899 CAPITAL OUTLAY | 725,332 | 141,947 | 265,355 | 710,200 | 570,664 | 710,200 | 30,000 | 232,628 |
| TOTAL CAPITAL OUTLAY | 725,332 | 141,947 | 265,355 | 710,200 | 570,664 | 710,200 | 30,000 | 232,628 |
| 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 | 3,985,705 | 3,429,568 | 3,762,870 | 4,545,204 | 2,768,262 | 4,496,851 | 3,296,183 | 4,209,188 |



**FISCAL YEAR 2016-2017
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY**

10-525 POLICE DEPARTMENT

| ACCT# | DESCRIPTION | 2013-2014 | | 2014-2015 | | 2015-2016 | | 2016-2017 | | INC BUD-PROJ | | INC FROM BUDGET | |
|------------|------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|---------|--------------|---------|-----------------|---|
| | | ACTUAL | APL YTD | ACTUAL | BUDGET | BUDGET | PROJECTN | BUDGET | BUDGET | \$ | % | \$ | % |
| 10 525-100 | SALARIES/WAGES | 1,858,996 | 1,200,686 | 1,958,793 | 2,106,088 | 2,106,088 | 2,106,088 | 2,266,566 | 160,478 | 7.6% | 160,478 | 7.6% | |
| 10 525-165 | EDUCATIONAL PAY | 22,359 | 28,545 | 3,934 | 36,000 | 36,000 | 36,000 | 40,500 | 4,500 | 12.5% | 4,500 | 12.5% | |
| 10 525-175 | LONGEVITY | 9,665 | 11,643 | 17,338 | 17,516 | 17,516 | 17,516 | 24,120 | 6,604 | 37.7% | 6,604 | 37.7% | |
| 10 525-185 | UNIFORM ALLOWANCE | 4,741 | 2,747 | 4,722 | 5,400 | 5,400 | 5,400 | 5,400 | 0 | 0.0% | 0 | 0.0% | |
| 10 525-190 | OVERTIME | 74,985 | 47,425 | 88,067 | 94,000 | 94,000 | 90,000 | 85,000 | -5,000 | -5.6% | -9,000 | -9.6% | |
| 10 525-201 | F I C A & MEDICARE | 147,715 | 97,375 | 157,768 | 172,401 | 172,401 | 172,401 | 184,838 | 12,437 | 7.2% | 12,437 | 7.2% | |
| 10 525-210 | GROUP INSURANCE | 268,480 | 198,264 | 354,606 | 356,404 | 356,404 | 356,404 | 367,776 | 11,372 | 3.2% | 11,372 | 3.2% | |
| 10 525-230 | T M R S | 233,652 | 166,695 | 266,031 | 298,152 | 298,152 | 298,152 | 341,407 | 43,255 | 14.5% | 43,255 | 14.5% | |
| 10 525-240 | WORKMEN'S COMPENSATION | 40,266 | 35,902 | 28,965 | 32,441 | 32,441 | 35,902 | 32,441 | -3,461 | -9.6% | 0 | 0.0% | |
| 10 525-291 | UNEMPLOYMENT INSURANCE | 136 | 0 | 3,062 | 5,000 | 5,000 | 3,000 | 5,000 | 2,000 | 66.7% | 0 | 0.0% | |
| 10 525-310 | OFFICE/COMPUTER SUPPLIES | 18,073 | 14,060 | 20,415 | 18,500 | 18,500 | 18,500 | 18,500 | 0 | 0.0% | 0 | 0.0% | |
| 10 525-311 | POSTAGE/SHIPPING | 308 | 164 | 284 | 750 | 750 | 750 | 750 | 0 | 0.0% | 0 | 0.0% | |
| 10 525-320 | OTHER ELECTRONICS | 3,751 | 9,243 | 8,933 | 13,300 | 13,300 | 13,300 | 12,700 | -600 | -4.5% | -600 | -4.5% | |
| 10 525-335 | CLOTHING | 18,989 | 12,967 | 20,878 | 18,000 | 18,000 | 18,000 | 18,500 | 500 | 2.8% | 500 | 2.8% | |
| 10 525-352 | FURNITURE & FIXTURES | 940 | 300 | 6,031 | 1,500 | 1,500 | 1,500 | 1,500 | 0 | 0.0% | 0 | 0.0% | |
| 10 525-385 | SMALL TOOLS & EQUIPMENT | 1,110 | 500 | 1,194 | 3,500 | 3,500 | 3,500 | 3,500 | 0 | 0.0% | 0 | 0.0% | |
| 10 525-389 | CHEMICALS | 101,834 | 33,683 | 72,822 | 80,000 | 80,000 | 70,000 | 70,000 | 0 | 0.0% | 0 | 0.0% | |
| 10 525-390 | FUEL | 6,838 | 3,498 | 6,432 | 7,500 | 7,500 | 7,500 | 7,500 | 0 | 0.0% | 0 | 0.0% | |
| 10 525-391 | PRISONER MEALS | 4,820 | 3,267 | 3,746 | 4,500 | 4,500 | 4,500 | 4,500 | 0 | 0.0% | 0 | 0.0% | |
| 10 525-392 | JANITORIAL SUPPLIES | 5,266 | 4,380 | 5,958 | 5,500 | 5,500 | 5,500 | 5,500 | 0 | 0.0% | 0 | 0.0% | |
| 10 525-394 | INVESTIGATIVE SUPPLIES | 7,719 | 3,477 | 9,431 | 8,000 | 8,000 | 8,000 | 8,000 | 0 | 0.0% | 0 | 0.0% | |
| 10 525-395 | AMMUNITION/GUN SUPPLIES | 16,539 | 10,038 | 13,407 | 13,300 | 13,300 | 13,300 | 13,200 | -100 | -0.8% | -100 | -0.8% | |
| 10 525-399 | OTHER SUPPLIES | 22,697 | 1,192 | 21,867 | 23,500 | 23,500 | 20,000 | 23,500 | 3,500 | 17.5% | 0 | 0.0% | |
| 10 525-413 | PROFESSIONAL SERVICES | 43,891 | 36,762 | 58,665 | 47,300 | 47,300 | 52,500 | 47,300 | -5,200 | -9.9% | 0 | 0.0% | |
| 10 525-415 | TELEPHONE | 0 | 0 | 0 | 300 | 300 | 300 | 300 | 0 | 0.0% | 0 | 0.0% | |
| 10 525-425 | CONTRACT LABOR | 1,863 | 1,341 | 3,079 | 3,000 | 3,000 | 3,000 | 3,000 | 0 | 0.0% | 0 | 0.0% | |
| 10 525-426 | PHYSICALS/SCREENING | 1,025 | 1,172 | 1,300 | 1,125 | 1,125 | 1,172 | 1,125 | -47 | -4.0% | 0 | 0.0% | |
| 10 525-430 | ADVERTISING | 87,126 | 110,218 | 99,442 | 110,218 | 110,218 | 110,218 | 124,537 | 14,319 | 13.0% | 14,319 | 13.0% | |
| 10 525-431 | ANIMAL FACILITY | 39,164 | 14,735 | 32,773 | 41,000 | 41,000 | 39,000 | 39,000 | 0 | 0.0% | -2,000 | -4.9% | |
| 10 525-440 | ELECTRICITY | 6,277 | 1,505 | 1,735 | 7,000 | 7,000 | 5,000 | 5,000 | 0 | 0.0% | -2,000 | -28.6% | |
| 10 525-442 | GAS-ENTEX | 44,671 | 41,196 | 55,390 | 66,700 | 66,700 | 66,700 | 68,900 | 2,200 | 3.3% | 2,200 | 3.3% | |
| 10 525-482 | SERVICE CONTRACTS | 843 | 426 | 1,993 | 1,500 | 1,500 | 1,500 | 1,500 | 0 | 0.0% | 0 | 0.0% | |
| 10 525-499 | OTHER SERVICES | 26,222 | 21,276 | 48,531 | 30,415 | 30,415 | 30,415 | 27,500 | -2,915 | -9.6% | -2,915 | -9.6% | |
| 10 525-524 | VEHICLE MAINTENANCE | 22,651 | 5,061 | 21,514 | 33,000 | 33,000 | 33,000 | 28,000 | -5,000 | -15.2% | -5,000 | -15.2% | |
| 10 525-543 | ELECTRONICS/COMPUTER MAINT | 19,386 | 12,656 | 24,139 | 22,000 | 22,000 | 22,000 | 22,500 | 500 | 2.3% | 500 | 2.3% | |
| 10 525-545 | BLDG/BLDG EQUIP MAINTENANCE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% | |
| 10 525-546 | LAND/GROUNDS MAINT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% | |
| 10 525-601 | FAITHFUL PERFORMANCE BOND | 24,672 | 20,642 | 26,141 | 28,179 | 28,179 | 28,179 | 25,800 | -2,379 | -8.4% | -2,379 | -8.4% | |
| 10 525-602 | SEMINARS/DUES/TRAVEL | 21,815 | 27,990 | 23,726 | 21,000 | 21,000 | 27,990 | 21,000 | -6,990 | -25.0% | 0 | 0.0% | |
| 10 525-604 | LIABILITY/PROPERTY INSURANCE | | | | | | | | | | | | |



**FISCAL YEAR 2016-2017
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY**

10-525 POLICE DEPARTMENT

| ACCT# | DESCRIPTION | 2013-2014 | | 2014-2015 | | 2015-2016 | | 2016-2017 | | INC BUD-PROJ | | INC FROM BUDGET | |
|------------|---------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-----------------|--------------|-----------------|-----------------|---|
| | | ACTUAL | ACTUAL | ACTUAL | ACTUAL | BUDGET | BUDGET | BUDGET | BUDGET | \$ | % | \$ | % |
| 10-525-619 | FEDERAL NARCOTICS EXPENSE | 25,074 | 4,387 | 267 | 29,001 | 29,001 | 0 | 0 | -29,001 | -100.0% | -51,614 | -89.6% | |
| 10-525-620 | NARCOTICS/K-9 | 33,262 | 5,564 | 2,096 | 57,614 | 8,000 | 6,000 | 6,000 | -2,000 | -25.0% | 0 | 0.0% | |
| 10-525-621 | K-9 EXPENSE | 3,562 | 2,859 | 1,866 | 4,500 | 4,500 | 4,500 | 4,500 | 0 | 0.0% | 0 | 0.0% | |
| 10-525-625 | MARINE OPERATIONS | 4,834 | 1,277 | 1,666 | 0 | 7,691 | 0 | 0 | -7,691 | -100.0% | 0 | 0.0% | |
| 10-525-629 | VEHICLE INSURANCE | 6,901 | 6,901 | 7,492 | 6,900 | 7,492 | 6,900 | 6,900 | -592 | -7.9% | 0 | 0.0% | |
| 10-525-687 | DAMAGE CLAIMS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -780 | -28.1% | 0 | 0.0% | |
| 10-525-699 | OTHER - SUNDRY | 1,346 | 3,415 | 1,840 | 2,000 | 2,780 | 2,000 | 2,000 | -477,572 | -67.2% | -477,572 | -67.2% | |
| 10-525-899 | CAPITAL OUTLAY | 141,947 | 265,355 | 570,664 | 710,200 | 710,200 | 232,628 | 232,628 | -287,663 | -6.4% | -336,016 | -7.4% | |
| | | 3,429,568 | 3,762,870 | 2,768,262 | 4,545,204 | 4,496,951 | 4,209,188 | 4,209,188 | -287,663 | -6.4% | -336,016 | -7.4% | |



THE CITY OF
FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION

10-525 POLICE DEPARTMENT

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET | |
|------------|-----------------------------|---------------------|---------------------|---------------------------|-----------|---------------------|------------|
| | | | | APR YTD | BUDGET | | PROJECTION |
| 10 525-100 | SALARIES/WAGES | 1,858,996 | 1,958,793 | 1,200,686 | 2,106,088 | 2,266,566 | |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | | AMOUNT\$ |
| | Current Full-Time Employees | 2,172,283 | | | | | |
| | ADD ONE PATROL OFFICER | 46,144 | | | | | |
| | Current Part-Time Employees | 48,139 | | | | | |
| | New- Truck Officer | | | Calculated Field | | | |
| | | | | (do not attempt to input) | | | |

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET | |
|------------|---------------------------------------------------|---------------------|---------------------|---------------------------|--------|---------------------|------------|
| | | | | APR YTD | BUDGET | | PROJECTION |
| 10 525-165 | EDUCATIONAL PAY | 22,359 | 3,934 | 28,545 | 36,000 | 40,500 | |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | | AMOUNT\$ |
| | Education Pay | | | | | 40,500 | |
| | <i>Educational Pay is paid in December</i> | | | | | | |
| | Intermediate law enforcement certification \$500. | | | | | | |
| | Advanced law enforcement certification \$1000. | | | Calculated Field | | | |
| | Master law enforcement certification \$1500. | | | (do not attempt to input) | | | |
| | *College Education reimbursement | | | | | | |

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET | |
|------------|---------------------|---------------------|---------------------|---------------------------|--------|---------------------|------------|
| | | | | APR YTD | BUDGET | | PROJECTION |
| 10 525-175 | LONGEVITY | 9,665 | 17,338 | 11,643 | 17,516 | 24,120 | |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | | AMOUNT\$ |
| | Longevity Pay | 24,120 | | | | | |
| | | | | Calculated Field | | | |
| | | | | (do not attempt to input) | | | |



FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION

10-525 POLICE DEPARTMENT

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 525-185 | UNIFORM ALLOWANCE | 4,741 | 4,722 | 2,747 | 5,400 | 5,400 |
| | ITEM DESCRIPTION | AMOUNTS | | ITEM DESCRIPTION | | AMOUNTS |
| | CID and Admin Staff | 5,400 | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|----------------------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 525-190 | OVERTIME | 74,985 | 88,067 | 47,425 | 94,000 | 85,000 |
| | ITEM DESCRIPTION | AMOUNTS | | ITEM DESCRIPTION | | AMOUNTS |
| | Patrol Division | | | | | |
| | Telecommunications Division | | | | | |
| | Criminal Investigations Division | | | | | |
| | Administrative Meetings | | | | | |
| | SWAT Training | | | | | 85,000 |
| | Physical Fitness Program | | | | | |
| | Proactive Initiatives | | | | | |
| | | | | | | |

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|-----------------------------------------------|---------------------|---------------------|-----------------------------------------------|---------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 525-201 | F I C A & MEDICARE | 147,715 | 157,768 | 97,375 | 172,401 | 184,838 |
| | ITEM DESCRIPTION | AMOUNTS | | ITEM DESCRIPTION | | AMOUNTS |
| | Calculated Field (do not attempt to input) | 7.65% | | Calculated Field (do not attempt to input) | | |
| | | | | | | |
| | | | | | | |



**FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION**

10-525 POLICE DEPARTMENT

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|------------------------------|---------------------|---------------------|---------------------------|---------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 525-210 | GROUP INSURANCE | 268,480 | 354,606 | 198,264 | 356,404 | 367,776 |
| | ITEM DESCRIPTION | AMOUNTS | | ITEM DESCRIPTION | | AMOUNTS |
| | Life Insurance / AD&D | 9,706 | | Calculated Field | | |
| | Long Term Disability | 7,406 | | (do not attempt to input) | | |
| | Health Reimbursement Account | 55,200 | | | | |
| | TML - Employee Health | | | | | |
| | Estimated % Increase | 4% | | | | |
| | TML Estimated Rate/Mo | 295,464 | 46 | | | |

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------------|---------------------|---------------------|------------------|---------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 525-230 | T M R S | 233,652 | 266,031 | 166,695 | 298,152 | 341,407 |
| | ITEM DESCRIPTION | AMOUNTS | | ITEM DESCRIPTION | | AMOUNTS |
| | OCT - DEC | | | | | |
| | JAN - SEP | | | | | |
| | Weighted Average | 341,407 | | | | |
| | Calculated Field | | | | | |
| | (do not attempt to input) | | | | | |

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|------------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 525-240 | WORKMEN'S COMPENSATION | 40,266 | 28,965 | 35,902 | 32,441 | 32,441 |
| | ITEM DESCRIPTION | AMOUNTS | | ITEM DESCRIPTION | | AMOUNTS |
| | WORKMEN'S COMPENSATION | 32,441 | | | | |
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FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION

10-525 POLICE DEPARTMENT

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|------------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 525-291 | UNEMPLOYMENT INSURANCE | 136 | 3,062 | 0 | 5,000 | 5,000 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | |
| | UNEMPLOYMENT INSURANCE | 5,000 | | | | AMOUNT\$ |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|-----------------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 525-310 | OFFICE/COMPUTER SUPPLIES | 18,073 | 20,415 | 14,060 | 18,500 | 18,500 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | |
| | Ink/Toner/Printer | 2,500 | | | | 6,500 |
| | Misc paper/office equipment | 4,500 | | | | 2,000 |
| | Break room supplies | 2,000 | | | | |
| | DVD/CD supplies | 600 | | | | |
| | Storage Furniture | 400 | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 525-311 | POSTAGE/SHIPPING | 308 | 284 | 164 | 750 | 750 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | |
| | POSTAGE/SHIPPING | 750 | | | | AMOUNT\$ |
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FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION

10-525 POLICE DEPARTMENT

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | 2014-2015 | 2015-2016 | | 2016-2017 | |
|------------|--------------------------------|-----------|-----------|------------------|--------|------------|----------|
| | | ACTUAL | ACTUAL | APR YTD | BUDGET | PROJECTION | BUDGET |
| 10 525-320 | OTHER ELECTRONICS | 3,751 | 8,933 | 9,243 | 13,300 | 13,300 | 12,700 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | | AMOUNT\$ |
| | Police radio charges/batteries | 1,000 | | | | | |
| | Radio parts/repairs | 2,000 | | | | | |
| | Camera parts/repairs | 5,500 | | | | | |
| | Tasers/parts/repairs | 4,200 | | | | | |

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | 2014-2015 | 2015-2016 | | 2016-2017 | |
|------------|------------------------------------------------|-----------|-----------|------------------|--------|------------|----------|
| | | ACTUAL | ACTUAL | APR YTD | BUDGET | PROJECTION | BUDGET |
| 10 525-335 | CLOTHING | 18,989 | 20,878 | 12,967 | 18,000 | 18,000 | 18,500 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | | AMOUNT\$ |
| | Police uniforms | 16,000 | | | | | |
| | Explorers | 1,000 | | | | | |
| | Jail clothing/mattresses/blankets/sandals/misc | 1,500 | | | | | |

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | 2014-2015 | 2015-2016 | | 2016-2017 | |
|------------|-------------------------------------------------|-----------|-----------|------------------|--------|------------|----------|
| | | ACTUAL | ACTUAL | APR YTD | BUDGET | PROJECTION | BUDGET |
| 10 525-352 | FURNITURE & FIXTURES | 940 | 6,031 | 300 | 1,500 | 1,500 | 1,500 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | | AMOUNT\$ |
| | Replace worn office furniture/fixture/equipment | 1,500 | | | | | |



**FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION**

10-525 POLICE DEPARTMENT

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|-----------------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 525-385 | SMALL TOOLS & EQUIPMENT | 3,157 | 0 | 1,340 | 3,500 | 3,500 |
| | ITEM DESCRIPTION | AMOUNTS | | ITEM DESCRIPTION | | AMOUNTS |
| | Misc tools/equipment | 1,000 | | | | |
| | Replacement of L3 body mics | 2,500 | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 525-389 | CHEMICALS | 1,110 | 1,194 | 500 | 1,000 | 1,000 |
| | ITEM DESCRIPTION | AMOUNTS | | ITEM DESCRIPTION | | AMOUNTS |
| | General | 1,000 | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 525-390 | FUEL | 101,834 | 72,822 | 33,683 | 80,000 | 70,000 |
| | ITEM DESCRIPTION | AMOUNTS | | ITEM DESCRIPTION | | AMOUNTS |
| | FUEL | 70,000 | | | | |
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**THE CITY OF
FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION**

10-525 POLICE DEPARTMENT

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | | 2014-2015 | | 2015-2016 | | 2016-2017 | |
|------------|------------------------------|-----------|----------|-----------|----------|-----------|--------|------------|--------|
| | | ACTUAL | AMOUNT\$ | ACTUAL | AMOUNT\$ | APR YTD | BUDGET | PROJECTION | BUDGET |
| 10 525-391 | PRISONER MEALS | 6,838 | 6,432 | 3,498 | 7,500 | 7,500 | | 7,500 | 7,500 |
| | ITEM DESCRIPTION | | | | | | | | |
| | Breakfast, lunch, and dinner | 7,500 | | | | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | | 2014-2015 | | 2015-2016 | | 2016-2017 | |
|------------|---------------------------|-----------|----------|-----------|----------|-----------|--------|------------|--------|
| | | ACTUAL | AMOUNT\$ | ACTUAL | AMOUNT\$ | APR YTD | BUDGET | PROJECTION | BUDGET |
| 10 525-392 | JANITORIAL SUPPLIES | 4,820 | 3,746 | 3,267 | 4,500 | 4,500 | | 4,500 | 4,500 |
| | ITEM DESCRIPTION | | | | | | | | |
| | Jail cleaning supplies | 1,500 | | | | | | | |
| | Building janitor supplies | 3,000 | | | | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | | 2014-2015 | | 2015-2016 | | 2016-2017 | |
|------------|------------------------------------|-----------|----------|-----------|----------|-----------|--------|------------|--------|
| | | ACTUAL | AMOUNT\$ | ACTUAL | AMOUNT\$ | APR YTD | BUDGET | PROJECTION | BUDGET |
| 10 525-394 | INVESTIGATIVE SUPPLIES | 5,266 | 5,958 | 4,380 | 5,500 | 5,500 | | 5,500 | 5,500 |
| | ITEM DESCRIPTION | | | | | | | | |
| | CID supplies | 5,500 | | | | | | | |
| | Crime scene investigation supplies | | | | | | | | |
| | Drug testing supplies | | | | | | | | |
| | Rape kits | | | | | | | | |
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**FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION**

10-525 POLICE DEPARTMENT

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 525-395 | AMMUNITION/GUN SUPPLIES | 7,719 | 9,431 | 3,477 | 8,000 | 8,000 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | |
| | Department weapons qualification | 5,500 | | | | |
| | Taser darts | 2,000 | | | | |
| | Sheriff department range fee \$50@day | 500 | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|-----------------------------------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 525-399 | OTHER SUPPLIES | 16,539 | 13,407 | 10,038 | 13,300 | 13,200 |
| | 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 | | | | 2,800 |
| | Animal control tranquilizer gun repairs/darts | 200 | | | | 400 |
| | Chief advisory council | 1,500 | | | | 500 |
| | Employee appreciation supplies | 1,600 | | | | 500 |

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|------------------------------------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 525-413 | PROFESSIONAL SERVICES | 22,697 | 21,867 | 1,192 | 23,500 | 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 2016-2017
ACCOUNT DETAIL JUSTIFICATION

10-525 POLICE DEPARTMENT

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | | 2014-2015 | | 2015-2016 | | 2016-2017 | |
|------------|-------------------------------------|-----------|---------|-----------|---------|-----------|--------|------------|---------|
| | | ACTUAL | AMOUNTS | ACTUAL | AMOUNTS | APR YTD | BUDGET | PROJECTION | BUDGET |
| 10 525-415 | TELEPHONE | 43,891 | | 58,665 | | 36,762 | 47,300 | 52,500 | 47,300 |
| | ITEM DESCRIPTION | | | | | | | | AMOUNTS |
| | Broadband cards for vehicle laptops | | 6,600 | | | | | | |
| | Cellular telephones for PD | | 11,900 | | | | | | |
| | Comcast | | 4,200 | | | | | | |
| | T-1 line | | 1,700 | | | | | | |
| | Police department phones | | 6,900 | | | | | | |
| | Cellmore communications | | 13,000 | | | | | | |
| | Vehicle Tracking Devices (GPS) | | 3,000 | | | | | | |

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | | 2014-2015 | | 2015-2016 | | 2016-2017 | |
|------------|---------------------|-----------|---------|-----------|---------|-----------|--------|------------|---------|
| | | ACTUAL | AMOUNTS | ACTUAL | AMOUNTS | APR YTD | BUDGET | PROJECTION | BUDGET |
| 10 525-425 | CONTRACT LABOR | 0 | | 0 | | 0 | 300 | 300 | 300 |
| | ITEM DESCRIPTION | | | | | | | | AMOUNTS |
| | Contract labor | | 300 | | | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | | 2014-2015 | | 2015-2016 | | 2016-2017 | |
|------------|--------------------------------------|-----------|---------|-----------|---------|-----------|--------|------------|---------|
| | | ACTUAL | AMOUNTS | ACTUAL | AMOUNTS | APR YTD | BUDGET | PROJECTION | BUDGET |
| 10 525-426 | PHYSICALS/SCREENING | 1,863 | | 3,079 | | 1,341 | 3,000 | 3,000 | 3,000 |
| | ITEM DESCRIPTION | | | | | | | | AMOUNTS |
| | Pre-employment/employee drug screens | | 2,000 | | | | | | |
| | Disease testing | | 1,000 | | | | | | |
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FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION **10-525** **POLICE DEPARTMENT**

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|-----------------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 525-430 | ADVERTISING | 1,025 | 1,300 | 1,172 | 1,125 | 1,125 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | AMOUNT\$ |
| | Employee/Agency advertising | 1,125 | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------|---------------------|---------------------|------------------|---------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 525-431 | ANIMAL FACILITY | 87,126 | 99,442 | 110,218 | 110,218 | 124,537 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | AMOUNT\$ |
| | ANIMAL FACILITY | 113,000 | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 525-440 | ELECTRICITY | 39,164 | 32,773 | 14,735 | 41,000 | 39,000 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | AMOUNT\$ |
| | ELECTRICITY | 39,000 | | | | |
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FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION

10-525 POLICE DEPARTMENT

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | | 2014-2015 | | | 2015-2016 | | 2016-2017 | |
|------------|---------------------|-----------|---------|-----------|------------------|--------|------------|--------|-----------|--|
| | | ACTUAL | AMOUNTS | ACTUAL | APR YTD | BUDGET | PROJECTION | BUDGET | AMOUNTS | |
| 10 525-442 | GAS-ENTEX | 6,277 | | 1,735 | 1,505 | 7,000 | 5,000 | | 5,000 | |
| | ITEM DESCRIPTION | | | | ITEM DESCRIPTION | | | | | |
| | Gas-Entex | | 5,000 | | | | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | | 2014-2015 | | | 2015-2016 | | 2016-2017 | |
|------------|----------------------------------------|-----------|---------|-----------|------------------|--------|------------|--------|-----------|--|
| | | ACTUAL | AMOUNTS | ACTUAL | APR YTD | BUDGET | PROJECTION | BUDGET | AMOUNTS | |
| 10 525-482 | SERVICE CONTRACTS | 44,671 | | 55,390 | 41,196 | 66,700 | 66,700 | | 68,900 | |
| | ITEM DESCRIPTION | | | | ITEM DESCRIPTION | | | | | |
| | Laserfische annual contract | 4,000 | | | | | | | 7,400 | |
| | Fire extinguisher testing | 500 | | | | | | | 2,400 | |
| | Pest control | 1,000 | | | | | | | 4,500 | |
| | ITI annual maintenance contract | 19,700 | | | | | | | 1,800 | |
| | Accurent & TLO contract | 5,400 | | | | | | | 2,000 | |
| | First Responder grant writing contract | 1,000 | | | | | | | 6,200 | |
| | TCLEDS and Leads online contract | 3,700 | | | | | | | 6,500 | |
| | Carbonite Backup | 900 | | | | | | | 1,900 | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | | 2014-2015 | | | 2015-2016 | | 2016-2017 | |
|------------|--------------------------------------------------|-----------|---------|-----------|------------------|--------|------------|--------|-----------|--|
| | | ACTUAL | AMOUNTS | ACTUAL | APR YTD | BUDGET | PROJECTION | BUDGET | AMOUNTS | |
| 10 525-499 | OTHER SERVICES | 843 | | 1,993 | 426 | 1,500 | 1,500 | | 1,500 | |
| | ITEM DESCRIPTION | | | | ITEM DESCRIPTION | | | | | |
| | Southeast Texas Police Chiefs Luncheon | 500 | | | | | | | | |
| | Community Services Programs | 500 | | | | | | | | |
| | Educational material, instructors, misc supplies | 500 | | | | | | | | |
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FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION

10-525 POLICE DEPARTMENT

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 525-524 | VEHICLE MAINTENANCE | 26,222 | 48,531 | 21,276 | 30,415 | 27,500 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | AMOUNT\$ |
| | General maintenance | 27,500 | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|-----------------------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 525-543 | ELECTRONICS/COMPUTER MAINT | 22,651 | 21,514 | 5,061 | 33,000 | 28,000 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | AMOUNT\$ |
| | Computer software | 1,500 | | | | 7,000 |
| | Live-scan printer and maintenance | 1,200 | | | | 4,800 |
| | En-case annual security key | 1,000 | | | | 6,000 |
| | Server maintenance plan | 6,500 | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|------------------------------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 525-545 | BLDG/BLDG EQUIP MAINTENANCE | 19,386 | 24,139 | 12,656 | 22,000 | 22,500 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | AMOUNT\$ |
| | Elevator service and parts | 3,500 | | | | |
| | General building maintenance | 5,500 | | | | |
| | Janitor service | 10,000 | | | | |
| | Replacement of inside problematic lights | 500 | | | | |
| | General service | 3,000 | | | | |
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**FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION**

10-525 POLICE DEPARTMENT

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|------------------------------|---------------------|---------------------|-----------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 525-604 | LIABILITY/PROPERTY INSURANCE | 21,815 | 23,726 | 27,990 | 21,000 | 21,000 |
| | ITEM DESCRIPTION | AMOUNT\$ | | | | AMOUNT\$ |
| | LIABILITY PROPERTY INSURANCE | 21,000 | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------------|---------------------|---------------------|-----------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10-525-619 | FEDERAL NARCOTICS EXPENSE | 25,074 | 4,387 | 267 | 29,001 | - |
| | ITEM DESCRIPTION | AMOUNT\$ | | | | AMOUNT\$ |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|------------------------|---------------------|---------------------|-----------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 525-620 | NARCOTICS/K-9 | 33,262 | 5,564 | 2,096 | 57,614 | 6,000 |
| | ITEM DESCRIPTION | AMOUNT\$ | | | | AMOUNT\$ |
| | CID copy machine lease | 6,000 | | | | |
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**FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION**

10-525 POLICE DEPARTMENT

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|-----------------------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 525-699 | OTHER - SUNDRY | 1,346 | 3,415 | 1,840 | 2,000 | 2,000 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | |
| | Officer awards ceremony | 500 | | | | |
| | Law enforcement memorial luncheon | 500 | | | | |
| | Dispatcher appreciation luncheon | 500 | | | | |
| | Misc | 500 | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10-525-687 | DAMAGE CLAIMS | 0 | 0 | 0 | 0 | - |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------------------------------|---------------------|---------------------|------------------|---------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 525-899 | CAPITAL OUTLAY | 141,947 | 265,355 | 570,664 | 710,200 | 232,628 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | |
| | Two Fully Equipped Patrol Tahoes | 112,128 | | | | |
| | Three Unmarked Vehicles | 74,375 | | | | 3,750 |
| | Overhead Cover for Exposed Animal Enclosure | 3,900 | | | | 6,900 |
| | Replace Rusted-Out Security Lot Fencing | 7,900 | | | | 8,900 |
| | | | | | | 14,775 |
| | | | | | | |
| | | | | | | |

TRANSPOSE CAPITAL NUMBERS FROM THE CAPITAL TAB IN PRIORITY ORDER.

TOTAL: 3,429,568 3,762,870 2,768,262 4,545,204 4,496,851 4,209,188

APPROVED BUDGET
AS OF: APRIL 30TH, 2016

0 -GENERAL FUND
IRE

| EXPENDITURES | (----- 2015-2016 -----) | | | | | (----- 2016-2017 -----) | | |
|-------------------------------------|-------------------------|---------------------|---------------------|-------------------|-----------------|-------------------------|---------------------|--------------------|
| | 2012-2013 ACTUAL | 2013-2014 ACTUAL | 2014-2015 ACTUAL | CURRENT BUDGET | Y-T-D ACTUAL | PROJECTED YEAR END | REQUESTED BUDGET | APPROVED BUDGET |
| SALARIES | | | | | | | | |
| 10-530-100 SALARIES/WAGES | 376,641 | 470,705 | 499,892 | 555,947 | 306,895 | 485,000 | 382,471 | 575,439 |
| 10-530-165 EDUCATIONAL PAY | 21,056 | 23,471 | 25,779 | 26,500 | 15,223 | 22,000 | 14,000 | 26,500 |
| 10-530-175 LONGEVITY | 2,223 | 2,431 | 4,757 | 4,911 | 3,064 | 3,800 | 2,000 | 5,608 |
| 10-530-190 OVERTIME | <u>20,236</u> | <u>35,200</u> | <u>53,578</u> | <u>36,300</u> | <u>25,621</u> | <u>35,000</u> | <u>18,700</u> | <u>36,300</u> |
| TOTAL SALARIES | 420,156 | 531,806 | 584,006 | 623,658 | 350,803 | 545,800 | 417,171 | 643,847 |
| BENEFITS | | | | | | | | |
| 10-530-201 F I C A & MEDICARE | 31,168 | 39,656 | 43,596 | 47,710 | 26,540 | 41,000 | 31,914 | 49,254 |
| 10-530-210 GROUP INSURANCE | 44,163 | 56,161 | 80,929 | 69,731 | 50,954 | 65,000 | 43,596 | 71,956 |
| 10-530-230 T M R S | 48,982 | 65,064 | 75,176 | 82,510 | 46,323 | 67,000 | 48,350 | 90,976 |
| 10-530-240 WORKMEN'S COMPENSATION | 2,266 | 2,266 | 2,265 | 2,265 | 2,265 | 2,265 | 0 | 2,265 |
| 10-530-291 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 | 126,578 | 163,146 | 201,966 | 202,216 | 126,081 | 175,265 | 123,860 | 214,451 |
| SUPPLIES | | | | | | | | |
| 10-530-310 OFFICE/COMPUTER SUPPLIES | 1,578 | 1,414 | 1,644 | 2,000 | 802 | 2,000 | 2,000 | 2,000 |
| 10-530-312 BOOKS/PUBL/SUBSCRIPTIONS | 725 | 1,112 | 642 | 1,000 | 89 | 1,000 | 2,000 | 1,000 |
| 10-530-320 OTHER ELECTRONICS | 7,062 | 3,274 | 3,613 | 4,000 | 0 | 2,000 | 8,200 | 4,000 |
| 10-530-335 CLOTHING | 5,188 | 5,156 | 4,223 | 5,000 | 2,257 | 5,000 | 7,000 | 5,000 |
| 10-530-352 FURNITURE & FIXTURES | 1,085 | 7,149 | 1,139 | 3,000 | 958 | 2,500 | 1,500 | 3,500 |
| 10-530-385 SMALL TOOLS & EQUIPMENT | 4,929 | 3,949 | 3,666 | 4,000 | 1,753 | 4,000 | 10,000 | 4,000 |
| 10-530-389 CHEMICALS | 510 | 383 | 0 | 750 | 53 | 700 | 750 | 750 |
| 10-530-390 FUEL | 29,863 | 29,087 | 22,969 | 28,000 | 9,763 | 23,000 | 25,000 | 25,000 |
| 10-530-392 JANITORIAL SUPPLIES | 1,065 | 2,776 | 2,143 | 3,000 | 2,360 | 3,000 | 2,000 | 3,000 |
| 10-530-394 FIRE PREVENTION | 500 | 0 | 260 | 500 | 0 | 500 | 750 | 500 |
| 10-530-399 OTHER SUPPLIES | <u>130</u> | <u>394</u> | <u>484</u> | <u>500</u> | <u>295</u> | <u>500</u> | <u>500</u> | <u>500</u> |
| TOTAL SUPPLIES | 52,636 | 54,695 | 40,783 | 51,750 | 18,330 | 44,200 | 59,700 | 49,250 |
| SERVICES | | | | | | | | |
| 10-530-415 TELEPHONE | 8,662 | 8,628 | 7,237 | 8,500 | 4,048 | 8,500 | 11,500 | 6,500 |
| 10-530-425 CONTRACT LABOR | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-530-426 PHYSICALS/SCREENING | 603 | 452 | 794 | 600 | 540 | 550 | 0 | 600 |
| 10-530-430 ADVERTISING | 0 | 204 | 0 | 0 | 0 | 0 | 500 | 500 |
| 10-530-440 ELECTRICITY | 11,166 | 14,210 | 12,081 | 13,000 | 5,620 | 13,000 | 13,000 | 10,000 |
| 10-530-441 WATER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-530-442 GAS-ENTEX | 974 | 2,068 | 1,104 | 2,350 | 662 | 2,350 | 3,000 | 2,350 |
| 10-530-482 S C B A | 4,556 | 6,261 | 7,597 | 7,000 | 1,756 | 7,000 | 7,000 | 7,000 |
| 10-530-499 OTHER SERVICES | <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 SERVICES | 25,961 | 31,823 | 28,814 | 31,450 | 12,625 | 31,400 | 35,000 | 26,950 |

APPROVED BUDGET
AS OF: APRIL 30TH, 2016

0 -GENERAL FUND
FIRE

| EXPENDITURES | 2012-2013 | 2013-2014 | 2014-2015 | 2015-2016 | | | 2016-2017 | |
|----------------------------------------|----------------|----------------|------------------|------------------|----------------|--------------------|------------------|------------------|
| | ACTUAL | ACTUAL | ACTUAL | CURRENT BUDGET | Y-T-D ACTUAL | PROJECTED YEAR END | REQUESTED BUDGET | APPROVED BUDGET |
| <u>MAINTENANCE</u> | | | | | | | | |
| 10-530-524 VEHICLE MAINTENANCE | 27,857 | 18,842 | 19,777 | 22,000 | 14,285 | 22,000 | 25,000 | 22,000 |
| 10-530-543 ELEC | 5,308 | 3,651 | 2,629 | 5,000 | 1,046 | 5,000 | 5,050 | 5,000 |
| 10-530-545 BLDG/BLDG EQUIP MAINTENANCE | 7,984 | 2,989 | 12,179 | 9,000 | 2,765 | 9,000 | 7,000 | 12,500 |
| 10-530-560 EQUIPMENT MAINTENANCE | 943 | 3,810 | 2,215 | 2,000 | 1,472 | 2,000 | 3,000 | 2,000 |
| TOTAL MAINTENANCE | 42,092 | 29,293 | 36,800 | 38,000 | 19,568 | 38,000 | 40,050 | 41,500 |
| <u>UNDRY</u> | | | | | | | | |
| 10-530-602 SEMINARS/DUES/TRAVEL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-530-625 EMERGENCY MANAGEMENT | 17,875 | 13,555 | 119,006 | 18,000 | 795 | 18,000 | 21,500 | 18,000 |
| 10-530-629 VEHICLE INSURANCE | 5,424 | 5,424 | 5,424 | 5,500 | 2,402 | 5,500 | 2,685 | 5,500 |
| 10-530-683 FEMA FIREFIGHTERS GRANT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,000 |
| 10-530-692 RESERVE FIREMEN INCENTIVES | 3,900 | 1,760 | 2,470 | 3,500 | 1,100 | 3,500 | 9,000 | 3,000 |
| 10-530-693 RESERVE FIREMEN PENSION | 5,184 | 2,196 | 972 | 3,500 | 864 | 3,500 | 6,000 | 0 |
| 10-530-699 OTHER - SUNDRY | 3,067 | 2,356 | 1,958 | 4,500 | 565 | 4,500 | 0 | 4,500 |
| TOTAL SUNDRY | 35,450 | 25,291 | 129,830 | 35,000 | 5,725 | 35,000 | 39,185 | 34,000 |
| <u>CAPITAL OUTLAY</u> | | | | | | | | |
| 10-530-899 CAPITAL OUTLAY | 0 | 0 | 14,635 | 39,900 | 20,135 | 39,900 | 0 | 138,400 |
| TOTAL CAPITAL OUTLAY | 0 | 0 | 14,635 | 39,900 | 20,135 | 39,900 | 0 | 138,400 |
| <u>ACCURAL</u> | | | | | | | | |
| 10-530-995 DEPRECIATION EXPENSE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL ACCURAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL FIRE | 702,874 | 836,054 | 1,036,834 | 1,021,974 | 553,268 | 909,565 | 714,966 | 1,148,398 |



**FISCAL YEAR 2016-2017
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY**

10-530 FIRE

| ACCT# | DESCRIPTION | 2013-2014 | | 2014-2015 | | 2015-2016 | | 2016-2017 | | INC BUD-PROJ | | INC FROM BUDGET | |
|------------|-----------------------------|----------------|------------------|----------------|------------------|----------------|------------------|----------------|--------------|----------------|--------------|-----------------|--|
| | | ACTUAL | ACTUAL | ACTUAL | BUDGET | PROJECT | BUDGET | \$ | % | \$ | % | | |
| 10 530-100 | SALARIES/WAGES | 470,705 | 499,892 | 306,895 | 555,947 | 485,000 | 575,439 | 90,439 | 18.6% | 19,492 | 3.5% | | |
| 10 530-165 | EDUCATIONAL PAY | 23,471 | 25,779 | 15,223 | 26,500 | 22,000 | 26,500 | 4,500 | 20.5% | 0 | 0.0% | | |
| 10 530-175 | LONGEVITY | 2,431 | 4,757 | 3,064 | 4,911 | 3,800 | 5,608 | 1,808 | 47.6% | 697 | 14.2% | | |
| 10 530-190 | OVERTIME | 35,200 | 53,578 | 25,621 | 36,300 | 35,000 | 36,300 | 1,300 | 3.7% | 0 | 0.0% | | |
| 10 530-201 | F I C A & MEDICARE | 39,656 | 43,596 | 26,540 | 47,710 | 41,000 | 49,254 | 8,254 | 20.1% | 1,544 | 3.2% | | |
| 10 530-210 | GROUP INSURANCE | 56,161 | 80,929 | 50,954 | 69,731 | 65,000 | 71,956 | 6,956 | 10.7% | 2,225 | 3.2% | | |
| 10 530-230 | T M R S | 65,064 | 75,176 | 46,323 | 82,510 | 67,000 | 90,976 | 23,976 | 35.8% | 8,466 | 10.3% | | |
| 10 530-240 | WORKMEN'S COMPENSATION | 2,266 | 2,265 | 2,265 | 2,265 | 2,265 | 2,265 | 0 | 0.0% | 0 | 0.0% | | |
| 10 530-291 | UNEMPLOYMENT INSURANCE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% | | |
| 10 530-310 | OFFICE/COMPUTER SUPPLIES | 1,414 | 1,644 | 802 | 2,000 | 2,000 | 2,000 | 0 | 0.0% | 0 | 0.0% | | |
| 10 530-312 | BOOKS/PUBL/SUBSCRIPTIONS | 1,112 | 642 | 89 | 1,000 | 1,000 | 1,000 | 0 | 0.0% | 0 | 0.0% | | |
| 10 530-320 | OTHER ELECTRONICS | 3,274 | 3,613 | 0 | 4,000 | 2,000 | 4,000 | 2,000 | 100.0% | 0 | 0.0% | | |
| 10 530-335 | CLOTHING | 5,156 | 4,223 | 2,257 | 5,000 | 5,000 | 5,000 | 0 | 0.0% | 0 | 0.0% | | |
| 10 530-352 | FURNITURE & FIXTURES | 7,149 | 1,139 | 958 | 3,000 | 2,500 | 3,500 | 1,000 | 40.0% | 500 | 16.7% | | |
| 10 530-385 | SMALL TOOLS & EQUIPMENT | 3,949 | 3,666 | 1,753 | 4,000 | 4,000 | 4,000 | 0 | 0.0% | 0 | 0.0% | | |
| 10 530-389 | CHEMICALS | 383 | 0 | 53 | 750 | 700 | 750 | 50 | 7.1% | 0 | 0.0% | | |
| 10 530-390 | FUEL | 29,087 | 22,969 | 9,763 | 28,000 | 23,000 | 25,000 | 2,000 | 8.7% | -3,000 | -10.7% | | |
| 10 530-392 | JANITORIAL SUPPLIES | 2,776 | 2,143 | 2,360 | 3,000 | 3,000 | 3,000 | 0 | 0.0% | 0 | 0.0% | | |
| 10 530-394 | FIRE PREVENTION | 0 | 260 | 0 | 500 | 500 | 500 | 0 | 0.0% | 0 | 0.0% | | |
| 10 530-399 | OTHER SUPPLIES | 394 | 484 | 295 | 500 | 500 | 500 | 0 | 0.0% | 0 | 0.0% | | |
| 10 530-415 | TELEPHONE | 8,628 | 7,237 | 4,048 | 8,500 | 8,500 | 6,500 | -2,000 | -23.5% | -2,000 | -23.5% | | |
| 10 530-426 | PHYSICALS/SCREENING | 452 | 794 | 540 | 600 | 550 | 600 | 50 | 9.1% | 0 | 0.0% | | |
| 10 530-430 | ADVERTISING | 204 | 0 | 0 | 0 | 0 | 500 | 500 | 0.0% | 0 | 0.0% | | |
| 10 530-440 | ELECTRICITY | 14,210 | 12,081 | 5,620 | 13,000 | 13,000 | 10,000 | -3,000 | -23.1% | -3,000 | -23.1% | | |
| 10 530-442 | GAS-ENTEX | 2,068 | 1,104 | 662 | 2,350 | 2,350 | 2,350 | 0 | 0.0% | 0 | 0.0% | | |
| 10 530-482 | S C B A | 6,261 | 7,597 | 1,756 | 7,000 | 7,000 | 7,000 | 0 | 0.0% | 0 | 0.0% | | |
| 10 530-524 | VEHICLE MAINTENANCE | 18,842 | 19,777 | 14,285 | 22,000 | 22,000 | 22,000 | 0 | 0.0% | 0 | 0.0% | | |
| 10 530-543 | ELEC/COMPUTER MAINT. | 3,651 | 2,629 | 1,046 | 5,000 | 5,000 | 5,000 | 0 | 0.0% | 0 | 0.0% | | |
| 10 530-545 | BLDG/BLDG EQUIP MAINTENANCE | 2,989 | 12,179 | 2,765 | 9,000 | 9,000 | 12,500 | 3,500 | 38.9% | 3,500 | 38.9% | | |
| 10 530-560 | EQUIPMENT MAINTENANCE | 3,810 | 2,215 | 1,472 | 2,000 | 2,000 | 2,000 | 0 | 0.0% | 0 | 0.0% | | |
| 10-530-602 | SEMINARS/DUES/TRAVEL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% | | |
| 10 530-625 | EMERGENCY MANAGEMENT | 13,555 | 119,006 | 795 | 18,000 | 18,000 | 18,000 | 0 | 0.0% | 0 | 0.0% | | |
| 10 530-629 | VEHICLE INSURANCE | 5,424 | 5,424 | 2,402 | 5,500 | 5,500 | 5,500 | 0 | 0.0% | 0 | 0.0% | | |
| 10 530-692 | RESERVE FIREMEN INCENTIVES | 1,760 | 2,470 | 1,100 | 3,500 | 3,500 | 3,000 | -500 | -14.3% | -500 | -14.3% | | |
| 10 530-693 | RESERVE FIREMEN PENSION | 2,196 | 972 | 864 | 3,500 | 3,500 | 3,000 | -500 | -14.3% | -500 | -14.3% | | |
| 10 530-699 | OTHER - SUNDRY | 2,356 | 1,959 | 563 | 4,500 | 4,500 | 4,500 | 0 | 0.0% | 0 | 0.0% | | |
| 10 530-899 | CAPITAL OUTLAY | 0 | 14,635 | 20,135 | 39,900 | 39,900 | 138,400 | 98,500 | 246.9% | 98,500 | 246.9% | | |
| | | 836,054 | 1,036,834 | 553,268 | 1,021,974 | 909,565 | 1,148,398 | 238,833 | 26.3% | 126,424 | 12.4% | | |



THE CITY OF
FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION

10-530 FIRE

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|-----------------------------|---------------------|---------------------|-----------------------------------------------|---------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 530-100 | SALARIES/WAGES | 470,705 | 499,892 | 306,895 | 555,947 | 575,439 |
| | ITEM DESCRIPTION | AMOUNT\$ | | | | AMOUNT\$ |
| | Current Full-Time Employees | 9 | 575,439 | | | |
| | New Full-Time Employees | | | | | |
| | Current Part-Time Employees | 0 | | | | |
| | New Part-Time Employees | 0 | | | | |
| | Temporary Employees | 0 | | | | |
| | | | | Calculated Field (do not attempt to input) | | |
| | | | | | | |
| | | | | | | |

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|--------------------------|---------------------|---------------------|-----------------------------------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 530-165 | EDUCATIONAL PAY | 23,471 | 25,779 | 15,223 | 26,500 | 26,500 |
| | ITEM DESCRIPTION | AMOUNT\$ | | | | AMOUNT\$ |
| | Education Pay | 9 | 26,500 | | | |
| | Certification Pay | | | | | |
| | Emergency Management Pay | | | | | |
| | | | | Calculated Field (do not attempt to input) | | |
| | | | | | | |
| | | | | | | |

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------|---------------------|---------------------|-----------------------------------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 530-175 | LONGEVITY | 2,431 | 4,757 | 3,064 | 4,911 | 5,608 |
| | ITEM DESCRIPTION | AMOUNT\$ | | | | AMOUNT\$ |
| | Longevity Pay | 9 | 5,608 | | | |
| | | | | | | |
| | | | | Calculated Field (do not attempt to input) | | |
| | | | | | | |
| | | | | | | |



FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION

10-530 FIRE

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|--------------------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 530-190 | OVERTIME | 35,200 | 53,578 | 25,621 | 36,300 | 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 | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 530-201 | F I C A & MEDICARE | 39,656 | 43,596 | 26,540 | 47,710 | 49,254 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | |
| | Calculated Field | 49,254 | | | | |
| | (do not attempt to input) | | | Calculated Field | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|------------------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 530-210 | GROUP INSURANCE | 56,161 | 80,929 | 50,954 | 69,731 | 71,956 |
| | 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 | 4% | | | | |
| | TML Estimated Rate/Mo | 57,808 | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |



THE CITY OF
FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION

10-530 FIRE

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------------|---------------------|---------------------|---------------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 530-230 | T M R S | 65,064 | 75,176 | 46,323 | 82,510 | 90,976 |
| | ITEM DESCRIPTION | AMOUNTS | | ITEM DESCRIPTION | | AMOUNTS |
| | OCT - DEC | | 13.56% | | | |
| | JAN - SEP | | 14.39% | | | |
| | Weighted Average | 90,976 | 14.13% | Calculated Field | | |
| | Calculated Field | | | (do not attempt to input) | | |
| | (do not attempt to input) | | | | | |

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|------------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 530-240 | WORKMEN'S COMPENSATION | 2,266 | 2,265 | 2,265 | 2,265 | 2,265 |
| | ITEM DESCRIPTION | AMOUNTS | | ITEM DESCRIPTION | | AMOUNTS |
| | WORKMEN'S COMPENSATION | 2,265 | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|------------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 530-291 | UNEMPLOYMENT INSURANCE | 0 | 0 | 0 | 0 | - |
| | ITEM DESCRIPTION | AMOUNTS | | ITEM DESCRIPTION | | AMOUNTS |
| | UNEMPLOYMENT INSURANCE | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |



**FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION**

10-530 FIRE

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | | 2014-2015 | | 2015-2016 | | 2016-2017 | |
|------------|--------------------------|-----------|---------|-----------|---------|-----------|--------|------------|---------|
| | | ACTUAL | AMOUNTS | ACTUAL | AMOUNTS | APR YTD | BUDGET | PROJECTION | BUDGET |
| 10 530-310 | OFFICE/COMPUTER SUPPLIES | 1,414 | | 1,644 | | 802 | 2,000 | 2,000 | 2,000 |
| | ITEM DESCRIPTION | | | | | | | | AMOUNTS |
| | Office Supplies | 2,000 | | | | | | | |
| | Print/Copy Paper | | | | | | | | |
| | Print Toner | | | | | | | | |
| | Copy Toner | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | | 2014-2015 | | 2015-2016 | | 2016-2017 | |
|------------|--------------------------|-----------|---------|-----------|---------|-----------|--------|------------|---------|
| | | ACTUAL | AMOUNTS | ACTUAL | AMOUNTS | APR YTD | BUDGET | PROJECTION | BUDGET |
| 10 530-312 | BOOKS/PUBL/SUBSCRIPTIONS | 1,112 | | 642 | | 89 | 1,000 | 1,000 | 1,000 |
| | ITEM DESCRIPTION | | | | | | | | AMOUNTS |
| | Code Books | 1,000 | | | | | | | |
| | IAFC/IFCA | | | | | | | | |
| | NFPA Updates | | | | | | | | |
| | Law Updates | | | | | | | | |
| | Textbooks | | | | | | | | |
| | Active 911 | | | | | | | | |
| | | | | | | | | | |

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | | 2014-2015 | | 2015-2016 | | 2016-2017 | |
|------------|----------------------------|-----------|---------|-----------|---------|-----------|--------|------------|---------|
| | | ACTUAL | AMOUNTS | ACTUAL | AMOUNTS | APR YTD | BUDGET | PROJECTION | BUDGET |
| 10 530-320 | OTHER ELECTRONICS | 3,274 | | 3,613 | | 0 | 4,000 | 2,000 | 4,000 |
| | ITEM DESCRIPTION | | | | | | | | AMOUNTS |
| | Computers | 4,000 | | | | | | | |
| | Portable Radios | | | | | | | | |
| | Bateries/Antennas/Chargers | | | | | | | | |
| | | | | | | | | | |
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**FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION**

10-530 FIRE

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET | |
|------------|---------------------|---------------------|---------------------|------------------|--------|---------------------|------------|
| | | | | APR YTD | BUDGET | | PROJECTION |
| 10 530-335 | CLOTHING | 5,156 | 4,223 | 2,257 | 5,000 | 5,000 | |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | | AMOUNT\$ |
| | Coats/Job Shirts | 5,000 | | | | | |
| | Uniforms | | | | | | |
| | Boots | | | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET | |
|------------|----------------------|---------------------|---------------------|------------------|--------|---------------------|------------|
| | | | | APR YTD | BUDGET | | PROJECTION |
| 10 530-352 | FURNITURE & FIXTURES | 7,149 | 1,139 | 958 | 3,000 | 3,500 | |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | | AMOUNT\$ |
| | Replace Mattresses | 3,500 | | | | | |
| | Chairs | | | | | | |
| | Office Shelf | | | | | | |
| | Office Chairs | | | | | | |
| | | | | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET | |
|------------|-------------------------|---------------------|---------------------|------------------|--------|---------------------|------------|
| | | | | APR YTD | BUDGET | | PROJECTION |
| 10 530-385 | SMALL TOOLS & EQUIPMENT | 3,949 | 3,666 | 1,753 | 4,000 | 4,000 | |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | | AMOUNT\$ |
| | Fire Tools | 4,000 | | | | | |
| | Fire Hose | | | | | | |
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**FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION**

10-530 FIRE

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 530-389 | CHEMICALS | 383 | 0 | 53 | 750 | 750 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | |
| | Specialized Detergent/Degreaser | 750 | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 530-390 | FUEL | 29,087 | 22,969 | 9,763 | 28,000 | 25,000 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | |
| | FUEL | 25,000 | Reduced by \$3,000 | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|------------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 530-392 | JANITORIAL SUPPLIES | 2,776 | 2,143 | 2,360 | 3,000 | 3,000 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | |
| | Station Supplies | 3,000 | | | | |
| | Training Room Supplies | | | | | |
| | Storm Supplies | | | | | |
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FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION

10-530 FIRE

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|-----------------------|---------------------|---------------------|-----------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 530-394 | FIRE PREVENTION | 0 | 260 | 0 | 500 | 500 |
| | ITEM DESCRIPTION | AMOUNT\$ | | | | AMOUNT\$ |
| | Fire Safety Materials | 500 | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------|---------------------|---------------------|-----------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 530-399 | OTHER SUPPLIES | 394 | 484 | 295 | 500 | 500 |
| | ITEM DESCRIPTION | AMOUNT\$ | | | | AMOUNT\$ |
| | Misc Supplies | 500 | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|--------------------------------|---------------------|---------------------|-----------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 530-415 | TELEPHONE | 8,628 | 7,237 | 4,048 | 8,500 | 6,500 |
| | ITEM DESCRIPTION | AMOUNT\$ | | | | AMOUNT\$ |
| | Station Phones and Cell Phones | 6,500 | | | | |
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FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION

10-530 FIRE

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 530-426 | PHYSICALS/SCREENING | 452 | 794 | 540 | 600 | 600 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | AMOUNT\$ |
| | PHYSICALS/SCREENING | 600 | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|-------------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 530-430 | ADVERTISING | 204 | 0 | 0 | 0 | 500 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | AMOUNT\$ |
| | Recruit Reserve Members | 500 | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 530-440 | ELECTRICITY | 14,210 | 12,081 | 5,620 | 13,000 | 10,000 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | AMOUNT\$ |
| | ELECTRICITY | 10,000 | | | | |
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FISCAL YEAR 2016-2017

ACCOUNT DETAIL JUSTIFICATION

10-530 FIRE

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 530-442 | GAS-ENTEX | 2,068 | 1,104 | 662 | 2,350 | 2,350 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | AMOUNT\$ |
| | GAS-ENTEX | 2,350 | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|--------------------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 530-482 | S C B A | 6,261 | 7,597 | 1,756 | 7,000 | 7,000 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | AMOUNT\$ |
| | Annual SCBA Inspection/Testing | 7,000 | | | | |
| | Quarterly Air Testing/Maint | | | | | |
| | Cylinders | | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 530-524 | VEHICLE MAINTENANCE | 18,842 | 19,777 | 14,285 | 22,000 | 22,000 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | AMOUNT\$ |
| | Vehicle Maintenance | 22,000 | | | | |
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**FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION**

10-530 FIRE

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | 2014-2015 | 2015-2016 | | 2016-2017 |
|------------|----------------------|-----------|-----------|------------------|--------|-----------|
| | | ACTUAL | ACTUAL | APR YTD | BUDGET | BUDGET |
| 10 530-543 | ELEC/COMPUTER MAINT. | 3,651 | 2,629 | 1,046 | 5,000 | 5,000 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | AMOUNT\$ |
| | Fire Programs | 5,000 | | | | |
| | Computer Repair | | | | | |
| | Radio Repair | | | | | |
| | | | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | 2014-2015 | 2015-2016 | | 2016-2017 |
|------------|-----------------------------|-----------|-----------|------------------|--------|-----------|
| | | ACTUAL | ACTUAL | APR YTD | BUDGET | BUDGET |
| 10 530-545 | BLDG/BLDG EQUIP MAINTENANCE | 2,989 | 12,179 | 2,765 | 9,000 | 12,500 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | AMOUNT\$ |
| | Building Maintenance | 12,500 | | | | |
| | Exterior Paint | | | | | |
| | Old station windows | | | | | |
| | Outside Seam Caulking | | | | | |
| | | | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | 2014-2015 | 2015-2016 | | 2016-2017 |
|------------|-----------------------|-----------|-----------|------------------|--------|-----------|
| | | ACTUAL | ACTUAL | APR YTD | BUDGET | BUDGET |
| 10 530-560 | EQUIPMENT MAINTENANCE | 3,810 | 2,215 | 1,472 | 2,000 | 2,000 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | AMOUNT\$ |
| | Equipment Maintenance | 2,000 | | | | |
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FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION

10-530 FIRE

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|----------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10-530-602 | SEMINARS/DUES/TRAVEL | 0 | 0 | 0 | 0 | 0 |
| | ITEM DESCRIPTION | AMOUNTS | | ITEM DESCRIPTION | | AMOUNTS |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|----------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 530-625 | EMERGENCY MANAGEMENT | 13,555 | 119,006 | 795 | 18,000 | 18,000 |
| | ITEM DESCRIPTION | AMOUNTS | | ITEM DESCRIPTION | | AMOUNTS |
| | Connect CTY | 18,000 | | | | |
| | Hurricanes Guides | | | | | |
| | Satellite Phones | | | | | |
| | Bottled Water | | | | | |
| | Hazard Planning | | | | | |
| | NIMS Trng | | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 530-629 | VEHICLE INSURANCE | 5,424 | 5,424 | 2,402 | 5,500 | 5,500 |
| | ITEM DESCRIPTION | AMOUNTS | | ITEM DESCRIPTION | | AMOUNTS |
| | VEHICLE INSURANCE | 5,500 | | | | |
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**FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION**

10-530 FIRE

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | 2014-2015 | 2015-2016 | | 2016-2017 | |
|------------|----------------------------|-----------|-----------|------------------|--------|------------|----------|
| | | ACTUAL | ACTUAL | APR YTD | BUDGET | PROJECTION | BUDGET |
| 10 530-692 | RESERVE FIREMEN INCENTIVES | 1,760 | 2,470 | 1,100 | 3,500 | 3,500 | 3,000 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | | AMOUNT\$ |
| | Firefighter Incentives | 3,000 | | Reduce by \$500 | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | 2014-2015 | 2015-2016 | | 2016-2017 | |
|------------|-------------------------|-----------|-----------|------------------|--------|------------|----------|
| | | ACTUAL | ACTUAL | APR YTD | BUDGET | PROJECTION | BUDGET |
| 10 530-693 | RESERVE FIREMEN PENSION | 2,196 | 972 | 864 | 3,500 | 3,500 | 3,000 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | | AMOUNT\$ |
| | Pension | 3,000 | | Reduce by \$500 | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | 2014-2015 | 2015-2016 | | 2016-2017 | |
|------------|---------------------|-----------|-----------|------------------|--------|------------|----------|
| | | ACTUAL | ACTUAL | APR YTD | BUDGET | PROJECTION | BUDGET |
| 10 530-699 | OTHER - SUNDRY | 2,356 | 1,959 | 563 | 4,500 | 4,500 | 4,500 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | | AMOUNT\$ |
| | Other Expenses | 4,500 | | | | | |
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**FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION**

10-530 FIRE

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET | |
|---------------------------------|---------------------|---------------------|------------------------|-----------|--------|---------------------|----|
| | | | | APR YTD | BUDGET | | |
| 10 530-899 | CAPITAL OUTLAY | 0 | 14,635 | 20,135 | 39,900 | 138,400 | |
| | ITEM DESCRIPTION | AMOUNTS | ITEM DESCRIPTION | | | | |
| SCBA | 1 | 107,200 | 16 SCBA @ \$6700.00 | | | | 7 |
| Hose Dryer | 2 | 14,000 | Replace Firehose Dryer | | | | 8 |
| 1 Bay Door | 3 | 3,200 | | | | | 9 |
| Change Building Lighting to LED | 4 | 14,000 | | | | | 10 |
| | 5 | | | | | | 11 |
| | 6 | | | | | | 12 |

TRANSPOSE CAPITAL NUMBERS FROM THE CAPITAL TAB IN PRIORITY ORDER.

TOTAL: 836,054 1,036,834 553,268 1,021,974 909,565 1,148,398

APPROVED BUDGET
AS OF: APRIL 30TH, 2016

0 -GENERAL FUND
JDE ENFORCEMENT

| EXPENDITURES | 2012-2013 | 2013-2014 | 2014-2015 | 2015-2016 | | 2016-2017 | | APPROVED BUDGET |
|---------------------------------------|---------------|---------------|---------------|----------------|---------------|--------------------|------------------|-----------------|
| | ACTUAL | ACTUAL | ACTUAL | CURRENT BUDGET | Y-T-D ACTUAL | PROJECTED YEAR END | REQUESTED BUDGET | |
| <u>SALARIES</u> | | | | | | | | |
| 10-557-100 SALARIES/WAGES | 74,282 | 46,000 | 70,144 | 113,197 | 47,289 | 89,056 | 75,738 | 166,211 |
| 10-557-165 EDUCATIONAL PAY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-557-175 LONGEVITY | 582 | 476 | 269 | 354 | 353 | 275 | 334 | 789 |
| 10-557-185 UNIFORM ALLOWANCE | 0 | 0 | 0 | 500 | 0 | 0 | 0 | 500 |
| 10-557-190 OVERTIME | 0 | 399 | 488 | 500 | 1,489 | 250 | 800 | 3,000 |
| TOTAL SALARIES | 74,864 | 46,875 | 70,900 | 114,551 | 49,131 | 89,581 | 76,872 | 170,500 |
| <u>BENEFITS</u> | | | | | | | | |
| 10-557-201 F I C A & MEDICARE | 5,671 | 8,305 | 5,429 | 8,763 | 3,725 | 6,500 | 5,881 | 13,005 |
| 10-557-210 GROUP INSURANCE | 11,835 | 5,779 | 17,755 | 23,244 | 12,982 | 19,500 | 12,456 | 31,980 |
| 10-557-230 T M R | 8,728 | 7,013 | 9,998 | 15,155 | 6,464 | 10,300 | 8,910 | 24,021 |
| 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 | 26,234 | 21,097 | 33,182 | 47,162 | 23,171 | 36,300 | 27,247 | 69,006 |
| <u>SUPPLIES</u> | | | | | | | | |
| 10-557-310 OFFICE/COMPUTER SUPPLIES | 1,925 | 1,534 | 3,392 | 2,500 | 2,138 | 2,400 | 2,000 | 3,100 |
| 10-557-311 POSTAGE/SHIPPING | 5,566 | 2,884 | 1,500 | 3,000 | 2,210 | 3,000 | 8,000 | 3,000 |
| 10-557-312 BOOKS/PUBL/SUBSCRIPTIONS | 0 | 0 | 438 | 500 | 0 | 500 | 400 | 1,150 |
| 10-557-320 OTHER ELECTRONICS | 0 | 0 | 0 | 500 | 0 | 300 | 0 | 2,000 |
| 10-557-335 CLOTHING | 0 | 145 | 44 | 500 | 212 | 300 | 250 | 2,030 |
| 10-557-352 FURNITURE & FIXTURES | 0 | 0 | 210 | 600 | 0 | 500 | 300 | 1,000 |
| 10-557-385 SMALL TOOLS & EQUIPMENT | 137 | 74 | 4,474 | 500 | 254 | 500 | 250 | 1,150 |
| 10-557-390 FUEL | 3,038 | 1,086 | 2,613 | 3,000 | 1,248 | 3,000 | 4,000 | 3,000 |
| 10-557-399 OTHER SUPPLIES | 0 | 0 | 0 | 0 | 93 | 0 | 0 | 500 |
| TOTAL SUPPLIES | 10,667 | 5,723 | 12,671 | 11,100 | 6,154 | 10,500 | 15,200 | 16,930 |
| <u>SERVICES</u> | | | | | | | | |
| 10-557-411 BLDG DEMOLITION/MOWING | 21,977 | 23,891 | 43,096 | 25,000 | 17,049 | 25,000 | 25,000 | 25,000 |
| 10-557-415 TELEPHONE | 1,574 | 1,102 | 3,250 | 3,000 | 2,450 | 3,950 | 4,600 | 4,640 |
| 10-557-425 CONTRACT LABOR | 0 | 0 | 948 | 0 | 0 | 0 | 0 | 0 |
| 10-557-426 PHYSICALS/SCREENING | 35 | 0 | 151 | 200 | 74 | 200 | 0 | 200 |
| 10-557-430 ADVERTISING | 116 | 245 | 2,399 | 2,800 | 226 | 1,000 | 250 | 1,500 |
| 10-557-499 OTHER SERVICES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL SERVICES | 23,701 | 25,239 | 49,843 | 31,000 | 19,799 | 30,150 | 29,850 | 31,340 |
| <u>MAINTENANCE</u> | | | | | | | | |
| 10-557-524 VEHICLE MAINTENANCE | 1,155 | 510 | 1,287 | 3,000 | 843 | 2,500 | 2,000 | 5,100 |
| 10-557-543 ELECTRONICS/COMPUTER MAINT | 4,080 | 4,295 | 4,380 | 5,100 | 5,245 | 5,245 | 600 | 5,000 |
| TOTAL MAINTENANCE | 5,235 | 4,805 | 5,667 | 8,100 | 6,088 | 7,745 | 2,600 | 10,100 |

APPROVED BUDGET
AS OF: APRIL 30TH, 2016

J -GENERAL FUND
JDE ENFORCEMENT

| EXPENDITURES | 2012-2013 | 2013-2014 | 2014-2015 | 2015-2016 | | | 2016-2017 | |
|----------------------------------------|-----------|-----------|-----------|----------------|--------------|--------------------|------------------|-----------------|
| | ACTUAL | ACTUAL | ACTUAL | CURRENT BUDGET | Y-T-D ACTUAL | PROJECTED YEAR END | REQUESTED BUDGET | APPROVED BUDGET |
| <u>SUNDRY</u> | | | | | | | | |
| 10-557-602 SEMINARS/DUES/TRAVEL | 906 | 576 | 2,850 | 3,750 | 1,232 | 3,000 | 3,000 | 9,330 |
| 10-557-629 VEHICLE-LIABILITY INSURANCE | 814 | 1,536 | 1,535 | 1,535 | 1,248 | 2,700 | 1,300 | 2,700 |
| 10-557-699 OTHER - SUNDRY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL SUNDRY | 1,720 | 2,111 | 4,385 | 5,285 | 2,480 | 5,700 | 4,300 | 12,030 |
| <u>CAPITAL OUTLAY</u> | | | | | | | | |
| 10-557-899 CAPITAL OUTLAY | 0 | 0 | 8,456 | 30,000 | 13,408 | 30,000 | 0 | 26,000 |
| TOTAL CAPITAL OUTLAY | 0 | 0 | 8,456 | 30,000 | 13,408 | 30,000 | 0 | 26,000 |
| <u>ACCRUAL</u> | | | | | | | | |
| 10-557-995 DEPRECIATION EXPENSE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL ACCRUAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL CODE ENFORCEMENT | 142,421 | 105,849 | 185,103 | 247,198 | 120,231 | 209,976 | 156,069 | 335,906 |



FISCAL YEAR 2016-2017
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

10-557 CODE ENFORCEMENT

| ACCT# | DESCRIPTION | 2013-2014 | | 2014-2015 | | 2015-2016 | | 2016-2017 | | INC BUD-PROJ | | INC FROM BUDGET | |
|------------|----------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|--------------|---------------|--------------|-----------------|---|
| | | ACTUAL | APPLYD | ACTUAL | BUDGET | PROJECTD | BUDGET | \$ | % | \$ | % | \$ | % |
| 10 557-100 | SALARIES/WAGES | 46,000 | 47,289 | 70,144 | 113,197 | 89,056 | 166,211 | 77,155 | 86.6% | 53,014 | 46.8% | | |
| 10 557-175 | LONGEVITY | 476 | 353 | 269 | 354 | 275 | 789 | 514 | 186.9% | 435 | 122.9% | | |
| 10 557-185 | UNIFORM ALLOWANCE | 0 | 0 | 0 | 500 | 0 | 500 | 500 | 0.0% | 0 | 0.0% | | |
| 10 557-190 | OVERTIME | 399 | 1,489 | 488 | 500 | 250 | 3,000 | 2,750 | 1100.0% | 2,500 | 500.0% | | |
| 10 557-201 | F I C A & MEDICARE | 8,305 | 3,725 | 5,429 | 8,763 | 6,500 | 13,005 | 6,505 | 100.1% | 4,242 | 48.4% | | |
| 10 557-210 | GROUP INSURANCE | 5,779 | 12,982 | 17,755 | 23,244 | 19,500 | 31,980 | 12,480 | 64.0% | 8,737 | 37.6% | | |
| 10 557-230 | T M R S | 7,013 | 6,464 | 9,998 | 15,155 | 10,300 | 24,021 | 13,721 | 133.2% | 8,866 | 58.5% | | |
| 10 557-240 | WORKMEN'S COMPENSATION | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% | | |
| 10 557-240 | WORKMEN'S COMPENSATION | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% | | |
| 10 557-291 | UNEMPLOYMENT INSURANCE | 1,534 | 2,138 | 3,392 | 2,500 | 2,400 | 3,100 | 700 | 29.2% | 600 | 24.0% | | |
| 10 557-310 | OFFICE/COMPUTER SUPPLIES | 2,884 | 2,210 | 1,500 | 3,000 | 3,000 | 3,000 | 0 | 0.0% | 0 | 0.0% | | |
| 10 557-311 | POSTAGE/SHIPPING | 0 | 0 | 438 | 500 | 500 | 1,150 | 650 | 130.0% | 650 | 130.0% | | |
| 10 557-312 | BOOKS/PUBL/SUBSCRIPTIONS | 0 | 0 | 0 | 500 | 300 | 2,000 | 1,700 | 566.7% | 1,500 | 300.0% | | |
| 10 557-320 | OTHER ELECTRONICS | 145 | 212 | 44 | 500 | 300 | 2,030 | 1,730 | 576.7% | 1,530 | 306.0% | | |
| 10 557-335 | CLOTHING | 0 | 0 | 210 | 600 | 500 | 1,000 | 500 | 100.0% | 400 | 66.7% | | |
| 10 557-352 | FURNITURE & FIXTURES | 74 | 254 | 4,474 | 500 | 500 | 1,150 | 650 | 130.0% | 650 | 130.0% | | |
| 10 557-385 | SMALL TOOLS & EQUIPMENT | 1,086 | 1,248 | 2,613 | 3,000 | 3,000 | 3,000 | 500 | 0.0% | 500 | 0.0% | | |
| 10 557-390 | FUEL | 0 | 93 | 0 | 0 | 0 | 500 | 500 | 0.0% | 500 | 0.0% | | |
| 10 557-399 | OTHER SUPPLIES | 23,891 | 17,049 | 43,096 | 25,000 | 25,000 | 25,000 | 690 | 17.5% | 1,640 | 54.7% | | |
| 10 557-411 | BLDG DEMOLITION/MOWING | 1,102 | 2,450 | 3,250 | 3,000 | 3,950 | 4,640 | 0 | 0.0% | 0 | 0.0% | | |
| 10 557-415 | TELEPHONE | 0 | 0 | 948 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% | | |
| 10 557-425 | CONTRACT LABOR | 0 | 74 | 151 | 200 | 200 | 200 | 200 | 0.0% | 0 | 0.0% | | |
| 10 557-426 | PHYSICALS/SCREENING | 245 | 226 | 2,399 | 2,800 | 1,000 | 1,500 | 500 | 50.0% | -1,300 | -46.4% | | |
| 10 557-430 | ADVERTISING | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% | | |
| 10 557-489 | OTHER SERVICES | 510 | 843 | 1,287 | 3,000 | 2,500 | 5,100 | 2,600 | 104.0% | 2,100 | 70.0% | | |
| 10 557-524 | VEHICLE MAINTENANCE | 4,295 | 5,245 | 4,380 | 5,100 | 5,245 | 5,000 | -245 | -4.7% | -100 | -2.0% | | |
| 10 557-543 | ELECTRONICS/COMPUTER MAINT | 575 | 1,232 | 2,850 | 3,750 | 3,000 | 9,330 | 6,330 | 211.0% | 5,580 | 148.8% | | |
| 10 557-602 | SEMINARS/DUES/TRAVEL | 1,536 | 1,247 | 1,532 | 1,535 | 2,700 | 2,700 | 0 | 0.0% | 1,165 | 75.9% | | |
| 10 557-629 | VEHICLE INSURANCE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% | | |
| 10 557-699 | OTHER - SUNDRY | 0 | 13,408 | 8,456 | 30,000 | 30,000 | 26,000 | -4,000 | -13.3% | -4,000 | -13.3% | | |
| 10 557-899 | CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% | | |
| | | 105,849 | 120,231 | 185,103 | 247,198 | 209,976 | 335,906 | 125,930 | 60.0% | 88,709 | 35.9% | | |



THE CITY OF
FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION

10-557 CODE ENFORCEMENT

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | 2014-2015 | 2015-2016 | | 2016-2017 | |
|------------|-----------------------------------|-----------|-----------|------------------|--------|------------|----------|
| | | ACTUAL | ACTUAL | APR YTD | BUDGET | PROJECTION | BUDGET |
| 10 557-190 | OVERTIME | 399 | 488 | 1,489 | 500 | 250 | 3,000 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | | AMOUNT\$ |
| | Miscellaneous | 2,000 | | | | | |
| | Assisting at the CityWide Cleanup | 1,000 | | | | | |
| | | | | | | | |
| | | | | | | | |

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | 2014-2015 | 2015-2016 | | 2016-2017 | |
|------------|---------------------------|-----------|-----------|---------------------------|--------|------------|----------|
| | | ACTUAL | ACTUAL | APR YTD | BUDGET | PROJECTION | BUDGET |
| 10 557-201 | F I C A & MEDICARE | 8,305 | 5,429 | 3,725 | 8,763 | 6,500 | 13,005 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | | AMOUNT\$ |
| | Calculated Field | 13,005 | | Calculated Field | | | |
| | (do not attempt to input) | | | (do not attempt to input) | | | |
| | | | | | | | |
| | | | | | | | |

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | 2014-2015 | 2015-2016 | | 2016-2017 | |
|------------|------------------------------|-----------|-----------|---------------------------|--------|------------|----------|
| | | ACTUAL | ACTUAL | APR YTD | BUDGET | PROJECTION | BUDGET |
| 10 557-210 | GROUP INSURANCE | 5,779 | 17,755 | 12,982 | 23,244 | 19,500 | 31,980 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | | AMOUNT\$ |
| | Life Insurance / AD&D | 844 | | Calculated Field | | | |
| | Long Term Disability | 644 | | (do not attempt to input) | | | |
| | Health Reimbursement Account | 4,800 | | | | | |
| | TML - Employee Health | | | | | | |
| | Estimated % Increase | | | | | | |
| | TML Estimated Rate/Mo | 4 | 4 | | | | |



**FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION**

10-557 CODE ENFORCEMENT

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|-----------------------------------------------|---------------------|---------------------|------------------|-----------------------------------------------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 557-230 | T M R S | 7,013 | 9,998 | 6,464 | 15,155 | 24,021 |
| | ITEM DESCRIPTION | AMOUNTS | | ITEM DESCRIPTION | | AMOUNTS |
| | OCT - DEC | 13.36% | | | | |
| | JAN - SEP | 14.39% | | | | |
| | Weighted Average | 14.13% | 24,021 | | | |
| | Calculated Field (do not attempt to input) | | | | Calculated Field (do not attempt to input) | |

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|------------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 557-240 | WORKMEN'S COMPENSATION | 0 | 0 | 0 | 0 | - |
| | ITEM DESCRIPTION | AMOUNTS | | ITEM DESCRIPTION | | AMOUNTS |
| | | | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|------------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 557-291 | UNEMPLOYMENT INSURANCE | 0 | 0 | 0 | 0 | - |
| | ITEM DESCRIPTION | AMOUNTS | | ITEM DESCRIPTION | | AMOUNTS |
| | | | | | | |
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THE CITY OF
FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION

10-557 CODE ENFORCEMENT

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | 2014-2015 | 2015-2016 | | 2016-2017 | |
|------------|--------------------------|-----------|-----------|------------------|--------|------------|----------|
| | | ACTUAL | ACTUAL | APR YTD | BUDGET | PROJECTION | BUDGET |
| 10 557-310 | OFFICE/COMPUTER SUPPLIES | 1,534 | 3,392 | 2,138 | 2,500 | 2,400 | 3,100 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | | AMOUNT\$ |
| | Misc Supplies | 3,100 | | | | | |
| | Supplies for 3 Employees | | | | | | |
| | | | | | | | |
| | | | | | | | |

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | 2014-2015 | 2015-2016 | | 2016-2017 | |
|------------|---------------------------------------------------------------------------------|-----------|-----------|------------------|--------|------------|----------|
| | | ACTUAL | ACTUAL | APR YTD | BUDGET | PROJECTION | BUDGET |
| 10 557-311 | POSTAGE/SHIPPING | 2,884 | 1,500 | 2,210 | 3,000 | 3,000 | 3,000 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | | AMOUNT\$ |
| | Code Compliance Division is utilizing 45% of the postage expenses at City Hall. | | | | | | |
| | Other Departments are at 10% ratio. | | | | | | |
| | 45% of \$8,200 = \$3,690 | | | | | | |
| | | | | | | | |

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | 2014-2015 | 2015-2016 | | 2016-2017 | |
|------------|-------------------------------------------------|-----------|-----------|------------------|--------|------------|----------|
| | | ACTUAL | ACTUAL | APR YTD | BUDGET | PROJECTION | BUDGET |
| 10 557-312 | BOOKS/PUBL/SUBSCRIPTIONS | 0 | 438 | 0 | 500 | 500 | 1,150 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | | AMOUNT\$ |
| | State of Texas Public Health Publications | 100 | | | | | |
| | International Code Series, i.e., IBC, IRC, etc. | 900 | | | | | |
| | National Electric code | 150 | | | | | |
| | | | | | | | |



FISCAL YEAR 2016-2017

ACCOUNT DETAIL JUSTIFICATION

10-557

CODE ENFORCEMENT

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET | |
|------------|--------------------------|---------------------|---------------------|------------------|--------|---------------------|------------|
| | | | | APR YTD | BUDGET | | PROJECTION |
| 10 557-320 | OTHER ELECTRONICS | 0 | 0 | 0 | 500 | 2,000 | |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | | AMOUNT\$ |
| | Copier lease plus prints | 2,000 | | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET | |
|------------|------------------------------------|---------------------|---------------------|------------------|--------|---------------------|------------|
| | | | | APR YTD | BUDGET | | PROJECTION |
| 10 557-335 | CLOTHING | 145 | 44 | 212 | 500 | 2,030 | |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | | AMOUNT\$ |
| | 3 employee uniforms | 1,750 | | | | | |
| | PPE: vest respiratory mask, gloves | 280 | | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET | |
|------------|------------------------------------------------------------------------------------|---------------------|---------------------|------------------|--------|---------------------|------------|
| | | | | APR YTD | BUDGET | | PROJECTION |
| 10 557-352 | FURNITURE & FIXTURES | 0 | 210 | 0 | 600 | 1,000 | |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | | AMOUNT\$ |
| | Contingency for furniture replacement- chairs, book shelf, drafting table, etc. | 500 | | | | | |
| | Installation of fixtures | 500 | | | | | |
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FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION

10-557 CODE ENFORCEMENT

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 557-385 | SMALL TOOLS & EQUIPMENT | 74 | 4,474 | 254 | 500 | 1,150 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | AMOUNT\$ |
| | Rubber boots, spray paint, etc. | 500 | | | | |
| | Saws | 650 | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 557-390 | FUEL | 1,086 | 2,613 | 1,248 | 3,000 | 3,000 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | AMOUNT\$ |
| | FUEL | | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 557-399 | OTHER SUPPLIES | 0 | 0 | 93 | 0 | 500 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | AMOUNT\$ |
| | Misc. equipment tools/batteries | 500 | | | | |
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FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION

10-557 CODE ENFORCEMENT

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------------------------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 557-411 | BLDG DEMOLITION/MOWING | 23,891 | 43,096 | 17,049 | 25,000 | 25,000 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | AMOUNT\$ |
| | High grass/weed mowing | 25,000 | | | | |
| | Broad removal of debris from abandoned properties | | | | | |
| | | | | | | |
| | | | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|----------------------------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 557-415 | TELEPHONE | 1,102 | 3,250 | 2,450 | 3,000 | 4,640 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | AMOUNT\$ |
| | Land and cell phone for staff. | | | | | |
| | Budgeted amount is for recurring fees. | 3,000 | | | | |
| | wifi 480X3 | 1,640 | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 557-425 | CONTRACT LABOR | 0 | 948 | 0 | 0 | - |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | AMOUNT\$ |
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THE CITY OF
FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION

10-557 CODE ENFORCEMENT

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | | 2014-2015 | | 2015-2016 | | 2016-2017 | |
|------------|---------------------|-----------|---------|-----------|---------|-----------|--------|------------|---------|
| | | ACTUAL | AMOUNTS | ACTUAL | AMOUNTS | APR YTD | BUDGET | PROJECTION | BUDGET |
| 10 557-426 | PHYSICALS/SCREENING | 0 | | 151 | | 74 | 200 | 200 | 200 |
| | ITEM DESCRIPTION | | | | | | | | AMOUNTS |
| | Physicals/Screening | | 200 | | | | | | |
| | | | | | | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | | 2014-2015 | | 2015-2016 | | 2016-2017 | |
|------------|---------------------------------------------------------------------|-----------|---------|-----------|---------|-----------|--------|------------|---------|
| | | ACTUAL | AMOUNTS | ACTUAL | AMOUNTS | APR YTD | BUDGET | PROJECTION | BUDGET |
| 10 557-430 | ADVERTISING | 245 | | 2,399 | | 226 | 2,800 | 1,000 | 1,500 |
| | ITEM DESCRIPTION | | | | | | | | AMOUNTS |
| | Public Notices in local news media for P&Z and Code Compliant cases | | 1,500 | | | | | | |
| | | | | | | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | | 2014-2015 | | 2015-2016 | | 2016-2017 | |
|------------|---------------------|-----------|---------|-----------|---------|-----------|--------|------------|---------|
| | | ACTUAL | AMOUNTS | ACTUAL | AMOUNTS | APR YTD | BUDGET | PROJECTION | BUDGET |
| 10 557-499 | OTHER SERVICES | 0 | | 0 | | 0 | 0 | 0 | - |
| | ITEM DESCRIPTION | | | | | | | | AMOUNTS |
| | | | | | | | | | |
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FISCAL YEAR 2016-2017

ACCOUNT DETAIL JUSTIFICATION

10-557 CODE ENFORCEMENT

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|-----------------------------------------------------------------------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 557-524 | VEHICLE MAINTENANCE | 510 | 1,287 | 843 | 3,000 | 5,100 |
| | ITEM DESCRIPTION | AMOUNTS | | ITEM DESCRIPTION | | |
| | Routine maintenance and emergency repairs- Code Compliance Added 1 used truck. | 3,000 | | | | |
| | Stripping vehicle | 2,100 | | | | |
| | | | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------------------------------------------------------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 557-543 | ELECTRONICS/COMPUTER MAINT | 4,295 | 4,380 | 5,245 | 5,100 | 5,000 |
| | ITEM DESCRIPTION | AMOUNTS | | ITEM DESCRIPTION | | |
| | Computer maintenance for 3 Officers | | | | | |
| | WEBQA Software- Service Contract/maintenance 12-Months Contract = \$4,000.00 | 4,000 | | | | |
| | Anticipated charges for extra data storage | | | | | |
| | PcCare maintenance | 1,000 | | | | |
| | | | | | | |
| | | | | | | |

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|--------------------------------------------------------------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 557-602 | SEMINARS/DUES/TRAVEL | 575 | 2,850 | 1,232 | 3,750 | 9,330 |
| | ITEM DESCRIPTION | AMOUNTS | | ITEM DESCRIPTION | | |
| | Code dues, health dues and travel | 2,500 | | | | |
| | Required maintenance of certifications | 250 | | | | |
| | Code Officers will Test for State Licence in 2016 Hotel (600X3people) | 1,000 | | | | |
| | Per Diem (45X18 daysX3 employees) | 1,800 | | | | |
| | Property Code Enforcement Training | 2,430 | | | | |
| | | 1,350 | | | | |
| | | | | | | |
| | | | | | | |



**FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION**

10-557 CODE ENFORCEMENT

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | 2014-2015 | 2015-2016 | | 2016-2017 |
|------------|--------------------------------------|-----------|-----------|------------------|--------|-----------|
| | | ACTUAL | ACTUAL | APR YTD | BUDGET | BUDGET |
| 10 557-629 | VEHICLE INSURANCE | 1,536 | 1,532 | 1,247 | 1,535 | 2,700 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | |
| | VEHICLE INSURANCE | 2,700 | | | | AMOUNT\$ |
| | This is a one time payment per year. | | | | | |
| | | | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | 2014-2015 | 2015-2016 | | 2016-2017 |
|------------|---------------------|-----------|-----------|------------------|--------|-----------|
| | | ACTUAL | ACTUAL | APR YTD | BUDGET | BUDGET |
| 10 557-699 | OTHER - SUNDRY | 0 | 0 | 0 | 0 | - |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | |
| | | | | | | AMOUNT\$ |
| | | | | | | |
| | | | | | | |
| | | | | | | |

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | 2014-2015 | 2015-2016 | | 2016-2017 |
|------------|------------------------------------|-----------|-----------|------------------|--------|-----------|
| | | ACTUAL | ACTUAL | APR YTD | BUDGET | BUDGET |
| 10 557-899 | CAPITAL OUTLAY | 0 | 8,456 | 13,408 | 30,000 | 26,000 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | |
| | Pick up truck for code enforcement | 26,000 | | | | AMOUNT\$ |
| | | | | | | |
| | | | | | | |
| | | | | | | |

TRANSPOSE CAPITAL NUMBERS FROM THE CAPITAL TAB IN PRIORITY ORDER.

TOTAL: 105,849 185,103 120,231 247,198 209,976 335,906

APPROVED BUDGET
AS OF: APRIL 30TH, 2016

0 -GENERAL FUND
BUILDING

| EXPENDITURES | 2012-2013 | 2013-2014 | 2014-2015 | 2015-2016 | | | 2016-2017 | |
|---------------------------------------|-----------|-----------|-----------|----------------|--------------|--------------------|------------------|-----------------|
| | ACTUAL | ACTUAL | ACTUAL | CURRENT BUDGET | Y-T-D ACTUAL | PROJECTED YEAR END | REQUESTED BUDGET | APPROVED BUDGET |
| SALARIES | | | | | | | | |
| 10-558-100 SALARIES/WAGES | 136,915 | 130,829 | 135,455 | 147,430 | 48,903 | 138,000 | 132,740 | 153,735 |
| 10-558-165 EDUCATION PAY | 2,541 | 2,500 | 2,003 | 0 | 225 | 2,400 | 2,500 | 0 |
| 10-558-175 LONGEVITY | 522 | 459 | 941 | 947 | 631 | 700 | 150 | 1,140 |
| 10-558-180 AUTO ALLOWANCE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-558-190 OVERTIME | 0 | 470 | 275 | 500 | 1,121 | 500 | 700 | 2,000 |
| TOTAL SALARIES | 139,979 | 134,258 | 138,674 | 148,877 | 50,880 | 141,600 | 136,090 | 156,875 |
| BENEFITS | | | | | | | | |
| 10-558-201 F I C A & MEDICARE | 10,673 | 5,221 | 10,598 | 11,389 | 3,796 | 10,950 | 10,411 | 12,001 |
| 10-558-210 GROUP INSURANCE | 19,077 | 13,331 | 19,563 | 23,244 | 8,743 | 21,150 | 18,684 | 20,385 |
| 10-558-230 T M R | 16,319 | 14,214 | 16,864 | 19,696 | 6,617 | 17,600 | 15,773 | 22,166 |
| 10-558-240 WORKMEN'S COMPENSATION | 198 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-558-291 UNEMPLOYMENT INSURANCE | 0 | 0 | 0 | 0 | 20 | 0 | 0 | 0 |
| TOTAL BENEFITS | 46,267 | 32,766 | 47,025 | 54,329 | 19,177 | 49,700 | 44,868 | 54,552 |
| SUPPLIES | | | | | | | | |
| 10-558-310 OFFICE/COMPUTER SUPPLIES | 2,068 | 894 | 3,587 | 3,500 | 1,565 | 3,200 | 2,000 | 4,500 |
| 10-558-311 POSTAGE/SHIPPING | 0 | 0 | 0 | 0 | 13 | 0 | 0 | 0 |
| 10-558-312 BOOKS/PUBL/SUBSCRIPTIONS | 59 | 0 | 221 | 450 | 61 | 300 | 550 | 1,350 |
| 10-558-320 OTHER ELECTRONICS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-558-335 CLOTHING | 0 | 0 | 158 | 200 | 0 | 200 | 200 | 2,280 |
| 10-558-352 FURNITURE & FIXTURES | 116 | 0 | 0 | 200 | 330 | 200 | 250 | 200 |
| 10-558-385 SMALL TOOLS & EQUIPMENT | 316 | 0 | 0 | 300 | 214 | 300 | 0 | 600 |
| 10-558-390 FUEL | 2,490 | 2,602 | 2,022 | 2,000 | 547 | 1,500 | 5,650 | 2,000 |
| 10-558-399 OTHER SUPPLIES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,500 |
| TOTAL SUPPLIES | 5,049 | 3,496 | 5,988 | 6,650 | 2,730 | 5,700 | 8,650 | 13,430 |
| SERVICES | | | | | | | | |
| 10-558-413 PROFESSIONAL SERVICES | 0 | 0 | 631 | 1,200 | 0 | 500 | 250 | 1,200 |
| 10-558-415 TELEPHONE | 777 | 1,494 | 2,704 | 1,500 | 2,334 | 3,850 | 1,000 | 2,461 |
| 10-558-425 CONTRACT LABOR | 0 | 0 | 825 | 500 | 0 | 250 | 0 | 1,000 |
| 10-558-426 PHYSICALS/SCREENING | 80 | 230 | 78 | 150 | 39 | 150 | 100 | 150 |
| 10-558-430 ADVERTISING | 542 | 0 | 47 | 250 | 218 | 354 | 250 | 500 |
| 10-558-499 OTHER SERVICES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL SERVICES | 1,399 | 1,724 | 4,285 | 3,600 | 2,591 | 5,104 | 1,600 | 5,311 |
| MAINTENANCE | | | | | | | | |
| 10-558-524 VEHICLE MAINTENANCE | 611 | 594 | 452 | 1,000 | 217 | 1,000 | 1,000 | 3,600 |
| 10-558-543 ELECTRONICS/COMPUTER MAINT | 0 | 0 | 137 | 250 | 63 | 250 | 250 | 1,250 |
| TOTAL MAINTENANCE | 611 | 594 | 589 | 1,250 | 280 | 1,250 | 1,250 | 4,850 |

APPROVED BUDGET
AS OF: APRIL 30TH, 2016

0 -GENERAL FUND
BUILDING

| EXPENDITURES | 2012-2013 | | 2013-2014 | | 2014-2015 | | 2015-2016 | | 2016-2017 | |
|-------------------------------------------|----------------|----------------|----------------|----------------|---------------|--------------------|------------------|-----------------|-----------|--|
| | ACTUAL | ACTUAL | ACTUAL | CURRENT BUDGET | Y-T-D ACTUAL | PROJECTED YEAR END | REQUESTED BUDGET | APPROVED BUDGET | | |
| <u>SUNDRY</u> | | | | | | | | | | |
| 10-558-602 SEMINARS/DUES/TRAVEL | 1,828 | 1,467 | 1,057 | 2,500 | 307 | 2,500 | 2,500 | 13,340 | | |
| 10-558-604 PUBLIC OFFICE LIABILITY CLAIMS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 10-558-629 VEHICLE-LIABILITY INSURANCE | 434 | 1,305 | 1,306 | 0 | 3,145 | 3,145 | 1,000 | 5,000 | | |
| 10-558-699 OTHER - SUNDRY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| TOTAL SUNDRY | 2,262 | 2,772 | 2,392 | 2,500 | 3,452 | 5,645 | 3,500 | 18,340 | | |
| <u>CAPITAL OUTLAY</u> | | | | | | | | | | |
| 10-558-899 CAPITAL OUTLAY | 0 | 0 | 14,012 | 0 | 5,700 | 5,700 | 7,500 | 26,000 | | |
| TOTAL CAPITAL OUTLAY | 0 | 0 | 14,012 | 0 | 5,700 | 5,700 | 7,500 | 26,000 | | |
| <u>ACCURAL</u> | | | | | | | | | | |
| 10-558-995 DEPRECIATION EXPENSE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| TOTAL ACCURAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| TOTAL BUILDING | 195,566 | 175,609 | 212,966 | 217,206 | 84,810 | 214,699 | 203,458 | 279,358 | | |



FISCAL YEAR 2016-2017
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

10-558 BUILDING

| ACCT# | DESCRIPTION | 2013-2014 | | 2014-2015 | | 2015-2016 | | 2016-2017 | | INC BUD-PROJ | | INC FROM BUDGET | |
|------------|--------------------------------|----------------|----------------|---------------|----------------|----------------|---------------|--------------|---------------|--------------|---|-----------------|---|
| | | ACTUAL | ACTUAL | ACTUAL | APL YTD | BUDGET | PROJECTn | BUDGET | BUDGET | \$ | % | \$ | % |
| 10 558-100 | SALARIES/WAGES | 130,829 | 135,455 | 48,903 | 138,000 | 153,735 | 15,735 | 11.4% | 6,305 | 4.3% | | | |
| 10 558-165 | EDUCATION PAY | 2,500 | 2,003 | 225 | 2,400 | 0 | -2,400 | -100.0% | 0 | 0.0% | | | |
| 10 558-175 | LONGEVITY | 459 | 941 | 631 | 700 | 1,140 | 440 | 62.9% | 193 | 20.4% | | | |
| 10 558-180 | AUTO ALLOWANCE | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% | | | |
| 10 558-190 | OVERTIME | 470 | 275 | 1,121 | 500 | 2,000 | 1,500 | 300.0% | 1,500 | 300.0% | | | |
| 10 558-201 | F I C A & MEDICARE | 5,221 | 10,598 | 3,796 | 10,950 | 12,001 | 1,051 | 9.6% | 612 | 5.4% | | | |
| 10 558-210 | GROUP INSURANCE | 13,331 | 19,563 | 8,743 | 21,150 | 20,385 | -765 | -3.6% | -2,858 | -12.3% | | | |
| 10 558-230 | T M R S | 14,214 | 16,864 | 6,617 | 17,600 | 22,166 | 4,566 | 25.9% | 2,470 | 12.5% | | | |
| 10 558-240 | WORKMEN'S COMPENSATION | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% | | | |
| 10 558-291 | UNEMPLOYMENT INSURANCE | 0 | 0 | 20 | 0 | 0 | 0 | 0.0% | 0 | 0.0% | | | |
| 10 558-310 | OFFICE/COMPUTER SUPPLIES | 894 | 3,587 | 1,565 | 3,200 | 4,500 | 1,300 | 40.6% | 1,000 | 28.6% | | | |
| 10 558-311 | POSTAGE/SHIPPING | 0 | 0 | 13 | 0 | 0 | 0 | 0.0% | 0 | 0.0% | | | |
| 10 558-312 | BOOKS/PUBL/SUBSCRIPTIONS | 0 | 221 | 61 | 300 | 1,350 | 1,050 | 350.0% | 900 | 200.0% | | | |
| 10 558-320 | OTHER ELECTRONICS | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% | | | |
| 10 558-335 | CLOTHING | 0 | 158 | 0 | 200 | 2,280 | 2,080 | 1040.0% | 2,080 | 1040.0% | | | |
| 10 558-352 | FURNITURE & FIXTURES | 0 | 0 | 330 | 200 | 200 | 300 | 100.0% | 300 | 100.0% | | | |
| 10 558-385 | SMALL TOOLS & EQUIPMENT | 0 | 0 | 214 | 300 | 600 | 500 | 33.3% | 2,500 | 0.0% | | | |
| 10 558-390 | FUEL | 2,602 | 2,022 | 547 | 1,500 | 2,000 | 2,500 | 0.0% | 2,500 | 0.0% | | | |
| 10 558-399 | OTHER SUPPLIES | 0 | 0 | 0 | 0 | 0 | 700 | 140.0% | 0 | 0.0% | | | |
| 10 558-413 | PROFESSIONAL SERVICES | 1,494 | 2,704 | 2,334 | 3,850 | 2,460 | -1,390 | -36.1% | 960 | 64.0% | | | |
| 10 558-415 | TELEPHONE | 0 | 825 | 0 | 250 | 1,000 | 750 | 300.0% | 500 | 100.0% | | | |
| 10 558-425 | CONTRACT LABOR | 230 | 78 | 39 | 150 | 150 | 0 | 0.0% | 0 | 0.0% | | | |
| 10 558-426 | PHYSICALS/SCREENING | 0 | 47 | 218 | 354 | 500 | 146 | 41.2% | 250 | 100.0% | | | |
| 10 558-430 | ADVERTISING | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% | | | |
| 10 558-499 | OTHER SERVICES | 594 | 452 | 217 | 1,000 | 3,600 | 2,600 | 260.0% | 2,600 | 260.0% | | | |
| 10 558-524 | VEHICLE MAINTENANCE | 0 | 137 | 63 | 250 | 1,250 | 1,000 | 400.0% | 1,000 | 400.0% | | | |
| 10 558-543 | ELECTRONICS/COMPUTER MAINT | 1,467 | 1,087 | 308 | 2,500 | 13,340 | 10,840 | 433.6% | 10,840 | 433.6% | | | |
| 10 558-602 | SEMINARS/DUES/TRAVEL | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% | | | |
| 10 558-604 | PUBLIC OFFICE LIABILITY CLAIMS | 1,304 | 1,306 | 3,145 | 3,145 | 5,000 | 1,855 | 59.0% | 5,000 | 0.0% | | | |
| 10 558-629 | VEHICLE INSURANCE | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% | | | |
| 10 558-699 | OTHER - SUNDRY | 0 | 14,012 | 5,700 | 5,700 | 26,000 | 20,300 | 356.1% | 26,000 | 0.0% | | | |
| 10 558-899 | CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% | | | |
| | | 175,609 | 212,966 | 84,810 | 217,206 | 279,358 | 64,659 | 30.1% | 62,152 | 28.6% | | | |



THE CITY OF
FREEPORT
FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION

10-558 BUILDING

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | 2014-2015 | 2015-2016 | | 2016-2017 |
|------------|-----------------------------|-----------|-----------|---------------------------|---------|-----------|
| | | ACTUAL | ACTUAL | APR YTD | BUDGET | |
| 10 558-100 | SALARIES/WAGES | 130,829 | 135,455 | 48,903 | 147,430 | 153,735 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | AMOUNT\$ |
| | Current Full-Time Employees | 153,735 | | | | |
| | New Full-Time Employees | | | | | |
| | Current Part-Time Employees | | | | | |
| | New Part-Time Employees | | | | | |
| | Temporary Employees | | | | | |
| | | | | Calculated Field | | |
| | | | | (do not attempt to input) | | |

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | 2014-2015 | 2015-2016 | | 2016-2017 |
|------------|---------------------|-----------|-----------|---------------------------|--------|-----------|
| | | ACTUAL | ACTUAL | APR YTD | BUDGET | |
| 10-558-165 | EDUCATION PAY | 2,500 | 2,003 | 225 | 0 | 2,400 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | AMOUNT\$ |
| | Education Pay | | | | | |
| | | | | Calculated Field | | |
| | | | | (do not attempt to input) | | |

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | 2014-2015 | 2015-2016 | | 2016-2017 |
|------------|---------------------|-----------|-----------|---------------------------|--------|-----------|
| | | ACTUAL | ACTUAL | APR YTD | BUDGET | |
| 10 558-175 | LONGEVITY | 459 | 941 | 631 | 947 | 1,140 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | AMOUNT\$ |
| | Longevity Pay | 1,140 | | | | |
| | | | | | | |
| | | | | Calculated Field | | |
| | | | | (do not attempt to input) | | |



FISCAL YEAR 2016-2017

ACCOUNT DETAIL JUSTIFICATION

10-558 BUILDING

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------|---------------------|---------------------|---------------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10-558-180 | AUTO ALLOWANCE | 0 | 0 | 0 | 0 | - |
| | ITEM DESCRIPTION | AMOUNTS | | ITEM DESCRIPTION | | AMOUNTS |
| | | | | Calculated Field | | |
| | | | | (do not attempt to input) | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|-----------------------------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 558-190 | OVERTIME | 470 | 275 | 1,121 | 500 | 2,000 |
| | ITEM DESCRIPTION | AMOUNTS | | ITEM DESCRIPTION | | AMOUNTS |
| | Overtime budget is only for contingency | 2,000 | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------------|---------------------|---------------------|---------------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 558-201 | F I C A & MEDICARE | 5,221 | 10,598 | 3,796 | 11,389 | 12,001 |
| | ITEM DESCRIPTION | AMOUNTS | | ITEM DESCRIPTION | | AMOUNTS |
| | Calculated Field | 7.65% | | Calculated Field | | |
| | (do not attempt to input) | | | (do not attempt to input) | | |
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THE CITY OF
FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION

10-558 BUILDING

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|------------------------------|---------------------|---------------------|---------------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 558-210 | GROUP INSURANCE | 13,331 | 19,563 | 8,743 | 23,244 | 20,385 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | AMOUNT\$ |
| | Life Insurance / AD&D | 633 | | Calculated Field | | |
| | Long Term Disability | 483 | | (do not attempt to input) | | |
| | Health Reimbursement Account | | | | | |
| | TML - Employee Health | | | | | |
| | Estimated % Increase | | | | | |
| | TML Estimated Rate/Mo | 19,269 | | | | |

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 558-230 | T M R S | 14,214 | 16,864 | 6,617 | 19,696 | 22,166 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | AMOUNT\$ |
| | OCT - DEC | | | | | |
| | JAN - SEP | | | | | |
| | Weighted Average | 22,166 | | | | |
| | | | | | | |
| | Calculated Field | | | | | |
| | (do not attempt to input) | | | | | |

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|------------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 558-240 | WORKMEN'S COMPENSATION | 0 | 0 | 0 | 0 | - |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | AMOUNT\$ |
| | WORKMEN'S COMPENSATION | | | | | |
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**FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION**

10-558 BUILDING

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 APR YTD | 2015-2016 | | 2016-2017 BUDGET | |
|------------|------------------------|---------------------|---------------------|----------------------|-----------|------------|---------------------|----------|
| | | | | | BUDGET | PROJECTION | | |
| 10 558-291 | UNEMPLOYMENT INSURANCE | 0 | 0 | 20 | 0 | 0 | - | |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | | | AMOUNT\$ |
| | | | | | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 APR YTD | 2015-2016 | | 2016-2017 BUDGET | |
|------------|--------------------------|---------------------|---------------------|----------------------|-----------|------------|---------------------|----------|
| | | | | | BUDGET | PROJECTION | | |
| 10 558-310 | OFFICE/COMPUTER SUPPLIES | 894 | 3,587 | 1,565 | 3,500 | 3,200 | 4,500 | |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | | | AMOUNT\$ |
| | Misc. | 3,500 | | | | | | |
| | Computer | 1,000 | | | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 APR YTD | 2015-2016 | | 2016-2017 BUDGET | |
|------------|----------------------------------|---------------------|---------------------|----------------------|-----------|------------|---------------------|----------|
| | | | | | BUDGET | PROJECTION | | |
| 10 558-311 | POSTAGE/SHIPPING | 0 | 0 | 13 | 0 | 0 | - | |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | | | AMOUNT\$ |
| | Already included in Code Account | | | | | | | |
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FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION

10-558 BUILDING

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | 2014-2015 | 2015-2016 | | 2016-2017 |
|------------|------------------------------------|-----------|-----------|------------------|--------|-----------|
| | | ACTUAL | ACTUAL | APR YTD | BUDGET | BUDGET |
| 10 558-312 | BOOKS/PUBL/SUBSCRIPTIONS | 0 | 221 | 61 | 450 | 1,350 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | AMOUNT\$ |
| | 3 | | | | | |
| | State of Texas Plumbing Code Books | 150 | | | | |
| | International Code Books | 1,200 | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | 2014-2015 | 2015-2016 | | 2016-2017 |
|------------|---------------------|-----------|-----------|------------------|--------|-----------|
| | | ACTUAL | ACTUAL | APR YTD | BUDGET | BUDGET |
| 10 558-320 | OTHER ELECTRONICS | 0 | 0 | 0 | 0 | - |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | AMOUNT\$ |
| | | | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | 2014-2015 | 2015-2016 | | 2016-2017 |
|------------|-------------------------------------------------------|-----------|-----------|------------------|--------|-----------|
| | | ACTUAL | ACTUAL | APR YTD | BUDGET | BUDGET |
| 10 558-335 | CLOTHING | 0 | 158 | 0 | 200 | 2,280 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | AMOUNT\$ |
| | Uniforms: shirts (\$40), pants (\$60), boots (\$100.) | 1,500 | | | | |
| | 3 employees | | | | | |
| | Safety Vest | 120 | | | | |
| | Raincoats | 360 | | | | |
| | Badges | 300 | | | | |
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FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION

10-558 BUILDING

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|----------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 558-352 | FURNITURE & FIXTURES | 0 | 0 | 330 | 200 | 200 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | AMOUNT\$ |
| | Misc. | 200 | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|-------------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 558-385 | SMALL TOOLS & EQUIPMENT | 0 | 0 | 214 | 300 | 600 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | AMOUNT\$ |
| | Misc. | 300 | | | | |
| | Toolbox vehicle | 300 | | | | |
| | | | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 558-390 | FUEL | 2,602 | 2,022 | 547 | 2,000 | 2,000 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | AMOUNT\$ |
| | FUEL | | | | | |
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**FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION**

10-558 BUILDING

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | | 2014-2015 | | 2015-2016 | | 2016-2017 | |
|------------|---------------------|-----------|---------|-----------|---------|-----------|--------|------------|---------|
| | | ACTUAL | AMOUNTS | ACTUAL | AMOUNTS | APR YTD | BUDGET | PROJECTION | BUDGET |
| 10 558-399 | OTHER SUPPLIES | 0 | | 0 | | 0 | 0 | 0 | 2,500 |
| | ITEM DESCRIPTION | | | | | | | | AMOUNTS |
| | Misc. | | 2,500 | | | | | | |
| | | | | | | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | | 2014-2015 | | 2015-2016 | | 2016-2017 | |
|------------|---------------------------------------------------|-----------|---------|-----------|---------|-----------|--------|------------|---------|
| | | ACTUAL | AMOUNTS | ACTUAL | AMOUNTS | APR YTD | BUDGET | PROJECTION | BUDGET |
| 10 558-413 | PROFESSIONAL SERVICES | 0 | | 631 | | 0 | 1,200 | 500 | 1,200 |
| | ITEM DESCRIPTION | | | | | | | | AMOUNTS |
| | Survey, Plats, Maps, Elevation Certificates, etc. | | 1,200 | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | | 2014-2015 | | 2015-2016 | | 2016-2017 | |
|------------|------------------------------------------|-----------|---------|-----------|---------|-----------|--------|------------|---------|
| | | ACTUAL | AMOUNTS | ACTUAL | AMOUNTS | APR YTD | BUDGET | PROJECTION | BUDGET |
| 10 558-415 | TELEPHONE | 1,494 | | 2,704 | | 2,334 | 1,500 | 3,850 | 2,460 |
| | ITEM DESCRIPTION | | | | | | | | AMOUNTS |
| | Phone services; cell, long distance, DSL | | 1,500 | | | | | | |
| | Wifi 480X2 | | 960 | | | | | | |
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FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION

10-558 BUILDING

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET | |
|------------|--------------------------|---------------------|---------------------|------------------|--------|---------------------|------------|
| | | | | APR YTD | BUDGET | | PROJECTION |
| 10 558-425 | CONTRACT LABOR | 0 | 825 | 0 | 500 | 1,000 | |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | | AMOUNT\$ |
| | Temporary help as needed | 1,000 | | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET | |
|------------|---------------------|---------------------|---------------------|------------------|--------|---------------------|------------|
| | | | | APR YTD | BUDGET | | PROJECTION |
| 10 558-426 | PHYSICALS/SCREENING | 230 | 78 | 39 | 150 | 150 | |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | | AMOUNT\$ |
| | Physicals/Screening | 150 | | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET | |
|------------|--------------------------|---------------------|---------------------|------------------|--------|---------------------|------------|
| | | | | APR YTD | BUDGET | | PROJECTION |
| 10 558-430 | ADVERTISING | 0 | 47 | 218 | 250 | 500 | |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | | AMOUNT\$ |
| | Newspaper | 250 | | | | | |
| | Prevention advertisement | 250 | | | | | |
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FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION

10-558 BUILDING

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | 2014-2015 | 2015-2016 | | 2016-2017 |
|------------|---------------------|-----------|-----------|------------------|--------|------------|
| | | ACTUAL | ACTUAL | APR YTD | BUDGET | PROJECTION |
| 10 558-499 | OTHER SERVICES | 0 | 0 | 0 | 0 | 0 |
| | ITEM DESCRIPTION | AMOUNTS | | ITEM DESCRIPTION | | AMOUNTS |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | 2014-2015 | 2015-2016 | | 2016-2017 |
|------------|------------------------------------|-----------|-----------|------------------|--------|------------|
| | | ACTUAL | ACTUAL | APR YTD | BUDGET | PROJECTION |
| 10 558-524 | VEHICLE MAINTENANCE | 594 | 452 | 217 | 1,000 | 1,000 |
| | ITEM DESCRIPTION | AMOUNTS | | ITEM DESCRIPTION | | AMOUNTS |
| | Routine maintenance for 3 vehicles | 1,000 | | | | |
| | Reflective stripping vehicles | 2,600 | | | | |
| | Warning lighting on vehicle | | | | | |
| | | | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | 2014-2015 | 2015-2016 | | 2016-2017 |
|------------|----------------------------|-----------|-----------|------------------|--------|------------|
| | | ACTUAL | ACTUAL | APR YTD | BUDGET | PROJECTION |
| 10 558-543 | ELECTRONICS/COMPUTER MAINT | 0 | 137 | 63 | 250 | 250 |
| | ITEM DESCRIPTION | AMOUNTS | | ITEM DESCRIPTION | | AMOUNTS |
| | Misc. | 250 | | | | |
| | PcCare service for VPN | 1,000 | | | | |
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**FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION**

10-558 BUILDING

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|------------------------------------------|---------------------|---------------------|------------------|-------------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 558-602 | SEMINARS/DUES/TRAVEL | 1,467 | 1,087 | 308 | 2,500 | 13,340 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | AMOUNT\$ |
| | Misc. training for 2 employees | | | | Airfare X 2 | 1,200 |
| | Training is required to increase skills. | 3,150 | | | | |
| | IMPC (Property Code) | 2,900 | | | | |
| | Hotel | 4,200 | | | | |
| | Meals | 1,890 | | | | |

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|--------------------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 558-604 | PUBLIC OFFICE LIABILITY CLAIMS | 0 | 0 | 0 | 0 | - |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | AMOUNT\$ |
| | | | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 558-629 | VEHICLE INSURANCE | 1,304 | 1,306 | 3,145 | 0 | 5,000 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | AMOUNT\$ |
| | VEHICLE INSURANCE | 5,000 | | | | |
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THE CITY OF
FREEDOM
 FISCAL YEAR 2016-2017
 ACCOUNT DETAIL JUSTIFICATION

10-558 BUILDING

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 558-699 | OTHER - SUNDRY | 0 | 0 | 0 | 0 | 0 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | AMOUNT\$ |
| | | | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|-----------------------|---------------------|---------------------------------------------------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 558-899 | CAPITAL OUTLAY | 0 | 14,012 | 5,700 | 0 | 26,000 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | AMOUNT\$ |
| | 1 Replacement Vehicle | 26,000 | Vehicle replacement, including out fitting the vehicle decals | | | 7 |
| | 2 | | and misc supplies | | | 8 |
| | 3 | | | | | 9 |
| | 4 | | | | | 10 |
| | 5 | | | | | 11 |
| | 6 | | | | | 12 |

TRANSPOSE CAPITAL NUMBERS FROM THE CAPITAL TAB IN PRIORITY ORDER.

TOTAL: 175,609 212,966 84,810 217,206 214,699 279,358

APPROVED BUDGET
AS OF: APRIL 30TH, 2016

0 -GENERAL FUND
GARBAGE COLLECTION

| EXPENDITURES | 2012-2013 | 2013-2014 | 2014-2015 | 2015-2016 | | | 2016-2017 | |
|-------------------------------|-----------|-----------|-----------|----------------|--------------|--------------------|------------------|-----------------|
| | ACTUAL | ACTUAL | ACTUAL | CURRENT BUDGET | Y-T-D ACTUAL | PROJECTED YEAR END | REQUESTED BUDGET | APPROVED BUDGET |
| <u>SERVICES</u> | | | | | | | | |
| 10-564-499 GARBAGE COLLECTION | 760,582 | 815,929 | 810,919 | 847,500 | 361,326 | 877,000 | 842,550 | 936,000 |
| TOTAL SERVICES | 760,582 | 815,929 | 810,919 | 847,500 | 361,326 | 877,000 | 842,550 | 936,000 |
| TOTAL GARBAGE COLLECTION | 760,582 | 815,929 | 810,919 | 847,500 | 361,326 | 877,000 | 842,550 | 936,000 |



FISCAL YEAR 2016 - 2017
 BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

10-564 GARBAGE COLLECTION

| ACCT# | DESCRIPTION | 2013-2014 | 2014-2015 | 2015-2016 | | 2016-2017 | | INC BUD-PROJ | | INC FROM BUDGET | |
|------------|--------------------|-----------|-----------|-----------|---------|-----------|---------|--------------|------|-----------------|-------|
| | | ACTUAL | ACTUAL | APL YTD | BUDGET | BUDGET | BUDGET | \$ | % | \$ | % |
| | | 815,929 | 810,919 | 361,326 | 847,500 | 877,000 | 936,000 | 59,000 | 6.7% | 88,500 | 10.4% |
| 10 564-499 | GARBAGE COLLECTION | 815,929 | 810,919 | 361,326 | 847,500 | 877,000 | 936,000 | 59,000 | 6.7% | 88,500 | 10.4% |

APPROVED BUDGET
AS OF: APRIL 30TH, 2016

)-GENERAL FUND
TREE & DRAINAGE

| EXPENDITURES | (----- 2015-2016 -----) | | | | | (----- 2016-2017 -----) | | |
|-----------------------------------------|-------------------------|---------------------|---------------------|-------------------|-----------------|-------------------------|---------------------|--------------------|
| | 2012-2013 ACTUAL | 2013-2014 ACTUAL | 2014-2015 ACTUAL | CURRENT BUDGET | Y-T-D ACTUAL | PROJECTED YEAR END | REQUESTED BUDGET | APPROVED BUDGET |
| SALARIES | | | | | | | | |
| 10-575-100 SALARIES/WAGRS | 402,445 | 373,362 | 342,149 | 427,886 | 200,504 | 323,508 | 504,675 | 577,666 |
| 10-575-165 EDUCATION | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-575-175 LONGEVITY | 2,679 | 2,631 | 4,682 | 4,598 | 3,203 | 4,404 | 2,350 | 6,487 |
| 10-575-190 OVERTIME | 13,469 | 18,263 | 13,489 | 10,000 | 9,764 | 8,500 | 10,000 | 10,000 |
| TOTAL SALARIES | 418,593 | 394,256 | 360,320 | 442,484 | 213,471 | 336,412 | 517,025 | 594,153 |
| BENEFITS | | | | | | | | |
| 10-575-201 F I C A & MEDICARE | 30,489 | 28,972 | 26,674 | 33,850 | 15,650 | 24,793 | 39,552 | 45,453 |
| 10-575-210 GROUP INSURANCE | 80,284 | 67,339 | 75,383 | 92,975 | 49,065 | 77,904 | 99,648 | 103,935 |
| 10-575-230 T M R S | 48,799 | 46,918 | 46,840 | 58,541 | 28,177 | 42,732 | 59,923 | 83,954 |
| 10-575-240 WORKMEN'S COMPENSATION | 48,918 | 45,997 | 46,090 | 45,997 | 45,997 | 45,997 | 45,000 | 0 |
| 10-575-291 UNEMPLOYMENT INSURANCE | 13,307 | 2,597 | 4,618 | 2,597 | 0 | 2,467 | 3,000 | 0 |
| TOTAL BENEFITS | 221,797 | 191,823 | 199,605 | 233,960 | 138,890 | 193,893 | 247,123 | 233,342 |
| SUPPLIES | | | | | | | | |
| 10-575-310 OFFICE/COMPUTER SUPPLIES | 410 | 248 | 138 | 1,200 | 758 | 1,200 | 800 | 1,200 |
| 10-575-320 OTHER ELECTRONICS | 119 | 297 | 208 | 500 | 0 | 500 | 300 | 500 |
| 10-575-352 FURNITURE & FIXTURES | 493 | 390 | 619 | 1,000 | 193 | 1,000 | 0 | 1,000 |
| 10-575-385 SMALL TOOLS & EQUIPMENT | 2,413 | 3,354 | 2,235 | 5,000 | 263 | 5,000 | 5,750 | 5,000 |
| 10-575-389 CHEMICALS | 2,025 | 4,176 | 7,575 | 9,050 | 1,744 | 5,500 | 6,000 | 9,050 |
| 10-575-390 FUEL | 34,821 | 34,441 | 51,842 | 36,600 | 15,532 | 32,600 | 36,000 | 32,600 |
| 10-575-399 OTHER SUPPLIES | 1,412 | 2,021 | 1,385 | 2,300 | 959 | 2,300 | 2,600 | 2,300 |
| TOTAL SUPPLIES | 41,693 | 44,927 | 64,003 | 55,650 | 19,449 | 48,100 | 51,450 | 51,650 |
| SERVICES | | | | | | | | |
| 10-575-415 TELEPHONE | 1,716 | 3,912 | 3,796 | 1,450 | 2,142 | 3,350 | 1,150 | 1,450 |
| 10-575-425 CONTRACT LABOR | 0 | 158 | 96 | 0 | 0 | 96 | 0 | 0 |
| 10-575-426 PHYSICALS | 1,130 | 344 | 700 | 850 | 777 | 876 | 500 | 850 |
| 10-575-430 ADVERTISING | 171 | 110 | 945 | 2,500 | 169 | 1,500 | 500 | 2,500 |
| 10-575-440 ELECTRICITY | 63,761 | 92,115 | 74,941 | 62,000 | 45,388 | 65,000 | 48,750 | 62,000 |
| 10-575-470 EQUIPMENT RENTAL | 0 | 168 | 0 | 500 | 0 | 500 | 1,000 | 500 |
| 10-575-485 LAUNDRY SERVICES | 5,830 | 5,960 | 6,209 | 7,500 | 4,143 | 7,500 | 4,500 | 7,500 |
| 10-575-498 WASTE DISPOSAL | 12,147 | 19,140 | 53,734 | 30,000 | 20,313 | 30,000 | 15,000 | 30,000 |
| 10-575-499 OTHER SERVICES | 2,170 | 4,805 | 9,972 | 6,000 | 1,897 | 6,000 | 500 | 12,000 |
| TOTAL SERVICES | 91,925 | 126,712 | 150,393 | 110,800 | 74,828 | 114,822 | 71,900 | 116,800 |
| MAINTENANCE | | | | | | | | |
| 10-575-524 VEHICLE MAINTENANCE | 19,918 | 25,440 | 23,189 | 25,000 | 19,165 | 25,000 | 25,000 | 30,000 |
| 10-575-530 STREET/DRAINING/SDWALK MAINT | 94,209 | 156,224 | 226,980 | 150,000 | 65,369 | 150,000 | 150,000 | 150,000 |
| 10-575-533 CULVERT TILE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-575-547 SIGNS MAINTENANCE | 1,730 | 3,438 | 5,419 | 5,500 | 3,626 | 5,500 | 6,000 | 6,000 |
| 10-575-548 TRAFFIC LIGHTS MAINTENANCE | 57 | 662 | 0 | 250 | 0 | 250 | 500 | 250 |
| 10-575-549 STREET LIGHTS MAINTENANCE | 308 | 0 | 133 | 500 | 0 | 500 | 500 | 500 |
| TOTAL MAINTENANCE | 116,222 | 185,764 | 255,721 | 181,250 | 88,161 | 181,250 | 182,000 | 186,750 |

APPROVED BUDGET
AS OF: APRIL 30TH, 2016

1 -GENERAL FUND
STREET & DRAINAGE

| EXPENDITURES | 2012-2013 | 2013-2014 | 2014-2015 | 2015-2016 | | 2016-2017 | | |
|------------------------------------|----------------|------------------|------------------|------------------|----------------|--------------------|------------------|------------------|
| | ACTUAL | ACTUAL | ACTUAL | CURRENT BUDGET | Y-T-D ACTUAL | PROJECTED YEAR END | REQUESTED BUDGET | APPROVED BUDGET |
| SUNDRY | | | | | | | | |
| 10-575-602 SEMINARS/DUES/TRAVEL | 195 | 1,002 | 1,134 | 1,340 | 886 | 1,340 | 940 | 1,340 |
| 10-575-629 VEHICLE INSURANCE | 20,611 | 18,186 | 13,818 | 20,611 | 17,301 | 20,611 | 15,000 | 17,301 |
| 10-575-687 DAMAGE CLAIMS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-575-699 OTHER - SUNDRY | 404 | 0 | 298 | 1,850 | 304 | 1,850 | 501 | 1,850 |
| TOTAL SUNDRY | 21,210 | 19,188 | 15,250 | 23,801 | 18,491 | 23,801 | 16,441 | 20,491 |
| DEBT SERVICE | | | | | | | | |
| 10-575-775 LEASE INTEREST | 2,802 | 1,420 | 0 | 2,071 | 2,090 | 2,090 | 0 | 2,091 |
| 10-575-776 LEASE PRINCIPAL | 49,521 | 50,903 | 0 | 80,000 | 80,000 | 80,000 | 52,323 | 80,000 |
| TOTAL DEBT SERVICE | 52,323 | 52,323 | 0 | 82,071 | 82,090 | 82,090 | 52,323 | 82,091 |
| CAPITAL OUTLAY | | | | | | | | |
| 10-575-899 CAPITAL OUTLAY | 0 | 73,511 | 1,478,064 | 2,846,479 | 146,130 | 1,970,700 | 0 | 718,145 |
| TOTAL CAPITAL OUTLAY | 0 | 73,511 | 1,478,064 | 2,846,479 | 146,130 | 1,970,700 | 0 | 718,145 |
| ACCURAL | | | | | | | | |
| 10-575-995 DEPRECIATION EXPENSE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL ACCURAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL STREET & DRAINAGE | 963,763 | 1,088,505 | 2,523,355 | 3,976,495 | 781,510 | 2,951,068 | 1,138,262 | 2,003,422 |



FISCAL YEAR 2016-2017
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

10-575 STREETS

| ACCT# | DESCRIPTION | 2013-2014 | | 2014-2015 | | 2015-2016 | | PROJECT# | 2016-2017 | | INC BUD-PROJ | | INC FROM BUDGET | |
|------------|-----------------------------|-----------|-----------|-----------|---------|-----------|-----------|-----------|------------|---------|--------------|---------|-----------------|--|
| | | ACTUAL | | ACTUAL | APL YTD | BUDGET | BUDGET | | BUDGET | \$ | % | \$ | % | |
| 10 575-100 | SALARIES/WAGES | 373,362 | 342,149 | 427,886 | 200,504 | 427,886 | 323,508 | 323,508 | 254,158 | 78.6% | 149,780 | 35.0% | | |
| 10 575-175 | LONGEVITY | 2,631 | 4,982 | 4,982 | 3,203 | 4,982 | 4,404 | 4,404 | 2,083 | 47.3% | 1,889 | 41.1% | | |
| 10 575-190 | OVERTIME | 18,263 | 13,489 | 13,489 | 9,764 | 10,000 | 8,500 | 8,500 | 1,500 | 17.6% | 0 | 0.0% | | |
| 10 575-201 | F I C A & MEDICARE | 28,972 | 26,674 | 33,850 | 15,650 | 33,850 | 24,793 | 24,793 | 20,660 | 83.3% | 11,603 | 34.3% | | |
| 10 575-210 | GROUP INSURANCE | 67,339 | 75,383 | 92,975 | 49,065 | 92,975 | 77,904 | 77,904 | 26,031 | 33.4% | 10,960 | 11.8% | | |
| 10 575-230 | T M R S | 46,918 | 48,840 | 58,541 | 28,177 | 58,541 | 42,732 | 42,732 | 41,222 | 96.5% | 25,413 | 43.4% | | |
| 10 575-240 | WORKMEN'S COMPENSATION | 45,997 | 46,090 | 45,997 | 45,997 | 45,997 | 45,997 | 45,997 | -45,997 | -100.0% | -45,997 | -100.0% | | |
| 10 575-291 | UNEMPLOYMENT INSURANCE | 2,597 | 4,618 | 2,597 | 2,467 | 2,597 | 2,467 | 2,467 | -2,467 | -100.0% | -2,597 | -100.0% | | |
| 10 575-310 | OFFICE/COMPUTER SUPPLIES | 248 | 138 | 1,200 | 758 | 1,200 | 1,200 | 1,200 | 0 | 0.0% | 0 | 0.0% | | |
| 10 575-320 | OTHER ELECTRONICS | 297 | 208 | 500 | 0 | 500 | 500 | 500 | 0 | 0.0% | 0 | 0.0% | | |
| 10 575-352 | FURNITURE & FIXTURES | 390 | 619 | 1,000 | 193 | 1,000 | 1,000 | 1,000 | 0 | 0.0% | 0 | 0.0% | | |
| 10 575-385 | SMALL TOOLS & EQUIPMENT | 3,354 | 2,235 | 5,000 | 263 | 5,000 | 5,000 | 5,000 | 0 | 0.0% | 0 | 0.0% | | |
| 10 575-389 | CHEMICALS | 4,176 | 7,575 | 9,050 | 1,744 | 9,050 | 5,500 | 5,500 | 3,550 | 64.5% | 0 | 0.0% | | |
| 10 575-390 | FUEL | 34,441 | 51,842 | 36,600 | 15,532 | 36,600 | 32,600 | 32,600 | 0 | 0.0% | -4,000 | -10.9% | | |
| 10 575-399 | OTHER SUPPLIES | 2,021 | 1,385 | 2,300 | 959 | 2,300 | 2,300 | 2,300 | 0 | 0.0% | 0 | 0.0% | | |
| 10 575-415 | TELEPHONE | 3,912 | 3,796 | 1,450 | 2,142 | 1,450 | 3,350 | 3,350 | -1,900 | -56.7% | 0 | 0.0% | | |
| 10 575-425 | CONTRACT LABOR | 158 | 96 | 0 | 0 | 0 | 96 | 96 | -96 | -100.0% | 0 | 0.0% | | |
| 10 575-426 | PHYSICALS | 344 | 700 | 850 | 777 | 850 | 876 | 876 | -26 | -3.0% | 0 | 0.0% | | |
| 10 575-430 | ADVERTISING | 110 | 945 | 2,500 | 169 | 2,500 | 1,500 | 1,500 | 1,000 | 66.7% | 0 | 0.0% | | |
| 10 575-440 | ELECTRICITY | 92,115 | 74,941 | 62,000 | 45,388 | 62,000 | 65,000 | 65,000 | -3,000 | -4.8% | 0 | 0.0% | | |
| 10 575-470 | EQUIPMENT RENTAL | 168 | 0 | 500 | 0 | 500 | 500 | 500 | 0 | 0.0% | 0 | 0.0% | | |
| 10 575-485 | LAUNDRY SERVICES | 5,960 | 6,209 | 7,500 | 4,143 | 7,500 | 7,500 | 7,500 | 0 | 0.0% | 0 | 0.0% | | |
| 10 575-498 | WASTE DISPOSAL | 19,140 | 53,734 | 30,000 | 20,313 | 30,000 | 30,000 | 30,000 | 0 | 0.0% | 0 | 0.0% | | |
| 10 575-499 | OTHER SERVICES | 4,805 | 9,972 | 6,000 | 1,897 | 6,000 | 6,000 | 6,000 | 6,000 | 100.0% | 6,000 | 100.0% | | |
| 10 575-524 | VEHICLE MAINTENANCE | 25,440 | 23,189 | 25,000 | 19,165 | 25,000 | 25,000 | 25,000 | 5,000 | 20.0% | 5,000 | 20.0% | | |
| 10 575-530 | STREET/DRAINING/SWALK MAINT | 156,224 | 226,980 | 150,000 | 65,369 | 150,000 | 150,000 | 150,000 | 0 | 0.0% | 0 | 0.0% | | |
| 10 575-547 | SIGNS MAINTENANCE | 3,438 | 5,419 | 5,500 | 3,626 | 5,500 | 5,500 | 5,500 | 500 | 9.1% | 500 | 9.1% | | |
| 10 575-548 | TRAFFIC LIGHTS MAINTENANCE | 682 | 0 | 250 | 0 | 250 | 250 | 250 | 0 | 0.0% | 0 | 0.0% | | |
| 10 575-549 | STREET LIGHTS MAINTENANCE | 0 | 133 | 500 | 0 | 500 | 500 | 500 | 0 | 0.0% | 0 | 0.0% | | |
| 10 575-602 | SEMINARS/DUES/TRAVEL | 1,002 | 1,134 | 1,340 | 886 | 1,340 | 1,340 | 1,340 | 0 | 0.0% | 0 | 0.0% | | |
| 10 575-629 | VEHICLE INSURANCE | 18,186 | 13,818 | 20,611 | 17,301 | 20,611 | 20,611 | 20,611 | -3,310 | -16.1% | -3,310 | -16.1% | | |
| 10 575-687 | DAMAGE CLAIMS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% | | |
| 10 575-699 | OTHER - SUNDRY | 1,421 | 298 | 1,850 | 305 | 1,850 | 1,850 | 1,850 | 0 | 0.0% | 0 | 0.0% | | |
| 10 575-775 | LEASE INTEREST | 50,903 | 0 | 2,071 | 2,090 | 2,071 | 2,090 | 2,090 | 0 | 0.0% | 0 | 0.0% | | |
| 10 575-776 | LEASE PRINCIPAL | 73,511 | 1,478,064 | 80,000 | 80,000 | 80,000 | 80,000 | 80,000 | -1,252,555 | -63.6% | -2,128,334 | -74.8% | | |
| 10 575-899 | CAPITAL OUTLAY | 1,088,505 | 2,523,355 | 3,976,495 | 781,510 | 3,976,495 | 2,951,088 | 2,951,088 | -947,646 | -32.1% | -1,973,074 | -49.6% | | |



FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION

10-575 STREETS

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|-----------------------------|---------------------|---------------------|------------------|---------------------------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 575-100 | SALARIES/WAGES | 373,362 | 342,149 | 200,504 | 427,886 | 577,666 |
| | ITEM DESCRIPTION | AMOUNTS | | ITEM DESCRIPTION | | AMOUNTS |
| | Current Full-Time Employees | 12 | 456,531 | | | |
| | New Full-Time Employees | 4 | 121,135 | | 3 additional employees | |
| | Current Part-Time Employees | | | | Calculated Field | |
| | New Part-Time Employees | | | | (do not attempt to input) | |
| | Temporary Employees | | | | | |

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------|---------------------|---------------------|------------------|---------------------------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 575-175 | LONGEVITY | 2,631 | 4,682 | 3,203 | 4,598 | 6,487 |
| | ITEM DESCRIPTION | AMOUNTS | | ITEM DESCRIPTION | | AMOUNTS |
| | Longevity Pay | 6,487 | | | | |
| | | | | | Calculated Field | |
| | | | | | (do not attempt to input) | |

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 575-190 | OVERTIME | 18,263 | 13,489 | 9,764 | 10,000 | 10,000 |
| | ITEM DESCRIPTION | AMOUNTS | | ITEM DESCRIPTION | | AMOUNTS |
| | OVERTIME | 10,000 | | | | |



THE CITY OF
FRESNO
 FISCAL YEAR 2016-2017
 ACCOUNT DETAIL JUSTIFICATION

10-575 STREETS

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | | 2014-2015 | | 2015-2016 | | 2016-2017 | |
|------------|-----------------------------------------------|-----------|---------|-----------|---------|-----------|-----------------------------------------------|------------|---------|
| | | ACTUAL | AMOUNTS | ACTUAL | AMOUNTS | APR YTD | BUDGET | PROJECTION | BUDGET |
| 10 575-201 | F I C A & M E D I C A R E | 28,972 | | 26,674 | | 15,650 | 33,850 | 24,793 | 45,453 |
| | ITEM DESCRIPTION | | | | | | | | AMOUNTS |
| | Calculated Field (do not attempt to input) | | 7.65% | | | | Calculated Field (do not attempt to input) | | |
| | | | | | | | | | |
| | | | | | | | | | |

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | | 2014-2015 | | 2015-2016 | | 2016-2017 | |
|------------|------------------------------|-----------|---------|-----------|---------|-----------|-----------------------------------------------|------------|---------|
| | | ACTUAL | AMOUNTS | ACTUAL | AMOUNTS | APR YTD | BUDGET | PROJECTION | BUDGET |
| 10 575-210 | G R O U P I N S U R A N C E | 67,339 | | 75,383 | | 49,065 | 92,975 | 77,904 | 103,935 |
| | ITEM DESCRIPTION | | | | | | | | AMOUNTS |
| | Life Insurance / AD&D | | 2,743 | | | | Calculated Field (do not attempt to input) | | |
| | Long Term Disability | | 2,093 | | | | | | |
| | Health Reimbursement Account | | 15,600 | | | | | | |
| | TML - Employee Health | | | | | | | | |
| | Estimated % Increase | | | | | | | | |
| | TML Estimated Rate/Mo | | 83,499 | | | | | | |

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | | 2014-2015 | | 2015-2016 | | 2016-2017 | |
|------------|-----------------------------------------------|-----------|---------|-----------|---------|-----------|-----------------------------------------------|------------|---------|
| | | ACTUAL | AMOUNTS | ACTUAL | AMOUNTS | APR YTD | BUDGET | PROJECTION | BUDGET |
| 10 575-230 | T M R S | 46,918 | | 46,840 | | 28,177 | 58,541 | 42,732 | 83,954 |
| | ITEM DESCRIPTION | | | | | | | | AMOUNTS |
| | OCT - DEC | | 13.36% | | | | | | |
| | JAN - SEP | | 14.39% | | | | | | |
| | Weighted Average | | 14.13% | | | | Calculated Field (do not attempt to input) | | |
| | Calculated Field (do not attempt to input) | | | | | | | | |



FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION

10-575 STREETS

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|------------------------|---------------------|---------------------|-----------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 575-240 | WORKMEN'S COMPENSATION | 45,997 | 46,090 | 45,997 | 45,997 | 45,997 |
| | ITEM DESCRIPTION | AMOUNT\$ | | | | AMOUNT\$ |
| | WORKMEN'S COMPENSATION | | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|------------------------|---------------------|---------------------|-----------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 575-291 | UNEMPLOYMENT INSURANCE | 2,597 | 4,618 | 0 | 2,597 | 2,467 |
| | ITEM DESCRIPTION | AMOUNT\$ | | | | AMOUNT\$ |
| | UNEMPLOYMENT INSURANCE | | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|--------------------------|---------------------|---------------------|-----------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 575-310 | OFFICE/COMPUTER SUPPLIES | 248 | 138 | 758 | 1,200 | 1,200 |
| | ITEM DESCRIPTION | AMOUNT\$ | | | | AMOUNT\$ |
| | PENS, PENCILS, WHITE OUT | 200 | | | | |
| | PRINTER CARTRIDGES | 300 | | | | |
| | COPY PAPER | 200 | | | | |
| | FAX CARTRIDGES | 200 | | | | |
| | PHONE UPGRADES | 300 | | | | |
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THE CITY OF
FRESNO
 FISCAL YEAR 2016-2017
 ACCOUNT DETAIL JUSTIFICATION

10-575 STREETS

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | | 2014-2015 | | 2015-2016 | | | 2016-2017 | |
|------------|---------------------|-----------|----------|-----------|----------|-------------------|--------|------------|-----------|----------|
| | | ACTUAL | AMOUNT\$ | ACTUAL | AMOUNT\$ | APR YTD | BUDGET | PROJECTION | BUDGET | AMOUNT\$ |
| 10 575-320 | OTHER ELECTRONICS | 297 | | 208 | | 0 | 500 | 500 | 500 | |
| | ITEM DESCRIPTION | | | | | ELECTRONIC MAINT. | | | | |
| | | | 500 | | | | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | | 2014-2015 | | 2015-2016 | | | 2016-2017 | |
|------------|----------------------|-----------|----------|-----------|----------|-----------------------|--------|------------|-----------|----------|
| | | ACTUAL | AMOUNT\$ | ACTUAL | AMOUNT\$ | APR YTD | BUDGET | PROJECTION | BUDGET | AMOUNT\$ |
| 10 575-352 | FURNITURE & FIXTURES | 390 | | 619 | | 193 | 1,000 | 1,000 | 1,000 | |
| | ITEM DESCRIPTION | | | | | MISC. OFFICE SUPPLIES | | | | |
| | | | 1,000 | | | | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | | 2014-2015 | | 2015-2016 | | | 2016-2017 | |
|------------|---------------------------------------------|-----------|----------|-----------|----------|--------------------------|--------|------------|-----------|----------|
| | | ACTUAL | AMOUNT\$ | ACTUAL | AMOUNT\$ | APR YTD | BUDGET | PROJECTION | BUDGET | AMOUNT\$ |
| 10 575-385 | SMALL TOOLS & EQUIPMENT | 3,354 | | 2,235 | | 263 | 5,000 | 5,000 | 5,000 | |
| | ITEM DESCRIPTION | | | | | REPLACEMENT OF OLD TOOLS | | | | |
| | | | 500 | | | | | | | |
| | CONCRETE, ASPHALT BLADES, ROTOR HAMMER BITS | | 850 | | | | | | | |
| | EDGERS | | 800 | | | | | | | |
| | POLE SAW | | 600 | | | | | | | |
| | CHAINSAW | | 250 | | | | | | | |
| | CHAINSAW CHAINS | | | | | | | | | |
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**FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION**

10-575 STREETS

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|----------------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 575-389 | CHEMICALS | 4,176 | 7,575 | 1,744 | 9,050 | 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 | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 575-390 | FUEL | 34,441 | 51,842 | 15,532 | 36,600 | 32,600 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | |
| | FUEL | 32,000 | | | | |
| | FUEL KEYS | 600 | | | | |

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|-----------------------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 575-399 | OTHER SUPPLIES | 2,021 | 1,385 | 959 | 2,300 | 2,300 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | |
| | WEATHER GEAR, RAIN BOOTS, SLICKER | 300 | | | | |
| | REPLACEMENT WEED EATER HEADS | 300 | | | | |
| | STANDARD SAFETY GEAR | 500 | | | | |
| | PROTECTIVE EQUIPMENT | 300 | | | | |
| | BOXES OF RAGS | 300 | | | | |
| | WEED EATER STRING (SPOOLS) | 300 | | | | |
| | GLOVES | 300 | | | | |



FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION

10-575 STREETS

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | 2014-2015 | 2015-2016 | | 2016-2017 | |
|------------|-------------------------------------|-----------|-----------|------------------|--------|------------|---------|
| | | ACTUAL | ACTUAL | APR YTD | BUDGET | PROJECTION | BUDGET |
| 10 575-415 | TELEPHONE | 3,912 | 3,796 | 2,142 | 1,450 | 3,350 | 1,450 |
| | ITEM DESCRIPTION | AMOUNTS | | ITEM DESCRIPTION | | | AMOUNTS |
| | CELL PHONES- DAVID, KENNY, CALL OUT | 1,450 | | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | 2014-2015 | 2015-2016 | | 2016-2017 | |
|------------|---------------------------|-----------|-----------|------------------|--------|------------|---------|
| | | ACTUAL | ACTUAL | APR YTD | BUDGET | PROJECTION | BUDGET |
| 10 575-425 | CONTRACT LABOR | 158 | 96 | 0 | 0 | 96 | - |
| | ITEM DESCRIPTION | AMOUNTS | | ITEM DESCRIPTION | | | AMOUNTS |
| | SIDEWALKS, CURBS, GUTTERS | | | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | 2014-2015 | 2015-2016 | | 2016-2017 | |
|------------|------------------------------|-----------|-----------|------------------|--------|------------|---------|
| | | ACTUAL | ACTUAL | APR YTD | BUDGET | PROJECTION | BUDGET |
| 10 575-426 | PHYSICALS | 344 | 700 | 777 | 850 | 876 | 850 |
| | ITEM DESCRIPTION | AMOUNTS | | ITEM DESCRIPTION | | | AMOUNTS |
| | NEW EMPLOYEES | | | | | | |
| | DRUG TESTING-ACCIDENT/INJURY | 850 | | | | | |
| | RANDOM DRUG TESTING | | | | | | |
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FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION

10-575 STREETS

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | 2014-2015 | 2015-2016 | | 2016-2017 | |
|------------|-------------------------------|-----------|-----------|------------------|--------|------------|---------|
| | | ACTUAL | ACTUAL | APR YTD | BUDGET | PROJECTION | BUDGET |
| 10 575-430 | ADVERTISING | 110 | 945 | 169 | 2,500 | 1,500 | 2,500 |
| | ITEM DESCRIPTION | AMOUNTS | | ITEM DESCRIPTION | | | AMOUNTS |
| | NEW EMPLOYEE POSITION | | | | | | |
| | CITYWIDE CLEAN UP x4 | | | | | | |
| | CITYWIDE CLEAN UP PERM. SIGNS | 2,500 | | | | | |
| | CITYWIDE CLEAN UP FLYERS | | | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | 2014-2015 | 2015-2016 | | 2016-2017 | |
|------------|---------------------|-----------|-----------|------------------|--------|------------|---------|
| | | ACTUAL | ACTUAL | APR YTD | BUDGET | PROJECTION | BUDGET |
| 10 575-440 | ELECTRICITY | 92,115 | 74,941 | 45,388 | 62,000 | 65,000 | 62,000 |
| | ITEM DESCRIPTION | AMOUNTS | | ITEM DESCRIPTION | | | AMOUNTS |
| | ELECTRICITY | 62,000 | | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | 2014-2015 | 2015-2016 | | 2016-2017 | |
|------------|---------------------|-----------|-----------|------------------|--------|------------|---------|
| | | ACTUAL | ACTUAL | APR YTD | BUDGET | PROJECTION | BUDGET |
| 10 575-470 | EQUIPMENT RENTAL | 168 | 0 | 0 | 500 | 500 | 500 |
| | ITEM DESCRIPTION | AMOUNTS | | ITEM DESCRIPTION | | | AMOUNTS |
| | MISC. EQUIPMENT | 500 | | | | | |
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**FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION**

10-575 STREETS

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | | 2014-2015 | | 2015-2016 | | 2016-2017 | |
|------------|-----------------------|-----------|---------|-----------|---------|-----------|--------|------------|---------|
| | | ACTUAL | AMOUNTS | ACTUAL | AMOUNTS | APR YTD | BUDGET | PROJECTION | BUDGET |
| 10 575-485 | LAUNDRY SERVICES | 5,960 | | 6,209 | | 4,143 | 7,500 | 7,500 | 7,500 |
| | ITEM DESCRIPTION | | | | | | | | AMOUNTS |
| | EMPLOYEE UNIFORMS | 7,000 | | | | | | | |
| | NEW HIRE EMPLOYEE FEE | 500 | | | | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | | 2014-2015 | | 2015-2016 | | 2016-2017 | |
|------------|------------------------------|-----------|---------|-----------|---------|-----------|--------|------------|---------|
| | | ACTUAL | AMOUNTS | ACTUAL | AMOUNTS | APR YTD | BUDGET | PROJECTION | BUDGET |
| 10 575-498 | WASTE DISPOSAL | 19,140 | | 53,734 | | 20,313 | 30,000 | 30,000 | 30,000 |
| | ITEM DESCRIPTION | | | | | | | | AMOUNTS |
| | CITYWIDE CLEAN UP x4 | 16,000 | | | | | | | |
| | 18 ROLLOFF DISPOSAL | 8,000 | | | | | | | |
| | Environmental Waste Disposal | 6,000 | | | | | | | |
| | | | | | | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | | 2014-2015 | | 2015-2016 | | 2016-2017 | |
|------------|---------------------------------|-----------|---------|-----------|---------|-----------|--------|------------|---------|
| | | ACTUAL | AMOUNTS | ACTUAL | AMOUNTS | APR YTD | BUDGET | PROJECTION | BUDGET |
| 10 575-499 | OTHER SERVICES | 4,805 | | 9,972 | | 1,897 | 6,000 | 6,000 | 12,000 |
| | ITEM DESCRIPTION | | | | | | | | AMOUNTS |
| | ELECTRICAL SERVICES STORM PUMPS | 12,000 | | | | | | | |
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FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION

10-575 STREETS

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | | 2014-2015 | | 2015-2016 | | 2016-2017 | |
|------------|------------------------------|-----------|---------|-----------|---------|-----------|--------|------------|---------|
| | | ACTUAL | AMOUNTS | ACTUAL | AMOUNTS | APR YTD | BUDGET | PROJECTION | BUDGET |
| 10 575-548 | TRAFFIC LIGHTS MAINTENANCE | 662 | | 0 | | 0 | 250 | 250 | 250 |
| | ITEM DESCRIPTION | | | | | | | | AMOUNTS |
| | MAINT.- BULB, BREAKER, LENSE | | 250 | | | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | | 2014-2015 | | 2015-2016 | | 2016-2017 | |
|------------|-------------------------------|-----------|---------|-----------|---------|-----------|--------|------------|---------|
| | | ACTUAL | AMOUNTS | ACTUAL | AMOUNTS | APR YTD | BUDGET | PROJECTION | BUDGET |
| 10 575-549 | STREET LIGHTS MAINTENANCE | 0 | | 133 | | 0 | 500 | 500 | 500 |
| | ITEM DESCRIPTION | | | | | | | | AMOUNTS |
| | MAINT.- BULBS, BREAKER, LENSE | | 500 | | | | | | |
| | | | | | | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | | 2014-2015 | | 2015-2016 | | 2016-2017 | |
|------------|------------------------|-----------|---------|-----------|---------|-----------|--------|------------|---------|
| | | ACTUAL | AMOUNTS | ACTUAL | AMOUNTS | APR YTD | BUDGET | PROJECTION | BUDGET |
| 10 575-602 | SEMINARS/DUES/TRAVEL | 1,002 | | 1,134 | | 886 | 1,340 | 1,340 | 1,340 |
| | ITEM DESCRIPTION | | | | | | | | AMOUNTS |
| | CDL FEE | | 500 | | | | | | |
| | MOSQUITO TRAINING | | 250 | | | | | | |
| | PESTICIDE LICENSE | | 90 | | | | | | |
| | SWEEPER TRAINING | | 500 | | | | | | |
| | NEW EQUIPMENT TRAINING | | | | | | | | |



**FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION**

10-575 STREETS

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | | 2014-2015 | | 2015-2016 | | 2016-2017 | |
|------------|---------------------|-----------|----------|-----------|----------|-----------|--------|------------|--------|
| | | ACTUAL | AMOUNT\$ | ACTUAL | AMOUNT\$ | APR YTD | BUDGET | PROJECTION | BUDGET |
| 10 575-775 | LEASE INTEREST | 1,421 | | 0 | | 2,090 | 2,071 | 2,090 | 2,091 |
| | ITEM DESCRIPTION | | | | | AMOUNTS | | | |
| | GRADALL | 1,800 | | | | | | | |
| | PAYLOADER | 291 | | | | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | | 2014-2015 | | 2015-2016 | | 2016-2017 | |
|------------|---------------------|-----------|----------|-----------|----------|-----------|--------|------------|--------|
| | | ACTUAL | AMOUNT\$ | ACTUAL | AMOUNT\$ | APR YTD | BUDGET | PROJECTION | BUDGET |
| 10 575-776 | LEASE PRINCIPAL | 50,903 | | 0 | | 80,000 | 80,000 | 80,000 | 80,000 |
| | ITEM DESCRIPTION | | | | | AMOUNTS | | | |
| | GRADALL | 50,000 | | | | | | | |
| | PAYLOADER | 30,000 | | | | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | | 2014-2015 | | 2015-2016 | | 2016-2017 | |
|------------|---------------------------------------------|-----------|----------|-----------|----------|-----------|-----------|------------|---------|
| | | ACTUAL | AMOUNT\$ | ACTUAL | AMOUNT\$ | APR YTD | BUDGET | PROJECTION | BUDGET |
| 10 575-899 | CAPITAL OUTLAY | 73,511 | | 1,478,064 | | 146,130 | 2,846,479 | 1,970,700 | 718,145 |
| | ITEM DESCRIPTION | | | | | AMOUNTS | | | |
| | 1-ton truck | 50,000 | | | | | | | 420,920 |
| | 2- trucks (used) | 20,000 | | | | | | | 131,000 |
| | four wheel drive mowing tractor | 38,225 | | | | | | | |
| | 2- lawn mower trailers | 2,000 | | | | | | | |
| | Hoe Ram attachment for Backhoe | 16,000 | | | | | | | |
| | Replacement Pump- Front St. Pumping Station | 40,000 | | | | | | | |

TOTAL: 1,088,505 2,523,355 781,510 3,976,495 2,951,088 2,003,422

APPROVED BUDGET
AS OF: APRIL 30TH, 2016

GENERAL FUND
HISTORICAL MUSEUM

| EXPENDITURES | 2012-2013 | 2013-2014 | 2014-2015 | 2015-2016 | | 2016-2017 | | APPROVED BUDGET |
|--------------------------------------|-----------|-----------|-----------|----------------|--------------|--------------------|------------------|-----------------|
| | ACTUAL | ACTUAL | ACTUAL | CURRENT BUDGET | Y-T-D ACTUAL | PROJECTED YEAR END | REQUESTED BUDGET | |
| SALARIES | | | | | | | | |
| 10-578-100 SALARIES/WAGES | 25,005 | 33,653 | 33,504 | 53,206 | 27,237 | 45,000 | 24,167 | 50,420 |
| 10-578-165 EDUCATION | 865 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-578-175 LONGEVITY | 0 | 0 | 0 | 0 | 0 | 200 | 0 | 48 |
| 10-578-190 MUSEUM OVERTIME | 233 | 0 | 253 | 500 | 2,691 | 4,468 | 0 | 500 |
| TOTAL SALARIES | 26,102 | 33,653 | 33,757 | 53,706 | 29,928 | 49,668 | 24,167 | 50,968 |
| BENEFITS | | | | | | | | |
| 10-578-201 F I C A & MEDICARE | 1,987 | 2,539 | 2,552 | 4,108 | 2,293 | 4,108 | 1,849 | 3,899 |
| 10-578-210 GROUP INSURANCE | 2,800 | 5,425 | 6,010 | 7,748 | 4,316 | 6,604 | 6,329 | 7,995 |
| 10-578-230 T M R S | 2,275 | 3,046 | 3,048 | 4,621 | 2,705 | 3,963 | 2,801 | 4,619 |
| 10-578-240 WORKMEN'S COMPENSATION | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-578-291 UNEMPLOYMENT INSURANCE | 0 | 0 | 383 | 0 | 0 | 0 | 0 | 0 |
| TOTAL BENEFITS | 7,062 | 11,009 | 11,993 | 16,477 | 9,314 | 14,675 | 10,979 | 16,513 |
| SUPPLIES | | | | | | | | |
| 10-578-310 OFFICE/COMPUTER SUPPLIES | 1,375 | 1,067 | 1,906 | 3,600 | 3,171 | 4,397 | 250 | 0 |
| 10-578-311 POSTAGE/SHIPPING | 0 | 0 | 0 | 950 | 330 | 950 | 0 | 0 |
| 10-578-335 CLOTHING | 157 | 0 | 0 | 200 | 0 | 200 | 200 | 0 |
| 10-578-352 FURNITURE & FIXTURES | 57 | 452 | 7,001 | 7,700 | 5,468 | 7,700 | 500 | 0 |
| 10-578-385 SMALL TOOLS & EQUIPMNT | 134 | 489 | 754 | 1,500 | 249 | 1,500 | 100 | 0 |
| 10-578-389 CHEMICALS | 55 | 176 | 742 | 1,750 | 53 | 1,750 | 500 | 0 |
| 10-578-390 FUEL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-578-399 OTHER SUPPLIES | 279 | 698 | 1,119 | 2,250 | 805 | 2,250 | 250 | 0 |
| TOTAL SUPPLIES | 2,057 | 2,883 | 11,522 | 17,950 | 10,076 | 18,747 | 1,800 | 0 |
| SERVICES | | | | | | | | |
| 10-578-415 TELEPHONE | 923 | 894 | 2,307 | 500 | 1,159 | 500 | 1,100 | 0 |
| 10-578-426 PHYSICALS | 115 | 206 | 336 | 0 | 39 | 0 | 0 | 39 |
| 10-578-430 ADVERTISING | 1,535 | 395 | 380 | 2,500 | 4,666 | 4,666 | 0 | 0 |
| 10-578-436 HAUNTED HOUSE | 2,264 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-578-440 ELECTRICITY | 5,343 | 7,672 | 9,485 | 9,500 | 5,273 | 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 | 225 | 0 | 0 | 0 | 0 | 0 |
| 10-578-483 MUSEUM FUNDRAISER | 22,421 | 22,423 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-578-484 MUSEUM CHILDREN'S EXHIBIT | 21,416 | 0 | 2,026 | 2,500 | 106 | 2,500 | 0 | 0 |
| 10-578-485 MUSEUM EXPANSION EXPENSE | 0 | 0 | 53,188 | 34,845 | 61,870 | 61,870 | 0 | 0 |
| 10-578-486 MUSEUM EXHIBITS | 0 | 0 | 0 | 0 | 318 | 0 | 0 | 0 |
| TOTAL SERVICES | 54,018 | 31,500 | 67,947 | 49,845 | 73,432 | 79,036 | 5,100 | 9,539 |

APPROVED BUDGET
AS OF: APRIL 30TH, 2016

0 -GENERAL FUND
HISTORICAL MUSEUM

| EXPENDITURES | 2012-2013 | | 2013-2014 | | 2014-2015 | | 2015-2016 | | 2016-2017 | |
|-----------------------------------------|----------------|----------------|----------------|----------------|----------------|--------------------|------------------|-----------------|-----------|--|
| | ACTUAL | ACTUAL | ACTUAL | CURRENT BUDGET | Y-T-D ACTUAL | PROJECTED YEAR END | REQUESTED BUDGET | APPROVED BUDGET | | |
| MAINTENANCE | | | | | | | | | | |
| 10-578-545 BLDG/BLDG EQUIP MAINTENANCE | 3,753 | 5,708 | 4,756 | 4,000 | 6,832 | 7,026 | 7,250 | 8,500 | | |
| TOTAL MAINTENANCE | 3,753 | 5,708 | 4,756 | 4,000 | 6,832 | 7,026 | 7,250 | 8,500 | | |
| SUNDRY | | | | | | | | | | |
| 10-578-602 SEMINARS/DUES/TRAVEL | 93 | 81 | 168 | 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 | 1,589 | 0 | 0 | 0 | 364 | 0 | 364 | | |
| 10-578-629 VEHICLE INSURANCE | 0 | 0 | 0 | 0 | 364 | 0 | 0 | 0 | | |
| 10-578-684 HISTORICAL PROJECTS | 10,038 | 0 | 0 | 0 | 181 | 181 | 20,000 | 0 | | |
| 10-578-699 OTHER SUNDRY | 5,239 | 15,927 | 21,739 | 11,500 | 1,174 | 25,000 | 500 | 26,000 | | |
| TOTAL SUNDRY | 15,370 | 17,597 | 21,907 | 11,500 | 1,719 | 25,545 | 21,000 | 26,364 | | |
| CAPITAL OUTLAY | | | | | | | | | | |
| 10-578-899 CAPITAL OUTLAY | 0 | 432,000 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| TOTAL CAPITAL OUTLAY | 0 | 432,000 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| ACCURAL | | | | | | | | | | |
| 10-578-995 DEPRECIATION EXPENSE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| TOTAL ACCURAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| TOTAL HISTORICAL MUSEUM | 108,362 | 534,439 | 151,882 | 153,478 | 131,301 | 194,697 | 70,296 | 111,884 | | |



FISCAL YEAR 2016-2017
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

10-578 HISTORICAL MUSEUM

| ACCT# | DESCRIPTION | 2013-2014 | | 2014-2015 | | 2015-2016 | | 2016-2017 | | INC BUD-PROJ | | INC FROM BUDGET | |
|------------|------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|---------------|----------------|---------------|-----------------|--|
| | | ACTUAL | ACTUAL | APL YTD | BUDGET | PROJECTn | BUDGET | \$ | % | \$ | % | | |
| 10-578-100 | SALARIES/WAGES | 33,653 | 33,504 | 27,237 | 53,206 | 45,000 | 50,420 | 5,420 | 12.0% | -2,786 | -5.2% | | |
| 10-578-165 | EDUCATION | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% | | |
| 10-578-175 | LONGEVITY | 0 | 0 | 0 | 0 | 200 | 48 | -152 | -76.0% | 48 | 0.0% | | |
| 10-578-190 | OVERTIME | 0 | 253 | 2,691 | 500 | 4,468 | 500 | -3,968 | -88.8% | 0 | 0.0% | | |
| 10-578-201 | F I C A & MEDICARE | 2,539 | 2,552 | 2,293 | 4,108 | 4,108 | 3,899 | -209 | -5.1% | -209 | -5.1% | | |
| 10-578-210 | GROUP INSURANCE | 5,425 | 6,010 | 4,316 | 7,748 | 6,604 | 7,995 | 1,391 | 21.1% | 247 | 3.2% | | |
| 10-578-230 | T M R S | 3,046 | 3,048 | 2,705 | 4,621 | 3,963 | 4,619 | 656 | 16.6% | -2 | 0.0% | | |
| 10-578-240 | WORKMEN'S COMPENSATION | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% | | |
| 10-578-291 | UNEMPLOYMENT INSURANCE | 0 | 383 | 0 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% | | |
| 10-578-310 | OFFICE/COMPUTER SUPPLIES | 1,067 | 1,906 | 3,171 | 3,600 | 4,397 | 0 | -4,397 | -100.0% | -3,600 | -100.0% | | |
| 10-578-311 | POSTAGE/SHIPPING | 0 | 0 | 330 | 950 | 950 | 0 | 0 | 0.0% | -950 | -100.0% | | |
| 10-578-335 | CLOTHING | 0 | 0 | 0 | 200 | 200 | 0 | -200 | -100.0% | -200 | -100.0% | | |
| 10-578-352 | FURNITURE & FIXTURES | 452 | 7,001 | 5,468 | 7,700 | 7,700 | 0 | -7,700 | -100.0% | -7,700 | -100.0% | | |
| 10-578-385 | SMALL TOOLS & EQUIPMENT | 489 | 754 | 249 | 1,500 | 1,500 | 0 | -1,500 | -100.0% | -1,500 | -100.0% | | |
| 10-578-389 | CHEMICALS | 176 | 742 | 53 | 1,750 | 1,750 | 0 | -1,750 | -100.0% | -1,750 | -100.0% | | |
| 10-578-399 | OTHER SUPPLIES | 698 | 1,119 | 805 | 2,250 | 2,250 | 0 | -2,250 | -100.0% | -2,250 | -100.0% | | |
| 10-578-415 | TELEPHONE | 894 | 2,307 | 1,159 | 500 | 500 | 0 | -500 | -100.0% | -500 | -100.0% | | |
| 10-578-426 | PHYSICALS | 206 | 336 | 39 | 0 | 0 | 39 | 39 | 0.0% | 39 | 0.0% | | |
| 10-578-430 | ADVERTISING | 395 | 380 | 4,666 | 2,500 | 4,666 | 0 | -4,666 | -100.0% | -2,500 | -100.0% | | |
| 10-578-436 | HAUNTED HOUSE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% | | |
| 10-578-440 | ELECTRICITY | 7,672 | 9,485 | 5,273 | 9,500 | 9,500 | 9,500 | 0 | 0.0% | 0 | 0.0% | | |
| 10-578-482 | SERVICE CONTRACTS | 0 | 225 | 0 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% | | |
| 10-578-483 | MUSEUM FUNDRAISER | 22,423 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% | | |
| 10-578-484 | MUSEUM CHILDREN'S EXHIBIT | 0 | 2,026 | 106 | 2,500 | 2,500 | 0 | -2,500 | -100.0% | -2,500 | -100.0% | | |
| 10-578-485 | MUSEUM EXPANSION EXPENSE | 0 | 53,188 | 61,870 | 34,845 | 61,870 | 0 | -15,721 | -84.4% | 0 | 0.0% | | |
| 10-578-486 | MUSEUM EXHIBITS | 0 | 0 | 318 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% | | |
| 10-578-545 | BLDG/BLDG EQUIP MAINT. | 5,708 | 4,756 | 6,832 | 4,000 | 7,026 | 8,500 | 1,474 | 21.0% | 4,500 | 112.5% | | |
| 10-578-602 | SEMINARS/DUES/TRAVEL | 81 | 168 | 0 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% | | |
| 10-578-628 | PROPERTY/LIABILITY INSURANCE | 1,588 | 0 | 364 | 0 | 364 | 364 | 0 | 0.0% | 0 | 0.0% | | |
| 10-578-684 | HISTORICAL PROJECTS | 0 | 0 | 181 | 0 | 181 | 0 | -181 | -100.0% | 0 | 0.0% | | |
| 10-578-699 | OTHER - SUNDRY | 15,927 | 21,739 | 1,175 | 11,500 | 25,000 | 26,000 | 1,000 | 4.0% | 14,500 | 126.1% | | |
| 10-578-899 | CAPITAL OUTLAY | 432,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% | | |
| | | 534,439 | 151,882 | 131,301 | 153,478 | 194,697 | 111,884 | -82,813 | -42.5% | -41,594 | -27.1% | | |



FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION

10-578 HISTORICAL MUSEUM

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 BUDGET | 2016-2017 BUDGET |
|------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | | | | | |
| 10-578-190 | OVERTIME | 0 | 253 | 500 | 500 |
| | ITEM DESCRIPTION | AMOUNTS | | ITEM DESCRIPTION | AMOUNTS |
| | Overtime | 500 | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 BUDGET | 2016-2017 BUDGET |
|------------|-----------------------------------------------|---------------------|---------------------|---------------------|---------------------|
| | | | | | |
| 10-578-201 | F I C A & MEDICARE | 2,539 | 2,552 | 4,108 | 3,899 |
| | ITEM DESCRIPTION | AMOUNTS | | ITEM DESCRIPTION | AMOUNTS |
| | Calculated Field (do not attempt to input) | 3,899 | | 4,108 | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 BUDGET | 2016-2017 BUDGET |
|------------|-----------------------------------------------|---------------------|---------------------|---------------------|---------------------|
| | | | | | |
| 10-578-210 | GROUP INSURANCE | 5,425 | 6,010 | 7,748 | 7,995 |
| | ITEM DESCRIPTION | AMOUNTS | | ITEM DESCRIPTION | AMOUNTS |
| | Life Insurance / AD&D | 211 | | | |
| | Long Term Disability | 161 | | | |
| | Health Reimbursement Account | 1,200 | | | |
| | TML - Employee Health | | | | |
| | Estimated % Increase | 4% | | | |
| | TML Estimated Rate/Mo | 1 | 6,423 | | |
| | Calculated Field (do not attempt to input) | | | 6,604 | |



**FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION**

10-578 HISTORICAL MUSEUM

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | | 2014-2015 | | 2015-2016 | | 2016-2017 | |
|------------|-----------------------------------------------|-----------|---------|-----------|---------|-----------|--------|------------|---------|
| | | ACTUAL | AMOUNTS | ACTUAL | AMOUNTS | APR YTD | BUDGET | PROJECTION | BUDGET |
| 10-578-230 | T M R S | 3,046 | 3,048 | | | 2,705 | 4,621 | 3,963 | 4,619 |
| | ITEM DESCRIPTION | | | | | | | | AMOUNTS |
| | OCT - DEC | | | | | | | | |
| | JAN - SEP | | | | | | | | |
| | Weighted Average | 14.13% | 4,619 | | | | | | |
| | Calculated Field (do not attempt to input) | | | | | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | | 2014-2015 | | 2015-2016 | | 2016-2017 | |
|------------|------------------------|-----------|---------|-----------|---------|-----------|--------|------------|---------|
| | | ACTUAL | AMOUNTS | ACTUAL | AMOUNTS | APR YTD | BUDGET | PROJECTION | BUDGET |
| 10-578-240 | WORKMEN'S COMPENSATION | 0 | 0 | 0 | 0 | 0 | 0 | 0 | - |
| | ITEM DESCRIPTION | | | | | | | | AMOUNTS |
| | WORKMEN'S COMPENSATION | | | | | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | | 2014-2015 | | 2015-2016 | | 2016-2017 | |
|------------|------------------------|-----------|---------|-----------|---------|-----------|--------|------------|---------|
| | | ACTUAL | AMOUNTS | ACTUAL | AMOUNTS | APR YTD | BUDGET | PROJECTION | BUDGET |
| 10-578-291 | UNEMPLOYMENT INSURANCE | 0 | 383 | 0 | 0 | 0 | 0 | 0 | - |
| | ITEM DESCRIPTION | | | | | | | | AMOUNTS |
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FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION

10-578 HISTORICAL MUSEUM

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | 2014-2015 | 2015-2016 | | 2016-2017 |
|------------|--------------------------|-----------|-----------|------------------|--------|-----------|
| | | ACTUAL | ACTUAL | APR YTD | BUDGET | BUDGET |
| 10-578-310 | OFFICE/COMPUTER SUPPLIES | 1,067 | 1,906 | 3,171 | 3,600 | 4,397 |
| | ITEM DESCRIPTION | AMOUNTS | | ITEM DESCRIPTION | | AMOUNTS |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | 2014-2015 | 2015-2016 | | 2016-2017 |
|------------|---------------------|-----------|-----------|------------------|--------|-----------|
| | | ACTUAL | ACTUAL | APR YTD | BUDGET | BUDGET |
| 10-578-311 | POSTAGE/SHIPPING | 0 | 0 | 330 | 950 | 950 |
| | ITEM DESCRIPTION | AMOUNTS | | ITEM DESCRIPTION | | AMOUNTS |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | 2014-2015 | 2015-2016 | | 2016-2017 |
|------------|---------------------|-----------|-----------|------------------|--------|-----------|
| | | ACTUAL | ACTUAL | APR YTD | BUDGET | BUDGET |
| 10-578-335 | CLOTHING | 0 | 0 | 0 | 200 | 200 |
| | ITEM DESCRIPTION | AMOUNTS | | ITEM DESCRIPTION | | AMOUNTS |
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FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION

10-578 HISTORICAL MUSEUM

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|----------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10-578-352 | FURNITURE & FIXTURES | 452 | 7,001 | 5,468 | 7,700 | 7,700 |
| | ITEM DESCRIPTION | AMOUNTS | | ITEM DESCRIPTION | | AMOUNTS |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|-------------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10-578-385 | SMALL TOOLS & EQUIPMENT | 489 | 754 | 249 | 1,500 | 1,500 |
| | ITEM DESCRIPTION | AMOUNTS | | ITEM DESCRIPTION | | AMOUNTS |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10-578-389 | CHEMICALS | 176 | 742 | 53 | 1,750 | 1,750 |
| | ITEM DESCRIPTION | AMOUNTS | | ITEM DESCRIPTION | | AMOUNTS |
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FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION

10-578 HISTORICAL MUSEUM

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------|---------------------|---------------------|-----------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10-578-399 | OTHER SUPPLIES | 698 | 1,119 | 805 | 2,250 | 2,250 |
| | ITEM DESCRIPTION | AMOUNT\$ | | | | AMOUNT\$ |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------|---------------------|---------------------|-----------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10-578-415 | TELEPHONE | 894 | 2,307 | 1,159 | 500 | 500 |
| | ITEM DESCRIPTION | AMOUNT\$ | | | | AMOUNT\$ |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------|---------------------|---------------------|-----------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10-578-426 | PHYSICALS | 206 | 336 | 39 | 0 | 39 |
| | ITEM DESCRIPTION | AMOUNT\$ | | | | AMOUNT\$ |
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**FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION**

10-578 HISTORICAL MUSEUM

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------|---------------------|---------------------|-----------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10-578-430 | ADVERTISING | 395 | 380 | 4,666 | 2,500 | 4,666 |
| | ITEM DESCRIPTION | AMOUNT\$ | | | | AMOUNT\$ |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------|---------------------|---------------------|-----------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10-578-436 | HAUNTED HOUSE | 0 | 0 | 0 | 0 | 0 |
| | ITEM DESCRIPTION | AMOUNT\$ | | | | AMOUNT\$ |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|------------------------------|---------------------|---------------------|-----------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10-578-440 | ELECTRICITY | 7,672 | 9,485 | 5,273 | 9,500 | 9,500 |
| | ITEM DESCRIPTION | AMOUNT\$ | | | | AMOUNT\$ |
| | ELECTRICITY (Both Buildings) | 9,500 | | | | |
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FISCAL YEAR 2016-2017

ACCOUNT DETAIL JUSTIFICATION

10-578 HISTORICAL MUSEUM

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10-578-482 | SERVICE CONTRACTS | 0 | 225 | 0 | 0 | 0 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | |
| | | | | | | AMOUNT\$ |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10-578-483 | MUSEUM FUNDRAISER | 22,423 | 0 | 0 | 0 | 0 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | |
| | | | | | | AMOUNT\$ |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10-578-484 | MUSEUM CHILDREN'S EXHIBIT | 0 | 2,026 | 106 | 2,500 | 2,500 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | |
| | | | | | | AMOUNT\$ |
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THE CITY OF **FRESNO**
FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION

10-578 HISTORICAL MUSEUM

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | 2014-2015 | 2015-2016 | | 2016-2017 | |
|------------|--------------------------|-----------|-----------|------------------|--------|------------|----------|
| | | ACTUAL | ACTUAL | APR YTD | BUDGET | PROJECTION | BUDGET |
| 10-578-485 | MUSEUM EXPANSION EXPENSE | 0 | 53,188 | 61,870 | 34,845 | 61,870 | - |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | | AMOUNT\$ |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | 2014-2015 | 2015-2016 | | 2016-2017 | |
|------------|---------------------|-----------|-----------|------------------|--------|------------|----------|
| | | ACTUAL | ACTUAL | APR YTD | BUDGET | PROJECTION | BUDGET |
| 10-578-486 | MUSEUM EXHIBITS | 0 | 0 | 318 | 0 | 0 | - |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | | AMOUNT\$ |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | 2014-2015 | 2015-2016 | | 2016-2017 | |
|------------|--------------------------------------------|-----------|-----------|------------------|--------|------------|----------|
| | | ACTUAL | ACTUAL | APR YTD | BUDGET | PROJECTION | BUDGET |
| 10-578-545 | BLDG/BLDG EQUIP MAINT. | 5,708 | 4,756 | 6,832 | 4,000 | 7,026 | 8,500 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | | AMOUNT\$ |
| | roof leaks, light replacements, A/C issues | 8,500 | | | | | |
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THE CITY OF
FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION

10-578 HISTORICAL MUSEUM

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|----------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10-578-602 | SEMINARS/DUES/TRAVEL | 81 | 168 | 0 | 0 | 0 |
| | ITEM DESCRIPTION | AMOUNTS | | ITEM DESCRIPTION | | |
| | | | | | | AMOUNTS |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|------------------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10-578-628 | PROPERTY/LIABILITY INSURANCE | 1,588 | 0 | 364 | 0 | 364 |
| | ITEM DESCRIPTION | AMOUNTS | | ITEM DESCRIPTION | | |
| | Insurance | 364 | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10-578-684 | HISTORICAL PROJECTS | 0 | 0 | 181 | 0 | 181 |
| | ITEM DESCRIPTION | AMOUNTS | | ITEM DESCRIPTION | | |
| | | | | | | AMOUNTS |
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**FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION**

10-578 HISTORICAL MUSEUM

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10-578-699 | OTHER - SUNDRY | 15,927 | 21,739 | 1,175 | 11,500 | 26,000 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | AMOUNT\$ |
| | | | | | | |
| | KIDS FEST | 26,000 | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10-578-899 | CAPITAL OUTLAY | 432,000 | 0 | 0 | 0 | - |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | AMOUNT\$ |
| | | | | | | |
| | | | | | | |
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| | | | | | | |

TOTAL: 534,439 151,882 131,301 153,478 194,697 111,884

CITY OF FREEPORT
APPROVED BUDGET
AS OF: APRIL 30TH, 2016

10 -GENERAL FUND
SR CITIZENS COMMISSION

| EXPENDITURES | 2012-2013 | 2013-2014 | 2014-2015 | (----- 2015-2016 -----) | | | (----- 2016-2017 -----) | |
|-------------------------------------|---------------|---------------|---------------|-------------------------|--------------|--------------------|-------------------------|-----------------|
| | ACTUAL | ACTUAL | ACTUAL | CURRENT BUDGET | Y-T-D ACTUAL | PROJECTED YEAR END | REQUESTED BUDGET | APPROVED BUDGET |
| SUPPLIES | | | | | | | | |
| 10-579-310 OFFICE/COMPUTER SUPPLIES | 315 | 555 | 606 | 520 | 0 | 520 | 514 | 520 |
| 10-579-311 POSTAGE/SHIPPING | 55 | 30 | 0 | 265 | 118 | 265 | 265 | 265 |
| 10-579-399 OTHER SUPPLIES | <u>2,375</u> | <u>2,577</u> | <u>2,442</u> | <u>2,380</u> | <u>1,230</u> | <u>2,380</u> | <u>2,380</u> | <u>2,880</u> |
| TOTAL SUPPLIES | 2,745 | 3,163 | 3,048 | 3,165 | 1,348 | 3,165 | 3,159 | 3,665 |
| SERVICES | | | | | | | | |
| 10-579-430 ADVERTISING | 143 | 151 | 0 | 240 | 0 | 240 | 240 | 240 |
| 10-579-484 SR CITIZENS PROJECTS | <u>12,010</u> | <u>11,186</u> | <u>8,787</u> | <u>13,150</u> | <u>5,261</u> | <u>11,000</u> | <u>12,050</u> | <u>14,150</u> |
| TOTAL SERVICES | 12,154 | 11,337 | 8,787 | 13,390 | 5,261 | 11,240 | 12,290 | 14,390 |
| TOTAL SR CITIZENS COMMISSION | 14,899 | 14,500 | 11,835 | 16,555 | 6,609 | 14,405 | 15,449 | 18,055 |



**FISCAL YEAR 2016-2017
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY**

10-579 SR CITIZENS COMMISSION

| CODE | DESCRIPTION | 2013-2014 | | 2014-2015 | | 2015-2016 | | 2016-2017 | | INC. BUDGET | | INC. FROM BUDGET | |
|------------|--------------------------|---------------|---------------|--------------|---------------|---------------|---------------|--------------|--------------|--------------|-------------|------------------|-------------|
| | | ACTUAL | BUDGET | APPL. YTD | BUDGET | PROJECTION | BUDGET | \$ | % | \$ | % | | |
| 10 579-310 | OFFICE/COMPUTER SUPPLIES | 555 | 520 | 0 | 520 | 520 | 520 | 0 | 0.0% | 0 | 0.0% | 0 | 0.0% |
| 10 579-311 | POSTAGE/SHIPPING | 30 | 265 | 118 | 265 | 265 | 265 | 0 | 0.0% | 0 | 0.0% | 0 | 0.0% |
| 10 579-399 | OTHER SUPPLIES | 2,577 | 2,380 | 1,230 | 2,380 | 2,380 | 2,880 | 500 | 21.0% | 500 | 21.0% | 500 | 21.0% |
| 10 579-430 | ADVERTISING | 152 | 240 | 0 | 240 | 240 | 240 | 0 | 0.0% | 0 | 0.0% | 0 | 0.0% |
| 10 579-484 | SR CITIZENS PROJECTS | 11,186 | 13,150 | 5,261 | 13,150 | 11,000 | 14,150 | 3,150 | 28.6% | 1,000 | 7.6% | 1,000 | 7.6% |
| | | 14,500 | 16,555 | 6,609 | 16,555 | 14,405 | 18,055 | 3,650 | 25.3% | 1,500 | 9.1% | 1,500 | 9.1% |



**FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION**

10-579 SR CITIZENS COMMISSION

| ACCOUNT# | ACCOUNT DESCRIPTION | 2014-2015 | | 2015-2016 | | 2016-2017 | | |
|------------|--------------------------|------------------|--------|-----------|--------|------------|--------|---------|
| | | ACTUAL | ACTUAL | BUDGET | BUDGET | PROJECTION | BUDGET | |
| 10 579-310 | OFFICE/COMPUTER SUPPLIES | 555 | 606 | 0 | 520 | 520 | 520 | |
| | ITEM DESCRIPTION | ITEM DESCRIPTION | | | | | | AMOUNTS |
| | Copy paper | 250 | | | | | | |
| | Ink/Toner | 150 | | | | | | |
| | Name badges | 25 | | | | | | |
| | labels | 25 | | | | | | |
| | file folders | 20 | | | | | | |
| | Misc. staples, pens etc. | 50 | | | | | | |

| ACCOUNT# | ACCOUNT DESCRIPTION | 2014-2015 | | 2015-2016 | | 2016-2017 | | |
|------------|-----------------------------|------------------|--------|-----------|--------|------------|--------|---------|
| | | ACTUAL | ACTUAL | BUDGET | BUDGET | PROJECTION | BUDGET | |
| 10 579-311 | POSTAGE/SHIPPING | 30 | 0 | 118 | 265 | 265 | 265 | |
| | ITEM DESCRIPTION | ITEM DESCRIPTION | | | | | | AMOUNTS |
| | Newsletters/ Flyers Postage | 120 | | | | | | |
| | Thanksgiving Invitations | 120 | | | | | | |
| | Misc. correspondence | 25 | | | | | | |

| ACCOUNT# | ACCOUNT DESCRIPTION | 2014-2015 | | 2015-2016 | | 2016-2017 | | |
|------------|-------------------------------------|------------------|--------|-----------|--------|------------|--------|---------|
| | | ACTUAL | ACTUAL | BUDGET | BUDGET | PROJECTION | BUDGET | |
| 10 579-399 | OTHER SUPPLIES | 2,577 | 2,442 | 1,230 | 2,380 | 2,380 | 2,880 | |
| | ITEM DESCRIPTION | ITEM DESCRIPTION | | | | | | AMOUNTS |
| | Meeting Refreshments for 9 meetings | 1,150 | | | | | | |
| | Bingo/Game Prizes | 1,500 | | | | | | |
| | Paper Goods (cups, napkins etc.) | 200 | | | | | | |
| | Misc. note pads, pencils, for games | 30 | | | | | | |



FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION

10-579 SR CITIZENS COMMISSION

| ACCOUNT | ACCOUNT DESCRIPTION | 2013-2014 | | | 2015-2016 | | | 2016-2017 | | |
|------------|------------------------|-----------|--------|------------------|-----------|--------|------------|-----------|--------|--|
| | | ACTUAL | ACTUAL | ACTUAL | APR YTD | BUDGET | PROJECTION | BUDGET | BUDGET | |
| 10 579-430 | ADVERTISING | 152 | 0 | 240 | 0 | 240 | 240 | 240 | 240 | |
| | ITEM DESCRIPTION | AMOUNTS | | ITEM DESCRIPTION | | | | AMOUNTS | | |
| | Schedule of Events Ads | 120 | | | | | | | | |
| | Special Program Ads | 120 | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |

| ACCOUNT | ACCOUNT DESCRIPTION | 2013-2014 | | | 2015-2016 | | | 2016-2017 | | |
|------------|----------------------|-----------|--------|--------------------------------------------------|-----------|--------|------------|-----------|--------|--|
| | | ACTUAL | ACTUAL | ACTUAL | APR YTD | BUDGET | PROJECTION | BUDGET | BUDGET | |
| 10 579-484 | SR CITIZENS PROJECTS | 11,186 | 8,787 | 13,150 | 5,261 | 13,150 | 11,000 | 14,150 | 14,150 | |
| | ITEM DESCRIPTION | AMOUNTS | | ITEM DESCRIPTION | | | | AMOUNTS | | |
| | Speakers fees/gifts | 400 | | Door Prizes (Picnic, Thanks Dinner, Christmas) | | | | 600 | | |
| | Chartered Bus Trips | 7,000 | | Entertainment (Picnic, Thanks Dinner, Christmas) | | | | 900 | | |
| | Picnic in the park | 1,250 | | | | | | | | |
| | Thanksgiving Dinner | 2,500 | | | | | | | | |
| | Christmas Party | 1,500 | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |

TOTAL: 14,500 11,835 6,609 16,555 14,405 18,055

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2016

10 - GENERAL FUND
 LIBRARY

| EXPENDITURES | 2012-2013 | | | 2013-2014 | | | 2014-2015 | | | 2015-2016 | | | 2016-2017 | |
|----------------------------------------|---------------|---------------|---------------|----------------|---------------|--------------------|------------------|-----------------|--|-----------|--|--|-----------|--|
| | ACTUAL | ACTUAL | ACTUAL | CURRENT BUDGET | Y-T-D ACTUAL | PROJECTED YEAR END | REQUESTED BUDGET | APPROVED BUDGET | | | | | | |
| SUPPLIES | | | | | | | | | | | | | | |
| 10-650-352 FURNITURE & FIXTURES | 0 | 3,442 | 0 | 2,680 | 0 | 2,680 | 3,100 | 0 | | | | | | |
| 10-650-385 SMALL TOOLS & EQUIPMENT | 0 | 0 | 15 | 0 | 0 | 0 | 0 | 0 | | | | | | |
| 10-650-392 JANITORIAL SUPPLIES | 8,421 | 7,250 | 8,938 | 8,600 | 4,761 | 8,600 | 9,000 | 8,700 | | | | | | |
| TOTAL SUPPLIES | 8,421 | 10,691 | 8,953 | 11,280 | 4,761 | 11,280 | 12,100 | 8,700 | | | | | | |
| 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 | 1,096 | 1,662 | 1,724 | 1,612 | 1,195 | 1,612 | 1,200 | 1,612 | | | | | | |
| 10-650-430 ADVERTISING | 192 | 0 | 0 | 250 | 0 | 250 | 250 | 250 | | | | | | |
| 10-650-440 ELECTRICITY | 11,105 | 11,441 | 10,202 | 9,900 | 4,335 | 8,000 | 11,245 | 8,000 | | | | | | |
| 10-650-441 WATER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | | | |
| 10-650-442 GAS-ENTEX | 569 | 759 | 1,252 | 900 | 774 | 900 | 800 | 900 | | | | | | |
| 10-650-490 BOARD REQUEST | 8,640 | 8,803 | 8,803 | 8,850 | 0 | 8,850 | 8,784 | 8,850 | | | | | | |
| TOTAL SERVICES | 21,601 | 22,665 | 21,982 | 21,512 | 6,304 | 19,612 | 22,279 | 19,612 | | | | | | |
| MAINTENANCE | | | | | | | | | | | | | | |
| 10-650-545 BLDG/BLDG EQUIP MAINTENANCE | 8,343 | 15,860 | 7,553 | 10,400 | 836 | 10,400 | 10,700 | 10,600 | | | | | | |
| TOTAL MAINTENANCE | 8,343 | 15,860 | 7,553 | 10,400 | 836 | 10,400 | 10,700 | 10,600 | | | | | | |
| 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 | 27,388 | 16,570 | 8,980 | 0 | 0 | 0 | 0 | 0 | | | | | | |
| TOTAL CAPITAL OUTLAY | 27,388 | 16,570 | 8,980 | 0 | 0 | 0 | 0 | 0 | | | | | | |
| TOTAL LIBRARY | 65,753 | 65,786 | 47,467 | 43,192 | 11,901 | 41,292 | 45,079 | 38,912 | | | | | | |



FISCAL YEAR 2016-2017
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

10-650 LIBRARY

| ACCT# | DESCRIPTION | 2013-2014 | | 2014-2015 | | 2015-2016 | | 2016-2017 | | INC BUD-PROV | | INC FROM BUDGET | |
|------------|-----------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|--------------|---------------|-----------------|---|
| | | ACTUAL | APPLY YTD | ACTUAL | BUDGET | PROJECTN | BUDGET | BUDGET | BUDGET | \$ | % | \$ | % |
| 10 650-352 | FURNITURE & FIXTURES | 3,442 | 0 | 0 | 2,680 | 2,680 | 0 | 0 | -2,680 | -100.0% | -2,680 | -100.0% | |
| 10 650-385 | SMALL TOOLS & EQUIPMENT | 0 | 15 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% | |
| 10 650-392 | JANITORIAL SUPPLIES | 7,250 | 4,761 | 8,938 | 8,600 | 8,600 | 8,700 | 100 | 100 | 1.2% | 100 | 1.2% | |
| 10 650-403 | FLOOD INSURANCE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% | |
| 10 650-405 | FURNITURE DISPLAY INSURANCE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% | |
| 10 650-415 | TELEPHONE | 1,662 | 1,195 | 1,724 | 1,612 | 1,612 | 1,612 | 0 | 0 | 0.0% | 0 | 0.0% | |
| 10 650-430 | ADVERTISING | 0 | 0 | 0 | 250 | 250 | 250 | 0 | 0 | 0.0% | 0 | 0.0% | |
| 10 650-440 | ELECTRICITY | 11,441 | 4,335 | 10,202 | 9,900 | 9,900 | 8,000 | 0 | -1,900 | 0.0% | -1,900 | -19.2% | |
| 10 650-441 | WATER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% | |
| 10 650-442 | GAS-ENTEX | 759 | 774 | 1,252 | 900 | 900 | 900 | 0 | 0 | 0.0% | 0 | 0.0% | |
| 10 650-490 | BOARD REQUEST | 8,803 | 0 | 8,803 | 8,850 | 8,850 | 8,850 | 0 | 0 | 0.0% | 0 | 0.0% | |
| 10 650-545 | BLDG/BLDG EQUIP MAINTENANCE | 15,859 | 836 | 16,533 | 10,400 | 10,400 | 10,600 | 200 | 200 | 1.9% | 200 | 1.9% | |
| 10 650-699 | OTHER - SUNDRY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% | |
| 10 650-899 | CAPITAL OUTLAY | 16,570 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% | |
| | | 65,786 | 11,901 | 47,467 | 43,192 | 41,292 | 38,912 | -2,380 | -4,280 | -5.8% | -4,280 | -9.9% | |



**FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION**

10-650 LIBRARY

| ACCOUNT# | ACCOUNT DESCRIPTION | 2012-2013 ACTUAL | 2013-2014 ACTUAL | 2014-2015 | | 2016-2017 BUDGET |
|------------|----------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 650-352 | FURNITURE & FIXTURES | 3,442 | 0 | 0 | 2,680 | 2,680 |
| | ITEM DESCRIPTION | AMOUNTS | | ITEM DESCRIPTION | | AMOUNTS |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2012-2013 ACTUAL | 2013-2014 ACTUAL | 2014-2015 | | 2016-2017 BUDGET |
|------------|-------------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 650-385 | SMALL TOOLS & EQUIPMENT | 0 | 15 | 0 | 0 | 0 |
| | ITEM DESCRIPTION | AMOUNTS | | ITEM DESCRIPTION | | AMOUNTS |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2012-2013 ACTUAL | 2013-2014 ACTUAL | 2014-2015 | | 2016-2017 BUDGET |
|------------|----------------------------------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 650-392 | JANITORIAL SUPPLIES | 7,250 | 8,938 | 4,761 | 8,600 | 8,700 |
| | ITEM DESCRIPTION | AMOUNTS | | ITEM DESCRIPTION | | AMOUNTS |
| | Janitorial supplies | 1,500 | | | | |
| | Cleaning service - Tim Trevino 5 days a week | 7,200 | | | | |
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FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION

10-650 LIBRARY

| ACCOUNT# | ACCOUNT DESCRIPTION | 2012-2013 ACTUAL | 2013-2014 ACTUAL | 2014-2015 | | 2016-2017 BUDGET |
|------------|---------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 650-430 | ADVERTISING | 0 | 0 | 0 | 250 | 250 |
| | ITEM DESCRIPTION | AMOUNTS | | ITEM DESCRIPTION | | |
| | Program Advertising | 250 | | | | AMOUNTS |
| | | | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2012-2013 ACTUAL | 2013-2014 ACTUAL | 2014-2015 | | 2016-2017 BUDGET |
|------------|---------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 650-440 | ELECTRICITY | 11,441 | 10,202 | 4,335 | 9,900 | 8,000 |
| | ITEM DESCRIPTION | AMOUNTS | | ITEM DESCRIPTION | | |
| | Electricity | 8,000 | | | | AMOUNTS |
| | | | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2012-2013 ACTUAL | 2013-2014 ACTUAL | 2014-2015 | | 2016-2017 BUDGET |
|------------|---------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 650-441 | WATER | 0 | 0 | 0 | 0 | - |
| | ITEM DESCRIPTION | AMOUNTS | | ITEM DESCRIPTION | | |
| | Water | - | | | | AMOUNTS |
| | | | | | | |
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**FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION**

10-650 LIBRARY

| ACCOUNT# | ACCOUNT DESCRIPTION | 2012-2013 ACTUAL | 2013-2014 ACTUAL | 2014-2015 | | 2016-2017 BUDGET |
|------------------|---------------------------------|---------------------|---------------------|----------------------|---------------------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 650-442 | GAS-ENTEX | 759 | 1,252 | 774 | 900 | 900 |
| | Natural Gas | 900 | | | | |
| | | | | | | |
| | | | | | | |
| ACCOUNT# | ACCOUNT DESCRIPTION | 2012-2013 ACTUAL | 2013-2014 ACTUAL | 2014-2015 APR YTD | 2014-2015 BUDGET | 2016-2017 BUDGET |
| 10 650-490 | BOARD REQUEST | 8,803 | 8,803 | 0 | 8,850 | 8,850 |
| ITEM DESCRIPTION | | AMOUNTS | | AMOUNTS | | AMOUNTS |
| | McNaughton Book Leasing Program | 8,850 | | | | |
| | | | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2012-2013 ACTUAL | 2013-2014 ACTUAL | 2014-2015 | | 2016-2017 BUDGET |
|------------------|--------------------------------|---------------------|---------------------|-----------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 650-545 | BLDG/BLDG EQUIP MAINTENANCE | 15,859 | 16,533 | 836 | 10,400 | 10,600 |
| ITEM DESCRIPTION | | AMOUNTS | | AMOUNTS | | AMOUNTS |
| | Building Maintenance | 4,800 | | | | |
| | Carpet/Upholstery Cleaning | 1,500 | | | | |
| | Ceiling Tiles | 300 | | | | |
| | reupholster patron chairs (32) | 4,000 | | | | |
| | | | | | | |
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FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION

10-650 LIBRARY

| ACCOUNT# | ACCOUNT DESCRIPTION | 2012-2013 ACTUAL | 2013-2014 ACTUAL | 2014-2015 | | 2016-2017 BUDGET |
|------------|---------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 650-699 | OTHER - SUNDRY | 0 | 0 | 0 | 0 | 0 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | AMOUNT\$ |
| | | | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2012-2013 ACTUAL | 2013-2014 ACTUAL | 2014-2015 | | 2016-2017 BUDGET |
|------------|---------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 650-899 | CAPITAL OUTLAY | 16,570 | 0 | 0 | 0 | 0 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | AMOUNT\$ |
| | 1 | | | | | 7 |
| | 2 | | | | | 8 |
| | 3 | | | | | 9 |
| | 4 | | | | | 10 |
| | 5 | | | | | 11 |
| | 6 | | | | | 12 |

TOTAL: 65,786 47,467 11,901 43,192 41,292 38,912

CITY OF FREEPORT
APPROVED BUDGET
AS OF: APRIL 30TH, 2016

10 -GENERAL FUND
PARKS

| EXPENDITURES | 2015-2016 | | | 2016-2017 | | | | |
|-------------------------------------|---------------------|---------------------|---------------------|-------------------|-----------------|-----------------------|----------------------------------|--------------------|
| | 2012-2013 ACTUAL | 2013-2014 ACTUAL | 2014-2015 ACTUAL | CURRENT BUDGET | Y-T-D ACTUAL | PROJECTED YEAR END | 2016-2017 REQUESTED BUDGET | APPROVED BUDGET |
| SALARIES | | | | | | | | |
| 10-655-100 SALARIES/WAGES | 439,807 | 419,819 | 426,181 | 543,781 | 264,874 | 475,000 | 490,105 | 651,143 |
| 10-655-165 EDUCATION PAY | 66 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-655-175 LONGEVITY | 2,155 | 1,745 | 2,143 | 2,424 | 913 | 2,100 | 2,600 | 2,415 |
| 10-655-190 OVERTIME | <u>31,244</u> | <u>34,392</u> | <u>66,827</u> | <u>31,044</u> | <u>37,451</u> | <u>42,000</u> | <u>27,300</u> | <u>45,044</u> |
| TOTAL SALARIES | 473,272 | 455,956 | 495,151 | 577,249 | 303,237 | 519,100 | 520,005 | 628,602 |
| BENEFITS | | | | | | | | |
| 10-655-201 F I C A & MEDICARE | 35,536 | 34,837 | 36,859 | 44,159 | 22,261 | 36,337 | 39,780 | 53,443 |
| 10-655-210 GROUP INSURANCE | 83,495 | 75,527 | 58,973 | 116,219 | 48,578 | 96,000 | 93,792 | 135,917 |
| 10-655-230 T M R S | 54,102 | 53,703 | 61,610 | 77,120 | 39,191 | 65,000 | 59,184 | 98,712 |
| 10-655-240 WORKMEN'S COMPENSATION | 10,280 | 10,280 | 2,988 | 0 | 0 | 0 | 10,000 | 0 |
| 10-655-291 UNEMPLOYMENT INSURANCE | <u>3,319</u> | <u>2,063</u> | <u>21,707</u> | <u>6,008</u> | <u>3,344</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| TOTAL BENEFITS | 186,732 | 176,411 | 182,136 | 243,506 | 113,375 | 197,337 | 202,756 | 288,072 |
| SUPPLIES | | | | | | | | |
| 10-655-310 OFFICE/COMPUTER SUPPLIES | 4,277 | 3,988 | 4,233 | 3,970 | 3,432 | 3,970 | 3,850 | 3,970 |
| 10-655-320 OTHER ELECTRONICS | 997 | 3,378 | 2,332 | 2,499 | 3,727 | 2,761 | 1,000 | 12,909 |
| 10-655-331 AGRICULTURAL/BOTANICAL | 39,052 | 26,324 | 65,894 | 54,950 | 28,223 | 54,950 | 58,750 | 78,500 |
| 10-655-333 VISITORS PROMOTIONS | 862 | 1,020 | 1,503 | 5,000 | 2,431 | 5,000 | 1,250 | 5,000 |
| 10-655-335 CLOTHING | 968 | 1,376 | 3,874 | 5,350 | 4,180 | 5,350 | 1,000 | 6,250 |
| 10-655-352 FURNITURE & FIXTURES | 520 | 478 | 630 | 505 | 519 | 819 | 475 | 1,030 |
| 10-655-385 SMALL TOOLS & EQUIPMENT | 6,747 | 7,494 | 7,331 | 7,000 | 6,584 | 7,000 | 7,500 | 12,100 |
| 10-655-389 CHEMICALS | 5,856 | 2,951 | 4,347 | 7,200 | 1,081 | 7,200 | 5,750 | 9,900 |
| 10-655-390 FUEL | 31,226 | 29,465 | 22,286 | 24,100 | 10,157 | 19,500 | 23,460 | 24,100 |
| 10-655-392 JANITORIAL SUPPLIES | 14,091 | 15,211 | 10,025 | 13,100 | 5,653 | 13,100 | 13,085 | 14,150 |
| 10-655-399 OTHER SUPPLIES | <u>15,661</u> | <u>13,724</u> | <u>19,329</u> | <u>17,150</u> | <u>11,308</u> | <u>17,150</u> | <u>14,250</u> | <u>26,395</u> |
| TOTAL SUPPLIES | 120,265 | 105,409 | 141,785 | 140,824 | 77,335 | 136,800 | 130,370 | 194,304 |
| SERVICES | | | | | | | | |
| 10-655-415 TELEPHONE | 6,539 | 6,243 | 9,161 | 7,800 | 5,766 | 8,200 | 7,752 | 9,600 |
| 10-655-425 CONTRACT LABOR | 48,997 | 50,242 | 67,829 | 80,000 | 17,817 | 80,000 | 50,000 | 95,000 |
| 10-655-426 PHYSICALS | 1,010 | 1,478 | 938 | 950 | 896 | 1,100 | 800 | 950 |
| 10-655-430 ADVERTISING | 917 | 1,985 | 2,356 | 3,400 | 9,135 | 9,160 | 2,000 | 3,400 |
| 10-655-440 ELECTRICITY | 50,173 | 75,148 | 62,036 | 70,000 | 21,364 | 62,000 | 48,750 | 65,000 |
| 10-655-441 WATER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-655-442 GAS-ENTEX | 1,791 | 2,268 | 1,993 | 1,800 | 842 | 1,800 | 3,204 | 1,800 |
| 10-655-482 SERVICE CONTRACTS | 1,741 | 2,758 | 2,152 | 2,559 | 976 | 2,559 | 977 | 3,000 |
| 10-655-485 LAUNDRY SERVICES | 3,164 | 2,446 | 2,949 | 0 | 226 | 0 | 3,600 | 0 |
| 10-655-499 OTHER SERVICES | <u>3,131</u> | <u>3,471</u> | <u>1,896</u> | <u>2,850</u> | <u>2,424</u> | <u>2,850</u> | <u>3,250</u> | <u>3,250</u> |
| TOTAL SERVICES | 117,462 | 146,040 | 151,311 | 169,359 | 59,445 | 167,669 | 120,333 | 182,000 |

CITY OF FREEPORT
APPROVED BUDGET
AS OF: APRIL 30TH, 2016

10 - GENERAL FUND
PARKS

| EXPENDITURES | 2012-2013 | 2013-2014 | 2014-2015 | 2015-2016 | | | 2016-2017 | |
|--------------------------------------------|----------------|----------------|------------------|------------------|----------------|--------------------|------------------|------------------|
| | ACTUAL | ACTUAL | ACTUAL | CURRENT BUDGET | Y-T-D ACTUAL | PROJECTED YEAR END | REQUESTED BUDGET | APPROVED BUDGET |
| MAINTENANCE | | | | | | | | |
| 10-655-524 VEHICLE MAINTENANCE | 20,993 | 17,033 | 16,803 | 15,000 | 13,211 | 15,000 | 19,500 | 29,500 |
| 10-655-545 BLDG/BLDG EQUIP MAINTENANCE | 35,357 | 23,055 | 20,494 | 27,850 | 10,145 | 27,850 | 25,950 | 28,850 |
| 10-655-546 LAND/GROUNDS MAINT | 30,266 | 33,817 | 35,056 | 24,350 | 17,362 | 24,350 | 58,450 | 47,300 |
| TOTAL MAINTENANCE | 86,616 | 73,905 | 80,353 | 67,200 | 40,718 | 67,200 | 103,900 | 105,650 |
| SUNDRY | | | | | | | | |
| 10-655-602 SEMINARS/DUES/TRAVEL | 1,518 | 1,669 | 670 | 2,500 | 1,056 | 2,500 | 1,800 | 2,500 |
| 10-655-628 PROPERTY LIABILITY INSURANCE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,016 |
| 10-655-629 PROPERTY, VEHICLE, GL INSURANCE | 4,015 | 2,929 | 0 | 4,015 | 5,996 | 5,996 | 2,500 | 0 |
| 10-655-652 COMMUNITY SERVICE INSURANCE | 1,760 | 1,940 | 2,030 | 1,940 | 0 | 0 | 1,565 | 2,310 |
| 10-655-687 DAMAGE CLAIMS | 0 | 0 | 0 | 100 | 0 | 100 | 100 | 0 |
| 10-655-699 OTHER - SUNDRY | 0 | 0 | 15,659 | 0 | 0 | 0 | 0 | 0 |
| TOTAL SUNDRY | 7,293 | 6,538 | 18,359 | 8,555 | 7,052 | 8,596 | 5,965 | 8,826 |
| 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 | 0 | 30,096 | 121,593 | 218,000 | 202,233 | 218,000 | 46,572 | 478,300 |
| TOTAL CAPITAL OUTLAY | 0 | 30,096 | 121,593 | 218,000 | 202,233 | 218,000 | 46,572 | 478,300 |
| 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 | 991,640 | 994,354 | 1,190,689 | 1,424,693 | 803,396 | 1,314,702 | 1,129,901 | 1,955,754 |



FISCAL YEAR 2016-2017
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

10-655 PARKS

| ACCT# | DESCRIPTION | 2013-2014 | | 2014-2015 | | 2015-2016 | | 2016-2017 | | INC BUD-PROJ | | INC FROM BUDGET | |
|------------|-----------------------------|-----------|---------|-----------|---------|------------|---------|-----------|---------|--------------|---------|-----------------|------|
| | | ACTUAL | ACTUAL | APL YTD | BUDGET | PROJECTION | BUDGET | \$ | % | \$ | % | \$ | % |
| 10 655-100 | SALARIES/WAGES | 419,819 | 426,181 | 264,874 | 543,781 | 475,000 | 651,143 | 176,143 | 37.1% | 107,362 | 19.7% | 0 | 0.0% |
| 10 655-165 | EDUCATION PAY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% | 0 | 0.0% |
| 10 655-175 | LONGEVITY | 1,745 | 2,143 | 913 | 2,424 | 2,100 | 2,415 | 315 | 15.0% | -9 | -0.4% | 0 | 0.0% |
| 10 655-190 | OVERTIME | 34,392 | 66,827 | 37,451 | 31,044 | 42,000 | 45,044 | 3,044 | 7.2% | 14,000 | 45.1% | 0 | 0.0% |
| 10 655-201 | F I C A & MEDICARE | 34,837 | 36,859 | 22,261 | 44,159 | 36,337 | 53,443 | 17,106 | 47.1% | 9,284 | 21.0% | 0 | 0.0% |
| 10 655-210 | GROUP INSURANCE | 75,527 | 58,973 | 48,578 | 116,219 | 96,000 | 135,917 | 39,917 | 41.6% | 19,698 | 16.9% | 0 | 0.0% |
| 10 655-230 | T M R S | 53,703 | 61,610 | 39,191 | 77,120 | 65,000 | 98,712 | 33,712 | 51.9% | 21,592 | 28.0% | 0 | 0.0% |
| 10 655-240 | WORKMEN'S COMPENSATION | 10,280 | 2,988 | 0 | 0 | 0 | 0 | 0 | 0.0% | -6,008 | -100.0% | 0 | 0.0% |
| 10 655-291 | UNEMPLOYMENT INSURANCE | 2,063 | 21,707 | 3,344 | 6,008 | 0 | 0 | 0 | 0.0% | 0 | 0.0% | 0 | 0.0% |
| 10 655-310 | OFFICE/COMPUTER SUPPLIES | 3,988 | 4,233 | 3,432 | 3,970 | 3,970 | 3,970 | 0 | 0.0% | 0 | 0.0% | 0 | 0.0% |
| 10 655-320 | OTHER ELECTRONICS | 3,378 | 2,332 | 3,727 | 2,499 | 2,761 | 12,909 | 10,148 | 367.5% | 10,410 | 416.6% | 0 | 0.0% |
| 10 655-331 | AGRICULTURAL/BOTANICAL | 26,324 | 65,894 | 28,223 | 54,950 | 54,950 | 78,500 | 23,550 | 42.9% | 23,550 | 42.9% | 0 | 0.0% |
| 10 655-333 | VISITORS PROMOTIONS | 1,020 | 1,503 | 2,431 | 5,000 | 5,000 | 5,000 | 0 | 0.0% | 0 | 0.0% | 0 | 0.0% |
| 10 655-335 | CLOTHING | 1,376 | 3,874 | 4,180 | 5,350 | 5,350 | 6,250 | 900 | 16.8% | 900 | 16.8% | 0 | 0.0% |
| 10 655-352 | FURNITURE & FIXTURES | 478 | 630 | 519 | 505 | 819 | 1,030 | 211 | 25.8% | 525 | 104.0% | 0 | 0.0% |
| 10 655-385 | SMALL TOOLS & EQUIPMENT | 7,494 | 7,331 | 6,584 | 7,000 | 7,000 | 12,100 | 5,100 | 72.9% | 5,100 | 72.9% | 0 | 0.0% |
| 10 655-389 | CHEMICALS | 2,951 | 4,347 | 1,081 | 7,200 | 7,200 | 9,900 | 2,700 | 37.5% | 2,700 | 37.5% | 0 | 0.0% |
| 10 655-390 | FUEL | 29,465 | 22,286 | 10,157 | 24,100 | 19,500 | 24,100 | 4,600 | 23.6% | 0 | 0.0% | 0 | 0.0% |
| 10 655-392 | JANITORIAL SUPPLIES | 15,211 | 10,025 | 5,693 | 13,100 | 13,100 | 14,150 | 1,050 | 8.0% | 1,050 | 8.0% | 0 | 0.0% |
| 10 655-399 | OTHER SUPPLIES | 13,724 | 19,329 | 11,308 | 17,150 | 17,150 | 26,395 | 9,245 | 53.9% | 9,245 | 53.9% | 0 | 0.0% |
| 10 655-415 | TELEPHONE | 6,243 | 9,161 | 5,766 | 7,800 | 8,200 | 9,600 | 1,400 | 17.1% | 1,800 | 23.1% | 0 | 0.0% |
| 10 655-425 | CONTRACT LABOR | 50,242 | 67,829 | 17,817 | 80,000 | 80,000 | 95,000 | 15,000 | 18.8% | 15,000 | 18.8% | 0 | 0.0% |
| 10 655-426 | PHYSICALS | 1,478 | 938 | 896 | 950 | 1,100 | 950 | -150 | -13.6% | 0 | 0.0% | 0 | 0.0% |
| 10 655-430 | ADVERTISING | 1,985 | 2,356 | 9,135 | 3,400 | 9,160 | 3,400 | -5,760 | -62.9% | -5,000 | -7.1% | 0 | 0.0% |
| 10 655-440 | ELECTRICITY | 75,148 | 62,036 | 21,364 | 70,000 | 62,000 | 65,000 | 3,000 | 4.8% | 0 | 0.0% | 0 | 0.0% |
| 10 655-441 | WATER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% | 0 | 0.0% |
| 10 655-442 | GAS-ENTEX | 2,268 | 1,993 | 842 | 1,800 | 1,800 | 1,800 | 0 | 0.0% | 0 | 0.0% | 0 | 0.0% |
| 10 655-482 | SERVICE CONTRACTS | 2,758 | 2,152 | 976 | 2,559 | 2,559 | 3,000 | 441 | 17.2% | 441 | 17.2% | 0 | 0.0% |
| 10 655-485 | LAUNDRY SERVICES | 2,446 | 2,949 | 226 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% | 0 | 0.0% |
| 10 655-499 | OTHER SERVICES | 3,471 | 1,896 | 2,424 | 2,850 | 2,850 | 3,250 | 400 | 14.0% | 400 | 14.0% | 0 | 0.0% |
| 10 655-524 | VEHICLE MAINTENANCE | 17,033 | 16,803 | 13,211 | 15,000 | 15,000 | 29,500 | 14,500 | 96.7% | 14,500 | 96.7% | 0 | 0.0% |
| 10 655-545 | BLDG/BLDG EQUIP MAINTENANCE | 23,055 | 28,494 | 10,145 | 27,850 | 27,850 | 28,850 | 1,000 | 3.6% | 1,000 | 3.6% | 0 | 0.0% |
| 10 655-546 | LAND/GROUNDS MAINT | 33,817 | 35,056 | 17,362 | 24,350 | 24,350 | 47,300 | 22,950 | 94.3% | 22,950 | 94.3% | 0 | 0.0% |
| 10 655-602 | SEMINARS/DUES/TRAVEL | 1,670 | 670 | 1,056 | 2,500 | 2,500 | 2,500 | 0 | 0.0% | 0 | 0.0% | 0 | 0.0% |
| 10 655-629 | PROPERTY, VEHICLE G/L INS. | 2,930 | 0 | 0 | 4,015 | 5,996 | 4,015 | -1,981 | -33.0% | 0 | 0.0% | 0 | 0.0% |
| 10 655-652 | COMMUNITY SERVICE INSURANCE | 1,939 | 2,030 | 5,996 | 1,940 | 0 | 2,310 | 2,310 | 0.0% | 370 | 19.1% | 0 | 0.0% |
| 10 655-687 | DAMAGE CLAIMS | 0 | 0 | 0 | 100 | 100 | 0 | -100 | -100.0% | -100 | -100.0% | 0 | 0.0% |
| 10 655-699 | OTHER - SUNDRY | 0 | 15,661 | 0 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% | 0 | 0.0% |
| 10 655-775 | LEASE INTEREST | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% | 0 | 0.0% |
| 10 655-776 | LEASE PRINCIPAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% | 0 | 0.0% |



FISCAL YEAR 2016-2017
 BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

10-655 PARKS

| ACCT# | DESCRIPTION | 2013-2014 | | 2014-2015 | | 2015-2016 | | 2016-2017 | | 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 | 30,096 | 121,593 | 202,233 | 218,000 | 218,000 | 218,000 | 478,300 | 260,300 | 260,300 | 119.4% | 260,300 | 119.4% |
| | | 994,354 | 1,190,689 | 803,396 | 1,424,693 | 1,314,702 | 1,955,754 | 641,052 | 531,061 | 48.8% | 37.3% | | |



THE CITY OF
FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION

10-655 PARKS

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET | |
|------------|-----------------------------|---------------------|---------------------|------------------|---------|---------------------|------------|
| | | | | APR YTD | BUDGET | | PROJECTION |
| 10 655-100 | SALARIES/WAGES | 419,819 | 426,181 | 264,874 | 543,781 | 651,143 | |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | | AMOUNT\$ |
| | Current Full-Time Employees | 581,434 | | | | | |
| | New Full-Time Employees | 60,570 | | | | | |
| | Current Part-Time Employees | 9,139 | | | | | |
| | New Part-Time Employees | | | | | | |
| | Temporary Employees | | | | | | |
| | | | | | | | |

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET | |
|------------|---------------------|---------------------|---------------------|------------------|--------|---------------------|------------|
| | | | | APR YTD | BUDGET | | PROJECTION |
| 10-655-165 | EDUCATION PAY | 0 | 0 | 0 | 0 | - | |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | | AMOUNT\$ |
| | Education Pay | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET | |
|------------|---------------------|---------------------|---------------------|------------------|--------|---------------------|------------|
| | | | | APR YTD | BUDGET | | PROJECTION |
| 10 655-175 | LONGEVITY | 1,745 | 2,143 | 913 | 2,424 | 2,415 | |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | | AMOUNT\$ |
| | Longevity Pay | 2,415 | | | | | |
| | | | | | | | |
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| | | | | | | | |
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**FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION**

10-655 PARKS

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|-------------------------------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 655-190 | OVERTIME | 34,392 | 66,827 | 37,451 | 31,044 | 42,000 |
| | ITEM DESCRIPTION | AMOUNTS | | ITEM DESCRIPTION | | |
| | Park Events, Riverfest Fishin Fiesta Etc. | 9,786 | Maintenance | | | AMOUNTS |
| | Holiday Staffing | 5,888 | | | | 6,600 |
| | Weekend Staffing-facility rental coverage | 7,600 | | | | |
| | Mowing/Groundscare | 8,600 | | | | |
| | Christmas Decorating | 4,570 | | | | |
| | Basketball | 2,000 | | | | |

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 655-201 | F I C A & MEDICARE | 34,837 | 36,859 | 22,261 | 44,159 | 53,443 |
| | ITEM DESCRIPTION | AMOUNTS | | ITEM DESCRIPTION | | |
| | FICA and Medicare | 53,443 | | | | AMOUNTS |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|------------------------------|---------------------|---------------------|------------------|---------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 655-210 | GROUP INSURANCE | 75,527 | 58,973 | 48,578 | 116,219 | 96,000 |
| | ITEM DESCRIPTION | AMOUNTS | | ITEM DESCRIPTION | | |
| | Life Insurance / AD&D | 3,587 | | | | |
| | Long Term Disability | 2,737 | | | | |
| | Health Reimbursement Account | \$ 20,400 | | | | |
| | TML - Employee Health | 514.66 | | | | |
| | Estimated % Increase | 4% | | | | |
| | TML Estimated Rate/Mo | 109,193 | | | | |



FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION

10-655 PARKS

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 655-230 | T M R S | 53,703 | 61,610 | 39,191 | 77,120 | 98,712 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | AMOUNT\$ |
| | OCT - DEC | 13.36% | | | | |
| | JAN - SEP | 14.39% | | | | |
| | Weighted Average | 14.13% | 98,712 | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|------------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 655-240 | WORKMEN'S COMPENSATION | 10,280 | 2,988 | 0 | 0 | 0 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | AMOUNT\$ |
| | Workmen's Compensation | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|------------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 655-291 | UNEMPLOYMENT INSURANCE | 2,063 | 21,707 | 3,344 | 6,008 | 0 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | AMOUNT\$ |
| | Unemployment Insurance | | | | | |
| | | | | | | |
| | | | | | | |
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| | | | | | | |



FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION

10-655 PARKS

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|--------------------------------------------------|---------------------|---------------------|------------------------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 655-310 | OFFICE/COMPUTER SUPPLIES | 3,988 | 4,233 | 3,432 | 3,970 | 3,970 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | |
| | Printer Ink/ Toner | 780 | | Bulletin Board Supplies | | |
| | Paper | 900 | | Hole punch, staplers, scissor tape | | |
| | Writing Utensils (pens, pencils, markers etc.) | 150 | | Storage Box | | |
| | Software - os and office suite for new computers | 1,200 | | | | |
| | Folders | 200 | | | | |
| | Envelopes | 140 | | | | |
| | Misc. (paper clips, staples, white out etc.) | 300 | | | | |

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|----------------------------------------|---------------------|---------------------|------------------------------------------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 655-320 | OTHER ELECTRONICS | 3,378 | 2,332 | 3,727 | 2,499 | 12,909 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | |
| | Hand Held radios for employees | 2,000 | | Laptop for city hosted events/meetings at RiverPlace | | |
| | Radio Batteries | 1,200 | | Hot Spot equipment for RiverPlace | | |
| | Pager for call outs—Annual fee | 89 | | RiverPlace sound system upgrade | | |
| | phone chargers | 600 | | cordless microphone upgrades (2) | | |
| | Desk top scanners (3) | 2,000 | | Auto dialer for RiverPlace fire alarm system | | |
| | Computer for employee work station (3) | 350 | | | | |
| | Desk top printer (4) | | | | | |

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|-----------------------------------------------|---------------------|---------------------|---------------------------------------------------------------------------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 655-331 | AGRICUTURAL/BOTANICAL | 26,324 | 65,894 | 28,223 | 54,950 | 78,500 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | |
| | Flowers (for parks and Com. House flowerbeds) | 12,000 | | Cooridor Flowers | | |
| | Grass Seed | 3,000 | | Soil/Mulch | | |
| | Freeze Protection | 1,500 | | Irrigation Repairs | | |
| | Expand budget items more flowers | 15,000 | | Landscape Projects (additions to landscaping including trees, rocks, shrubbery, etc.) | | |



**FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION**

10-655 PARKS

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET | |
|------------|-----------------------------------------------|---------------------|---------------------|------------------|--------|---------------------|------------|
| | | | | APR YTD | BUDGET | | PROJECTION |
| 10 655-385 | SMALL TOOLS & EQUIPMENT | 7,494 | 7,331 | 6,584 | 7,000 | 12,100 | |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | | AMOUNT\$ |
| | Groundscare Tools (power tools ex. Weedeater) | 2,000 | | | | 1,500 | |
| | Push Mowers | 2,000 | | | | 2,600 | |
| | Sprayers | 500 | | | | 1,000 | |
| | Mower Parts (oil, blades, etc.) | 1,500 | | | | | |
| | Garden Hand Tools (rake, shovel etc.) | 1,000 | | | | | |
| | | | | | | | |
| | | | | | | | |

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET | |
|------------|-----------------------|---------------------|---------------------|------------------|--------|---------------------|------------|
| | | | | APR YTD | BUDGET | | PROJECTION |
| 10 655-389 | CHEMICALS | 2,951 | 4,347 | 1,081 | 7,200 | 9,900 | |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | | AMOUNT\$ |
| | Brown Patch Deterrent | 1,000 | | | | 400 | |
| | Pre-emergent | 1,500 | | | | 500 | |
| | Weed Killer | 2,500 | | | | 400 | |
| | Worm/Mite Deterrent | 1,000 | | | | 100 | |
| | Ant Killer | 1,500 | | | | | |
| | Fertilizer | 1,000 | | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET | |
|------------|---------------------|---------------------|---------------------|------------------|--------|---------------------|------------|
| | | | | APR YTD | BUDGET | | PROJECTION |
| 10 655-390 | FUEL | 29,465 | 22,286 | 10,157 | 24,100 | 24,100 | |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | | AMOUNT\$ |
| | Parks Vehicles | 24,100 | | | | | |
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**FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION**

10-655 PARKS

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|------------------------------------------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 655-392 | JANITORIAL SUPPLIES | 15,211 | 10,025 | 5,693 | 13,100 | 14,150 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | AMOUNT\$ |
| | Paper Goods (toilet paper, paper towels etc.) | 5,400 | | | | |
| | Trash Bags(houses,parks, beach, events) | 4,000 | | | | |
| | Cleaners/Disinfectants | 2,500 | | | | |
| | Cleaning Supplies (broom, mop, toilet brush etc.) | 1,250 | | | | |
| | Floor Care---Stripper, Cleaners, Wax, Carpet Cleaner | 1,000 | | | | |

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|-------------------------------------------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 655-399 | OTHER SUPPLIES | 13,724 | 19,329 | 11,308 | 17,150 | 26,395 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | AMOUNT\$ |
| | Christmas Decorations | 11,000 | | | | 5,000 |
| | CS Supplies--Vests, gloves, safety gloves, water cool | 1,000 | | | | 1,200 |
| | River Place/ VIC Condiments | 350 | | | | 225 |
| | Safety Town/RiverPlace Tape | 300 | | | | 400 |
| | 1st aid kits--replacement items | 220 | | | | 1,000 |
| | Newspaper-Subscription for VIC | | | | | 1,200 |
| | Flags city wide | 4,500 | | | | |

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|------------------------------------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 655-415 | TELEPHONE | 6,243 | 9,161 | 5,766 | 7,800 | 9,600 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | AMOUNT\$ |
| | Cell Phones Director, Supervisors, Maintenance | 6,900 | | | | |
| | 3 VIC telephone linesx12months | 900 | | | | |
| | DSL for 12 months at \$50 monthly | 900 | | | | |
| | FS2 | 900 | | | | |
| | Hot spot for RiverPlace internet line | | | | | |



**FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION**

10-655 PARKS

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|-------------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 655-425 | CONTRACT LABOR | 50,242 | 67,829 | 17,817 | 80,000 | 95,000 |
| | ITEM DESCRIPTION | AMOUNTS | | ITEM DESCRIPTION | | AMOUNTS |
| | Contract Mowing | 80,000 | | | | |
| | Contract weather delays | 15,000 | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|------------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 655-426 | PHYSICALS | 1,478 | 938 | 896 | 950 | 950 |
| | ITEM DESCRIPTION | AMOUNTS | | ITEM DESCRIPTION | | AMOUNTS |
| | Physicals For New Hire | 750 | | | | |
| | Random Drug Screenings | 200 | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|------------------------------------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 655-430 | ADVERTISING | 1,985 | 2,356 | 9,135 | 3,400 | 3,400 |
| | ITEM DESCRIPTION | AMOUNTS | | ITEM DESCRIPTION | | AMOUNTS |
| | Events (Riverfest, HOB, Joy Ride Rod Run etc.) | 2,450 | | | | |
| | Employment Advertising | 950 | | | | |
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FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION

10-655 PARKS

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | APR YTD | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------|---------------------|---------------------|---------|------------------|------------|---------------------|
| | | | | | BUDGET | PROJECTION | |
| 10 655-440 | ELECTRICITY | 75,148 | 62,036 | 21,364 | 70,000 | 62,000 | 55,000 |
| | ITEM DESCRIPTION | | | | ITEM DESCRIPTION | | AMOUNT\$ |
| | Electricity | 0 | | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | APR YTD | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------|---------------------|---------------------|---------|------------------|------------|---------------------|
| | | | | | BUDGET | PROJECTION | |
| 10 655-441 | WATER | 0 | 0 | 0 | 0 | 0 | - |
| | ITEM DESCRIPTION | | | | ITEM DESCRIPTION | | AMOUNT\$ |
| | Water | | | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | APR YTD | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------|---------------------|---------------------|---------|------------------|------------|---------------------|
| | | | | | BUDGET | PROJECTION | |
| 10 655-442 | GAS-ENTEX | 2,268 | 1,993 | 842 | 1,800 | 1,800 | 1,800 |
| | ITEM DESCRIPTION | | | | ITEM DESCRIPTION | | AMOUNT\$ |
| | FCH, VCH, FMP | 1,800 | | | | | |
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**FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION**

10-655 PARKS

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|-----------------------------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 655-482 | SERVICE CONTRACTS | 2,758 | 2,152 | 976 | 2,559 | 3,000 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | AMOUNT\$ |
| | VIC Copy Machine payments U.S. Bank | 1,500 | | | | |
| | Service Contract for VIC copier Digitec | 1,500 | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 655-485 | LAUNDRY SERVICES | 2,446 | 2,949 | 226 | 0 | - |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | AMOUNT\$ |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|----------------------------------------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 655-499 | OTHER SERVICES | 3,471 | 1,896 | 2,424 | 2,850 | 3,250 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | AMOUNT\$ |
| | Computer maintenance - back up services for system | 600 | | | | |
| | Electrical services | 1,100 | | | | |
| | Plumbing Services | 300 | | | | |
| | A/C Services | 1,250 | | | | |
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**FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION**

10-655 PARKS

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|-----------------------------------------------------------------------------------------------------|---------------------|---------------------|-----------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 655-524 | VEHICLE MAINTENANCE | 17,033 | 16,803 | 13,211 | 15,000 | 29,500 |
| | ITEM DESCRIPTION | AMOUNTS | | AMOUNTS | | |
| | Maintenance to vehicles, mowers, and tractors including inspections, oil changes, repairs, parts | 25,000 | | | | |
| | Repair of aging fleet | | | | | |
| | light bars for vehicles | 4,500 | | | | |

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|--------------------------------------------------|---------------------|---------------------|-----------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 655-545 | BLDG/BLDG EQUIP MAINTENANCE | 23,055 | 28,494 | 10,145 | 27,850 | 28,850 |
| | ITEM DESCRIPTION | AMOUNTS | | AMOUNTS | | |
| | General Facility Maintenance (RP, VCH, FCH etc.) | 14,500 | | | | 2,000 |
| | Pest Control | 700 | | | | 4,900 |
| | River Place Stage (Skirting/stairs) | 1,500 | | | | 1,000 |
| | Trash Cans for Facilities | 250 | | | | |
| | Ceiling Tiles for facilities | 1,500 | | | | 2,500 |

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|----------------------------------------------|---------------------|---------------------|-----------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 655-546 | LAND/GROUNDS MAINT | 33,817 | 35,056 | 17,362 | 24,350 | 47,300 |
| | ITEM DESCRIPTION | AMOUNTS | | AMOUNTS | | |
| | Playground maintenance | 10,000 | | | | 4,800 |
| | Fountains/Splash Pad Maintenance | 3,000 | | | | 2,500 |
| | Ball Field Maintenance (elec, plumbing etc.) | 5,000 | | | | 5,000 |
| | General Park Maintenance- welding, painting | 10,000 | | | | 2,500 |
| | Cones, Reflector Tape etc. for Park Events | 1,000 | | | | |
| | Outside Light Repairs (parks ball parks) | 1,500 | | | | 2,500 |



FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION

10-655 PARKS

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET | |
|------------|------------------------|---------------------|---------------------|------------------|--------|---------------------|------------|
| | | | | APR YTD | BUDGET | | PROJECTION |
| 10 655-602 | SEMINARS/DUES/TRAVEL | 1,670 | 670 | 1,056 | 2,500 | 2,500 | |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | | AMOUNT\$ |
| | Developmental training | 2,300 | | | | | |
| | Other - Dues | 200 | | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET | |
|------------|----------------------------|---------------------|---------------------|------------------|--------|---------------------|------------|
| | | | | APR YTD | BUDGET | | PROJECTION |
| 10 655-629 | PROPERTY, VEHICLE G/L INS. | 2,930 | 0 | 0 | 4,015 | 4,015 | |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | | AMOUNT\$ |
| | 20 Vehicles in park fleet | 4,015 | | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET | |
|------------|-----------------------------|---------------------|---------------------|------------------|--------|---------------------|------------|
| | | | | APR YTD | BUDGET | | PROJECTION |
| 10 655-652 | COMMUNITY SERVICE INSURANCE | 1,939 | 2,030 | 5,996 | 1,940 | 2,310 | |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | | AMOUNT\$ |
| | Community Service Insurance | 2,310 | | | | | |
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**FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION**

10-655 PARKS

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 655-687 | DAMAGE CLAIMS | 0 | 0 | 0 | 100 | 100 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | |
| | Damage Claims | | | | | AMOUNT\$ |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 655-699 | OTHER - SUNDRY | 0 | 15,661 | 0 | 0 | 0 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 655-775 | LEASE INTEREST | 0 | 0 | 0 | 0 | 0 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | |
| | Lease Interest | | | | | AMOUNT\$ |
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THE CITY OF
FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION

10-655 PARKS

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 655-776 | LEASE PRINCIPAL | 0 | 0 | 0 | 0 | 0 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | |
| | Lease Principle | - | | | | AMOUNT\$ |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|-----------------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 655-801 | VETERAN'S MEMORIAL EXPENSES | 0 | 0 | 0 | 0 | 0 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | |
| | Veteran's Memorial Expenses | - | | | | AMOUNT\$ |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|-------------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 655-805 | OUTDOOR DECK RIVERPLACE | 0 | 0 | 0 | 0 | 0 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | |
| | | | | | | AMOUNT\$ |
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**FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION**

10-655 PARKS

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | | 2014-2015 | | 2015-2016 | | 2016-2017 | |
|------------|-----------------------------------------------------|-----------|----------|-----------|------------------|-----------|------------|-----------|----------|
| | | ACTUAL | AMOUNT\$ | ACTUAL | APR YTD | BUDGET | PROJECTION | BUDGET | AMOUNT\$ |
| 10 655-899 | CAPITAL OUTLAY | 30,096 | | 121,593 | 202,233 | 218,000 | 218,000 | 478,300 | |
| | ITEM DESCRIPTION | AMOUNT\$ | | | ITEM DESCRIPTION | | | | |
| | Mystery Boat Repairs | 12,000 | | | | | | | |
| | Adriana's Pickup Truck | 20,000 | | | | | | | 130,000 |
| | Maintenance Pickup Truck | 20,000 | | | | | | | 24,000 |
| | Used Pickup Truck (2) | 20,000 | | | | | | | 80,000 |
| | Floor Machine for River Place | 7,300 | | | | | | | 30,000 |
| | Parks Playground Equipment - includes freight costs | 120,000 | | | | | | | 15,000 |

TOTAL: 994,354 1,190,689 803,396 1,424,693 1,314,702 1,955,754

CITY OF FREEPORT
APPROVED BUDGET
AS OF: APRIL 30TH, 2016

10 -GENERAL FUND
RECREATION

| EXPENDITURES | (----- 2015-2016 -----) (----- 2016-2017 -----) | | | | | | | |
|-------------------------------------|-------------------------------------------------|---------------------|---------------------|-------------------|-----------------|-----------------------|---------------------|--------------------|
| | 2012-2013 ACTUAL | 2013-2014 ACTUAL | 2014-2015 ACTUAL | CURRENT BUDGET | Y-T-D ACTUAL | PROJECTED YEAR END | REQUESTED BUDGET | APPROVED BUDGET |
| SALARIES | | | | | | | | |
| 10-665-100 SALARIES/WAGBS | 111,291 | 155,525 | 153,815 | 204,225 | 77,533 | 204,225 | 156,923 | 205,843 |
| 10-665-165 EDUCATION PAY | 508 | 1,373 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-665-175 LONGEVITY | 65 | 50 | 237 | 253 | 222 | 300 | 325 | 529 |
| 10-665-190 OVERTIME | 4,255 | 3,458 | 3,467 | 6,000 | 3,237 | 8,000 | 4,500 | 6,000 |
| TOTAL SALARIES | 116,118 | 166,406 | 157,518 | 210,478 | 80,993 | 212,525 | 161,748 | 212,372 |
| BENEFITS | | | | | | | | |
| 10-665-201 F I C A & MEDICARE | 8,832 | 12,193 | 12,571 | 16,101 | 6,143 | 16,101 | 12,374 | 16,246 |
| 10-665-210 GROUP INSURANCE | 14,539 | 14,388 | 22,211 | 23,244 | 12,750 | 23,244 | 18,684 | 23,985 |
| 10-665-230 T M R S | 7,652 | 12,280 | 11,773 | 16,102 | 7,665 | 16,102 | 10,840 | 17,492 |
| 10-665-240 WORKMEN'S COMPENSATION | 2,608 | 0 | 0 | 0 | 0 | 0 | 2,500 | 0 |
| 10-665-291 UNEMPLOYMENT INSURANCE | 0 | 1,574 | 127 | 127 | 0 | 0 | 0 | 127 |
| TOTAL BENEFITS | 33,631 | 40,435 | 46,682 | 55,574 | 26,558 | 55,447 | 44,398 | 57,850 |
| SUPPLIES | | | | | | | | |
| 10-665-310 OFFICE/COMPUTER SUPPLIES | 2,836 | 3,936 | 2,979 | 2,960 | 424 | 2,100 | 2,300 | 2,960 |
| 10-665-311 POSTAGE/SHIPPING | 0 | 73 | 0 | 0 | 0 | 0 | 0 | 100 |
| 10-665-320 OTHER ELECTRONICS | 1,495 | 1,019 | 1,326 | 2,700 | 67 | 1,500 | 2,500 | 8,448 |
| 10-665-331 AGRICULTURAL/BOTANICAL | 855 | 1,063 | 1,561 | 2,700 | 1,588 | 2,700 | 1,000 | 2,700 |
| 10-665-333 PROGRAM | 28,384 | 32,146 | 38,494 | 44,100 | 40,864 | 44,100 | 31,650 | 48,300 |
| 10-665-335 CLOTHING | 571 | 772 | 1,047 | 1,000 | 0 | 1,000 | 500 | 1,000 |
| 10-665-352 FURNITURE & FIXTURES | 142 | 47 | 1,552 | 1,350 | 308 | 1,000 | 0 | 2,250 |
| 10-665-385 SMALL TOOLS & EQUIPMENT | 131 | 745 | 695 | 300 | 147 | 300 | 300 | 400 |
| 10-665-391 RESALE MERCHANDISE | 4,216 | 4,105 | 4,644 | 6,200 | 4,790 | 6,200 | 4,000 | 7,900 |
| 10-665-392 JANITORIAL SUPPLIES | 3,707 | 1,955 | 3,394 | 3,700 | 413 | 3,000 | 2,300 | 3,700 |
| 10-665-399 OTHER SUPPLIES | 4,585 | 2,405 | 15,141 | 7,050 | 3,821 | 6,000 | 5,500 | 8,750 |
| TOTAL SUPPLIES | 46,921 | 48,269 | 70,833 | 72,060 | 52,422 | 67,900 | 50,050 | 86,508 |
| SERVICES | | | | | | | | |
| 10-665-414 BANK CHARGES/ETS FEES | 871 | 1,939 | 2,639 | 2,000 | 1,061 | 2,000 | 0 | 2,000 |
| 10-665-415 TELEPHONE | 3,409 | 4,070 | 5,154 | 4,900 | 3,522 | 5,000 | 3,500 | 7,001 |
| 10-665-425 CONTRACT LABOR | 21,382 | 30,799 | 31,678 | 40,882 | 21,561 | 40,882 | 23,816 | 48,150 |
| 10-665-426 PHYSICALS/SCREENING | 1,481 | 1,416 | 1,355 | 500 | 166 | 500 | 875 | 500 |
| 10-665-430 ADVERTISING | 4,421 | 6,739 | 10,090 | 9,500 | 6,835 | 9,626 | 5,000 | 10,600 |
| 10-665-440 ELECTRICITY | 33,027 | 28,291 | 22,323 | 24,000 | 12,628 | 22,000 | 20,800 | 24,000 |
| 10-665-441 WATER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-665-485 LAUNDRY SERVICES | 0 | 34 | 100 | 0 | 0 | 0 | 0 | 0 |
| 10-665-499 OTHER SERVICES | 1,986 | 645 | 1,782 | 1,000 | 530 | 6,000 | 3,000 | 2,000 |
| TOTAL SERVICES | 66,577 | 73,933 | 75,120 | 82,782 | 46,304 | 86,008 | 56,991 | 94,251 |

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2016

10 -GENERAL FUND
 RECREATION

| EXPENDITURES | 2012-2013 | 2013-2014 | 2014-2015 | 2015-2016 | | 2016-2017 | | APPROVED BUDGET |
|----------------------------------------|----------------|----------------|----------------|----------------|----------------|--------------------|------------------|-----------------|
| | ACTUAL | ACTUAL | ACTUAL | CURRENT BUDGET | Y-T-D ACTUAL | PROJECTED YEAR END | REQUESTED BUDGET | |
| MAINTENANCE | | | | | | | | |
| 10-665-545 BLDG/BLDG EQUIP MAINTENANCE | 14,382 | 8,028 | 5,316 | 8,440 | 3,281 | 8,440 | 10,000 | 9,300 |
| 10-665-546 LAND/GROUNDS MAINT' | 764 | 2,355 | 1,338 | 2,350 | 2,625 | 2,350 | 800 | 2,350 |
| 10-665-553 POOL MAINTENANCE | <u>10,384</u> | <u>17,682</u> | <u>20,661</u> | <u>18,220</u> | <u>10,390</u> | <u>18,220</u> | <u>21,445</u> | <u>19,720</u> |
| TOTAL MAINTENANCE | 34,531 | 28,066 | 27,315 | 29,010 | 16,296 | 29,010 | 32,245 | 31,370 |
| SUNDRY | | | | | | | | |
| 10-665-602 SEMINARS/DUES/TRAVEL | 1,205 | 2,992 | 4,462 | 3,150 | (296) | 2,000 | 2,690 | 3,150 |
| 10-665-628 PROPERTY/GEN LIAB INSURANCE | 0 | 0 | 0 | 0 | 114 | 0 | 0 | 0 |
| 10-665-687 DAMAGE CLAIMS | 0 | 12 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-665-699 OTHER - SUNDRY | <u>0</u> | <u>0</u> | <u>149</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| TOTAL SUNDRY | 1,205 | 3,004 | 4,611 | 3,150 | (182) | 2,000 | 2,690 | 3,150 |
| CAPITAL OUTLAY | | | | | | | | |
| 10-665-899 CAPITAL OUTLAY | <u>6,839</u> | <u>0</u> | <u>0</u> | <u>16,000</u> | <u>16,000</u> | <u>0</u> | <u>30,000</u> | <u>64,000</u> |
| TOTAL CAPITAL OUTLAY | 6,839 | 0 | 0 | 16,000 | 16,000 | 0 | 30,000 | 64,000 |
| 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 | 305,823 | 360,113 | 382,080 | 469,054 | 238,391 | 452,890 | 378,122 | 549,501 |



FISCAL YEAR 2016-2017
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

10-665 RECREATION

| ACCT# | DESCRIPTION | 2013-2014 | | 2014-2015 | | 2015-2016 | | 2016-2017 | | INC BUD-PROJ | | INC FROM BUDGET | |
|------------|--------------------------|----------------|----------------|----------------|----------------|----------------|----------------|---------------|---------------|--------------|---------------|-----------------|--------------|
| | | ACTUAL | ACTUAL | ACTUAL | APL YTD | BUDGET | PROJECTN | BUDGET | \$ | % | \$ | % | |
| 10 665-100 | SALARIES/WAGES | 155,525 | 153,815 | 0 | 77,533 | 204,225 | 204,225 | 205,843 | 1,618 | 0.8% | 1,618 | 0.8% | 0.8% |
| 10 665-165 | EDUCATION PAY | 1,373 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% | 0.0% |
| 10 665-175 | LONGEVITY | 50 | 237 | 253 | 222 | 300 | 300 | 529 | 229 | 76.3% | 276 | 109.1% | 109.1% |
| 10 665-190 | OVERTIME | 9,458 | 3,467 | 6,000 | 3,237 | 8,000 | 8,000 | 6,000 | -2,000 | -25.0% | 0 | 0.0% | 0.0% |
| 10 665-201 | F I C A & MEDICARE | 12,193 | 12,571 | 16,101 | 6,143 | 16,101 | 16,101 | 16,246 | 145 | 0.9% | 145 | 0.9% | 0.9% |
| 10 665-210 | GROUP INSURANCE | 14,388 | 22,211 | 23,244 | 12,750 | 23,244 | 23,244 | 23,985 | 741 | 3.2% | 741 | 3.2% | 3.2% |
| 10 665-230 | T M R S | 12,280 | 11,773 | 16,102 | 7,665 | 16,102 | 16,102 | 17,492 | 1,390 | 8.6% | 1,390 | 8.6% | 8.6% |
| 10 665-240 | WORKMEN'S COMPENSATION | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% | 0.0% |
| 10 665-291 | UNEMPLOYMENT INSURANCE | 1,574 | 127 | 127 | 0 | 127 | 0 | 127 | 127 | 0.0% | 0 | 0.0% | 0.0% |
| 10 665-310 | OFFICE/COMPUTER SUPPLIES | 3,936 | 2,979 | 2,960 | 424 | 2,960 | 2,100 | 2,960 | 860 | 41.0% | 0 | 0.0% | 0.0% |
| 10 665-311 | POSTAGE/SHIPPING | 73 | 0 | 0 | 0 | 0 | 0 | 100 | 100 | 0.0% | 100 | 0.0% | 0.0% |
| 10 665-320 | OTHER ELECTRONICS | 1,019 | 1,326 | 2,700 | 67 | 2,700 | 1,500 | 8,448 | 6,948 | 463.2% | 5,748 | 212.9% | 212.9% |
| 10 665-331 | AGRICULTURAL/BOTANICAL | 1,063 | 1,561 | 2,700 | 1,588 | 2,700 | 2,700 | 2,700 | 0 | 0.0% | 0 | 0.0% | 0.0% |
| 10 665-333 | PROGRAM | 32,146 | 38,494 | 44,100 | 40,864 | 44,100 | 44,100 | 48,300 | 4,200 | 9.5% | 4,200 | 9.5% | 9.5% |
| 10 665-335 | CLOTHING | 772 | 1,047 | 1,000 | 0 | 1,000 | 1,000 | 1,000 | 0 | 0.0% | 0 | 0.0% | 0.0% |
| 10 665-352 | FURNITURE & FIXTURES | 47 | 1,552 | 1,350 | 308 | 1,350 | 1,000 | 2,250 | 1,250 | 125.0% | 900 | 66.7% | 66.7% |
| 10 665-385 | SMALL TOOLS & EQUIPMENT | 745 | 695 | 300 | 147 | 300 | 300 | 400 | 100 | 33.3% | 100 | 33.3% | 33.3% |
| 10 665-391 | RESALE MERCHANDISE | 4,105 | 4,644 | 6,200 | 4,790 | 6,200 | 6,200 | 7,900 | 1,700 | 27.4% | 1,700 | 27.4% | 27.4% |
| 10 665-392 | JANITORIAL SUPPLIES | 1,955 | 3,394 | 3,700 | 413 | 3,700 | 3,000 | 3,700 | 700 | 23.3% | 0 | 0.0% | 0.0% |
| 10 665-399 | OTHER SUPPLIES | 2,405 | 15,141 | 7,050 | 3,821 | 7,050 | 6,000 | 8,750 | 2,750 | 45.8% | 1,700 | 24.1% | 24.1% |
| 10 665-415 | TELEPHONE | 4,070 | 5,154 | 4,900 | 3,522 | 4,900 | 5,000 | 7,000 | 2,000 | 40.0% | 2,100 | 42.9% | 42.9% |
| 10 665-425 | CONTRACT LABOR | 30,799 | 31,678 | 40,882 | 21,561 | 40,882 | 40,882 | 48,150 | 7,268 | 17.8% | 7,268 | 17.8% | 17.8% |
| 10 665-426 | PHYSICALS/SCREENING | 1,416 | 1,355 | 500 | 166 | 500 | 500 | 500 | 0 | 0.0% | 0 | 0.0% | 0.0% |
| 10 665-430 | ADVERTISING | 6,739 | 10,090 | 9,500 | 6,835 | 9,500 | 9,626 | 10,600 | 974 | 10.1% | 1,100 | 11.6% | 11.6% |
| 10 665-440 | ELECTRICITY | 28,291 | 22,323 | 24,000 | 12,628 | 24,000 | 22,000 | 24,000 | 2,000 | 9.1% | 0 | 0.0% | 0.0% |
| 10 665-414 | BANK CHARGES | 1,939 | 2,639 | 2,000 | 1,061 | 2,000 | 2,000 | 2,000 | 0 | 0.0% | 0 | 0.0% | 0.0% |
| 10 665-485 | LAUNDRY SERVICES | 34 | 100 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% | 0.0% |
| 10 665-499 | OTHER SERVICES | 645 | 1,782 | 1,000 | 530 | 1,000 | 6,000 | 2,000 | -4,000 | -66.7% | 1,000 | 100.0% | 100.0% |
| 10 665-545 | BLDG/BLDG EQUIP MAINT | 8,028 | 5,316 | 8,440 | 3,281 | 8,440 | 8,440 | 9,300 | 860 | 10.2% | 860 | 10.2% | 10.2% |
| 10 665-546 | LAND/GROUNDS MAINT | 2,355 | 1,338 | 2,350 | 2,625 | 2,350 | 2,350 | 2,350 | 0 | 0.0% | 0 | 0.0% | 0.0% |
| 10 665-553 | POOL MAINTENANCE | 17,682 | 20,661 | 18,220 | 10,390 | 18,220 | 18,220 | 19,720 | 1,500 | 8.2% | 1,500 | 8.2% | 8.2% |
| 10 665-602 | SEMINARS/DUES/TRAVEL | 2,992 | 4,462 | 3,150 | -296 | 3,150 | 2,000 | 3,150 | 1,150 | 57.5% | 0 | 0.0% | 0.0% |
| 10 665-628 | PROPIGEN LIAB INSURANCE | 0 | 0 | 0 | 116 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% | 0.0% |
| 10 665-687 | DAMAGE CLAIMS | 16 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% | 0.0% |
| 10 665-699 | OTHER - SUNDRY | 0 | 148 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% | 0.0% |
| 10 665-899 | CAPITAL OUTLAY | 0 | 0 | 16,000 | 16,000 | 16,000 | 0 | 64,000 | 64,000 | 0.0% | 48,000 | 300.0% | 300.0% |
| | | 360,113 | 382,080 | 469,054 | 238,391 | 452,890 | 549,501 | 96,611 | 80,447 | 21.3% | 80,447 | 17.2% | 17.2% |



**FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION**

10-665 RECREATION

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|-----------------------------|---------------------|---------------------|------------------|---------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 665-100 | SALARIES/WAGES | 155,525 | 153,815 | 77,533 | 204,225 | 205,843 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | AMOUNT\$ |
| | Current Full-Time Employees | 117,264 | | | | |
| | New Full-Time Employees | | | | | |
| | Current Part-Time Employees | 88,579 | | | | |
| | New Part-Time Employees | | | | | |

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10-665-165 | EDUCATION PAY | 1,373 | 0 | 0 | 0 | - |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | AMOUNT\$ |
| | Education Pay | | | | | |

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 665-175 | LONGEVITY | 50 | 237 | 222 | 253 | 529 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | AMOUNT\$ |
| | Longevity Pay | 529 | | | | |

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|-------------------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 665-190 | OVERTIME | 9,458 | 3,467 | 3,237 | 6,000 | 6,000 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | AMOUNT\$ |
| | City and Rec.Center Events | | | | | |
| | Covering Shifts | 6,000 | | | | |
| | Covering Rec. Center programs | | | | | |



**FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION**

10-665 RECREATION

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|-----------------------------------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 665-201 | F I C A & MEDICARE | 12,193 | 12,571 | 6,143 | 16,101 | 16,246 |
| | ITEM DESCRIPTION | AMOUNTS | | ITEM DESCRIPTION | | AMOUNTS |
| | Calculated Field (do not attempt to input) | 16,246 | | | | |
| | | | | | | |
| | | | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|------------------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 665-210 | GROUP INSURANCE | 14,388 | 22,211 | 12,750 | 23,244 | 23,985 |
| | ITEM DESCRIPTION | AMOUNTS | | ITEM DESCRIPTION | | AMOUNTS |
| | Life Insurance / AD&D | 633 | | | | |
| | Long Term Disability | 483 | | | | |
| | Health Reimbursement Account | 3,600 | | | | |
| | TML - Employee Health | | | | | |
| | Estimated % Increase | 4% | | | | |
| | TML Estimated Rate/Mo | 535.26 | 3 | | | |
| | | | | | | |
| | | | | | | |

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|-----------------------------------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 665-230 | T M R S | 12,280 | 11,773 | 7,965 | 16,102 | 17,492 |
| | ITEM DESCRIPTION | AMOUNTS | | ITEM DESCRIPTION | | AMOUNTS |
| | OCT - DEC | 13.36% | | | | |
| | JAN - SEP | 14.39% | | | | |
| | Weighted Average | 14.13% | 17,492 | | | |
| | Calculated Field (do not attempt to input) | | | | | |
| | | | | | | |
| | | | | | | |



**FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION**

10-665 RECREATION

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | 2014-2015 | 2015-2016 | | 2016-2017 |
|------------|------------------------------------------------------------|-----------|---------------------------------------------------------|------------------|--------|------------|
| | | ACTUAL | ACTUAL | APR YTD | BUDGET | PROJECTION |
| 10 665-333 | PROGRAM | 32,146 | 38,494 | 40,864 | 44,100 | 48,300 |
| | ITEM DESCRIPTION | AMOUNTS | | ITEM DESCRIPTION | | AMOUNTS |
| | Basketball Supplies (uniforms, whistles, backgrounds, ect) | 5,200 | Easter Egg Hunt - eggs (20,000) | | | 2,500 |
| | Basketball banquet | 2,000 | Easter Egg Hunt prizes and candy | | | 450 |
| | Basketball facility services | 1,500 | Swim team registrations 75x7 | | | 550 |
| | Riverfest - fireworks | 5,600 | Aerobics classes - supplies | | | 200 |
| | Riverfest-Bands, Entertainment & DJ | 18,000 | Summer children's programs | | | 1,200 |
| | Riverfest crawfish and supplies | 4,900 | light towers/generators for events | | | 2,000 |
| | Riverfest awards and prizes | 900 | Holiday on the Brazos- candy, decoration, DJ activities | | | 2,100 |
| | Fall Festival prizes, candy, activities | 1,200 | | | | |

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | 2014-2015 | 2015-2016 | | 2016-2017 |
|------------|---------------------|-----------|-----------|------------------|--------|------------|
| | | ACTUAL | ACTUAL | APR YTD | BUDGET | PROJECTION |
| 10 665-335 | CLOTHING | 772 | 1,047 | 0 | 1,000 | 1,000 |
| | ITEM DESCRIPTION | AMOUNTS | | ITEM DESCRIPTION | | AMOUNTS |
| | Employee Uniforms | 700 | | | | |
| | lifeguard t-shirts | 300 | | | | |

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | 2014-2015 | 2015-2016 | | 2016-2017 |
|------------|----------------------|-----------|---------------------------------------------------|------------------|--------|------------|
| | | ACTUAL | ACTUAL | APR YTD | BUDGET | PROJECTION |
| 10 665-352 | FURNITURE & FIXTURES | 47 | 1,552 | 308 | 1,350 | 2,250 |
| | ITEM DESCRIPTION | AMOUNTS | | ITEM DESCRIPTION | | AMOUNTS |
| | Storage | 1,000 | Need more storage, unable to use OPD or Station 2 | | | |
| | Chairs | 250 | for storage any more. | | | |
| | Pool Furniture | 500 | | | | |
| | Fixtures | 500 | | | | |



**FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION**

10-665 RECREATION

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | 2014-2015 | 2015-2016 | | 2016-2017 |
|------------|-----------------------------|-----------|-----------|------------------|--------|-----------|
| | | ACTUAL | ACTUAL | APR YTD | BUDGET | BUDGET |
| 10 665-385 | SMALL TOOLS & EQUIPMENT | 745 | 695 | 147 | 300 | 400 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | AMOUNT\$ |
| | small tools and accessories | 300 | | | | |
| | hand garden tools | 100 | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | 2014-2015 | 2015-2016 | | 2016-2017 |
|------------|----------------------|-----------|-----------|------------------|--------|-----------|
| | | ACTUAL | ACTUAL | APR YTD | BUDGET | BUDGET |
| 10 665-391 | RESALE MERCHANDISE | 4,105 | 4,644 | 4,790 | 6,200 | 7,900 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | AMOUNT\$ |
| | Concession Items | 5,500 | | | | |
| | Rec. Center T-shirts | 400 | | | | |
| | Other Resale Items | 2,000 | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | 2014-2015 | 2015-2016 | | 2016-2017 |
|------------|------------------------------------------------------|-----------|-----------|------------------|--------|-----------|
| | | ACTUAL | ACTUAL | APR YTD | BUDGET | BUDGET |
| 10 665-392 | JANITORIAL SUPPLIES | 1,955 | 3,394 | 413 | 3,700 | 3,700 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | AMOUNT\$ |
| | Trash Can Liners | 600 | | | | |
| | Paper goods -(toilet paper, paper towels etc.) | 1,450 | | | | |
| | Cleaning Supplies (Mops, buffing pads, cleaner, etc) | 1,200 | | | | |
| | Disinfectants, bathrooms, weight room | 450 | | | | |
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**FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION**

10-665 RECREATION

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | 2014-2015 | 2015-2016 | | 2016-2017 | |
|------------|---------------------------------|-----------|------------------------------------------------|------------------|--------|------------|----------|
| | | ACTUAL | ACTUAL | APR YTD | BUDGET | PROJECTION | BUDGET |
| 10 665-399 | OTHER SUPPLIES | 2,405 | 15,141 | 3,821 | 7,050 | 6,000 | 8,750 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | | AMOUNT\$ |
| | Weight Room Equipment | 800 | 1st aid kit replacement items | | | | 250 |
| | Gym equipment - game balls, etc | 2,700 | Zumba Stage | | | | 2,500 |
| | lifeguard equipment & Supplies | 550 | paper products-paper plates,cups,napkins, etc. | | | | 300 |
| | Lifeguard/CPR training material | 400 | signs for building/pool | | | | 200 |
| | Storage boxes | 50 | Flag Football Equipment | | | | 1,000 |

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | 2014-2015 | 2015-2016 | | 2016-2017 | |
|------------|--------------------------------------------------|-----------|-----------|------------------|--------|------------|----------|
| | | ACTUAL | ACTUAL | APR YTD | BUDGET | PROJECTION | BUDGET |
| 10 665-415 | TELEPHONE | 4,070 | 5,154 | 3,522 | 4,900 | 5,000 | 7,000 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | | AMOUNT\$ |
| | Supervisor cellular phone service | 700 | | | | | |
| | 3 telephone lines | 2,300 | | | | | |
| | Internet Package - projected increase in service | 4,000 | | | | | |

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | 2014-2015 | 2015-2016 | | 2016-2017 | |
|------------|-------------------------------------|-----------|-------------------------------------------------------|------------------|--------|------------|----------|
| | | ACTUAL | ACTUAL | APR YTD | BUDGET | PROJECTION | BUDGET |
| 10 665-425 | CONTRACT LABOR | 30,799 | 31,678 | 21,561 | 40,882 | 40,882 | 48,150 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | | AMOUNT\$ |
| | Basketball program/game officials | 12,250 | Lifeguard certification/CPR/Inservice instructor fees | | | | 1,800 |
| | Riverfest 3on3 basketball officials | 300 | personal trainer | | | | 8,000 |
| | Aerobics | 7,000 | Flag Football Officials | | | | 1,000 |
| | Water Aerobics | 4,000 | Professional Pool Cleaning | | | | 4,800 |
| | Zumba Classes | 9,000 | 1. Increase # of games & classes | | | | |



**FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION**

10-665 RECREATION

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | 2014-2015 | 2015-2016 | | 2016-2017 |
|------------|--------------------------------------------|-----------|-----------|-----------|--------|-----------|
| | | ACTUAL | ACTUAL | APR YTD | BUDGET | BUDGET |
| 10 665-602 | SEMINARS/DUES/TRAVEL | 2,992 | 4,462 | -296 | 3,150 | 3,150 |
| | ITEM DESCRIPTION | AMOUNT\$ | | | | AMOUNT\$ |
| | Coaches to state- swim team, track, b ball | 1,200 | | | | |
| | Dues TAAF (state & region), CCAA | 750 | | | | |
| | Staff Training | 1,200 | | | | |
| | | | | | 2,000 | |
| | | | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | 2014-2015 | 2015-2016 | | 2016-2017 |
|------------|------------------------------|-----------|-----------|-----------|--------|-----------|
| | | ACTUAL | ACTUAL | APR YTD | BUDGET | BUDGET |
| 10 665-628 | PROP/GEN LIAB INSURANCE | 0 | 0 | 116 | 0 | 0 |
| | ITEM DESCRIPTION | AMOUNT\$ | | | | AMOUNT\$ |
| | Prop/Gen Liability Insurance | - | | | | |
| | | | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | 2014-2015 | 2015-2016 | | 2016-2017 |
|------------|---------------------|-----------|-----------|-----------|--------|-----------|
| | | ACTUAL | ACTUAL | APR YTD | BUDGET | BUDGET |
| 10 665-687 | DAMAGE CLAIMS | 16 | 0 | 0 | 0 | - |
| | ITEM DESCRIPTION | AMOUNT\$ | | | | AMOUNT\$ |
| | DAMAGE CLAIMS | - | | | | |
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FISCAL YEAR 2016-2017
 ACCOUNT DETAIL JUSTIFICATION 10-665 RECREATION

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 665-899 | OTHER - SUNDRY | 0 | 148 | 0 | 0 | - |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | AMOUNT\$ |
| | | | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|--------------------------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 665-899 | CAPITAL OUTLAY | 0 | 0 | 16,000 | 16,000 | 64,000 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | AMOUNT\$ |
| | Aquatic Equipment Repair/Replacement | 9,000 | | | | |
| | Pool Deck Replacement | 30,000 | | | | |
| | Bathroom Remodel | 25,000 | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |

TOTAL: 360,113 382,080 238,391 469,054 452,890 549,501

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2016

10 -GENERAL FUND
 TRANSFERRED TO

| EXPENDITURES | 2012-2013 | 2013-2014 | 2014-2015 | 2015-2016 | | 2016-2017 | | |
|-------------------------------------------|-----------|-----------|-----------|----------------|--------------|--------------------|-----------------|-----------------|
| | ACTUAL | ACTUAL | ACTUAL | CURRENT BUDGET | Y-T-D ACTUAL | PROJECTED YEAR END | REQUSTED BUDGET | APPROVED BUDGET |
| <u>INTERFUND TRANSFERS</u> | | | | | | | | |
| 10-700-014 STREET AND DRAINAGE 60% TAX | 0 | 141,231 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-700-015 TRANSFER TO GOLF COURSE | 151,675 | 250,895 | 192,598 | 350,816 | 350,816 | 350,816 | 93,697 | 351,670 |
| 10-700-016 TRANSFER TO MARINA OPERATIONS | 0 | 13,887 | 0 | 0 | 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 | 71,314 | 21,283 | 167,425 | 78,950 | 78,950 | 78,950 | 0 | 0 |
| 10-700-030 TRANSFER TO EDC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-700-038 TRANSFER TO MARINA CONST | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-700-046 TRANSFER TO LLEEG | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-700-056 TRANSFER TO WATER & SEWER | 280,400 | 108,255 | 390,929 | 620,893 | 620,893 | 620,893 | 77,428 | 539,155 |
| 10-700-064 TRANSFER TO DEBT SVC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-700-065 TRANSFER TO DEBT SERV FND 55 | 0 | 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 | 503,389 | 535,551 | 750,952 | 1,050,659 | 1,050,659 | 1,050,659 | 313,332 | 890,825 |
| | | | | | | | | |
| TOTAL TRANSFERRED TO | 503,389 | 535,551 | 750,952 | 1,050,659 | 1,050,659 | 1,050,659 | 313,332 | 890,825 |

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2016

10 -GENERAL FUND
 TRANSFERRED FROM

| EXPENDITURES | (----- 2015-2016 -----) (----- 2016-2017 -----) | | | | | | | |
|------------------------------------------|-------------------------------------------------|---------------------|---------------------|-------------------|-----------------|-----------------------|---------------------|--------------------|
| | 2012-2013 ACTUAL | 2013-2014 ACTUAL | 2014-2015 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 | 0 | 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 | 0 | 0 | 0 | 0 | 0 | 0 | (122,305) | 0 |
| | | | | | | | | |
| TOTAL TRANSFERRED FROM | 0 | 0 | 0 | 0 | 0 | 0 | (122,305) | 0 |

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2016

10 -GENERAL FUND
 CONTINGENCY

| EXPENDITURES | 2012-2013 | 2013-2014 | 2014-2015 | 2015-2016 | | | 2016-2017 | |
|---------------------------|---------------|---------------|-----------|----------------|--------------|--------------------|------------------|-----------------|
| | ACTUAL | ACTUAL | ACTUAL | CURRENT BUDGET | Y-T-D ACTUAL | PROJECTED YEAR END | REQUESTED BUDGET | APPROVED BUDGET |
| <u>SUNDRY</u> | | | | | | | | |
| 10-800-699 CONTINGENCY | 14,653 | 28,337 | 0 | 0 | 0 | 0 | 294,014 | 0 |
| TOTAL SUNDRY | 14,653 | 28,337 | 0 | 0 | 0 | 0 | 294,014 | 0 |
| <u>CAPITAL OUTLAY</u> | | | | | | | | |
| 10-800-899 CAPITAL OUTLAY | 5,806 | 17,739 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL CAPITAL OUTLAY | 5,806 | 17,739 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL CONTINGENCY | 20,459 | 46,075 | 0 | 0 | 0 | 0 | 294,014 | 0 |



FISCAL YEAR 2016-2017
 BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

10-800 CONTINGENCY

| ACCT# | DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET | INC BUD-PROJ | | INC FROM BUDGET | |
|------------|----------------|---------------------|---------------------|-----------|----------|---------------------|--------------|-------------|-----------------|-------------|
| | | | | APL YTD | BUDGET | | PROJECTn | BUDGET | \$ | % |
| 10-800-699 | CONTINGENCY | 28,337 | 0 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% |
| 10-800-899 | CAPITAL OUTLAY | 17,738 | 0 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% |
| | | 46,075 | 0 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% |



**FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION**

10-800 CONTINGENCY

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------|---------------------|---------------------|-----------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10 800-699 | CONTINGENCY | 28,337 | 0 | 0 | 0 | - |
| | ITEM DESCRIPTION | AMOUNT\$ | | | | AMOUNT\$ |
| | CONTINGENCY | | | | | |
| | | | | | | |
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| | | | | | | |

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------|---------------------|---------------------|-----------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 10-800-899 | CAPITAL OUTLAY | 17,738 | 0 | 0 | 0 | - |
| | ITEM DESCRIPTION | AMOUNT\$ | | | | AMOUNT\$ |
| | | | | | | |
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TOTAL: 46,075

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2016

10 -GENERAL FUND
 MAJOR CAPITAL FUND

| EXPENDITURES | 2012-2013 | | 2013-2014 | | 2014-2015 | | 2015-2016 | | 2016-2017 | |
|------------------------------------------|-------------------|---------------------|-------------------|---------------------|------------------|---------------------|-------------------|---------------------|-----------|--|
| | ACTUAL | ACTUAL | ACTUAL | CURRENT BUDGET | Y-T-D ACTUAL | PROJECTED YEAR END | REQUESTED BUDGET | APPROVED BUDGET | | |
| CAPITAL OUTLAY | | | | | | | | | | |
| 10-900-899 MAJOR CAPITAL FUND | 89,208 | 13 | 10,034 | 0 | 0 | 0 | 250,000 | 0 | | |
| TOTAL CAPITAL OUTLAY | 89,208 | 13 | 10,034 | 0 | 0 | 0 | 250,000 | 0 | | |
| TOTAL MAJOR CAPITAL FUND | 89,208 | 13 | 10,034 | 0 | 0 | 0 | 250,000 | 0 | | |
| TOTAL EXPENDITURES | 10,754,391 | 10,816,176 | 13,163,427 | 16,066,583 | 8,287,495 | 14,827,910 | 10,381,651 | 14,583,789 | | |
| REVENUE OVER/(UNDER) EXPENDITURES | 463,388 | (5,088,062) | 3,486,818 | (2,605,970) | 419,025 | (1,321,732) | 0 | (1,627,869) | | |



FISCAL YEAR 2016-2017
 BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

10-900 MAJOR CAPITAL FUND

| ACCT# | DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET | INC BUD-PROJ | | INC FROM BUDGET | |
|------------|----------------|---------------------|---------------------|-----------|----------|---------------------|--------------|-------------|-----------------|-------------|
| | | | | APL YTD | BUDGET | | PROJECTN | BUDGET | \$ | % |
| | | 13 | 10,034 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% |
| | | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% |
| | | 13 | 10,034 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% |
| 10 900-899 | CAPITAL OUTLAY | | | | | | | | | |

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2016

18 -HOTEL-MOTEL TAX FUND

| REVENUES | 2012-2013 | 2013-2014 | 2014-2015 | 2015-2016 | | 2016-2017 | | |
|----------------------------------------|---------------|---------------|---------------|----------------|--------------|--------------------|------------------|-----------------|
| | ACTUAL | ACTUAL | ACTUAL | CURRENT BUDGET | Y-T-D ACTUAL | PROJECTED YEAR END | REQUESTED BUDGET | APPROVED BUDGET |
| 18-318-500 TAX - HOTEL-MOTEL OCCUPANCY | 14,815 | 14,022 | 17,950 | 14,500 | 6,933 | 14,500 | 9,809 | 14,500 |
| 18-360-100 INTEREST INCOME | 10 | 4 | 3 | 0 | 5 | 0 | 30 | 0 |
| TOTAL REVENUES | 14,825 | 14,026 | 17,953 | 14,500 | 6,938 | 14,500 | 9,839 | 14,500 |

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2016

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

| EXPENDITURES | 2012-2013 | | 2013-2014 | | 2014-2015 | | 2015-2016 | | | 2016-2017 | |
|-------------------------------------------|-----------|--------|-----------|--------|----------------|--------------|--------------------|------------------|-----------------|-----------|--------|
| | ACTUAL | ACTUAL | ACTUAL | ACTUAL | CURRENT BUDGET | Y-T-D ACTUAL | PROJECTED YEAR END | REQUESTED BUDGET | APPROVED BUDGET | | |
| <u>SERVICES</u> | | | | | | | | | | | |
| 18-412-414 BANK CHARGES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18-412-430 ADVERTISING/MARKETING | 0 | 0 | 7,500 | 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 | 5,000 | 5,000 | 5,000 |
| 18-412-491 BRAZORIA COUNTY ALLIANCE | 5,250 | 5,250 | 5,500 | 5,250 | 5,500 | 5,500 | 5,250 | 5,250 | 5,250 | 5,250 | 5,250 |
| TOTAL SERVICES | 10,250 | 10,250 | 18,000 | 10,250 | 10,250 | 10,500 | 10,250 | 10,250 | 10,250 | 10,250 | 10,250 |
| <u>SUNDRY</u> | | | | | | | | | | | |
| 18-412-699 OTHER - SUNDRY | 1,000 | 11,341 | 6,000 | 1,000 | 0 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| TOTAL SUNDRY | 1,000 | 11,341 | 6,000 | 1,000 | 0 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| TOTAL HOTEL-MOTEL TAX FUND | 11,250 | 21,591 | 24,000 | 11,250 | 10,500 | 11,250 | 11,250 | 11,250 | 11,250 | 11,250 | 11,250 |

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2016

18 -HOTEL-MOTEL TAX FUND
 TRANSFERRED TO

| EXPENDITURES | 2012-2013 | | | 2013-2014 | | | 2014-2015 | | | 2015-2016 | | | 2016-2017 | |
|-----------------------------------|-----------|----------|----------|----------------|--------------|--------------------|------------------|-----------------|--|-----------|--|--|-----------|--|
| | ACTUAL | ACTUAL | ACTUAL | CURRENT BUDGET | Y-T-D ACTUAL | PROJECTED YEAR END | REQUESTED BUDGET | APPROVED BUDGET | | | | | | |
| <u>INTERFUND TRANSFERS</u> | | | | | | | | | | | | | | |
| 18-700-010 TRANSFER TO GEN FUND | 0 | 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 | 11,250 | 21,591 | 24,000 | 11,250 | 10,500 | 11,250 | 11,250 | 11,250 | | | | | | |
| REVENUE OVER/(UNDER) EXPENDITURES | 3,575 | (7,566) | (6,047) | 3,250 | (3,562) | 3,250 | (1,411) | 3,250 | | | | | | |



FISCAL YEAR 2016-2017
 BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

18-412 HOTEL - MOTEL TAX FUND

| ACCT# | DESCRIPTION | 2013-2014 | 2014-2015 | 2015-2016 | | 2016 - 2017 | | INC BUD-PROJ | | INC FROM BUDGET | |
|------------|----------------------------|-----------|-----------|-----------|----------|-------------|--------|--------------|------|-----------------|------|
| | | ACTUAL | ACTUAL | BUDGET | PROJECTn | BUDGET | BUDGET | \$ | % | \$ | % |
| | REVENUES | 14,025 | 17,953 | 14,500 | 14,500 | 14,500 | 14,500 | 0 | 0.0% | 0 | 0.0% |
| 18 412-414 | BANK CHARGES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% |
| 18 412-430 | ADVERTISING | 0 | 7,500 | 0 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% |
| 18 412-490 | BRAZOSPORT CHAMBER OF COM | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 0 | 0.0% | 0 | 0.0% |
| 18 412-491 | BRAZORIA COUNTY ALLIANCE | 5,250 | 5,500 | 5,250 | 5,250 | 5,250 | 5,250 | 0 | 0.0% | 0 | 0.0% |
| 18-412-699 | OTHER SUNDRY | 11,341 | 6,000 | 1,000 | 1,000 | 1,000 | 1,000 | 0 | 0.0% | 0 | 0.0% |
| | TOTAL EXPENSES | 21,591 | 24,000 | 11,250 | 11,250 | 11,250 | 11,250 | 0 | 0.0% | 0 | 0.0% |
| | NET: OPERATING | -7,566 | -6,047 | 3,250 | 3,250 | 3,250 | 3,250 | 0 | 0.0% | 0 | 0.0% |
| | INTERFUND TRANSFERS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% |
| | NET | -7,566 | -6,047 | 3,250 | 3,250 | 3,250 | 3,250 | 0 | 0.0% | 0 | 0.0% |



**FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION**

18-412 HOTEL - MOTEL TAX FUND

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | 2014-2015 | 2015-2016 | | 2016-2017 | |
|------------|---------------------|-----------|-----------|------------------|--------|------------|---------|
| | | ACTUAL | ACTUAL | APR YTD | BUDGET | PROJECTION | BUDGET |
| 18 412-414 | BANK CHARGES | 0 | 0 | 0 | 0 | 0 | |
| | ITEM DESCRIPTION | | | ITEM DESCRIPTION | | | AMOUNTS |
| | BANK CHARGES | | | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | 2014-2015 | 2015-2016 | | 2016-2017 | |
|------------|---------------------|-----------|-----------|------------------|--------|------------|---------|
| | | ACTUAL | ACTUAL | APR YTD | BUDGET | PROJECTION | BUDGET |
| 18 412-430 | ADVERTISING | 0 | 7,500 | 0 | 0 | 0 | |
| | ITEM DESCRIPTION | | | ITEM DESCRIPTION | | | AMOUNTS |
| | Misc, Riverfest | | | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | 2014-2015 | 2015-2016 | | 2016-2017 | |
|------------|--------------------------------|-----------|-----------|------------------|--------|------------|---------|
| | | ACTUAL | ACTUAL | APR YTD | BUDGET | PROJECTION | BUDGET |
| 18 412-490 | BRAZOSPORT CHAMBER OF COMMERCE | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | |
| | ITEM DESCRIPTION | | | ITEM DESCRIPTION | | | AMOUNTS |
| | BRAZOSPORT CHAMBER OF COMMERCE | | 5,000 | | | | |
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**FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION**

18-412 HOTEL - MOTEL TAX FUND

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|--------------------------|---------------------|---------------------|-----------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 18 412-491 | BRAZORIA COUNTY ALLIANCE | 5,250 | 5,500 | 5,500 | 5,250 | 5,250 |
| | ITEM DESCRIPTION | AMOUNT\$ | | | | AMOUNT\$ |
| | BRAZORIA COUNTY ALLIANCE | 5,250 | | | | |
| | | | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|------------------------------|---------------------|---------------------|-----------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 18-412-699 | OTHER SUNDRY | 11,341 | 6,000 | 0 | 1,000 | 1,000 |
| | ITEM DESCRIPTION | AMOUNT\$ | | | | AMOUNT\$ |
| | HISPANIC CHAMBER OF COMMERCE | 1,000 | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |

TOTAL: 21,591 24,000 10,500 11,250 11,250 11,250



BUDGETED STATEMENT OF OPERATIONS BY DEPARTMENT/FUND

| ACCT# | DESCRIPTION | 2013-2014 | | 2014-2015 | | 2015-2016 | | 2016-2017 | | INC BUD PROJ | | INC FROM BUDGET | |
|--------------------|-----------------------|------------|------------|------------|------------|------------|------------|------------|--------|--------------|--------|-----------------|--|
| | | ACTUAL | ACTUAL | ACTUAL | ACTUAL | BUDGET | PROJECTD | BUDGET | \$ | % | \$ | % | |
| EXPENSES | | | | | | | | | | | | | |
| BY FUNCTION | | | | | | | | | | | | | |
| | ADMINISTRATION | 2,282,097 | 2,485,370 | 1,790,067 | 2,326,461 | 2,388,013 | 2,292,385 | -95,628 | -4.0% | -34,076 | -1.5% | | |
| | PUBLIC SAFETY | 5,358,337 | 5,989,084 | 4,009,334 | 6,948,720 | 6,657,008 | 6,922,991 | 265,983 | 4.0% | -25,729 | -0.4% | | |
| | STREET & DRAINAGE | 1,138,542 | 2,523,355 | 781,510 | 3,976,495 | 2,951,068 | 2,003,422 | -947,646 | -32.1% | -1,973,073 | -49.6% | | |
| | PARKS, REC, GOLF | 2,106,996 | 2,315,280 | 1,433,064 | 2,759,650 | 2,561,819 | 3,266,692 | 704,873 | 27.5% | 507,042 | 18.4% | | |
| | WATER & SEWER | 4,145,877 | 4,398,014 | 3,476,768 | 5,496,858 | 6,106,748 | 5,697,073 | -409,675 | -6.7% | 200,215 | 3.6% | | |
| | OTHER | 2,158,733 | 1,288,495 | 587,716 | 1,211,897 | 1,268,556 | 1,318,444 | 132,701 | 10.5% | 106,547 | 8.8% | | |
| | TOTAL | 17,190,582 | 18,999,598 | 12,078,459 | 22,720,081 | 21,933,212 | 21,501,007 | -432,205 | -2.0% | -1,219,074 | -5.4% | | |
| BY CATEGORY | | | | | | | | | | | | | |
| | SALARIES | 5,185,669 | 5,424,848 | 3,255,801 | 6,034,197 | 5,662,073 | 6,646,573 | 984,500 | 17.4% | 612,376 | 10.1% | | |
| | BENEFITS | 1,800,035 | 2,075,253 | 1,248,390 | 2,289,860 | 2,132,440 | 2,477,879 | 345,439 | 16.2% | 188,019 | 8.2% | | |
| | SUPPLIES | 880,941 | 711,107 | 375,780 | 735,614 | 696,114 | 801,372 | 105,258 | 15.1% | 65,758 | 8.9% | | |
| | SERVICES | 6,045,682 | 6,281,700 | 3,873,679 | 6,945,297 | 6,884,150 | 6,977,039 | 92,889 | 1.3% | 31,742 | 0.5% | | |
| | MAINTENANCE | 594,691 | 684,463 | 362,545 | 609,669 | 621,267 | 683,927 | 62,660 | 10.1% | 74,258 | 12.2% | | |
| | SUNDRY | 733,892 | 591,983 | 286,049 | 452,540 | 446,493 | 451,968 | 5,475 | 1.2% | -372 | -0.1% | | |
| | BONDS/LEASES/DEPR | 1,119,289 | 1,002,046 | 646,246 | 674,025 | 674,225 | 665,176 | -9,049 | -1.3% | -8,849 | -1.3% | | |
| | CAPITAL | 830,373 | 2,228,198 | 2,029,969 | 4,978,879 | 4,816,450 | 2,797,073 | -2,019,377 | -41.9% | -2,181,806 | -43.8% | | |
| | TOTAL | 17,190,582 | 18,999,598 | 12,078,459 | 22,720,081 | 21,933,212 | 21,501,007 | -432,205 | -2.0% | -1,219,074 | -5.4% | | |
| BY FUND | | | | | | | | | | | | | |
| | 10 GENERAL | 10,260,825 | 12,412,477 | 7,236,837 | 15,015,924 | 13,777,251 | 13,692,964 | -84,287 | -0.6% | -1,322,960 | -8.8% | | |
| | 14 STREET & DRAINAGE | 50,037 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% | | |
| | 15 GOLF COURSE | 672,243 | 683,209 | 372,767 | 806,156 | 738,530 | 704,470 | -34,060 | -4.6% | -101,686 | -12.6% | | |
| | 16 MARINA | 722,328 | 206,982 | 0 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% | | |
| | 17 BEACH MAINTENANCE | 7,318 | 10,211 | 1,057 | 2,800 | 11,920 | 4,500 | -7,420 | -62.2% | 1,700 | 60.7% | | |
| | 18 HOTEL - MOTEL TAX | 21,591 | 24,000 | 10,500 | 11,250 | 11,250 | 11,250 | 0 | 0.0% | 0 | 0.0% | | |
| | 20 AMBULANCE | 721,798 | 683,060 | 422,086 | 813,758 | 714,178 | 812,321 | 98,143 | 13.7% | -1,437 | -0.2% | | |
| | 56 WATER & SEWER | 4,145,877 | 4,398,014 | 3,476,768 | 5,496,858 | 6,106,748 | 5,697,073 | -409,675 | -6.7% | 200,215 | 3.6% | | |
| | 63 COO 2008 CONSTRUCT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% | | |
| | 64 CAPITAL DEBT SVC | 271,478 | 282,128 | 261,775 | 280,836 | 280,836 | 280,099 | -737 | -0.3% | -737 | -0.3% | | |
| | 65 COO 2008 DEBT SVC | 287,267 | 289,517 | 289,660 | 292,499 | 292,499 | 289,330 | 5,831 | 2.0% | 5,831 | 2.0% | | |
| | TOTAL | 17,190,582 | 18,999,598 | 12,078,459 | 22,720,081 | 21,933,212 | 21,501,007 | -432,205 | -2.0% | -1,219,074 | -5.4% | | |



| ACCT# | DESCRIPTION | 2013-2014 | 2014-2015 | 2015-2016 | | | 2016-2017 | INC BUD-PROJ | | INC FROM BUDGET | |
|-----------------------|-----------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|----------------|--------------|-----------------|--------------|
| | | ACTUAL | ACTUAL | APL YTD | BUDGET | PROJECTED | BUDGET | \$ | % | \$ | % |
| 100 | SALARIES/WAGES | 4,866,482 | 5,037,563 | 3,009,798 | 5,663,172 | 5,279,871 | 6,250,668 | 970,987 | 18.4% | 587,486 | 10.4% |
| 165 | EDUCATIONAL PAY | 89,098 | 44,798 | 51,090 | 79,600 | 77,500 | 82,600 | 5,100 | 6.6% | 3,000 | 3.8% |
| 175 | LONGEVITY | 25,217 | 45,699 | 29,183 | 46,681 | 45,050 | 59,311 | 14,261 | 31.7% | 12,630 | 27.1% |
| 180 | AUTO ALLOWANCE | 8,700 | 8,556 | 5,019 | 9,000 | 9,000 | 9,000 | 0 | 0.0% | 0 | 0.0% |
| 185 | UNIFORM ALLOWANCE | 4,741 | 4,722 | 2,747 | 5,900 | 5,400 | 5,900 | 500 | 9.3% | 0 | 0.0% |
| 190 | OVERTIME | 211,451 | 283,510 | 157,964 | 229,844 | 245,452 | 239,094 | -6,358 | -2.8% | 9,250 | 4.0% |
| 199 | SALARY/AUTO TRANSFER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% |
| SALARIES - 1xx | | 5,185,869 | 5,424,848 | 3,255,801 | 6,034,197 | 5,862,073 | 6,848,573 | 984,500 | 17.4% | 612,376 | 10.1% |
| 201 | FICA & MEDICARE | 385,289 | 407,438 | 242,035 | 461,200 | 429,983 | 507,992 | 78,009 | 18.1% | 46,792 | 10.1% |
| 210 | GROUP INSURANCE | 700,295 | 866,580 | 496,226 | 937,498 | 883,692 | 1,011,777 | 128,085 | 14.5% | 74,279 | 7.9% |
| 230 | TMRs | 593,593 | 667,902 | 413,058 | 772,736 | 713,351 | 910,647 | 197,296 | 27.7% | 137,911 | 17.8% |
| 235 | BENEFIT ACCOUNT ADMIN FEES | 1,186 | 0 | 0 | 5,440 | 0 | 360 | 360 | #DIV/0! | -5,080 | -93.4% |
| 240 | WORKMEN'S COMPENSATION | 113,222 | 94,721 | 91,434 | 95,476 | 96,169 | 41,976 | -54,193 | -56.4% | -53,500 | -56.0% |
| 291 | UNEMPLOYMENT INSURANCE | 6,450 | 38,612 | 5,637 | 17,510 | 9,245 | 5,127 | -4,118 | -44.5% | -12,383 | -70.7% |
| 299 | BENEFITS TRANSFER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% |
| BENEFITS - 2xx | | 1,800,035 | 2,075,253 | 1,248,390 | 2,289,860 | 2,132,440 | 2,477,879 | 345,439 | 16.2% | 188,019 | 8.2% |
| 310 | OFFICE/COMPUTER SUPPLIES | 64,059 | 69,919 | 48,068 | 69,350 | 69,987 | 76,350 | 6,363 | 9.1% | 7,000 | 10.1% |
| 311 | POSTAGE/SHIPPING | 30,460 | 28,775 | 18,430 | 31,165 | 32,115 | 29,815 | -2,300 | -7.2% | -1,350 | -4.3% |
| 312 | BOOKS/PUBL/SUBSCRIPTIONS | 1,813 | 2,471 | 627 | 3,800 | 3,300 | 5,150 | 1,850 | 56.1% | 1,350 | 35.5% |
| 320 | OTHER ELECTRONICS | 12,108 | 16,992 | 13,137 | 24,699 | 21,561 | 55,857 | 34,296 | 159.1% | 31,158 | 126.2% |
| 331 | AGRICULTURAL/BOTANICAL | 27,388 | 67,456 | 29,811 | 57,650 | 57,650 | 81,200 | 23,550 | 40.8% | 23,550 | 40.8% |
| 333 | PROGRAM | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% |
| 335 | CLOTHING/PROGRAM | 76,251 | 85,645 | 68,986 | 97,800 | 97,600 | 106,560 | 8,960 | 9.2% | 8,760 | 9.0% |
| 340 | GAS AND DIESEL | -1,557 | -20,494 | -2,796 | 200 | 200 | 200 | 0 | 0.0% | 0 | 0.0% |
| 341 | STATE GAS TAX | 0 | 0 | 99 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% |
| 343 | OIL AND GREASE | 3,658 | 3,508 | 949 | 6,450 | 3,500 | 6,450 | 2,950 | 84.3% | 0 | 0.0% |
| 344 | GARAGE PARTS | 2,341 | 726 | 117 | 4,000 | 2,500 | 4,000 | 1,500 | 60.0% | 0 | 0.0% |
| 362 | FURNITURE & FIXTURES | 27,840 | 21,441 | 9,649 | 22,535 | 21,196 | 14,480 | -6,716 | -31.7% | -8,055 | -35.7% |
| 383 | EMS EXPENDABLES | 37,495 | 38,789 | 15,726 | 35,000 | 35,000 | 35,000 | 0 | 0.0% | 0 | 0.0% |
| 385 | SMALL TOOLS & EQUIPMENT | 24,065 | 24,966 | 12,485 | 27,900 | 27,900 | 32,550 | 4,650 | 16.7% | 4,650 | 16.7% |
| 388 | BUILDING SUPPLIES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% |
| 389 | CHEMICALS | 38,012 | 42,882 | 20,508 | 49,750 | 46,150 | 50,790 | 4,550 | 9.9% | 950 | 1.9% |
| 390 | FUEL | 324,494 | 197,208 | 75,611 | 191,700 | 165,600 | 171,890 | 6,200 | 3.7% | -19,900 | -10.4% |
| 391 | RESALE MERCHANDISE | 120,746 | 22,660 | 8,288 | 13,700 | 13,700 | 15,400 | 1,700 | 12.4% | 1,700 | 12.4% |
| 392 | JANITORIAL SUPPLIES | 36,169 | 31,174 | 18,188 | 36,375 | 35,675 | 37,725 | 2,050 | 5.7% | 1,350 | 3.7% |
| 394 | FIRE PREVENTION | 5,266 | 6,188 | 4,380 | 6,000 | 6,000 | 6,000 | 0 | 0.0% | 0 | 0.0% |
| 395 | AMMUNITION/GUN SUPPLIES | 7,719 | 9,431 | 3,477 | 8,000 | 8,000 | 8,000 | 0 | 0.0% | 0 | 0.0% |
| 399 | OTHER SUPPLIES | 42,614 | 61,370 | 30,040 | 49,540 | 48,480 | 64,135 | 15,655 | 32.3% | 14,595 | 29.5% |
| SUPPLIES - 3xx | | 880,941 | 711,107 | 375,780 | 735,614 | 696,114 | 801,372 | 105,258 | 15.1% | 65,758 | 8.9% |
| 400 | CITY COUNCIL STIPENDS | 9,825 | 9,475 | 6,030 | 10,700 | 10,700 | 10,700 | 0 | 0.0% | 0 | 0.0% |
| 406 | FEES | 32,375 | 30,530 | 30,272 | 38,950 | 30,272 | 32,500 | 2,228 | 7.4% | -5,450 | -16.6% |
| 407 | COLLECTION AGENCY FEES | 61,001 | 20,250 | -5,605 | 53,500 | 4,311 | 28,500 | 24,189 | 561.1% | -25,000 | -46.7% |
| 411 | BLDG DEMOLITION/MOWING | 23,891 | 43,096 | 17,049 | 25,000 | 25,000 | 25,000 | 0 | 0.0% | 0 | 0.0% |
| 413 | PROFESSIONAL SERVICES | 369,061 | 392,424 | 197,416 | 344,153 | 337,753 | 384,157 | 46,404 | 13.7% | 40,004 | 11.6% |
| 414 | BANK CHARGES | 32,350 | 31,759 | 18,398 | 24,118 | 30,500 | 31,760 | 1,260 | 4.1% | 7,642 | 31.7% |
| 415 | TELEPHONE | 106,468 | 127,189 | 79,326 | 108,256 | 119,836 | 114,415 | -5,421 | -4.5% | 6,199 | 5.7% |
| 425 | CONTRACT LABOR | 81,199 | 101,375 | 39,378 | 121,682 | 121,528 | 144,450 | 22,922 | 18.9% | 22,768 | 18.7% |
| 426 | PHYSICALS/SCREENING | 9,006 | 10,125 | 4,689 | 8,235 | 8,461 | 8,312 | -149 | -1.8% | 77 | 0.9% |
| 429 | WETLANDS GRANT FUNDS | 35,429 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% |
| 430 | ADVERTISING | 37,309 | 49,651 | 30,628 | 49,965 | 57,818 | 45,615 | -12,203 | -21.1% | -4,350 | -8.7% |
| 431 | ANIMAL FACILITY | 87,126 | 99,442 | 110,218 | 110,218 | 110,218 | 124,537 | 14,319 | 13.0% | 14,319 | 13.0% |
| 432 | BRYAN BEACH BASH/SUMMERTIME BLUES | 60,646 | 218 | 0 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% |
| 434 | MARKETING | 36,324 | 30,667 | 10,245 | 10,000 | 11,000 | 10,000 | -1,000 | -9.1% | 0 | 0.0% |
| 435 | SPECIAL EVENTS | 0 | -450 | 0 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% |
| 437 | YOUTH ART | 5,162 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% |
| 438 | THANKSGIVING SUPER FEAST | 9,487 | 9,921 | 8,555 | 10,000 | 10,000 | 10,000 | 0 | 0.0% | 0 | 0.0% |
| 440 | ELECTRICITY | 380,437 | 333,919 | 158,145 | 305,602 | 294,202 | 295,000 | 798 | 0.3% | -10,602 | -3.5% |
| 441 | WATER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% |
| 442 | GAS-ENTEX | 24,201 | 21,651 | 15,946 | 24,870 | 27,450 | 26,450 | -1,000 | -3.6% | 1,580 | 6.4% |
| 470 | EQUIPMENT RENTAL | 5,529 | 7,464 | 984 | 2,744 | 2,744 | 2,768 | 24 | 0.9% | 24 | 0.9% |
| 479 | APPRAISAL DISTRICT | 16,710 | 17,094 | 17,783 | 17,094 | 17,783 | 17,783 | 0 | 0.0% | 689 | 4.0% |
| 480 | PRISONER MEDICAL | 300 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% |
| 482 | SERVICE CONTRACTS | 68,277 | 74,318 | 51,483 | 86,759 | 88,259 | 90,400 | 2,141 | 2.4% | 3,641 | 4.2% |
| 483 | MUSEUM FUNDRAISER | 22,423 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% |
| 484 | SR CITIZENS PROJECTS | 13,355 | 12,994 | 7,524 | 17,900 | 15,656 | 16,306 | 650 | 4.2% | -1,594 | -8.9% |
| 485 | LAUNDRY SERVICES | 12,428 | 67,487 | 68,132 | 46,295 | 73,320 | 9,950 | -63,370 | -86.4% | -36,345 | -78.5% |
| 486 | MUSEUM EXHIBITS | 0 | 0 | 319 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% |
| 490 | BOARD REQUEST | 13,804 | 13,803 | 5,000 | 13,850 | 13,850 | 13,850 | 0 | 0.0% | 0 | 0.0% |
| 491 | BRAZORIA COUNTY CHAMBER/ALLIANCE | 5,250 | 5,500 | 5,500 | 5,250 | 5,250 | 5,250 | 0 | 0.0% | 0 | 0.0% |
| 496 | BWA WATER RESALE | 1,401,600 | 1,473,313 | 921,577 | 1,919,900 | 1,919,900 | 2,146,200 | 226,300 | 11.8% | 226,300 | 11.8% |
| 498 | VEOLIA - OTHER | 167,379 | 402,963 | 175,733 | 426,941 | 350,324 | 120,000 | -230,324 | -65.7% | -306,941 | -71.9% |
| 499 | VEOLIA - CONTRACT OPERATIONS | 2,917,330 | 2,895,522 | 1,898,974 | 3,163,315 | 3,198,015 | 3,263,136 | 65,121 | 2.0% | 99,821 | 3.2% |
| SERVICES - 4xx | | 6,045,682 | 6,281,700 | 3,873,679 | 6,945,297 | 6,884,150 | 6,877,039 | 92,889 | 1.3% | 31,742 | 0.5% |



BUDGET: FY 2016 - 2017
Summary by Account# / Category

| ACCT# | DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | | 2016-2017 BUDGET | INC BUD-PROJ | | INC FROM BUDGET | |
|-------|----------------------------------------|---------------------|---------------------|-------------------|-------------------|-------------------|---------------------|-------------------|---------------|-------------------|---------------|
| | | | | APL YTD | BUDGET | PROJECTn | | \$ | % | \$ | % |
| 524 | VEHICLE MAINTENANCE | 105,155 | 123,495 | 81,865 | 114,655 | 112,752 | 135,040 | 22,288 | 19.8% | 20,385 | 17.8% |
| 530 | STREET/DRAINING/DWALK MAINT | 156,224 | 226,980 | 65,369 | 150,000 | 150,000 | 150,000 | 0 | 0.0% | 0 | 0.0% |
| 533 | CULVERT TILE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% |
| 543 | ELECTRONICS/COMPUTER MAINT | 87,130 | 99,635 | 67,159 | 104,454 | 111,729 | 144,117 | 32,388 | 29.0% | 39,663 | 38.0% |
| 545 | BLDG/BLDG EQUIP MAINTENANCE | 155,689 | 145,898 | 101,258 | 161,530 | 164,818 | 149,090 | -15,828 | -9.6% | -12,440 | -7.7% |
| 546 | LAND/GROUNDS MAINT | 58,462 | 51,696 | 30,481 | 49,780 | 49,700 | 72,710 | 23,010 | 46.3% | 22,950 | 46.1% |
| 547 | SIGNS MAINTENANCE | 3,438 | 5,419 | 3,626 | 5,500 | 5,500 | 6,000 | 500 | 9.1% | 500 | 9.1% |
| 548 | TRAFFIC LIGHTS MAINTENANCE | 662 | 0 | 0 | 250 | 250 | 250 | 0 | 0.0% | 0 | 0.0% |
| 549 | STREET LIGHTS MAINTENANCE | 0 | 133 | 0 | 500 | 500 | 500 | 0 | 0.0% | 0 | 0.0% |
| 553 | POOL MAINTENANCE | 17,682 | 20,661 | 10,390 | 18,220 | 18,220 | 19,720 | 1,500 | 8.2% | 1,500 | 8.2% |
| 560 | EQUIPMENT MAINTENANCE | 3,811 | 2,216 | 1,472 | 2,000 | 2,000 | 2,000 | 0 | 0.0% | 0 | 0.0% |
| 591 | BEACH MAINTENANCE EXPENSE | 6,438 | 8,330 | 925 | 2,800 | 5,898 | 4,500 | -1,198 | -21.0% | 1,700 | 60.7% |
| | MAINTENANCE - 5xx | 594,891 | 884,483 | 362,545 | 609,689 | 621,267 | 683,927 | 62,660 | 10.1% | 74,258 | 12.2% |
| 602 | SEMINARS/DUES/TRAVEL | 66,426 | 77,810 | 56,325 | 91,004 | 94,923 | 105,145 | 10,222 | 10.8% | 14,141 | 15.5% |
| 604 | PUBLIC OFFICE LIABILITY | 45,286 | 45,143 | 52,652 | 42,025 | 50,187 | 44,511 | -5,676 | -11.3% | 2,486 | 5.9% |
| 610 | EMPLOYEE RELATIONS | 9,535 | 6,786 | 2,803 | 12,000 | 12,000 | 12,000 | 0 | 0.0% | 0 | 0.0% |
| 611 | PROMOTIONS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | #DIV/0! | 0 | 0.0% |
| 619 | FEDERAL NARCOTICS EXPENSE | 25,074 | 4,387 | 267 | 29,001 | 29,001 | 0 | | | | |
| 620 | NARCOTICS/K-9 | 33,262 | 5,564 | 2,086 | 57,814 | 8,000 | 8,000 | -2,000 | -25.0% | -51,814 | -89.6% |
| 621 | K-9 EXPENSE | 3,562 | 2,859 | 1,866 | 4,500 | 4,500 | 4,500 | 0 | 0.0% | 0 | 0.0% |
| 625 | EMERGENCY MANAGEMENT | 18,389 | 120,283 | 2,460 | 18,000 | 25,691 | 18,000 | -7,691 | -29.9% | 0 | 0.0% |
| 628 | PROPERTY-VEHICLE INSURANCE | 165,945 | 129,064 | 134,709 | 138,716 | 140,790 | 141,562 | 772 | 0.5% | 1,846 | 1.3% |
| 652 | COMMUNITY SERVICE INSURANCE | 1,940 | 2,030 | 0 | 1,940 | 0 | 2,310 | 2,310 | #DIV/0! | 370 | 19.1% |
| 678 | BRAZTEC 380 AGREEMENT | 0 | 0 | 8,887 | 0 | 8,887 | 0 | | | | |
| 680 | PLANNING COMMISSION | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% |
| 684 | TECHNOLOGY FUND EXPENSE | 0 | 4,575 | 1,815 | 2,800 | 2,981 | 2,800 | -181 | -6.1% | 0 | 0.0% |
| 685 | SECURITY FUND EXPENSE | 9,349 | 17,593 | 4,846 | 8,318 | 8,318 | 8,318 | 0 | 0.0% | 0 | 0.0% |
| 687 | DAMAGE CLAIMS | 2,390 | 0 | 0 | 100 | 100 | 0 | -100 | -100.0% | -100 | -100.0% |
| 690 | ELECTIONS | 3,540 | 3,723 | 1,500 | 2,750 | 2,935 | 32,750 | 29,815 | 1015.8% | 30,000 | 1090.9% |
| 692 | RESERVE FIREMEN INCENTIVES | 1,760 | 2,470 | 1,100 | 3,500 | 3,600 | 3,000 | -500 | -14.3% | -500 | -14.3% |
| 693 | RESERVE FIREMEN PENSION | 2,196 | 972 | 864 | 3,500 | 3,500 | 0 | -3,500 | -100.0% | -3,500 | -100.0% |
| 695 | COLLEGE REIMBURSEMENT | 5,823 | 4,165 | 159 | 5,000 | 3,000 | 5,000 | 2,000 | 66.7% | 0 | 0.0% |
| 697 | LEASE -EQUIPMENT/PROPERTY | 122,279 | 53,209 | 0 | 0 | 0 | 13,800 | 13,800 | #DIV/0! | 13,800 | 0.0% |
| 699 | OTHER - SUNDRY/CONTINGENCY | 217,036 | 111,347 | 13,700 | 30,772 | 48,180 | 52,272 | 4,092 | 8.5% | 21,500 | 69.9% |
| | SUNDRY - 6xx | 733,892 | 591,880 | 286,049 | 452,540 | 446,493 | 451,968 | 5,475 | 1.2% | -572 | -0.1% |
| 700 | PRINCIPAL | 420,000 | 441,000 | 457,000 | 457,000 | 457,000 | 478,000 | 21,000 | 4.6% | 21,000 | 4.6% |
| 705 | COST OF BOND ISSUE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% |
| 710 | INTEREST EXPENSE | 160,308 | 140,045 | 101,144 | 115,735 | 115,735 | 99,829 | -15,906 | -13.7% | -15,906 | -13.7% |
| 730 | DEBT SERVICE FEES | 600 | 900 | 300 | 600 | 600 | 600 | 0 | 0.0% | 0 | 0.0% |
| 775 | LEASE INTEREST | 1,420 | 0 | 2,297 | 2,568 | 2,740 | 2,589 | -151 | -5.5% | 20 | 0.8% |
| 776 | LEASE PRINCIPAL | 50,903 | -51,090 | 85,505 | 98,121 | 98,150 | 84,158 | -13,992 | -14.3% | -13,963 | -14.2% |
| 940 | BOND AMORTIZATION | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% |
| 995 | DEPRECIATION | 486,068 | 471,194 | 0 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% |
| | BONDS/LEASES/DEPRECIATION - 7xx | 1,119,299 | 1,002,049 | 646,246 | 674,025 | 674,225 | 665,176 | -9,049 | -1.3% | -8,849 | -1.3% |
| 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 | 50,037 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% |
| 875 | GRANT-EMERGENCY POWER & GENERATO | 0 | 0 | 692,237 | 0 | 692,237 | 0 | -692,237 | 0.0% | 0 | 0.0% |
| 880 | LAND ACQUISITION | 64,460 | 27,957 | 101,910 | 72,000 | 103,413 | 0 | -103,413 | -100.0% | -72,000 | 0.0% |
| 899 | CAPITAL OUTLAY | 715,876 | 2,200,241 | 1,235,822 | 4,906,879 | 4,020,800 | 2,797,073 | -1,223,727 | -30.4% | -2,109,806 | -43.0% |
| | CAPITAL - 8xx | 830,373 | 2,228,198 | 2,029,969 | 4,978,879 | 4,816,450 | 2,797,073 | -2,019,377 | -41.9% | -2,181,806 | -43.8% |
| | TOTAL EXPENSES | 17,190,582 | 18,999,598 | 12,078,459 | 22,720,081 | 21,933,212 | 21,501,007 | -432,205 | -2.0% | -1,219,074 | -5.4% |

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2016

64 -CAPITAL PUR DEBT SVC

| REVENUES | 2012-2013 | 2013-2014 | 2014-2015 | {----- 2015-2016 -----} | | | {----- 2016-2017 -----} | |
|----------------------------------------|----------------|----------------|----------------|-------------------------|----------------|--------------------|-------------------------|-----------------|
| | ACTUAL | ACTUAL | ACTUAL | CURRENT BUDGET | Y-T-D ACTUAL | PROJECTED YEAR END | REQUESTED BUDGET | APPROVED BUDGET |
| 64-310-110 TAX - PR - CURRENT YEAR I&S | 258,231 | 268,347 | 274,468 | 280,836 | 286,224 | 280,836 | 281,581 | 280,099 |
| 64-310-120 PRIOR YEARS TAXES | 9,033 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 64-311-110 P&I CURRENT YEAR TAX | 2,795 | 2,668 | 2,881 | 0 | 0 | 0 | 0 | 0 |
| 64-311-120 P & I DELIQUENT TAXES | 3,151 | 3,124 | 2,830 | 0 | 0 | 0 | 0 | 0 |
| 64-360-100 INTEREST INCOME | 40 | 6 | 2 | 0 | 0 | 0 | 0 | 0 |
| TOTAL REVENUES | 273,250 | 274,145 | 280,181 | 280,836 | 286,228 | 280,836 | 281,581 | 280,099 |

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2016

64 -CAPITAL PUR DEBT SVC
 DEBT SERVICE

| EXPENDITURES | 2012-2013 ACTUAL | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | | 2016-2017 | |
|------------------------------|---------------------|---------------------|---------------------|-------------------|-----------------|-----------------------|---------------------|--------------------|
| | | | | CURRENT BUDGET | Y-T-D ACTUAL | PROJECTED YEAR END | REQUESTED BUDGET | APPROVED BUDGET |
| DEBT SERVICE | | | | | | | | |
| 64-615-700 PRINCIPAL | 205,000 | 215,000 | 226,000 | 237,000 | 237,000 | 237,000 | 196,000 | 248,000 |
| 64-615-710 INTEREST EXPENSE | 75,797 | 56,178 | 55,528 | 43,536 | 24,775 | 43,536 | 85,281 | 31,799 |
| 64-615-730 DEBT SERVICE FEES | <u>300</u> | <u>300</u> | <u>600</u> | <u>300</u> | <u>0</u> | <u>300</u> | <u>300</u> | <u>300</u> |
| TOTAL DEBT SERVICE | 281,097 | 271,478 | 282,128 | 280,836 | 261,775 | 280,836 | 281,581 | 280,099 |
| | | | | | | | | |
| TOTAL DEBT SERVICE | 281,097 | 271,478 | 282,128 | 280,836 | 261,775 | 280,836 | 281,581 | 280,099 |

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2016

64 -CAPITAL PUR DEBT SVC
 TRANSFERRED FROM

| EXPENDITURES | 2012-2013 | 2013-2014 | 2014-2015 | 2015-2016 | | 2016-2017 | | |
|---------------------------------------|-----------|-----------|-----------|----------------|--------------|--------------------|------------------|-----------------|
| | ACTUAL | ACTUAL | ACTUAL | CURRENT BUDGET | Y-T-D ACTUAL | PROJECTED YEAR END | REQUESTED BUDGET | APPROVED BUDGET |
| <u>INTERFUND TRANSFERS</u> | | | | | | | | |
| 64-710-010 TRANSFER FROM GENERAL FUND | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL INTERFUND TRANSFERS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | | | | | |
| TOTAL TRANSFERRED FROM | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | | | | | |
| TOTAL EXPENDITURES | 281,097 | 271,478 | 282,128 | 280,836 | 261,775 | 280,836 | 281,581 | 280,099 |
| | | | | | | | | |
| REVENUE OVER/(UNDER) EXPENDITURES | (7,847) | 2,667 | (1,947) | 0 | 24,452 | 0 | 0 | 0 |



**FISCAL YEAR 2016-2017
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY**

64-410 CAPITAL DEBT SVC FUND

| ACCT# | DESCRIPTION | 2013-2014 | 2014-2015 | 2015-2016 | | 2016-2017 BUDGET | INC BUD-PROJ | | INC FROM BUDGET | | |
|------------|----------------------------|----------------|----------------|----------------|----------------|---------------------|---------------|---------------|-----------------|-------------|--------------|
| | | ACTUAL | ACTUAL | APR YTD | BUDGET | | PROJECTn | \$ | % | \$ | % |
| | REVENUES | 274,145 | 280,181 | 286,227 | 280,836 | 280,836 | 280,836 | 0 | -0.3% | -737 | -0.3% |
| 64 410-414 | BANK CHARGES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% |
| 64 615-700 | PRINCIPAL | 215,000 | 226,000 | 237,000 | 237,000 | 248,000 | 11,000 | 11,000 | 4.6% | 11,000 | 4.6% |
| 64 615-710 | INTEREST EXPENSE | 56,178 | 55,528 | 24,775 | 43,536 | 31,799 | -11,737 | -11,737 | -27.0% | -11,737 | -27.0% |
| 64 615-730 | DEBT SERVICE FEES | 300 | 600 | 0 | 300 | 300 | 0 | 0 | 0.0% | 0 | 0.0% |
| | TOTAL EXPENSES | 271,478 | 282,128 | 261,775 | 280,836 | 280,836 | -1,474 | -1,474 | -0.5% | -737 | -0.3% |
| | NET: OPERATING | 2,667 | -1,947 | 24,452 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% |
| | INTERFUND TRANSFERS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% |
| | NET | 2,667 | -1,947 | 24,452 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% |

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2016

65 -COO 2008 DEBT SERVICE

| REVENUES | 2012-2013 | 2013-2014 | 2014-2015 | (----- 2015-2016 -----) | | (----- 2016-2017 -----) | | |
|-------------------------------------------|----------------|----------------|----------------|-------------------------|-----------------|-------------------------|---------------------|--------------------|
| | ACTUAL | ACTUAL | ACTUAL | CURRENT BUDGET | Y-T-D ACTUAL | PROJECTED YEAR END | REQUESTED BUDGET | APPROVED BUDGET |
| 65-310-110 TAX CURRENT YEAR I&S | 276,621 | 287,636 | 293,343 | 292,499 | 296,786 | 292,499 | 297,368 | 298,330 |
| 65-310-120 PRIOR YEAR TAXES | 9,240 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 65-311-110 P&I CURRENT YEAR TAX | 2,987 | 2,851 | 3,073 | 0 | 0 | 0 | 0 | 0 |
| 65-311-120 P & I DEL TAX | 3,094 | 2,368 | 2,522 | 0 | 0 | 0 | 0 | 0 |
| 65-360-100 INTEREST INCOME | 40 | 19 | 4 | 0 | 21 | 0 | 0 | 0 |
| 65-399-000 PROCEEDS FROM THE SALE OF BOND | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL REVENUES | 291,981 | 292,874 | 298,943 | 292,499 | 296,808 | 292,499 | 297,368 | 298,330 |

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2016

65 -COO 2008 DEBT SERVICE
 DEBT SERVICE

| EXPENDITURES | | | | (----- 2015-2016 -----) | | | (----- 2016-2017 -----) | |
|------------------------------|---------------------|---------------------|---------------------|-------------------------|-----------------|-----------------------|-------------------------|--------------------|
| | 2012-2013 ACTUAL | 2013-2014 ACTUAL | 2014-2015 ACTUAL | CURRENT BUDGET | Y-T-D ACTUAL | PROJECTED YEAR END | REQUESTED BUDGET | APPROVED BUDGET |
| <u>SERVICES</u> | | | | | | | | |
| 65-615-414 BANK CHARGES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL SERVICES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <u>DEBT SERVICE</u> | | | | | | | | |
| 65-615-700 PRINCIPAL | 200,000 | 205,000 | 215,000 | 220,000 | 220,000 | 220,000 | 190,000 | 230,000 |
| 65-615-710 INTEREST EXPENSE | 96,077 | 92,287 | 84,517 | 72,199 | 76,369 | 72,199 | 107,068 | 68,030 |
| 65-615-730 DEBT SERVICE FEES | 3,790 | 0 | 0 | 300 | 300 | 300 | 300 | 300 |
| TOTAL DEBT SERVICE | 299,867 | 297,287 | 299,517 | 292,499 | 296,669 | 292,499 | 297,368 | 298,330 |
| TOTAL DEBT SERVICE | 299,867 | 297,287 | 299,517 | 292,499 | 296,669 | 292,499 | 297,368 | 298,330 |

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2016

65 -COO 2008 DEBT SERVICE
 TRANSFERRED FROM

| EXPENDITURES | 2012-2013 | 2013-2014 | 2014-2015 | 2015-2016 | | 2016-2017 | | |
|---------------------------------------|-----------|-----------|-----------|----------------|--------------|--------------------|------------------|-----------------|
| | ACTUAL | ACTUAL | ACTUAL | CURRENT BUDGET | Y-T-D ACTUAL | PROJECTED YEAR END | REQUESTED BUDGET | APPROVED BUDGET |
| <u>INTERFUND TRANSFERS</u> | | | | | | | | |
| 65-710-010 TRANSFER FROM GENERAL FUND | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL INTERFUND TRANSFERS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL TRANSFERRED FROM | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL EXPENDITURES | 299,867 | 297,287 | 299,517 | 292,499 | 296,669 | 292,499 | 297,368 | 298,330 |
| REVENUE OVER/(UNDER) EXPENDITURES | (7,885) | (4,412) | (574) | 0 | 139 | 0 | 0 | 0 |



FISCAL YEAR 20165-2017
 BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

65-410 COO 2008 \$3.35M Debt Svc

| ACCT# | DESCRIPTION | 2013-2014 | | 2014-2015 | | 2015-2016 | | 2016-2017 BUDGET | INC BUD-PROJ | | INC-FROM BUDGET | |
|------------|---------------------|-----------|---------|-----------|---------|-----------|----------|------------------|--------------|-------|-----------------|-------|
| | | ACTUAL | ACTUAL | APR YTD | BUDGET | BUDGET | PROJECTn | | \$ | % | \$ | % |
| | REVENUES | 292,875 | 298,943 | 296,796 | 292,499 | 292,499 | 292,499 | 298,330 | 5,831 | 2.0% | 5,831 | 2.0% |
| 65 410-414 | BANK CHARGES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% |
| 65 615-700 | PRINCIPAL | 205,000 | 215,000 | 220,000 | 220,000 | 220,000 | 220,000 | 230,000 | 10,000 | 4.5% | 10,000 | 4.5% |
| 65 615-710 | INTEREST EXPENSE | 92,287 | 84,517 | 76,369 | 72,199 | 72,199 | 72,199 | 68,030 | -4,169 | -5.8% | -4,169 | -5.8% |
| 65 615-730 | DEBT SERVICE FEES | 0 | 0 | 300 | 300 | 300 | 300 | 300 | 0 | 0.0% | 0 | 0.0% |
| | TOTAL EXPENSES | 297,287 | 299,517 | 296,669 | 292,499 | 292,499 | 292,499 | 298,330 | 11,662 | 4.0% | 5,831 | 2.0% |
| | NET: OPERATING | -4,412 | -574 | 127 | 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 | -4,412 | -574 | 127 | 0 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% |



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

ISSUE DATE: 10/24/03

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

Capital Equipment Purchases:

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



CERTIFICATES OF OBLIGATION PROJECTION

SERIES- 2008

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

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

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



TRUTH IN TAXATION

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

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

There are four principles to truth-in-taxation:

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

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

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

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

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



STATE OF TEXAS
LOCAL GOVERNMENT CODE
CHAPTER 102. MUNICIPAL BUDGET

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



HOME RULE CHARTER AFFECTING THE BUDGET

Section 102.011 of the State of Texas Local Government code states "If a municipality has already adopted charter provisions that require the preparation of an annual budget covering 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 estimated amount for the ensuing fiscal year.

SECTION 9.04. PROPOSED EXPENDITURES COMPARED WITH OTHER YEARS.

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

SECTION 9.05. BUDGET A PUBLIC RECORD.

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

SECTION 9.06. NOTICE OF PUBLIC HEARING ON BUDGET.

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

SECTION 9.07. PUBLIC HEARING ON BUDGET.

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

SECTION 9.08. PROCEEDINGS ON BUDGET AFTER PUBLIC HEARING.

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

SECTION 9.09. VOTE REQUIRED FOR ADOPTION.

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

SECTION 9.10. DATE FOR FINAL ADOPTION.

The budget shall be finally adopted not later than fifteen (15) days prior to the beginning of the fiscal year, and 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 Council, it shall be acted on as soon as practicable. (Ord. 4-86)

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

Upon final adoption, the budget shall be in effect for the fiscal year. A copy of the budget, as finally adopted, shall be furnished 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 institute 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, the actual fact of which shall have been declared by the City Council.

SECTION 9.17. DEPARTMENT OF TAXATION.

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

SECTION 9.18. POWER TO TAX.

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

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

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



BUDGETED STATEMENT OF OPERATIONS BY DEPARTMENT/FUN

| ACCT# | DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | APL YTD | 2015-2016 BUDGET | PROJECTN | 2016-2017 BUDGET | INC BUD-PROJ % | INC FROM B |
|--------------------|-------------------|---------------------|---------------------|------------|---------------------|------------|---------------------|-------------------|------------|
| REVENUES: | | | | | | | | | |
| BY CATEGORY | | | | | | | | | |
| | TAXES | 9,719,775 | 15,117,268 | 8,100,345 | 11,922,207 | 11,928,522 | 11,777,994 | -150,528 | -1.3% |
| | PERMITS & FEES | 98,075 | 110,377 | 55,758 | 134,242 | 126,527 | 102,498 | -24,029 | -19.0% |
| | GARBAGE REVENUES | 843,119 | 832,970 | 495,898 | 883,500 | 894,000 | 902,500 | 8,500 | 1.0% |
| | REVENUE PRODUCING | 157,935 | 152,632 | 93,744 | 173,603 | 164,825 | 166,950 | 2,125 | 1.3% |
| | FINES & FEES | 304,678 | 362,596 | 206,925 | 276,414 | 350,000 | 347,700 | -2,300 | -0.7% |
| | MISCELLANEOUS | -4,577,392 | 1,123,175 | 1,171,619 | 682,762 | 623,639 | 251,207 | -372,432 | -59.7% |
| | GOLF COURSE | 373,887 | 234,268 | 134,104 | 455,340 | 218,000 | 352,800 | 134,800 | 61.8% |
| | AMBULANCE | 813,010 | 637,299 | 377,323 | 734,808 | 684,169 | 935,795 | 251,626 | 36.8% |
| | WATER & SEWER | 3,629,705 | 5,042,887 | 2,713,743 | 4,544,724 | 5,432,592 | 5,157,918 | -274,674 | -5.1% |
| | MARINA | 585,064 | 405,589 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| | BEACH REVENUES | 7,983 | 19,413 | 0 | 15,000 | 15,000 | 9,500 | -6,500 | -43.3% |
| | TOTAL | 11,955,839 | 24,038,474 | 13,349,459 | 19,822,620 | 20,437,274 | 20,003,862 | -433,412 | -2.1% |

| BY FUND | | | | | | | | | |
|----------------|-----------------------|------------|------------|------------|------------|------------|------------|----------|-------|
| | 10 GENERAL | 5,727,924 | 16,650,245 | 8,706,521 | 13,460,613 | 13,506,178 | 12,955,920 | -550,258 | -4.1% |
| | 14 STREET & DRAINAGE | 57,688 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| | 15 GOLF COURSE | 373,418 | 235,028 | 134,669 | 455,340 | 218,000 | 352,800 | 134,800 | 61.8% |
| | 16 MARINA | 585,064 | 405,589 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| | 17 BEACH MAINTENANCE | 7,983 | 19,413 | 0 | 15,000 | 6,500 | 8,500 | 0 | 0.0% |
| | 18 HOTEL - MOTEL TAX | 14,025 | 17,953 | 6,938 | 14,500 | 14,500 | 14,500 | 0 | 0.0% |
| | 20 AMBULANCE | 818,852 | 616,342 | 378,339 | 734,808 | 684,169 | 935,795 | 251,626 | 36.8% |
| | 56 WATER & SEWER | 3,803,866 | 5,314,780 | 3,539,756 | 4,569,024 | 5,432,592 | 5,157,918 | -274,674 | -5.1% |
| | 63 COO 2008 CONSTRUCT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| | 64 CAPITAL DEBT SVC | 274,145 | 280,181 | 286,228 | 280,836 | 280,836 | 280,099 | -737 | -0.3% |
| | 65 COO 2008 DEBT SVC | 292,874 | 298,943 | 286,008 | 292,499 | 292,499 | 298,330 | 5,831 | 2.0% |
| | TOTAL | 11,955,839 | 24,038,474 | 13,349,459 | 19,822,620 | 20,437,274 | 20,003,862 | -433,412 | -2.1% |



BUDGETED STATEMENT OF OPERATIONS BY DEPARTMENT/FUND

| ACCT# | DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 BUDGET | PROJECTED | 2016-2017 BUDGET | INC BUD-PROJ \$ | % | INC FROM BUDGET \$ | % |
|-----------------|------------------------|------------------|------------------|------------------|------------|------------------|-----------------|--------|--------------------|--------|
| 10-400 | MAYOR & COUNCIL | 39,362 | 37,003 | 49,457 | 53,170 | 97,733 | 44,563 | 83.8% | 48,276 | 97.6% |
| 10-405 | MAIN STREET | 562 | -450 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% |
| 10-410 | GENERAL ADMINISTRATION | 1,588,411 | 1,822,927 | 1,689,619 | 1,736,338 | 1,600,473 | -137,865 | -7.9% | -89,146 | -5.3% |
| 10-415 | PURCHASING | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% |
| 10-420 | SERVICE CENTER | 86,037 | 118,712 | 210,919 | 196,859 | 270,560 | 73,701 | 37.4% | 59,641 | 28.3% |
| 10-430 | MUNICIPAL COURT | 89,459 | 108,251 | 103,380 | 111,739 | 137,820 | 26,081 | 23.3% | 34,440 | 33.3% |
| 10-525 | POLICE DEPARTMENT | 3,429,588 | 3,762,870 | 4,545,204 | 4,496,851 | 4,208,188 | -287,663 | -6.4% | -336,016 | -7.4% |
| 10-530 | FIRE | 838,054 | 1,036,834 | 1,021,974 | 909,565 | 1,148,398 | 238,833 | 26.3% | 126,424 | 12.4% |
| 10-555 | BUILDING BLOCKS | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% |
| 10-557 | CODE ENFORCEMENT | 105,849 | 185,103 | 247,198 | 209,976 | 335,906 | 125,930 | 60.0% | 86,708 | 35.9% |
| 10-568 | BUILDING | 175,809 | 212,966 | 217,208 | 214,089 | 279,358 | 64,659 | 30.1% | 62,152 | 28.6% |
| 10-564 | GARBAGE COLLECTION | 815,928 | 810,919 | 847,500 | 877,000 | 936,000 | 59,000 | 6.7% | 86,900 | 10.4% |
| 10-575 | STREET | 1,088,505 | 2,523,355 | 3,976,495 | 2,951,068 | 2,003,422 | -947,646 | -32.1% | -1,973,073 | -49.6% |
| 10-578 | HISTORICAL MUSEUM | 534,439 | 181,982 | 153,478 | 194,887 | 111,884 | -82,813 | -42.5% | -41,594 | -27.1% |
| 10-579 | SR CITIZENS COMMISSION | 14,500 | 11,835 | 16,555 | 14,405 | 18,055 | 3,650 | 25.3% | 1,500 | 9.1% |
| 10-650 | LIBRARY | 65,786 | 47,467 | 43,192 | 41,292 | 38,912 | -2,380 | -5.8% | -4,280 | -8.9% |
| 10-655 | PARKS | 994,354 | 1,190,889 | 1,424,683 | 1,314,702 | 1,955,754 | 641,052 | 48.8% | 531,061 | 37.3% |
| 10-665 | RECREATION | 360,113 | 382,080 | 488,054 | 452,890 | 549,501 | 96,611 | 21.3% | 80,447 | 17.2% |
| 10-800 | CONTINGENCY | 46,075 | 0 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% |
| 10-800 | MAJOR CAPITAL FUND | 13 | 10,034 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% |
| 14-575 | STREET & DRAINAGE FUND | 50,037 | 0 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% |
| 15-656 | GOLF COURSE FUND | 672,243 | 683,209 | 806,156 | 738,530 | 704,470 | -34,060 | -4.6% | -101,686 | -12.6% |
| 16-416 | MARINA | 722,328 | 206,982 | 2,800 | 11,920 | 4,500 | -7,420 | -62.2% | 1,700 | 60.7% |
| 17-575 | BEACH MAINTENANCE FUND | 7,318 | 10,211 | 11,250 | 11,250 | 11,250 | 0 | 0.0% | 0 | 0.0% |
| 18-412 | HOTEL-MOTEL TAX FUND | 21,591 | 24,000 | 11,250 | 11,250 | 11,250 | 0 | 0.0% | 0 | 0.0% |
| 20-535 | AMBLANCE/EMS FUND | 721,798 | 683,060 | 813,758 | 714,178 | 812,321 | 98,143 | 13.7% | -1,437 | -0.2% |
| 56-585 | WATER & SEWER FUND | 4,145,877 | 4,388,014 | 5,486,658 | 6,106,748 | 5,697,073 | -409,675 | -6.7% | 200,215 | 3.6% |
| 63-410 | COO 2008 CONSTRUCTION | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% |
| 64-410 | CAPITAL DEBT SVC FUND | 271,478 | 282,128 | 280,836 | 280,836 | 280,099 | -737 | -0.3% | -737 | -0.3% |
| 65-410 | COO 2008 DEBT SVC | 287,287 | 299,517 | 292,489 | 292,489 | 298,330 | 5,831 | 2.0% | 5,831 | 2.0% |
| EXPENSES | | 17,190,582 | 18,988,598 | 22,720,081 | 21,983,212 | 21,501,007 | -432,205 | -2.0% | -1,219,074 | -5.6% |

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2016

15 -GOLF COURSE FUND

| REVENUES | (----- 2015-2016 -----) (----- 2016-2017 -----) | | | | | | | | |
|-----------------------------------------|-------------------------------------------------|---------------------|---------------------|-------------------|-----------------|-----------------------|---------------------|--------------------|--|
| | 2012-2013 ACTUAL | 2013-2014 ACTUAL | 2014-2015 ACTUAL | CURRENT BUDGET | Y-T-D ACTUAL | PROJECTED YEAR END | REQUESTED BUDGET | APPROVED BUDGET | |
| 15-348-200 C O G S - CART RENTAL FEE | (10,248) | 0 | (51,090) | (47,160) | (15,720) | (46,000) | (38,650) | (45,000) | |
| 15-348-401 C O G S - MERCHANDISE | (60,177) | (52,390) | (55,620) | (55,000) | (29,493) | (50,000) | (35,000) | (50,000) | |
| 15-348-402 C O G S - FOOD | (9,982) | (6,796) | (6,081) | (8,500) | (2,552) | (5,600) | (8,500) | (7,000) | |
| 15-348-403 C O G S - BEER | (29,905) | (27,383) | (24,496) | (30,000) | (16,286) | (26,000) | (30,000) | (27,000) | |
| 15-348-404 C O G S - SOFT DRINKS&CHIPS | (23,598) | (18,144) | (17,802) | (19,000) | (10,308) | (15,000) | (18,000) | (19,000) | |
| 15-349-100 REVENUE - RECEIPTS (NO TAX) | 185,943 | 158,627 | 107,769 | 214,000 | 49,869 | 96,000 | 275,000 | 161,000 | |
| 15-349-101 REVENUE - RECEIPTS (TAXABLE) | 1,652 | 2,228 | 1,841 | 1,000 | 186 | 600 | 1,498 | 1,800 | |
| 15-349-200 REVENUE - GOLF CART RENTAL | 90,567 | 94,311 | 80,339 | 127,000 | 36,422 | 69,000 | 120,000 | 100,000 | |
| 15-349-401 REVENUE - MERCHANDISE | 76,117 | 65,990 | 70,100 | 80,000 | 41,337 | 64,000 | 60,000 | 71,000 | |
| 15-349-402 REVENUE - PREPARED FOODS | 14,626 | 9,532 | 8,766 | 16,000 | 4,135 | 7,000 | 13,500 | 12,000 | |
| 15-349-403 REVENUE - BEER SALES | 55,848 | 48,108 | 40,593 | 62,000 | 22,562 | 40,000 | 60,000 | 53,000 | |
| 15-349-404 REVENUE - SOFT DRINKS&CHIPS | 29,547 | 21,939 | 19,642 | 30,000 | 10,976 | 20,000 | 30,000 | 27,000 | |
| 15-349-450 REVENUE - MEMBERSHIPS | 69,055 | 77,866 | 60,307 | 85,000 | 42,974 | 64,000 | 82,000 | 75,000 | |
| 15-360-100 INTEREST INCOME | 2 | 5 | 1 | 0 | 3 | 0 | 0 | 0 | |
| 15-360-101 MISC INCOME | 1,175 | 547 | 345 | 0 | 137 | 0 | 0 | 0 | |
| 15-360-300 CART STORAGE FEE | 0 | 0 | 358 | 0 | 0 | 0 | 0 | 0 | |
| 15-360-920 DONATIONS - MISCELLANEOUS | 22 | 73 | 33 | 0 | 269 | 0 | 0 | 0 | |
| 15-370-005 CASH OVER OR SHORT | 25 | 0 | 22 | 0 | 156 | 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 | 390,670 | 373,418 | 235,028 | 455,340 | 134,669 | 218,000 | 511,848 | 352,800 | |

CITY OF FREEPORT
APPROVED BUDGET
AS OF: APRIL 30TH, 2016

15 -GOLF COURSE FUND
GOLF COURSE

| EXPENDITURES | (----- 2015-2016 -----) (----- 2016-2017 -----) | | | | | PROJECTED YEAR END | REQUESTED BUDGET | APPROVED BUDGET |
|----------------------------------------|-------------------------------------------------|---------------------|---------------------|-------------------|-----------------|-----------------------|---------------------|--------------------|
| | 2012-2013 ACTUAL | 2013-2014 ACTUAL | 2014-2015 ACTUAL | CURRENT BUDGET | Y-T-D ACTUAL | | | |
| SALARIES | | | | | | | | |
| 15-656-100 SALARIES/WAGES | 292,821 | 299,777 | 353,610 | 390,747 | 207,652 | 335,611 | 325,694 | 403,593 |
| 15-656-175 LONGEVITY | 913 | 1,067 | 2,027 | 2,077 | 1,459 | 2,077 | 750 | 3,206 |
| 15-656-190 OVERTIME | <u>1,568</u> | <u>2,032</u> | <u>1,588</u> | <u>1,000</u> | <u>269</u> | <u>1,000</u> | <u>1,000</u> | <u>1,000</u> |
| TOTAL SALARIES | 295,302 | 302,876 | 357,225 | 393,824 | 209,380 | 338,688 | 327,444 | 407,799 |
| BENEFITS | | | | | | | | |
| 15-656-201 F I C A & MEDICARE | 22,336 | 23,493 | 26,374 | 30,128 | 15,877 | 28,900 | 25,049 | 31,197 |
| 15-656-210 GROUP INSURANCE | 52,659 | 51,096 | 73,622 | 61,983 | 33,601 | 60,100 | 56,003 | 71,956 |
| 15-656-230 T M R S | 29,397 | 31,558 | 35,690 | 43,639 | 24,026 | 41,500 | 31,834 | 48,583 |
| 15-656-240 WORKMEN'S COMPENSATION | 12,850 | 8,792 | 8,792 | 8,792 | 1,886 | 6,000 | 12,000 | 1,886 |
| 15-656-250 OPEN EXPENSE | 0 | 0 | 1,704 | 0 | 0 | 0 | 0 | 0 |
| 15-656-291 UNEMPLOYMENT INSURANCE | <u>0</u> | <u>57</u> | <u>3,875</u> | <u>3,778</u> | <u>2,272</u> | <u>3,778</u> | <u>0</u> | <u>0</u> |
| TOTAL BENEFITS | 117,242 | 114,996 | 150,057 | 148,320 | 77,662 | 140,278 | 124,866 | 153,622 |
| SUPPLIES | | | | | | | | |
| 15-656-310 OFFICE/COMPUTER SUPPLIES | 1,224 | 1,510 | 997 | 1,500 | 1,049 | 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 | 636 | 428 | 745 | 750 | 0 | 750 | 500 | 500 |
| 15-656-352 FURNITURE & FIXTURES | 1,000 | 591 | 559 | 1,000 | 508 | 1,222 | 0 | 1,000 |
| 15-656-385 SMALL TOOLS & EQUIPMENT | 2,325 | 2,988 | 2,835 | 3,000 | 490 | 3,000 | 3,300 | 3,000 |
| 15-656-389 CHEMICALS | 28,792 | 29,215 | 29,024 | 30,000 | 17,077 | 30,000 | 30,000 | 30,000 |
| 15-656-390 FUEL | 11,067 | 16,311 | 10,142 | 15,000 | 3,943 | 13,000 | 13,000 | 13,000 |
| 15-656-392 JANITORIAL SUPPLIES | 918 | 438 | 358 | 1,000 | 403 | 1,000 | 1,000 | 1,000 |
| 15-656-399 OTHER SUPPLIES | <u>1,492</u> | <u>1,382</u> | <u>1,603</u> | <u>1,500</u> | <u>659</u> | <u>1,500</u> | <u>1,500</u> | <u>1,500</u> |
| TOTAL SUPPLIES | 47,453 | 52,863 | 46,262 | 53,750 | 24,128 | 51,972 | 50,800 | 51,500 |
| SERVICES | | | | | | | | |
| 15-656-413 PROFESSIONAL SERVICES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15-656-414 BANK CHARGES | 8,317 | 7,089 | 6,114 | 6,500 | 3,316 | 6,500 | 10,500 | 6,500 |
| 15-656-415 TELEPHONE | 5,439 | 6,939 | 5,824 | 6,500 | 3,491 | 6,500 | 6,500 | 6,499 |
| 15-656-426 PHYSICALS/SCREENING | 1,195 | 1,615 | 880 | 750 | 459 | 750 | 0 | 750 |
| 15-656-430 ADVERTISING | 1,636 | 2,864 | 1,917 | 3,000 | 928 | 3,000 | 3,000 | 3,000 |
| 15-656-440 ELECTRICITY | 18,183 | 22,121 | 18,320 | 16,000 | 9,509 | 16,000 | 10,985 | 16,000 |
| 15-656-482 SERVICE CONTRACTS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15-656-485 LAUNDRY SERVICES | 2,835 | 3,257 | 3,835 | 3,000 | 1,198 | 3,000 | 3,000 | 1,500 |
| 15-656-499 OTHER SERVICES | <u>2,786</u> | <u>3,390</u> | <u>2,997</u> | <u>3,500</u> | <u>2,047</u> | <u>3,500</u> | <u>2,500</u> | <u>3,500</u> |
| TOTAL SERVICES | 40,390 | 47,276 | 39,886 | 39,250 | 20,947 | 39,250 | 36,485 | 37,749 |
| MAINTENANCE | | | | | | | | |
| 15-656-524 VEHICLE MAINTENANCE | 12,990 | 12,999 | 12,756 | 17,500 | 12,254 | 16,000 | 13,200 | 16,000 |
| 15-656-545 BLDG/BLDG EQUIP MAINTENANCE | 3,205 | 2,226 | 1,301 | 2,500 | 2,020 | 2,500 | 2,500 | 2,500 |
| 15-656-546 LAND/GROUNDS MAINT | <u>21,591</u> | <u>19,800</u> | <u>13,157</u> | <u>20,000</u> | <u>10,365</u> | <u>20,000</u> | <u>18,500</u> | <u>20,000</u> |
| TOTAL MAINTENANCE | 37,786 | 35,024 | 27,214 | 40,000 | 24,639 | 38,500 | 34,200 | 38,500 |

CITY OF FREEPORT
APPROVED BUDGET
AS OF: APRIL 30TH, 2016

15 -GOLF COURSE FUND
GOLF COURSE

| EXPENDITURES | 2012-2013 | 2013-2014 | 2014-2015 | 2015-2016 | | | 2016-2017 | |
|------------------------------------|----------------|----------------|----------------|----------------|----------------|--------------------|------------------|-----------------|
| | ACTUAL | ACTUAL | ACTUAL | CURRENT BUDGET | Y-T-D ACTUAL | PROJECTED YEAR END | REQUESTED BUDGET | APPROVED BUDGET |
| SUNDRY | | | | | | | | |
| 15-656-602 SEMINARS/DUES/TRAVEL | 488 | 864 | 494 | 1,900 | 363 | 700 | 500 | 700 |
| 15-656-604 LIABILITY INSURANCE | 0 | 795 | 0 | 0 | 2,465 | 0 | 1,887 | 0 |
| 15-656-629 VEHICLE INSURANCE | 0 | 783 | 105 | 800 | 2,465 | 800 | 601 | 800 |
| 15-656-687 DAMAGE CLAIMS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15-656-697 LEASE PRINCIPAL | 0 | 0 | 3,220 | 0 | 0 | 0 | 28,742 | 13,800 |
| 15-656-698 LEASE INTEREST | 7,060 | 8,770 | 6,826 | 0 | 0 | 0 | 0 | 0 |
| 15-656-699 OTHER - SUNDRY | 221 | 0 | 21 | 0 | 0 | 0 | 0 | 0 |
| TOTAL SUNDRY | 7,768 | 11,212 | 10,667 | 2,700 | 5,293 | 1,500 | 31,730 | 15,300 |
| DEBT SERVICE | | | | | | | | |
| 15-656-775 LEASE INTEREST | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15-656-776 LEASE PRINCIPAL | 0 | 0 | (51,090) | 13,962 | 3,772 | 13,992 | 0 | 0 |
| TOTAL DEBT SERVICE | 0 | 0 | (51,090) | 13,962 | 3,772 | 13,992 | 0 | 0 |
| CAPITAL OUTLAY | | | | | | | | |
| 15-656-880 LAND ACQUISITION | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15-656-899 CAPITAL OUTLAY | 0 | 0 | 0 | 114,350 | 6,946 | 114,350 | 0 | 0 |
| TOTAL CAPITAL OUTLAY | 0 | 0 | 0 | 114,350 | 6,946 | 114,350 | 0 | 0 |
| ACCRUAL | | | | | | | | |
| 15-656-995 DEPRECIATION EXPENSE | 87,690 | 107,996 | 102,988 | 0 | 0 | 0 | 0 | 0 |
| 15-656-999 ACCRUAL: CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL ACCRUAL | 87,690 | 107,996 | 102,988 | 0 | 0 | 0 | 0 | 0 |
| TOTAL GOLF COURSE | 633,630 | 672,243 | 683,209 | 806,156 | 372,767 | 738,530 | 605,545 | 704,470 |

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2016

15 -GOLF COURSE FUND
 TRANSFERRED FROM

| EXPENDITURES | 2012-2013 | | 2013-2014 | | 2014-2015 | | 2015-2016 | | | 2016-2017 |
|---------------------------------------|------------|------------|------------|------------|----------------|--------------|--------------------|------------------|-----------------|-----------|
| | ACTUAL | ACTUAL | ACTUAL | ACTUAL | CURRENT BUDGET | Y-T-D ACTUAL | PROJECTED YEAR END | REQUESTED BUDGET | APPROVED BUDGET | |
| <u>INTERFUND TRANSFERS</u> | | | | | | | | | | |
| 15-710-010 TRANSFER FROM GENERAL FUND | (151,675) | (250,895) | (192,598) | (350,816) | (350,816) | (350,816) | (350,816) | (93,697) | (351,670) | |
| TOTAL INTERFUND TRANSFERS | (151,675) | (250,895) | (192,598) | (350,816) | (350,816) | (350,816) | (350,816) | (93,697) | (351,670) | |
| <hr/> | | | | | | | | | | |
| TOTAL TRANSFERRED FROM | (151,675) | (250,895) | (192,598) | (350,816) | (350,816) | (350,816) | (350,816) | (93,697) | (351,670) | |
| <hr/> | | | | | | | | | | |
| TOTAL EXPENDITURES | 481,955 | 421,348 | 490,611 | 455,340 | 21,951 | 387,714 | 511,848 | 352,800 | | |
| <hr/> | | | | | | | | | | |
| REVENUE OVER/(UNDER) EXPENDITURES | (91,286) | (47,930) | (255,584) | 0 | 112,718 | (169,714) | 0 | 0 | 0 | |
| <hr/> | | | | | | | | | | |



FISCAL YEAR 2016-2017
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

15-656 GOLF COURSE FUND

| ACCT# | DESCRIPTION | 2013-2014 | | 2014-2015 | | 2015-2016 | | 2016-2017 | | INC BUD-PROJ | | INC FROM BUDGET | |
|------------|-----------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|--------------|----------------|--------------|-----------------|---------------|
| | | ACTUAL | ACTUAL | APR YTD | BUDGET | BUDGET | PROJECTN | BUDGET | BUDGET | \$ | % | \$ | % |
| | REVENUES | 405,529 | 390,669 | 132,302 | 455,340 | 218,000 | 352,800 | 134,800 | 61.8% | 134,800 | 61.8% | -102,540 | -22.5% |
| 15 656-100 | SALARIES/WAGES | 299,777 | 353,610 | 207,652 | 390,747 | 335,611 | 403,593 | 67,982 | 20.3% | 67,982 | 20.3% | 12,846 | 3.3% |
| 15 656-175 | LONGEVITY | 1,067 | 2,027 | 1,459 | 2,077 | 2,077 | 3,206 | 1,129 | 54.4% | 1,129 | 54.4% | 1,129 | 54.4% |
| 15 656-190 | OVERTIME | 2,032 | 1,588 | 269 | 1,000 | 1,000 | 1,000 | 0 | 0.0% | 0 | 0.0% | 0 | 0.0% |
| 15 656-201 | F I C A & MEDICARE | 23,493 | 26,374 | 15,877 | 30,128 | 28,900 | 31,197 | 2,297 | 7.9% | 2,297 | 7.9% | 1,069 | 3.5% |
| 15 656-210 | GROUP INSURANCE | 51,096 | 73,622 | 33,601 | 61,983 | 60,100 | 71,956 | 11,856 | 19.7% | 11,856 | 19.7% | 9,973 | 16.1% |
| 15 656-230 | T M R S | 31,558 | 35,690 | 24,026 | 43,639 | 41,500 | 48,583 | 7,083 | 17.1% | 7,083 | 17.1% | 4,944 | 11.3% |
| 15 656-240 | WORKMEN'S COMPENSATION | 8,792 | 8,792 | 1,886 | 8,792 | 6,000 | 1,886 | -4,114 | -68.6% | -4,114 | -68.6% | -6,906 | -78.5% |
| 15 656-291 | UNEMPLOYMENT INSURANCE | 57 | 5,579 | 2,272 | 3,778 | 3,778 | 0 | -3,778 | -100.0% | -3,778 | -100.0% | -3,778 | -100.0% |
| 15 656-310 | OFFICE/COMPUTER SUPPLIES | 1,510 | 997 | 1,049 | 1,500 | 1,500 | 1,500 | 0 | 0.0% | 0 | 0.0% | 0 | 0.0% |
| 15 656-320 | OTHER ELECTRONICS | 0 | 0 | 0 | 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% | 0 | 0.0% |
| 15 656-335 | CLOTHING | 428 | 745 | 0 | 750 | 750 | 500 | -250 | -33.3% | -250 | -33.3% | -250 | -33.3% |
| 15 656-352 | FURNITURE & FIXTURES | 591 | 559 | 508 | 1,000 | 1,222 | 1,000 | -222 | -18.2% | -222 | -18.2% | 0 | 0.0% |
| 15 656-385 | SMALL TOOLS & EQUIPMENT | 2,988 | 2,835 | 490 | 3,000 | 3,000 | 3,000 | 0 | 0.0% | 0 | 0.0% | 0 | 0.0% |
| 15 656-389 | CHEMICALS | 29,215 | 29,024 | 17,077 | 30,000 | 30,000 | 30,000 | 0 | 0.0% | 0 | 0.0% | 0 | 0.0% |
| 15 656-390 | FUEL | 16,311 | 10,142 | 3,943 | 15,000 | 13,000 | 13,000 | 0 | 0.0% | 0 | 0.0% | -2,000 | -13.3% |
| 15 656-392 | JANITORIAL SUPPLIES | 438 | 358 | 403 | 1,000 | 1,000 | 1,000 | 0 | 0.0% | 0 | 0.0% | 0 | 0.0% |
| 15 656-399 | OTHER SUPPLIES | 1,382 | 1,603 | 659 | 1,500 | 1,500 | 1,500 | 0 | 0.0% | 0 | 0.0% | 0 | 0.0% |
| 15 656-413 | PROFESSIONAL SERVICES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% | 0 | 0.0% |
| 15 656-414 | BANK CHARGES | 7,089 | 6,114 | 3,316 | 6,500 | 6,500 | 6,500 | 0 | 0.0% | 0 | 0.0% | 0 | 0.0% |
| 15 656-415 | TELEPHONE | 6,939 | 5,824 | 3,491 | 6,500 | 6,500 | 6,500 | 0 | 0.0% | 0 | 0.0% | 0 | 0.0% |
| 15 656-426 | PHYSICALS/SCREENING | 1,615 | 880 | 459 | 750 | 750 | 750 | 0 | 0.0% | 0 | 0.0% | 0 | 0.0% |
| 15 656-430 | ADVERTISING | 2,864 | 1,917 | 928 | 3,000 | 3,000 | 3,000 | 0 | 0.0% | 0 | 0.0% | 0 | 0.0% |
| 15 656-440 | ELECTRICITY | 22,121 | 18,320 | 9,509 | 16,000 | 16,000 | 16,000 | 0 | 0.0% | 0 | 0.0% | 0 | 0.0% |
| 15 656-482 | SERVICE CONTRACTS | 0 | 0 | 0 | 0 | 0 | 0 | -1,500 | -50.0% | -1,500 | -50.0% | -1,500 | -50.0% |
| 15 656-485 | LAUNDRY SERVICES | 3,257 | 3,835 | 1,198 | 3,000 | 3,000 | 1,500 | 0 | 0.0% | 0 | 0.0% | 0 | 0.0% |
| 15 656-499 | OTHER SERVICES | 3,390 | 2,997 | 2,047 | 3,500 | 3,500 | 3,500 | 0 | 0.0% | 0 | 0.0% | 0 | 0.0% |
| 15 656-524 | VEHICLE MAINTENANCE | 12,999 | 12,756 | 12,254 | 17,500 | 16,000 | 16,000 | 0 | 0.0% | 0 | 0.0% | -1,500 | -8.6% |
| 15 656-545 | BLDG/BLDG EQUIP MAINTENANCE | 2,226 | 1,301 | 2,020 | 2,500 | 2,500 | 2,500 | 0 | 0.0% | 0 | 0.0% | 0 | 0.0% |
| 15 656-546 | LAND/GROUNDS MAINT | 19,800 | 13,157 | 10,365 | 20,000 | 20,000 | 20,000 | 0 | 0.0% | 0 | 0.0% | 0 | 0.0% |
| 15 656-602 | SEMINARS/DUES/TRAVEL | 864 | 494 | 363 | 1,900 | 700 | 700 | 0 | 0.0% | 0 | 0.0% | -1,200 | -63.2% |
| 15 656-604 | PUBLIC OFFICE LIABILITY | 795 | 0 | 2,465 | 800 | 800 | 800 | 0 | 0.0% | 0 | 0.0% | 0 | 0.0% |
| 15 656-629 | VEHICLE INSURANCE | 783 | 105 | 2,465 | 800 | 800 | 800 | 0 | 0.0% | 0 | 0.0% | 0 | 0.0% |
| 15 656-687 | DAMAGE CLAIMS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% | 0 | 0.0% |
| 15 656-699 | OTHER - SUNDRY | 0 | 20 | 0 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% | 0 | 0.0% |
| 15-656-775 | LEASE INTEREST | 8,770 | 6,826 | 0 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% | 0 | 0.0% |
| 15-656-776 | LEASE PRINCIPAL | 0 | -47,870 | 3,770 | 13,962 | 13,992 | 13,800 | -192 | -1.4% | -192 | -1.4% | -162 | -1.2% |



FISCAL YEAR 2016-2017
 BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

15-656 GOLF COURSE FUND

| ACCT# | DESCRIPTION | 2013-2014 | 2014-2015 | 2015-2016 | | 2016-2017 | INC BUD-PROJ | | INC FROM BUDGET | |
|-------------------|----------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|----------------|-----------------|---------------|
| | | ACTUAL | ACTUAL | APR YTD | BUDGET | | PROJECTn | BUDGET | \$ | % |
| 15 656-880 | LAND ACQUISITION | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% |
| 15-656-995 | DEPRECIATION | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% |
| | CAPITAL OUTLAY | 107,996 | 102,988 | 6,946 | 114,350 | 0 | -114,350 | -100.0% | -114,350 | -100.0% |
| 15 656-899 | TOTAL EXPENSES | 672,243 | 683,209 | 372,767 | 806,156 | 704,470 | -114,542 | -15.5% | -101,686 | -12.6% |
| | NET: OPERATING | -266,714 | -292,540 | -240,465 | -350,816 | -351,670 | 168,860 | -32.4% | -854 | 0.2% |
| | INTERFUND TRANSFERS | -83,697 | -151,675 | -192,598 | -350,816 | -351,670 | -854 | 0.2% | -854 | 0.2% |
| | NET | -173,017 | -140,865 | -47,867 | 0 | 0 | 169,714 | -100.0% | 0 | 0.0% |



**FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION**

15-656 GOLF COURSE FUND

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|-----------------------------------------------|---------------------|---------------------|-----------|---------|---------------------|
| | | | | APR YTD | BUDGET | |
| 15 656-100 | SALARIES/WAGES | | 353,610 | 207,652 | 390,747 | 403,593 |
| | ITEM DESCRIPTION | AMOUNT\$ | | | | AMOUNT\$ |
| | Current Full-Time Employees | 339,620 | | | | |
| | New Full-Time Employees | | | | | |
| | Current Part-Time Employees | 63,973 | | | | |
| | New Part-Time Employees | | | | | |
| | Temporary Employees | | | | | |
| | | | | | | |
| | | | | | | |
| | Calculated Field (do not attempt to input) | | | | | |

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|-----------------------------------------------|---------------------|---------------------|-----------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 15 656-175 | LONGEVITY | | 2,027 | 1,459 | 2,077 | 3,206 |
| | ITEM DESCRIPTION | AMOUNT\$ | | | | AMOUNT\$ |
| | Longevity Pay | 3,206 | | | | |
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| | Calculated Field (do not attempt to input) | | | | | |

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|--------------------------------------------|---------------------|---------------------|-----------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 15 656-190 | OVERTIME | | 1,588 | 269 | 1,000 | 1,000 |
| | ITEM DESCRIPTION | AMOUNT\$ | | | | AMOUNT\$ |
| | Summertime/Tournaments/General Maintenance | 1,000 | | | | |
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**FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION**

15-656 GOLF COURSE FUND

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------------|---------------------|---------------------|---------------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 15 656-201 | F I C A & MEDICARE | 23,493 | 26,374 | 15,877 | 30,128 | 31,197 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | |
| | Calculated Field | 31,197 | | Calculated Field | | |
| | (do not attempt to input) | | | (do not attempt to input) | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|------------------------------|---------------------|---------------------|---------------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 15 656-210 | GROUP INSURANCE | 51,096 | 73,622 | 33,601 | 61,983 | 71,956 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | |
| | Life Insurance / AD&D | 1,899 | | Calculated Field | | |
| | Long Term Disability | 1,449 | | (do not attempt to input) | | |
| | Health Reimbursement Account | 10,800 | | | | |
| | TML - Employee Health | | | | | |
| | Estimated % Increase | 4% | | | | |
| | TML Estimated Rate/Mo | 57,808 | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 15 656-230 | T M R S | 31,558 | 35,690 | 24,026 | 43,639 | 48,583 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | |
| | OCT - DEC | | | | | |
| | JAN - SEP | | | | | |
| | Weighted Average | 48,583 | | | | |
| | | | | | | |
| | Calculated Field | | | | | |
| | (do not attempt to input) | | | | | |
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FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION

15-656 GOLF COURSE FUND

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|------------------------|---------------------|---------------------|-----------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 15 656-240 | WORKMEN'S COMPENSATION | 8,792 | 8,792 | 1,886 | 8,792 | 1,886 |
| | ITEM DESCRIPTION | | | | | |
| | WORKMEN'S COMPENSATION | AMOUNT\$ 1,886 | | | | AMOUNT\$ 1,886 |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|------------------------|---------------------|---------------------|-----------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 15 656-291 | UNEMPLOYMENT INSURANCE | 57 | 5,579 | 2,272 | 3,778 | - |
| | ITEM DESCRIPTION | | | | | |
| | Unemployment Insurance | AMOUNT\$ | | | | AMOUNT\$ |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|-------------------------------------------------------------------|---------------------|---------------------|-----------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 15 656-310 | OFFICE/COMPUTER SUPPLIES | 1,510 | 997 | 1,049 | 1,500 | 1,500 |
| | ITEM DESCRIPTION | | | | | |
| | cash register paper, copier paper and ink, pens, pencils, etc. | AMOUNT\$ | | | | AMOUNT\$ |
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FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION

15-656 GOLF COURSE FUND

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------|---------------------|---------------------|-----------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 15 656-320 | OTHER ELECTRONICS | 0 | 0 | 0 | 0 | 0 |
| | ITEM DESCRIPTION | AMOUNTS | | AMOUNTS | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|------------------------|---------------------|---------------------|-----------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 15 656-331 | AGRICULTURAL/BOTANICAL | 0 | 0 | 0 | 0 | 0 |
| | ITEM DESCRIPTION | AMOUNTS | | AMOUNTS | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------|---------------------|---------------------|-----------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 15 656-335 | CLOTHING | 428 | 745 | 0 | 750 | 500 |
| | ITEM DESCRIPTION | AMOUNTS | | AMOUNTS | | |
| | employee shirts | | | | | |
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THE CITY OF
FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION

15-656 GOLF COURSE FUND

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|-------------------------------------------------------|---------------------|---------------------|-----------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 15 656-352 | FURNITURE & FIXTURES | 591 | 559 | 508 | 1,000 | 1,000 |
| | ITEM DESCRIPTION | AMOUNT\$ | | | | AMOUNT\$ |
| | new grill for prep food, lightbulbs, etc. for proshop | | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|-------------------------------------|---------------------|---------------------|-----------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 15 656-385 | SMALL TOOLS & EQUIPMENT | 2,988 | 2,835 | 490 | 3,000 | 3,000 |
| | ITEM DESCRIPTION | AMOUNT\$ | | | | AMOUNT\$ |
| | weed eater | 500 | | | | |
| | 2 blowers | 1,000 | | | | |
| | string, parts for weedaters, edgers | 500 | | | | |
| | misc parts for golcarts(tires,etc) | 1,000 | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|----------------------------------|---------------------|---------------------|-----------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 15 656-389 | CHEMICALS | 29,215 | 29,024 | 17,077 | 30,000 | 30,000 |
| | ITEM DESCRIPTION | AMOUNT\$ | | | | AMOUNT\$ |
| | Fertilizer/Fungicides/Pesticides | | | | | |
| | Herbicides for fairways/roughs | | | | | |
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**FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION**

15-656 GOLF COURSE FUND

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|-------------------------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 15 656-390 | FUEL | 16,311 | 10,142 | 3,943 | 15,000 | 13,000 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | |
| | Fuel for mowers, and gas golf carts | | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|-------------------------------------------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 15 656-392 | JANITORIAL SUPPLIES | 438 | 358 | 403 | 1,000 | 1,000 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | |
| | snow cleaner,paper towels,toilet paper, misc supplies | | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|----------------------------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 15 656-399 | OTHER SUPPLIES | 1,382 | 1,603 | 659 | 1,500 | 1,500 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | |
| | Scorecards,pencils,tournamnet supplies | | | | | |
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**FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION**

15-656 GOLF COURSE FUND

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|-----------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 15 656-413 | PROFESSIONAL SERVICES | 0 | 0 | 0 | 0 | - |
| | ITEM DESCRIPTION | AMOUNTS | | ITEM DESCRIPTION | | AMOUNTS |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 15 656-414 | BANK CHARGES | 7,089 | 6,114 | 3,316 | 6,500 | 6,500 |
| | ITEM DESCRIPTION | AMOUNTS | | ITEM DESCRIPTION | | AMOUNTS |
| | BANK CHARGES | | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|--------------------------------------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 15 656-415 | TELEPHONE | 6,939 | 5,824 | 3,491 | 6,500 | 6,500 |
| | ITEM DESCRIPTION | AMOUNTS | | ITEM DESCRIPTION | | AMOUNTS |
| | Proshop telephone, cell phone(1), internet,cable | | | | | |
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FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION

15-656 GOLF COURSE FUND

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 15 656-426 | PHYSICALS/SCREENING | 1,615 | 880 | 459 | 750 | 750 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | AMOUNT\$ |
| | Physicals/Screening | | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|-------------------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 15 656-430 | ADVERTISING | 2,864 | 1,917 | 928 | 3,000 | 3,000 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | AMOUNT\$ |
| | Advertising in local paper | | | | | |
| | misc advertising(Brazos Cup) | | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 15 656-440 | ELECTRICITY | 22,121 | 18,320 | 9,509 | 16,000 | 16,000 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | AMOUNT\$ |
| | ELECTRICITY | | | | | |
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FISCAL YEAR 2016-2017

ACCOUNT DETAIL JUSTIFICATION

15-656 GOLF COURSE FUND

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------|------------------|------------------|------------------|--------|------------------|
| | | | | APR YTD | BUDGET | |
| 15 656-482 | SERVICE CONTRACTS | 0 | 0 | 0 | 0 | - |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | AMOUNT\$ |
| | | | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------------|------------------|------------------|------------------|--------|------------------|
| | | | | APR YTD | BUDGET | |
| 15 656-485 | LAUNDRY SERVICES | 3,257 | 3,835 | 1,198 | 3,000 | 1,500 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | AMOUNT\$ |
| | Shirts for groundskeepers | | | | | |
| | | | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|-----------------------------------------|------------------|------------------|------------------|--------|------------------|
| | | | | APR YTD | BUDGET | |
| 15 656-499 | OTHER SERVICES | 3,390 | 2,997 | 2,047 | 3,500 | 3,500 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | AMOUNT\$ |
| | Maintenance on ice machine | | | | | |
| | Pest control | | | | | |
| | Service and parts for course irrigation | | | | | |
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**FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION**

15-656 GOLF COURSE FUND

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|-------------------------------------------------------|---------------------|---------------------|-----------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 15 656-524 | VEHICLE MAINTENANCE | 12,999 | 12,756 | 12,254 | 17,500 | 16,000 |
| | ITEM DESCRIPTION | AMOUNTS | | | | AMOUNTS |
| | Maintenance on mowers, golf carts, maintenance equip. | 13,000 | | | | |
| | Tires for John Deere tractors | 800 | | | | |
| | repairs to 72" mower | 700 | | | | |
| | repairs to sprayer | 1,500 | | | | |

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|-----------------------------|---------------------|---------------------|-----------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 15 656-545 | BLDG/BLDG EQUIP MAINTENANCE | 2,226 | 1,301 | 2,020 | 2,500 | 2,500 |
| | ITEM DESCRIPTION | AMOUNTS | | 2013-2014 | | AMOUNTS |
| | Misc. repairs on Pro shop | | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|------------------------------------|---------------------|---------------------|-----------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 15 656-546 | LAND/GROUNDS MAINT | 19,800 | 13,157 | 10,365 | 20,000 | 20,000 |
| | ITEM DESCRIPTION | AMOUNTS | | | | AMOUNTS |
| | Pesticide for ants | | | | | |
| | Top dressing for greens/tees | | | | | |
| | Waste management | | | | | |
| | seed to overseed greens for winter | | | | | |
| | new water jugs/trashcans | | | | | |
| | aerification tines | | | | | |



FISCAL YEAR 2016-2017

ACCOUNT DETAIL JUSTIFICATION

15-656 GOLF COURSE FUND

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|----------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 15 656-602 | SEMINARS/DUES/TRAVEL | 864 | 494 | 363 | 1,900 | 700 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | |
| | GCSSA dues | | | | | |
| | GHIN dues | | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|-------------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 15 656-604 | PUBLIC OFFICE LIABILITY | 795 | 0 | 2,465 | 0 | - |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | |
| | INSURANCE | | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 15 656-629 | VEHICLE INSURANCE | 783 | 105 | 2,465 | 800 | 800 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | |
| | VEHICLE INSURANCE | | | | | |
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**FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION**

15-656 GOLF COURSE FUND

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET | |
|------------|---------------------|---------------------|---------------------|------------------|--------|---------------------|------------|
| | | | | APR YTD | BUDGET | | PROJECTION |
| 15 656-687 | DAMAGE CLAIMS | 0 | 0 | 0 | 0 | 0 | |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | | AMOUNT\$ |
| | DAMAGE CLAIMS | | | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET | |
|------------|---------------------|---------------------|---------------------|------------------|--------|---------------------|------------|
| | | | | APR YTD | BUDGET | | PROJECTION |
| 15 656-699 | OTHER - SUNDRY | 0 | 20 | 0 | 0 | 0 | |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | | AMOUNT\$ |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET | |
|------------|---------------------|---------------------|---------------------|------------------|--------|---------------------|------------|
| | | | | APR YTD | BUDGET | | PROJECTION |
| 15-656-775 | LEASE INTEREST | 8,770 | 6,826 | 0 | 0 | 0 | |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | | AMOUNT\$ |
| | LEASE INTEREST | | | | | | |
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**FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION**

15-656 GOLF COURSE FUND

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 15-656-776 | LEASE PRINCIPAL | 0 | -47,870 | 3,770 | 13,962 | 13,800 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | |
| | | | | | | AMOUNT\$ |
| | greensmower | 10,200 | | | | |
| | Topdresser | 3600 | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 15 656-880 | LAND ACQUISITION | 0 | 0 | 0 | 0 | - |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | |
| | | | | | | AMOUNT\$ |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 15-656-995 | DEPRECIATION | 0 | 0 | 0 | 0 | - |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | |
| | | | | | | AMOUNT\$ |
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FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION

15-656 GOLF COURSE FUND

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | 2014-2015 | 2015-2016 | | 2016-2017 |
|------------|---------------------|-----------|-----------|------------------|---------|-----------|
| | | ACTUAL | ACTUAL | APR YTD | BUDGET | |
| 15 656-899 | CAPITAL OUTLAY | 107,996 | 102,988 | 6,946 | 114,350 | - |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | AMOUNT\$ |
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TOTAL: 672,243 683,209 372,767 806,156 738,530 704,470

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2016

17 -BEACH MAINTENANCE FUND

| REVENUES | 2012-2013 | 2013-2014 | 2014-2015 | 2015-2016 | | | 2016-2017 | |
|---------------------------|-----------|-----------|-----------|----------------|--------------|--------------------|------------------|-----------------|
| | ACTUAL | ACTUAL | ACTUAL | CURRENT BUDGET | Y-T-D ACTUAL | PROJECTED YEAR END | REQUESTED BUDGET | APPROVED BUDGET |
| 17-356-105 BEACH REVENUES | 6,617 | 7,983 | 19,413 | 15,000 | 0 | 8,500 | 40,000 | 8,500 |
| TOTAL REVENUES | 6,617 | 7,983 | 19,413 | 15,000 | 0 | 8,500 | 40,000 | 8,500 |

CITY OF FRENSEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2016

17 - BEACH MAINTENANCE FUND
 BEACH FUND EXPENSES

| EXPENDITURES | 2012-2013 | | 2013-2014 | | 2014-2015 | | 2015-2016 | | | 2016-2017 | |
|--------------------------------------|-----------|--------------|---------------|--------------|----------------|---------------|--------------------|------------------|-----------------|--------------|----------|
| | ACTUAL | ACTUAL | ACTUAL | ACTUAL | CURRENT BUDGET | Y-T-D ACTUAL | PROJECTED YEAR END | REQUESTED BUDGET | APPROVED BUDGET | | |
| SALARIES | | | | | | | | | | | |
| 17-576-100 SALARIES-WAGES | 0 | 0 | 1,035 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17-576-190 OVERTIME | 0 | 734 | 526 | 0 | 0 | 0 | 5,034 | 0 | 0 | 0 | 0 |
| TOTAL SALARIES | 0 | 734 | 1,562 | 0 | 0 | 0 | 5,034 | 0 | 0 | 0 | 0 |
| BENEFITS | | | | | | | | | | | |
| 17-576-201 FICA-MEDICARE | 0 | 56 | 119 | 0 | 0 | 0 | 383 | 0 | 0 | 0 | 0 |
| 17-576-210 GROUP INSURANCE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17-576-230 T.M.R.S. | 0 | 90 | 201 | 0 | 0 | 0 | 673 | 0 | 0 | 0 | 0 |
| TOTAL BENEFITS | 0 | 146 | 320 | 0 | 0 | 0 | 1,056 | 0 | 0 | 0 | 0 |
| MAINTENANCE | | | | | | | | | | | |
| 17-576-591 BEACH MAINTENANCE EXPENSE | 0 | 6,438 | 8,330 | 2,800 | 925 | 5,698 | 0 | 4,500 | 0 | 4,500 | 0 |
| TOTAL MAINTENANCE | 0 | 6,438 | 8,330 | 2,800 | 925 | 5,698 | 0 | 4,500 | 0 | 4,500 | 0 |
| SUNDRY | | | | | | | | | | | |
| 17-576-604 LIABILITY INSURANCE | 0 | 0 | 0 | 0 | 132 | 132 | 0 | 0 | 0 | 0 | 0 |
| TOTAL SUNDRY | 0 | 0 | 0 | 0 | 132 | 132 | 0 | 0 | 0 | 0 | 0 |
| TOTAL BEACH FUND EXPENSES | 0 | 7,318 | 10,211 | 2,800 | 1,057 | 11,920 | 0 | 4,500 | 0 | 4,500 | 0 |
| TOTAL EXPENDITURES | 0 | 7,318 | 10,211 | 2,800 | 1,057 | 11,920 | 0 | 4,500 | 0 | 4,500 | 0 |
| REVENUE OVER/(UNDER) EXPENDITURES | 6,617 | 665 | 9,201 | 12,200 | (1,057) | (3,420) | 40,000 | 4,000 | | | |



FISCAL YEAR 2016 - 2017
 BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

17-575 BEACH MAINTENANCE FUND

| ACCT# | DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | APL YTD | 2015-2016 | | 2016-2017 BUDGET | INC BUD-PROJ | | INC FROM BUDGET \$ | % |
|------------|------------------------|---------------------|---------------------|---------|-----------|----------|---------------------|--------------|---------|-----------------------|--------|
| | | | | | BUDGET | PROJECTh | | \$ | % | | |
| | REVENUES | 7,983 | 19,412 | 0 | 15,000 | 8,500 | 8,500 | 0 | 0.0% | -6,500 | -43.3% |
| 17-576-100 | SALARIES-WAGES | 0 | 1035 | 0 | 0 | | | 0 | 0.0% | 0 | 0.0% |
| 17-576-190 | OVERTIME | 734 | 526 | 0 | 0 | 5034 | | -5,034 | -100.0% | 0 | 0.0% |
| 17-576-201 | FICA-MEDICARE | 56 | 119 | 0 | 0 | 383 | | -383 | -100.0% | 0 | 0.0% |
| 17-576-210 | GROUP INSURANCE | 0 | 0 | 0 | 0 | | | 0 | 0.0% | 0 | 0.0% |
| 17-576-230 | T.M.RS. | 90 | 201 | 0 | 0 | 673 | | -673 | -100.0% | 0 | 0.0% |
| 17-575-591 | BEACH MAINTENANCE FUND | 6,438 | 8,330 | 925 | 2,800 | 5,698 | 4,500 | -1,198 | -21.0% | 1,700 | 60.7% |
| 17-576-604 | LIABILITY INSURANCE | 0 | 0 | 132 | | 132 | | -132 | -100.0% | 0 | 0.0% |
| | TOTAL EXPENSES | 7,318 | 10,211 | 1,057 | 2,800 | 11,920 | 4,500 | -1,198 | 0 | 1,700 | 1 |
| | NET: OPERATING | 665 | 9,201 | -1,057 | 12,200 | -3,420 | 4,000 | 1,198 | 0 | -8,200 | -1 |
| | INTERFUND TRANSFERS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | NET | 665 | 9,201 | -1,057 | 12,200 | -3,420 | 4,000 | 1,198 | 0 | -8,200 | -1 |



FISCAL YEAR 2016 - 2017
ACCOUNT DETAIL JUSTIFICATION

17-575 BEACH MAINTENANCE FUND

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------|---------------------|---------------------|-----------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 17-576-100 | SALARIES-WAGES | 0 | 1,035 | 0 | 0 | 0 |
| | ITEM DESCRIPTION | AMOUNT\$ | | | | AMOUNT\$ |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------|---------------------|---------------------|-----------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 17-576-190 | OVERTIME | 734 | 526 | 0 | 0 | 5,034 |
| | ITEM DESCRIPTION | AMOUNT\$ | | | | AMOUNT\$ |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------|---------------------|---------------------|-----------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 17-576-201 | FICA-MEDICARE | 56 | 119 | 0 | 0 | 383 |
| | ITEM DESCRIPTION | AMOUNT\$ | | | | AMOUNT\$ |
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**FISCAL YEAR 2016 - 2017
ACCOUNT DETAIL JUSTIFICATION**

17-575 BEACH MAINTENANCE FUND

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET | |
|------------|---------------------|---------------------|---------------------|------------------|--------|---------------------|------------|
| | | | | APR YTD | BUDGET | | PROJECTION |
| 17-576-210 | GROUP INSURANCE | 0 | 0 | 0 | 0 | 0 | |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | | AMOUNT\$ |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET | |
|------------|---------------------|---------------------|---------------------|------------------|--------|---------------------|------------|
| | | | | APR YTD | BUDGET | | PROJECTION |
| 17-576-230 | T.M.R.S. | 90 | 201 | 0 | 0 | 673 | |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | | AMOUNT\$ |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET | |
|------------|-------------------------|---------------------|---------------------|------------------|--------|---------------------|------------|
| | | | | APR YTD | BUDGET | | PROJECTION |
| 17-575-591 | BEACH MAINTENANCE FUND | 6,438 | 8,330 | 925 | 2,800 | 5,698 | |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | | AMOUNT\$ |
| | | | | | | | |
| | Trans cans, signs, etc. | 4,500 | | | | | |
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FISCAL YEAR 2016 - 2017
ACCOUNT DETAIL JUSTIFICATION

17-575 BEACH MAINTENANCE FUND

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | 2014-2015 | 2015-2016 | | 2016-2017 |
|------------|---------------------|-----------|-----------|-----------|--------|-----------|
| | | ACTUAL | ACTUAL | APR YTD | BUDGET | BUDGET |
| 17-576-604 | LIABILITY INSURANCE | 0 | 0 | 132 | 0 | 132 |
| | ITEM DESCRIPTION | AMOUNT\$ | | | | AMOUNT\$ |
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TOTAL: 7,318 10,211 1,057 2,800 11,920 4,500

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2016

20 -AMBULANCE REVENUE FUND

| REVENUES | 2012-2013 | 2013-2014 | 2014-2015 | 2015-2016 | | 2016-2017 | | |
|------------------------------------------|----------------|----------------|----------------|----------------|----------------|--------------------|------------------|-----------------|
| | ACTUAL | ACTUAL | ACTUAL | CURRENT BUDGET | Y-T-D ACTUAL | PROJECTED YEAR END | REQUESTED BUDGET | APPROVED BUDGET |
| 20-301-100 AMBULANCE REVENUE | 542,224 | 724,964 | 547,845 | 647,000 | 325,284 | 596,361 | 550,000 | 848,695 |
| 20-302-100 WATER BILL DONATIONS | 88,192 | 91,454 | 90,517 | 87,644 | 52,554 | 87,644 | 89,500 | 87,600 |
| 20-302-700 BAD DEBT - WATER BILL DONATNS | (1,282) | (3,408) | (1,063) | 164 | (515) | 164 | (1,600) | (500) |
| 20-360-100 INTEREST INCOME | 55 | 0 | 40 | 0 | 28 | 0 | 113 | 0 |
| 20-360-101 MISC INCOME | 0 | 5,843 | 3 | 0 | 1,188 | 0 | 0 | 0 |
| 20-360-400 GRANT REVENUE | 0 | 0 | 179,000 | 0 | 0 | 0 | 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 | 629,188 | 818,853 | 816,342 | 734,808 | 378,539 | 684,169 | 638,013 | 935,795 |

CITY OF FREEPORT
APPROVED BUDGET
AS OF: APRIL 30TH, 2016

20 -AMBULANCE REVENUE FUND
FIRE AND EMS BILLING

| EXPENDITURES | (----- 2015-2016 -----) | | | (----- 2016-2017 -----) | | | | |
|-----------------------------------|-------------------------|---------------------|---------------------|-------------------------|-----------------|-----------------------|---------------------|--------------------|
| | 2012-2013 ACTUAL | 2013-2014 ACTUAL | 2014-2015 ACTUAL | CURRENT BUDGET | Y-T-D ACTUAL | PROJECTED YEAR END | REQUESTED BUDGET | APPROVED BUDGET |
| SALARIES | | | | | | | | |
| 20-535-100 SALARIES/WAGES | 336,899 | 355,472 | 342,962 | 392,356 | 223,626 | 355,878 | 349,122 | 426,493 |
| 20-535-165 EDUCATIONAL PAY | 10,393 | 11,275 | 7,548 | 12,000 | 5,019 | 12,000 | 600 | 12,000 |
| 20-535-175 LONGEVITY | 466 | 629 | 1,278 | 1,181 | 912 | 1,300 | 192 | 2,161 |
| 20-535-190 OVERTIME | 31,072 | 32,685 | 50,920 | 47,000 | 25,653 | 47,000 | 35,500 | 47,000 |
| TOTAL SALARIES | 378,830 | 400,061 | 402,709 | 452,537 | 255,212 | 416,178 | 385,414 | 487,654 |
| BENEFITS | | | | | | | | |
| 20-535-201 F I C A & MEDICARE | 29,527 | 28,775 | 30,095 | 34,619 | 18,783 | 31,000 | 29,484 | 37,306 |
| 20-535-210 GROUP INSURANCE | 57,266 | 55,622 | 56,153 | 69,731 | 22,875 | 66,000 | 56,052 | 71,956 |
| 20-535-230 T M R S | 45,261 | 44,333 | 51,928 | 59,871 | 33,539 | 54,000 | 44,669 | 68,906 |
| 20-535-240 WORKMEN'S COMPENSATION | 5,139 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 20-535-250 OFEB EXPENSE | 0 | 0 | 2,435 | 0 | 0 | 0 | 0 | 0 |
| 20-535-291 UNEMPLOYMENT INSURANCE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL BENEFITS | 137,193 | 133,730 | 145,612 | 169,221 | 80,198 | 156,000 | 135,205 | 183,168 |
| SUPPLIES | | | | | | | | |
| 20-535-311 POSTAGE/SHIPPING | 482 | 301 | 444 | 500 | 191 | 500 | 500 | 500 |
| 20-535-320 OTHER ELECTRONICS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20-535-335 CLOTHING | 14,906 | 14,466 | 12,947 | 15,000 | 4,313 | 15,000 | 27,300 | 15,000 |
| 20-535-352 FURNITURE & FIXTURES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20-535-383 EMS EXPENDABLES | 37,411 | 37,495 | 38,789 | 35,000 | 15,726 | 35,000 | 35,000 | 35,000 |
| 20-535-399 OTHER SUPPLIES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL SUPPLIES | 52,799 | 52,262 | 52,180 | 50,500 | 20,230 | 50,500 | 62,800 | 50,500 |
| SERVICES | | | | | | | | |
| 20-535-407 BILLING AGENCY FBBS | 51,310 | 58,667 | 20,260 | 50,000 | 0 | 0 | 50,000 | 25,000 |
| 20-535-413 PROFESSIONAL SERVICES | 6,000 | 6,000 | 5,500 | 6,000 | 4,000 | 6,000 | 0 | 12,000 |
| 20-535-414 BANK CHARGES | 200 | 202 | 183 | 200 | 114 | 200 | 163 | 199 |
| 20-535-425 CONTRACT LABOR | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20-535-426 PHYSICALS/SCREENING | 231 | 0 | 551 | 800 | 0 | 800 | 800 | 800 |
| 20-535-499 OTHER SERVICES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL SERVICES | 57,742 | 64,870 | 26,494 | 57,000 | 4,114 | 7,000 | 50,963 | 37,999 |
| SUNDRY | | | | | | | | |
| 20-535-602 SEMINARS/DUES/TRAVEL | 9,882 | 10,810 | 10,975 | 18,000 | 3,168 | 18,000 | 16,950 | 18,000 |
| 20-535-699 OTHER - SUNDRY | 0 | 5,843 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL SUNDRY | 9,882 | 16,653 | 10,975 | 18,000 | 3,168 | 18,000 | 16,950 | 18,000 |
| CAPITAL OUTLAY | | | | | | | | |
| 20-535-899 CAPITAL OUTLAY | 0 | 0 | 0 | 66,500 | 59,164 | 66,500 | 0 | 35,000 |
| TOTAL CAPITAL OUTLAY | 0 | 0 | 0 | 66,500 | 59,164 | 66,500 | 0 | 35,000 |

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2016

20 -AMBULANCE REVENUE FUND
 FIRE AND EMS BILLING

| EXPENDITURES | 2012-2013 ACTUAL | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | | 2016-2017 | |
|------------------------------------------|---------------------|---------------------|---------------------|-------------------|-----------------|-----------------------|---------------------|--------------------|
| | | | | CURRENT BUDGET | Y-T-D ACTUAL | PROJECTED YEAR END | REQUESTED BUDGET | APPROVED BUDGET |
| <u>ACCRUAL</u> | | | | | | | | |
| 20-535-995 DEPRECIATION EXPENSE | 45,334 | 54,221 | 45,090 | 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 | 45,334 | 54,221 | 45,090 | 0 | 0 | 0 | 0 | 0 |
| | | | | | | | | |
| TOTAL FIRE AND EMS BILLING | 681,780 | 721,798 | 683,060 | 813,758 | 422,086 | 714,178 | 651,332 | 812,321 |

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2016

20 -AMBULANCE REVENUE FUND
 TRANSFERRED FROM

| EXPENDITURES | (----- 2015-2016 -----) (----- 2016-2017 -----) | | | | | | APPROVED BUDGET | |
|---------------------------------------|-------------------------------------------------|---------------------|---------------------|-------------------|-----------------|-----------------------|--------------------|---------------------|
| | 2012-2013 ACTUAL | 2013-2014 ACTUAL | 2014-2015 ACTUAL | CURRENT BUDGET | Y-T-D ACTUAL | PROJECTED YEAR END | | REQUESTED BUDGET |
| <u>INTERFUND TRANSFERS</u> | | | | | | | | |
| 20-710-010 TRANSFER FROM GENERAL FUND | (71,314) | (21,283) | (167,425) | (78,950) | (78,950) | (78,950) | 0 | 0 |
| TOTAL INTERFUND TRANSFERS | (71,314) | (21,283) | (167,425) | (78,950) | (78,950) | (78,950) | 0 | 0 |
| | | | | | | | | |
| TOTAL TRANSFERRED FROM | (71,314) | (21,283) | (167,425) | (78,950) | (78,950) | (78,950) | 0 | 0 |
| | | | | | | | | |
| TOTAL EXPENDITURES | 610,466 | 700,515 | 515,635 | 734,808 | 343,136 | 635,228 | 651,332 | 812,321 |
| | | | | | | | | |
| REVENUE OVER/(UNDER) EXPENDITURES | 18,722 | 118,338 | 300,708 | 0 | 35,403 | 48,941 | (13,319) | 123,474 |



FISCAL YEAR 2016-2017
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

20-535 AMBULANCE / EMS FUND

| ACCT# | DESCRIPTION | 2013-2014 | | 2014-2015 | | 2015-2016 | | 2016-2017 | | INC BUD-PROJ | | INC FROM BUDGET | |
|------------|----------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|-----------------|---|
| | | ACTUAL | ACTUAL | APR YTD | BUDGET | PROJECT# | BUDGET | \$ | % | \$ | % | \$ | % |
| | REVENUES | 816,893 | 816,342 | 378,539 | 734,808 | 684,169 | 935,795 | 251,626 | 36.8% | 200,987 | 27.4% | | |
| 20 535-100 | SALARIES/WAGES | 355,472 | 342,962 | 223,626 | 392,356 | 355,878 | 426,493 | 70,615 | 19.8% | 34,137 | 8.7% | | |
| 20 535-165 | EDUCATIONAL PAY | 11,275 | 7,548 | 5,019 | 12,000 | 12,000 | 12,000 | 0 | 0.0% | 0 | 0.0% | | |
| 20 535-175 | LONGEVITY | 629 | 1,278 | 912 | 1,181 | 1,300 | 2,161 | 861 | 66.2% | 980 | 83.0% | | |
| 20 535-190 | OVERTIME | 32,685 | 50,920 | 25,653 | 47,000 | 47,000 | 47,000 | 0 | 0.0% | 0 | 0.0% | | |
| 20 535-201 | F I C A & MEDICARE | 28,775 | 30,095 | 18,783 | 34,619 | 31,000 | 37,306 | 6,306 | 20.3% | 2,687 | 7.8% | | |
| 20 535-210 | GROUP INSURANCE | 55,622 | 56,153 | 22,875 | 69,731 | 66,000 | 71,956 | 5,956 | 9.0% | 2,225 | 3.2% | | |
| 20 535-230 | T M R S | 44,333 | 51,928 | 33,539 | 59,871 | 54,000 | 68,906 | 14,906 | 27.6% | 9,035 | 15.1% | | |
| 20 535-240 | WORKMEN'S COMPENSATION | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 0 | 0.0% | 0 | 0.0% | | |
| 20 535-291 | UNEMPLOYMENT INSURANCE | 0 | 2,435 | 0 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% | | |
| 20 535-311 | POSTAGE/SHIPPING | 301 | 444 | 191 | 500 | 500 | 500 | 0 | 0.0% | 0 | 0.0% | | |
| 20 535-335 | CLOTHING | 14,466 | 12,947 | 4,313 | 15,000 | 15,000 | 15,000 | 0 | 0.0% | 0 | 0.0% | | |
| 20 535-383 | EMS EXPENDABLES | 37,495 | 38,789 | 15,726 | 35,000 | 35,000 | 35,000 | 0 | 0.0% | 0 | 0.0% | | |
| 20 535-407 | BILLING AGENCY FEES | 58,667 | 20,260 | 0 | 50,000 | 0 | 25,000 | 25,000 | 0.0% | -25,000 | -50.0% | | |
| 20-535-413 | PROFESSIONAL SERVICES | 6,000 | 5,500 | 4,000 | 6,000 | 6,000 | 12,000 | 6,000 | 100.0% | 0 | 0.0% | | |
| 20 535-414 | BANK CHARGES | 202 | 183 | 117 | 200 | 200 | 200 | 0 | 0.0% | 0 | 0.0% | | |
| 20 535-426 | PHYSICALS/SCREENING | 0 | 553 | 0 | 800 | 800 | 800 | 0 | 0.0% | 0 | 0.0% | | |
| 20 535-602 | SEMINARS/DUES/TRAVEL | 10,812 | 10,975 | 3,168 | 18,000 | 18,000 | 18,000 | 0 | 0.0% | 0 | 0.0% | | |
| 20 535-699 | OTHER - SUNDRY | 5,843 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% | | |
| 20 535-899 | CAPITAL OUTLAY | 54,221 | 45,090 | 59,164 | 66,500 | 66,500 | 35,000 | -31,500 | -47.4% | -31,500 | -47.4% | | |
| 20-535-985 | DEPRECIATION | 721,798 | 683,060 | 422,086 | 813,758 | 714,178 | 812,321 | -31,500 | -4.4% | -1,437 | -0.2% | | |
| | TOTAL EXPENSES | 97,055 | 133,282 | -43,547 | -78,950 | -30,009 | 123,474 | 153,483 | -511.5% | 202,424 | -256.4% | | |
| | NET: OPERATING | 0 | -71,314 | -21,283 | -78,950 | -78,950 | 0 | 78,950 | -100.0% | 78,950 | -100.0% | | |
| | INTERFUND TRANSFERS | 97,055 | 204,596 | -22,264 | 0 | 48,941 | 123,474 | 74,533 | 152.3% | 123,474 | 0.0% | | |
| | NET | 97,055 | 204,596 | -22,264 | 0 | 48,941 | 123,474 | 74,533 | 152.3% | 123,474 | 0.0% | | |



FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION

20-535 AMBULANCE / EMS FUND

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|-----------------------------|---------------------|---------------------|---------------------------|---------|---------------------|
| | | | | APR YTD | BUDGET | |
| 20 535-100 | SALARIES/WAGES | 355,472 | 342,962 | 223,626 | 392,356 | 426,493 |
| | ITEM DESCRIPTION | AMOUNTS | | ITEM DESCRIPTION | | AMOUNTS |
| | Current Full-Time Employees | 9 | 426,493 | | | |
| | New Full-Time Employees | 0 | | | | |
| | Current Part-Time Employees | 0 | | | | |
| | New Part-Time Employees | 0 | | | | |
| | Temporary Employees | 0 | | | | |
| | | | | Calculated Field | | |
| | | | | (do not attempt to input) | | |

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------|---------------------|---------------------|---------------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 20 535-165 | EDUCATIONAL PAY | 11,275 | 7,548 | 5,019 | 12,000 | 12,000 |
| | ITEM DESCRIPTION | AMOUNTS | | ITEM DESCRIPTION | | AMOUNTS |
| | Education Pay | 12,000 | | | | |
| | | | | | | |
| | | | | Calculated Field | | |
| | | | | (do not attempt to input) | | |

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------|---------------------|---------------------|---------------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 20 535-175 | LONGEVITY | 629 | 1,278 | 912 | 1,181 | 2,161 |
| | ITEM DESCRIPTION | AMOUNTS | | ITEM DESCRIPTION | | AMOUNTS |
| | Longevity Pay | 2,161 | | | | |
| | | | | | | |
| | | | | Calculated Field | | |
| | | | | (do not attempt to input) | | |



FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION

20-535 AMBULANCE / EMS FUND

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET | |
|------------|--------------------------------|---------------------|---------------------|------------------|--------|---------------------|------------|
| | | | | APR YTD | BUDGET | | PROJECTION |
| 20 535-190 | OVERTIME | 32,685 | 50,920 | 25,653 | 47,000 | 47,000 | |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | | AMOUNTS |
| | FLSA Weekly | 10,750 | | | | | |
| | FLSA Monthly | 22,500 | | | | | |
| | Shift Coverage/Major Incidents | 10,750 | | | | | |
| | Holiday | 3,000 | | | | | |
| | | | | | | | |
| | | | | | | | |

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET | |
|------------|---------------------------|---------------------|---------------------|---------------------------|--------|---------------------|------------|
| | | | | APR YTD | BUDGET | | PROJECTION |
| 20 535-201 | F I C A & MEDICARE | 28,775 | 30,095 | 18,783 | 34,619 | 37,306 | |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | | AMOUNTS |
| | Calculated Field | 37,306 | | | | | |
| | (do not attempt to input) | | | Calculated Field | | | |
| | | | | (do not attempt to input) | | | |
| | | | | | | | |
| | | | | | | | |

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET | |
|------------|------------------------------|---------------------|---------------------|---------------------------|--------|---------------------|------------|
| | | | | APR YTD | BUDGET | | PROJECTION |
| 20 535-210 | GROUP INSURANCE | 55,622 | 56,153 | 22,875 | 69,731 | 66,000 | |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | | AMOUNTS |
| | Life Insurance / AD&D | 1,449 | | | | | |
| | Long Term Disability | 1,899 | | Calculated Field | | | |
| | Health Reimbursement Account | 10,800 | | (do not attempt to input) | | | |
| | TML - Employee Health | | | | | | |
| | Estimated % Increase | 4% | | | | | |
| | TML Estimated Rate/Mo | 57,808 | 9 | | | | |



THE CITY OF
FRESNO
 FISCAL YEAR 2016-2017
 ACCOUNT DETAIL JUSTIFICATION

20-535 AMBULANCE / EMS FUND

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|-----------------------------------------------|---------------------|---------------------|------------------|-----------------------------------------------|---------------------|
| | | | | APR YTD | BUDGET | |
| 20 535-230 | T M R S | 44,333 | 51,928 | 33,539 | 59,871 | 68,906 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | AMOUNT\$ |
| | OCT - DEC | 13.36% | | | | |
| | JAN - SEP | 14.39% | | | | |
| | Weighted Average | 14.13% | | | | |
| | Calculated Field (do not attempt to input) | | | | Calculated Field (do not attempt to input) | |

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|------------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 20 535-240 | WORKMEN'S COMPENSATION | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | AMOUNT\$ |
| | WORKMEN'S COMPENSATION | 5,000 | | | | |
| | | | | | | |
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| | | | | | | |

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|------------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 20 535-291 | UNEMPLOYMENT INSURANCE | 0 | 2,435 | 0 | 0 | - |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | AMOUNT\$ |
| | UNEMPLOYMENT INSURANCE | - | | | | |
| | | | | | | |
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THE CITY OF
FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION

20-535 AMBULANCE / EMS FUND

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 20 535-311 | POSTAGE/SHIPPING | 301 | 444 | 191 | 500 | 500 |
| | ITEM DESCRIPTION | AMOUNTS | | ITEM DESCRIPTION | | |
| | POSTAGE/SHIPPING | 500 | | | | AMOUNTS |
| | | | | | | |
| | | | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|----------------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 20 535-335 | CLOTHING | 14,466 | 12,947 | 4,313 | 15,000 | 15,000 |
| | ITEM DESCRIPTION | AMOUNTS | | ITEM DESCRIPTION | | |
| | Fire Coats | 15,000 | | | | AMOUNTS |
| | Fire Pants | | | | | |
| | Fire Helmets | | | | | |
| | Fire Gloves | | | | | |
| | Job Shirts/Boots | | | | | |
| | Replace Contaminated Items | | | | | |
| | Misc | | | | | |

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 20 535-383 | EMS EXPENDABLES | 37,495 | 38,789 | 15,726 | 35,000 | 35,000 |
| | ITEM DESCRIPTION | AMOUNTS | | ITEM DESCRIPTION | | |
| | EMS Expendables | 35,000 | | | | AMOUNTS |
| | | | | | | |
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**FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION**

20-535 AMBULANCE / EMS FUND

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------|---------------------|---------------------|-----------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 20 535-407 | BILLING AGENCY FEES | 58,667 | 20,260 | 0 | 50,000 | 25,000 |
| | ITEM DESCRIPTION | AMOUNT\$ | | | | AMOUNT\$ |
| | Billing Agency Fees | 25,000 | | | | |
| | | | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|-----------------------|---------------------|---------------------|-----------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 20-535-413 | PROFESSIONAL SERVICES | 6,000 | 5,500 | 4,000 | 6,000 | 12,000 |
| | ITEM DESCRIPTION | AMOUNT\$ | | | | AMOUNT\$ |
| | EMS Medical Director | 12,000 | | | | |
| | | | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------|---------------------|---------------------|-----------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 20 535-414 | BANK CHARGES | 202 | 183 | 117 | 200 | 200 |
| | ITEM DESCRIPTION | AMOUNT\$ | | | | AMOUNT\$ |
| | BANK CHARGES | 200 | | | | |
| | | | | | | |
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THE CITY OF
FISCAL YEAR 2016-2017

ACCOUNT DETAIL JUSTIFICATION

20-535 AMBULANCE / EMS FUND

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------|---------------------|---------------------|-----------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 20 535-426 | PHYSICALS/SCREENING | 0 | 553 | 0 | 800 | 800 |
| | ITEM DESCRIPTION | AMOUNT\$ | | | | AMOUNT\$ |
| | Physicals | 800 | | | | |
| | Drug Screens | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|--------------------------------------|---------------------|---------------------|-----------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 20 535-602 | SEMINARS/DUES/TRAVEL | 10,812 | 10,975 | 3,168 | 18,000 | 18,000 |
| | ITEM DESCRIPTION | AMOUNT\$ | | | | AMOUNT\$ |
| | TDSHS Agency Renewal | 18,000 | | | | |
| | TDSHS Personnel Renewals | | | | | |
| | TCFP Renewals | | | | | |
| | RAC-R | | | | | |
| | Arson Conference | | | | | |
| | Hurricane Conference | | | | | |
| | EMS Conference | | | | | |
| | CE Solutions (Continuing Ed Program) | | | | | |

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------|---------------------|---------------------|-----------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 20 535-699 | OTHER - SUNDRY | 5,843 | 0 | 0 | 0 | - |
| | ITEM DESCRIPTION | AMOUNT\$ | | | | AMOUNT\$ |
| | | | | | | |
| | | | | | | |
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**FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION**

20-535 AMBULANCE / EMS FUND

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | 2014-2015 | 2015-2016 | | 2016-2017 |
|------------|------------------------------------|-----------|-----------|------------------|--------|-----------|
| | | ACTUAL | ACTUAL | APR YTD | BUDGET | BUDGET |
| 20 535-899 | CAPITAL OUTLAY | 0 | 0 | 59,164 | 66,500 | 35,000 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | |
| | Renovation of Restrooms | 20,000 | | | | |
| | Lighting in Station One Engine Bay | 15,000 | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | 2014-2015 | 2015-2016 | | 2016-2017 |
|------------|---------------------|-----------|-----------|------------------|--------|-----------|
| | | ACTUAL | ACTUAL | APR YTD | BUDGET | BUDGET |
| 20-535-995 | DEPRECIATION | 54,221 | 45,090 | 0 | 0 | - |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
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| | | | | | | |
| | | | | | | |

TOTAL: 721,798 683,060 422,086 813,758 714,178 812,321

CITY OF FREEPORT
APPROVED BUDGET
AS OF: APRIL 30TH, 2016

56 -WATER & SEWER FUND

| REVENUES | 2012-2013 | 2013-2014 | 2014-2015 | 2015-2016 | | | 2016-2017 | |
|------------------------------------------|------------------|------------------|------------------|------------------|------------------|--------------------|------------------|------------------|
| | ACTUAL | ACTUAL | ACTUAL | CURRENT BUDGET | Y-T-D ACTUAL | PROJECTED YEAR END | REQUESTED BUDGET | APPROVED BUDGET |
| 56-360-100 INTEREST INCOME | 22 | 6 | 11 | 0 | 589 | 589 | 100 | 0 |
| 56-360-101 MISC INCOME | 10,854 | 25,231 | 270,091 | 23,000 | 11,763 | 41,093 | 0 | 19,000 |
| 56-360-102 MISC INCOME RETURN CHECKS | 1,545 | 1,645 | 1,875 | 1,300 | 1,632 | 1,732 | 1,200 | 0 |
| 56-360-400 COMMUNITY DEV GRANT | 285,053 | 147,375 | 0 | 0 | 0 | 0 | 0 | 0 |
| 56-360-401 GRANT REVENUE-EMERGENCY POWER | 0 | 0 | 0 | 0 | 812,354 | 812,354 | 0 | 0 |
| 56-360-920 DONATIONS - MISCELLANEOUS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 56-370-005 CASH OVER OR SHORT | 256 | 94 | 84 | 0 | 325 | 0 | 0 | 0 |
| 56-381-200 WATER REVENUE | 2,228,199 | 2,172,050 | 3,104,410 | 2,790,796 | 1,663,185 | 2,790,796 | 2,266,000 | 3,175,000 |
| 56-381-201 WATER REVENUE - MISC | 0 | 0 | 9,700 | 0 | 0 | 0 | 0 | 0 |
| 56-381-202 GARBAGE CAN REVENUE | 55 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 56-381-300 SEWER REVENUE | 1,248,148 | 1,392,724 | 1,815,828 | 1,698,028 | 1,002,152 | 1,698,028 | 1,320,000 | 1,893,918 |
| 56-381-301 SEWER REVENUE - MISC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 56-381-500 SEWER SURCHARGE | 431 | 783 | 0 | 0 | 126 | 0 | 1,000 | 0 |
| 56-381-600 WATER TAP FEE | 5,465 | 20,330 | 42,552 | 9,900 | 12,556 | 28,000 | 5,300 | 15,000 |
| 56-381-601 SEWER TAP FEE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 56-381-700 BAD DEBT WRITE-OFF | 34,978 | 51,845 | 16,497 | 29,000 | 16,625 | 15,000 | 20,000 | 25,000 |
| 56-381-701 CREDIT ADJUSTMENTS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 56-381-800 PAYMENT DISCOUNTS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 56-381-900 CONNECT & DISCONNECT FEES | 91,048 | 95,663 | 86,893 | 75,000 | 52,348 | 75,000 | 125,000 | 80,000 |
| 56-399-050 CONTRIBUTIONS/CAPITAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL REVENUES | 3,835,477 | 3,803,867 | 5,314,780 | 4,569,024 | 3,539,756 | 5,432,592 | 3,698,600 | 5,157,918 |

CITY OF FREEPORT
APPROVED BUDGET
AS OF: APRIL 30TH, 2016

56 -WATER & SEWER FUND
WATER & SEWER

| EXPENDITURES | 2015-2016 | | | | | 2016-2017 | | |
|-----------------------------------------|---------------------|---------------------|---------------------|-------------------|-----------------|-----------------------|---------------------|--------------------|
| | 2012-2013 ACTUAL | 2013-2014 ACTUAL | 2014-2015 ACTUAL | CURRENT BUDGET | Y-T-D ACTUAL | PROJECTED YEAR END | REQUESTED BUDGET | APPROVED BUDGET |
| SALARIES | | | | | | | | |
| 56-565-100 SALARIES/WAGES | 62,102 | 74,347 | 69,343 | 83,141 | 44,837 | 83,141 | 76,035 | 83,480 |
| 56-565-175 LONGEVITY | 638 | 865 | 2,137 | 2,137 | 1,276 | 2,137 | 760 | 2,375 |
| 56-565-190 OVERTIME | 51 | 866 | 593 | 500 | 281 | 500 | 0 | 500 |
| TOTAL SALARIES | 62,790 | 76,078 | 72,072 | 85,778 | 46,394 | 85,778 | 76,795 | 86,355 |
| BENEFITS | | | | | | | | |
| 56-565-201 F I C A & MEDICARE | 5,091 | 5,339 | 6,016 | 6,562 | 3,533 | 6,562 | 5,875 | 6,606 |
| 56-565-210 GROUP INSURANCE | 12,177 | 11,322 | 16,146 | 15,496 | 7,462 | 15,496 | 23,467 | 15,990 |
| 56-565-230 T M R S | 7,801 | 8,030 | 9,528 | 11,348 | 6,108 | 11,348 | 8,901 | 12,202 |
| 56-565-240 WORKMEN'S COMPENSATION | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 56-565-250 OPEB EXPENSE | 0 | 0 | 460 | 0 | 0 | 0 | 0 | 0 |
| 56-565-291 UNEMPLOYMENT INSURANCE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL BENEFITS | 25,069 | 24,691 | 32,150 | 33,406 | 17,104 | 33,406 | 38,243 | 34,798 |
| SUPPLIES | | | | | | | | |
| 56-565-310 OFFICE/COMPUTER SUPPLIES | 10,414 | 9,644 | 9,815 | 9,500 | 5,304 | 9,500 | 6,000 | 9,500 |
| 56-565-311 POSTAGE/SHIPPING | 24,000 | 20,100 | 21,607 | 16,800 | 12,850 | 18,750 | 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 | 34,414 | 29,744 | 31,421 | 26,300 | 18,154 | 28,250 | 17,000 | 26,300 |
| SERVICES | | | | | | | | |
| 56-565-406 FEES | 29,846 | 32,375 | 30,530 | 38,950 | 30,272 | 30,272 | 30,000 | 32,500 |
| 56-565-407 COLLECTION AGENCY FEES | 2,440 | 912 | 97 | 1,000 | 847 | 1,811 | 1,200 | 1,000 |
| 56-565-413 PROFESSIONAL SERVICES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 56-565-414 BANK CHARGES | 3,072 | 4,543 | 7,134 | 5,718 | 6,057 | 8,300 | 2,200 | 9,261 |
| 56-565-415 TELEPHONE | 519 | 1,186 | 1,579 | 1,395 | 1,185 | 1,900 | 1,325 | 1,868 |
| 56-565-426 PHYSICALS/SCREENING | 115 | 0 | 78 | 35 | 0 | 35 | 0 | 35 |
| 56-565-430 ADVERTISING | 2,301 | 2,714 | 2,622 | 2,900 | 0 | 0 | 500 | 0 |
| 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 | 1,349,656 | 1,401,600 | 1,473,313 | 1,919,900 | 921,577 | 1,919,900 | 1,324,136 | 2,146,200 |
| 56-565-498 VEOLIA - OTHER | 125,942 | 148,239 | 349,231 | 396,941 | 155,419 | 320,324 | 38,000 | 90,000 |
| 56-565-499 VEOLIA - CONTRACT OPERATIONS | 2,060,265 | 2,082,238 | 2,065,235 | 2,298,585 | 1,529,183 | 2,298,585 | 1,991,902 | 2,302,856 |
| TOTAL SERVICES | 3,574,156 | 3,673,807 | 3,929,819 | 4,665,424 | 2,644,541 | 4,581,127 | 3,389,263 | 4,583,720 |
| MAINTENANCE | | | | | | | | |
| 56-565-543 ELECTRONICS/COMPUTER MAINT | 5,369 | 5,561 | 8,639 | 8,000 | 6,842 | 8,000 | 8,000 | 8,000 |
| TOTAL MAINTENANCE | 5,369 | 5,561 | 8,639 | 8,000 | 6,842 | 8,000 | 8,000 | 8,000 |

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2016

56 -WATER & SEWER FUND
 WATER & SEWER

| EXPENDITURES | 2012-2013 | 2013-2014 | 2014-2015 | 2015-2016 | | | 2016-2017 | |
|-------------------------------------------|------------------|------------------|------------------|------------------|------------------|--------------------|------------------|------------------|
| | ACTUAL | ACTUAL | ACTUAL | CURRENT BUDGET | Y-T-D ACTUAL | PROJECTED YEAR END | REQUESTED BUDGET | APPROVED BUDGET |
| SUNDRY | | | | | | | | |
| 56-565-602 SEMINARS/DUES/TRAVEL | 0 | 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 | 643 | 0 | 500 | 0 | 0 | 0 | 0 | 0 |
| TOTAL SUNDRY | 643 | 0 | 500 | 500 | 0 | 500 | 500 | 500 |
| CAPITAL OUTLAY | | | | | | | | |
| 56-565-874 RIVERSIDE LIFT STATION | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 56-565-875 GRANT-EMERGENCY POWER & MONITE | 0 | 0 | 0 | 0 | 692,237 | 692,237 | 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 | 677,450 | 51,496 | 677,450 | 0 | 957,400 |
| TOTAL CAPITAL OUTLAY | 0 | 0 | 0 | 677,450 | 743,733 | 1,369,687 | 0 | 957,400 |
| ACCRUAL | | | | | | | | |
| 56-565-995 DEPRECIATION EXPENSE | 304,975 | 323,852 | 323,113 | 0 | 0 | 0 | 0 | 0 |
| 56-565-999 ACCRUAL: CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL ACCRUAL | 304,975 | 323,852 | 323,113 | 0 | 0 | 0 | 0 | 0 |
| TOTAL WATER & SEWER | 4,007,416 | 4,133,734 | 4,397,714 | 5,496,858 | 3,476,768 | 6,106,748 | 3,529,801 | 5,697,073 |

CITY OF FARRUKI
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2016

56 - WATER & SEWER FUND
 DEBT SERVICE

| EXPENDITURES | | | | (----- 2015-2016 -----) | | | (----- 2016-2017 -----) | |
|-----------------------------------------|---------------------|---------------------|---------------------|-------------------------|-----------------|-----------------------|-------------------------|--------------------|
| | 2012-2013 ACTUAL | 2013-2014 ACTUAL | 2014-2015 ACTUAL | CURRENT BUDGET | Y-T-D ACTUAL | PROJECTED YEAR END | REQUESTED BUDGET | APPROVED BUDGET |
| INTERFUND TRANSFERS | | | | | | | | |
| 56-615-004 BOND ISSUE COST AMORTIZATION | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL INTERFUND TRANSFERS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| DEBT SERVICE | | | | | | | | |
| 56-615-700 PRINCIPAL | 0 | 0 | 0 | 0 | 0 | 0 | 208,000 | 0 |
| 56-615-710 INTEREST EXPENSE | 23,072 | 11,843 | 0 | 0 | 0 | 0 | 37,927 | 0 |
| 56-615-730 DEBT SERVICE FEES | 300 | 300 | 300 | 0 | 0 | 0 | 300 | 0 |
| TOTAL DEBT SERVICE | 23,372 | 12,143 | 300 | 0 | 0 | 0 | 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 | 23,372 | 12,143 | 300 | 0 | 0 | 0 | 246,227 | 0 |

APPROVED BUDGET
AS OF: APRIL 30TH, 2016

56 - WATER & SEWER FUND
TRANSFERRED FROM

| EXPENDITURES | (----- 2015-2016 -----) (----- 2016-2017 -----) | | | | | | | |
|---------------------------------------|-------------------------------------------------|---------------------|---------------------|-------------------|-----------------|-----------------------|---------------------|--------------------|
| | 2012-2013 ACTUAL | 2013-2014 ACTUAL | 2014-2015 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 | (280,400) | (108,255) | (390,929) | (620,893) | (620,893) | (620,893) | (77,428) | (539,155) |
| 56-710-043 XFR FROM W & S TO I & S | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL INTERFUND TRANSFERS | (280,400) | (108,255) | (390,929) | (620,893) | (620,893) | (620,893) | (77,428) | (539,155) |
| | | | | | | | | |
| TOTAL TRANSFERRED FROM | (280,400) | (108,255) | (390,929) | (620,893) | (620,893) | (620,893) | (77,428) | (539,155) |
| | | | | | | | | |
| TOTAL EXPENDITURES | 3,750,389 | 4,037,622 | 4,007,085 | 4,875,965 | 2,855,875 | 5,485,855 | 3,698,600 | 5,157,918 |
| | | | | | | | | |
| REVENUE OVER/(UNDER) EXPENDITURES | 85,088 | (233,756) | 1,307,695 | (306,941) | 683,881 | (53,263) | 0 | 0 |



FISCAL YEAR 2016-2017
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

56-565 WATER & SEWER FUND

| ACCT# | DESCRIPTION | 2013-2014 | | 2014-2015 | | 2015-2016 | | 2016-2017 | | INC BUD-PROJ | | INC FROM BUDGET | |
|------------|------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----|--------------|---------|-----------------|---------|
| | | ACTUAL | ACTUAL | APR YTD | BUDGET | BUDGET | PROJECT | BUDGET | \$ | % | \$ | % | |
| | REVENUES | 3,803,866 | 5,314,780 | 3,539,729 | 4,569,024 | 5,432,592 | 5,157,918 | | | -274,674 | -5.1% | 588,894 | 12.9% |
| 56 565-100 | SALARIES/WAGES | 74,347 | 69,343 | 44,837 | 83,141 | 83,141 | | 83,480 | | 339 | 0.4% | 339 | 0.4% |
| 56 565-175 | LONGEVITY | 866 | 2,137 | 1,276 | 2,137 | 2,137 | | 2,375 | | 238 | 11.1% | 238 | 11.1% |
| 56 565-190 | OVERTIME | 866 | 593 | 281 | 500 | 500 | | 500 | | 0 | 0.0% | 0 | 0.0% |
| 56 565-201 | FICA & MEDICARE | 5,339 | 6,016 | 3,533 | 6,562 | 6,562 | | 6,806 | | 44 | 0.7% | 44 | 0.7% |
| 56 565-210 | GROUP INSURANCE | 11,322 | 16,146 | 7,462 | 15,496 | 15,496 | | 15,990 | | 494 | 3.2% | 494 | 3.2% |
| 56 565-230 | T M R S | 8,030 | 9,528 | 6,108 | 11,348 | 11,348 | | 12,202 | | 854 | 7.5% | 854 | 7.5% |
| 56 565-240 | WORKMEN'S COMPENSATION | 0 | 460 | 0 | 0 | 0 | | 0 | | 0 | 0.0% | 0 | 0.0% |
| 56 565-291 | UNEMPLOYMENT INSURANCE | 0 | 0 | 0 | 0 | 0 | | 0 | | 0 | 0.0% | 0 | 0.0% |
| 56 565-310 | OFFICE/COMPUTER SUPPLIES | 9,644 | 9,815 | 5,304 | 9,500 | 9,500 | | 9,500 | | 0 | 0.0% | 0 | 0.0% |
| 56 565-311 | POSTAGE/SHIPPING | 20,100 | 21,607 | 12,850 | 16,800 | 16,800 | | 16,800 | | -1,950 | -10.4% | 0 | 0.0% |
| 56 565-406 | FEES | 32,375 | 30,530 | 30,272 | 38,950 | 30,272 | | 32,500 | | 2,228 | 7.4% | 0 | -16.6% |
| 56 565-407 | COLLECTION AGENCY FEES | 912 | 97 | 847 | 1,000 | 1,811 | | 1,000 | | -811 | -44.8% | 0 | 0.0% |
| 56 565-414 | BANK CHARGES | 4,543 | 7,134 | 6,057 | 5,718 | 8,300 | | 9,261 | | 961 | 11.6% | 3,543 | 62.0% |
| 56 565-415 | TELEPHONE | 1,186 | 1,579 | 1,185 | 1,395 | 1,900 | | 1,868 | | -32 | -1.7% | 473 | 33.9% |
| 56 565-426 | PHYSICALS/SCREENING | 0 | 78 | 0 | 35 | 35 | | 35 | | 0 | 0.0% | 0 | 0.0% |
| 56 565-430 | ADVERTISING | 2,714 | 2,622 | 0 | 2,900 | 0 | | 0 | | 0 | 0.0% | -2,900 | -100.0% |
| 56 565-496 | BWA WATER RESALE | 1,401,600 | 1,473,313 | 921,577 | 1,919,900 | 1,919,900 | | 2,146,200 | | 226,300 | 11.8% | 226,300 | 11.8% |
| 56 565-498 | VEOLIA - OTHER | 148,239 | 349,231 | 155,419 | 396,941 | 320,324 | | 90,000 | | -230,324 | -71.9% | -306,941 | -77.3% |
| 56 565-499 | VEOLIA - CONTRACT OPERATIONS | 2,082,238 | 2,065,235 | 1,529,183 | 2,298,585 | 2,298,585 | | 2,302,856 | | 4,271 | 0.2% | 4,271 | 0.2% |
| 56 565-543 | ELECTRONICS/COMPUTER MAINT | 5,562 | 8,637 | 6,844 | 8,000 | 8,000 | | 8,000 | | 0 | 0.0% | 0 | 0.0% |
| 56 565-602 | SEMINARS/DUES/TRAVEL | 0 | 0 | 0 | 500 | 500 | | 500 | | 0 | 0.0% | 0 | 0.0% |
| 56 565-604 | PUBLIC OFFICE LIABILITY | 0 | 0 | 0 | 0 | 0 | | 0 | | 0 | 0.0% | 0 | 0.0% |
| 56 565-699 | OTHER - SUNDRY | 0 | 500 | 0 | 0 | 0 | | 0 | | 0 | 0.0% | 0 | 0.0% |
| 56 615-700 | PRINCIPAL | 0 | 0 | 0 | 0 | 0 | | 0 | | 0 | 0.0% | 0 | 0.0% |
| 56 615-710 | INTEREST EXPENSE | 11,843 | 300 | 0 | 0 | 0 | | 0 | | 0 | 0.0% | 0 | 0.0% |
| 56 615-730 | DEBT SERVICE FEES | 300 | 0 | 0 | 0 | 0 | | 0 | | 0 | 0.0% | 0 | 0.0% |
| 56 565-875 | GRANT-EMERGENCY POWER | 0 | 0 | 692,237 | 0 | 692,237 | | 957,400 | | 279,950 | 41.3% | 279,950 | 41.3% |
| 56 565-899 | CAPITAL OUTLAY | 0 | 0 | 51,496 | 677,450 | 677,450 | | 0 | | 0 | 0.0% | 0 | 0.0% |
| 56 565-995 | DEPRECIATION | 323,852 | 323,113 | 0 | 0 | 0 | | 0 | | 0 | 0.0% | 0 | 0.0% |
| 56 615-004 | AMORTIZATION | 0 | 0 | 0 | 0 | 0 | | 0 | | 0 | 0.0% | 0 | 0.0% |
| | TOTAL EXPENSES | 4,145,877 | 4,398,014 | 3,476,768 | 5,496,858 | 6,106,748 | | 5,697,073 | | 279,950 | 4.6% | 200,215 | 3.8% |
| | NET: OPERATING | -342,011 | 916,766 | 62,961 | -927,834 | -674,156 | | -539,155 | | 135,001 | -20.0% | 388,679 | -41.9% |
| | INTERFUND TRANSFERS | -108,255 | -390,929 | -620,893 | -620,893 | -620,893 | | -539,155 | | 81,738 | -13.2% | 81,738 | -13.2% |
| | NET | -233,756 | 1,307,695 | 683,854 | -306,941 | -53,263 | | 0 | | 53,263 | -100.0% | 306,941 | -100.0% |



FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION

56-565 WATER & SEWER FUND

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|-----------------------------|---------------------|---------------------|-----------------------------------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 56 565-100 | SALARIES/WAGES | 74,347 | 69,343 | 44,837 | 83,141 | 83,480 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | |
| | Current Full-Time Employees | 83,480 | | | | |
| | New Full-Time Employees | - | | | | |
| | Current Part-Time Employees | - | | | | |
| | New Part-Time Employees | - | | | | |
| | Temporary Employees | - | | | | |
| | | | | Calculated Field (do not attempt to input) | | |
| | | | | | | |

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------|---------------------|---------------------|-----------------------------------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 56 565-175 | LONGEVITY | 865 | 2,137 | 1,276 | 2,137 | 2,375 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | |
| | Longevity Pay | 2,375 | | | | |
| | | | | | | |
| | | | | Calculated Field (do not attempt to input) | | |
| | | | | | | |

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 56 565-190 | OVERTIME | 866 | 593 | 281 | 500 | 500 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | |
| | Misc. | 500 | | | | |
| | | | | | | |
| | | | | | | |



**FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION**

56-565 WATER & SEWER FUND

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | | 2014-2015 | 2015-2016 | | 2016-2017 |
|------------|---------------------------|-----------|----------|-----------|---------------------------|--------|-----------|
| | | ACTUAL | AMOUNT\$ | | APR YTD | BUDGET | |
| 56 565-201 | F I C A & MEDICARE | 5,339 | 5,339 | 6,016 | 3,533 | 6,562 | 6,606 |
| | ITEM DESCRIPTION | | | | ITEM DESCRIPTION | | AMOUNTS |
| | Calculated Field | | 6,606 | | Calculated Field | | |
| | (do not attempt to input) | | | | (do not attempt to input) | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | | 2014-2015 | 2015-2016 | | 2016-2017 |
|------------|------------------------------|-----------|----------|-----------|---------------------------|--------|-----------|
| | | ACTUAL | AMOUNT\$ | | APR YTD | BUDGET | |
| 56 565-210 | GROUP INSURANCE | 11,322 | 11,322 | 16,146 | 7,462 | 15,496 | 15,990 |
| | ITEM DESCRIPTION | | | | ITEM DESCRIPTION | | AMOUNTS |
| | Life Insurance / AD&D | 0.00027 | 422 | | Calculated Field | | |
| | Long Term Disability | 0.0043 | 322 | | (do not attempt to input) | | |
| | Health Reimbursement Account | \$ 100.00 | 2,400 | | | | |
| | TML - Employee Health | 514.66 | | | | | |
| | Estimated % Increase | 4% | | | | | |
| | TML Estimated Rate/Mo | 535.26 | 12,846 | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
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| | | | | | | | |

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | | 2014-2015 | 2015-2016 | | 2016-2017 |
|------------|---------------------------|-----------|----------|-----------|---------------------------|--------|-----------|
| | | ACTUAL | AMOUNT\$ | | APR YTD | BUDGET | |
| 56 565-230 | T M R S | 8,030 | 8,030 | 9,528 | 6,108 | 11,348 | 12,202 |
| | ITEM DESCRIPTION | | | | ITEM DESCRIPTION | | AMOUNTS |
| | OCT - DEC | | | | | | |
| | JAN - SEP | | | | | | |
| | Weighted Average | 12,202 | | | Calculated Field | | |
| | | | | | (do not attempt to input) | | |
| | Calculated Field | | | | | | |
| | (do not attempt to input) | | | | | | |
| | | | | | | | |
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**FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION**

56-565 WATER & SEWER FUND

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|------------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 56 565-240 | WORKMEN'S COMPENSATION | 0 | 460 | 0 | 0 | 0 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | AMOUNT\$ |
| | WORKMEN'S COMPENSATION | | | | | |
| | | | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|------------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 56 565-291 | UNEMPLOYMENT INSURANCE | 0 | 0 | 0 | 0 | 0 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | AMOUNT\$ |
| | UNEMPLOYMENT INSURANCE | | | | | |
| | | | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|--------------------------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 56 565-310 | OFFICE/COMPUTER SUPPLIES | 9,644 | 9,815 | 5,304 | 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 2016-2017
ACCOUNT DETAIL JUSTIFICATION

56-565 WATER & SEWER FUND

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | 2014-2015 | 2015-2016 | | 2016-2017 | |
|------------|---------------------|-----------|-----------|------------------|--------|------------|---------|
| | | ACTUAL | ACTUAL | APR YTD | BUDGET | PROJECTION | BUDGET |
| 56 565-311 | POSTAGE/SHIPPING | 20,100 | 21,607 | 12,850 | 16,800 | 18,750 | 16,800 |
| | ITEM DESCRIPTION | AMOUNTS | | ITEM DESCRIPTION | | | AMOUNTS |
| | POSTAGE/SHIPPING | 16,800 | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
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| | | | | | | | |

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | 2014-2015 | 2015-2016 | | 2016-2017 | |
|------------|---------------------------------|-----------|-----------|------------------|--------|------------|---------|
| | | ACTUAL | ACTUAL | APR YTD | BUDGET | PROJECTION | BUDGET |
| 56 565-406 | FEES | 32,375 | 30,530 | 30,272 | 38,950 | 30,272 | 32,500 |
| | ITEM DESCRIPTION | AMOUNTS | | ITEM DESCRIPTION | | | AMOUNTS |
| | Reimbursement: Veolia Water for | | | | | | |
| | TCEQ Water System Permit Fees | 32,500 | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | 2014-2015 | 2015-2016 | | 2016-2017 | |
|------------|----------------------------------------|-----------|-----------|------------------|--------|------------|---------|
| | | ACTUAL | ACTUAL | APR YTD | BUDGET | PROJECTION | BUDGET |
| 56 565-407 | COLLECTION AGENCY FEES | 912 | 97 | 847 | 1,000 | 1,811 | 1,000 |
| | ITEM DESCRIPTION | AMOUNTS | | ITEM DESCRIPTION | | | AMOUNTS |
| | Municipal Services Bureau | | | | | | |
| | Collections for past due water billing | 1,000 | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |



**FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION**

56-565 WATER & SEWER FUND

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------|---------------------|---------------------|-----------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 56 565-414 | BANK CHARGES | 4,543 | 7,134 | 6,057 | 5,718 | 9,261 |
| | ITEM DESCRIPTION | AMOUNT\$ | | | | AMOUNT\$ |
| | BANK CHARGES | 9,261 | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------|---------------------|---------------------|-----------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 56 565-415 | TELEPHONE | 1,186 | 1,579 | 1,185 | 1,395 | 1,868 |
| | ITEM DESCRIPTION | AMOUNT\$ | | | | AMOUNT\$ |
| | Telephone | 1,868 | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------|---------------------|---------------------|-----------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 56 565-426 | PHYSICALS/SCREENING | 0 | 78 | 0 | 35 | 35 |
| | ITEM DESCRIPTION | AMOUNT\$ | | | | AMOUNT\$ |
| | Random Drug Tests | 35 | | | | |
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FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION

56-565 WATER & SEWER FUND

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 56 565-430 | ADVERTISING | 2,714 | 2,622 | 0 | 2,900 | 0 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | AMOUNT\$ |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------|---------------------|---------------------|------------------|-----------|---------------------|
| | | | | APR YTD | BUDGET | |
| 56 565-496 | BWA WATER RESALE | 1,401,600 | 1,473,313 | 921,577 | 1,919,900 | 2,146,200 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | AMOUNT\$ |
| | BWA WATER RESALE | | | | | |
| | FROM 2.63 TO 2.94 | 2,146,200 | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------|---------------------|---------------------|------------------|---------|---------------------|
| | | | | APR YTD | BUDGET | |
| 56 565-498 | VEOLIA - OTHER | 148,239 | 349,231 | 155,419 | 396,941 | 90,000 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | AMOUNT\$ |
| | VEOLIA - OTHER | 90,000 | | | | |
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THE CITY OF
FISCAL YEAR 2016-2017

ACCOUNT DETAIL JUSTIFICATION

56-565 WATER & SEWER FUND

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | 2014-2015 | 2015-2016 | | 2016-2017 | |
|------------|------------------------------|-----------|-----------|------------------|-----------|------------|-----------|
| | | ACTUAL | ACTUAL | APR YTD | BUDGET | PROJECTION | BUDGET |
| 56 565-499 | VEOLIA - CONTRACT OPERATIONS | 2,082,238 | 2,065,235 | 1,529,183 | 2,298,585 | 2,298,585 | 2,302,856 |
| | ITEM DESCRIPTION | AMOUNTS | | ITEM DESCRIPTION | | | AMOUNTS |
| | VEOLIA - CONTRACT OPERATIONS | 2,302,856 | | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | 2014-2015 | 2015-2016 | | 2016-2017 | |
|------------|----------------------------|-----------|-----------|------------------|--------|------------|---------|
| | | ACTUAL | ACTUAL | APR YTD | BUDGET | PROJECTION | BUDGET |
| 56 565-543 | ELECTRONICS/COMPUTER MAINT | 5,562 | 8,637 | 6,844 | 8,000 | 8,000 | 8,000 |
| | ITEM DESCRIPTION | AMOUNTS | | ITEM DESCRIPTION | | | AMOUNTS |
| | Incoded Software | 6,688 | | | | | |
| | Incoded Kiosk Software | 1,312 | | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | 2014-2015 | 2015-2016 | | 2016-2017 | |
|------------|----------------------|-----------|-----------|------------------|--------|------------|---------|
| | | ACTUAL | ACTUAL | APR YTD | BUDGET | PROJECTION | BUDGET |
| 56 565-602 | SEMINARS/DUES/TRAVEL | 0 | 0 | 0 | 500 | 500 | 500 |
| | ITEM DESCRIPTION | AMOUNTS | | ITEM DESCRIPTION | | | AMOUNTS |
| | Utilities Training | 500 | | | | | |
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FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION

56-565 WATER & SEWER FUND

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | | 2014-2015 | 2015-2016 | | 2016-2017 |
|------------|-------------------------|-----------|---------|-----------|-----------|--------|-----------|
| | | ACTUAL | AMOUNTS | | APR YTD | BUDGET | |
| 56 565-604 | PUBLIC OFFICE LIABILITY | 0 | AMOUNTS | 0 | | 0 | - |
| | ITEM DESCRIPTION | | | | | | AMOUNTS |
| | PUBLIC OFFICE LIABILITY | | | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | | 2014-2015 | 2015-2016 | | 2016-2017 |
|------------|---------------------|-----------|---------|-----------|-----------|--------|-----------|
| | | ACTUAL | AMOUNTS | | APR YTD | BUDGET | |
| 56 565-699 | OTHER - SUNDRY | 0 | AMOUNTS | 500 | | 0 | - |
| | ITEM DESCRIPTION | | | | | | AMOUNTS |
| | Other Sundry | | | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | | 2014-2015 | 2015-2016 | | 2016-2017 |
|------------|---------------------|-----------|---------|-----------|-----------|--------|-----------|
| | | ACTUAL | AMOUNTS | | APR YTD | BUDGET | |
| 56 615-700 | PRINCIPAL | 0 | AMOUNTS | 0 | | 0 | - |
| | ITEM DESCRIPTION | | | | | | AMOUNTS |
| | Principal | | | | | | |
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FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION

56-565 WATER & SEWER FUND

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 56 615-710 | INTEREST EXPENSE | 11,843 | 0 | 0 | 0 | - |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | AMOUNT\$ |
| | Interest | | | | | |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|---------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 56 615-730 | DEBT SERVICE FEES | 300 | 300 | 0 | 0 | - |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | AMOUNT\$ |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 ACTUAL | 2014-2015 ACTUAL | 2015-2016 | | 2016-2017 BUDGET |
|------------|-----------------------|---------------------|---------------------|------------------|--------|---------------------|
| | | | | APR YTD | BUDGET | |
| 56-565-875 | GRANT-EMERGENCY POWER | 0 | 0 | 692,237 | 0 | 692,237 |
| | ITEM DESCRIPTION | AMOUNT\$ | | ITEM DESCRIPTION | | AMOUNT\$ |
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**FISCAL YEAR 2016-2017
ACCOUNT DETAIL JUSTIFICATION**

56-565 WATER & SEWER FUND

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | 2014-2015 | 2015-2016 | | 2016-2017 | |
|------------|-------------------------------------|-----------|-----------|------------------|---------|------------|---------|
| | | ACTUAL | ACTUAL | APR YTD | BUDGET | PROJECTION | BUDGET |
| 56 565-899 | CAPITAL OUTLAY | 0 | 0 | 51,496 | 677,450 | 677,450 | 957,400 |
| | ITEM DESCRIPTION | AMOUNTS | | ITEM DESCRIPTION | | | AMOUNTS |
| | SSI Program- Sewer Line Replacement | 257,400 | | | | | |
| | Influent Tank Repair | 200,000 | | | | | |
| | Sewer Line Repair | 500,000 | | | | | |

| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | 2014-2015 | 2015-2016 | | 2016-2017 | |
|------------|---------------------|-----------|-----------|------------------|--------|------------|---------|
| | | ACTUAL | ACTUAL | APR YTD | BUDGET | PROJECTION | BUDGET |
| 56-565-995 | DEPRECIATION | 323,852 | 323,113 | 0 | 0 | 0 | - |
| | ITEM DESCRIPTION | AMOUNTS | | ITEM DESCRIPTION | | | AMOUNTS |
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| ACCOUNT# | ACCOUNT DESCRIPTION | 2013-2014 | 2014-2015 | 2015-2016 | | 2016-2017 | |
|------------|---------------------|-----------|-----------|------------------|--------|------------|---------|
| | | ACTUAL | ACTUAL | APR YTD | BUDGET | PROJECTION | BUDGET |
| 56-615-004 | AMORTIZATION | 0 | 0 | 0 | 0 | 0 | - |
| | ITEM DESCRIPTION | AMOUNTS | | ITEM DESCRIPTION | | | AMOUNTS |
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TOTAL: 4,145,877 4,398,014 3,476,768 5,496,858 6,106,748 5,697,073

CASH / FUND BALANCE PROJECTION

| CASH BALANCE | ACTUAL | PROJECTED | BUDGET | |
|-------------------------------|------------------------|------------------------|-----------------------|------------------|
| | Cash as of 09/30/15 | Cash as of 09/30/16 | 2016-2017 Cash Use | TOTAL |
| 10 General Fund | 10,418,413 | 9,096,681 | -1,627,869 | 7,468,812 |
| 14 Street & Drainage Fund | 567 | 567 | 0 | 567 |
| 15 Golf Course Fund | -399,191 | -568,905 | 0 | -568,905 |
| 16 Marina Operations Fund | -201,222 | -201,222 | 0 | -201,222 |
| 17 Beach Maintenance fund | 7,333 | 3,913 | 4,000 | 7,913 |
| 18 Hotel-Motel Tax Fund | 7,587 | 10,837 | 3,250 | 14,087 |
| 20 Ambulance / EMS Fund | 43,515 | 92,456 | 123,474 | 215,930 |
| 56 Water & Sewer Fund | 487,535 | 435,272 | 0 | 435,272 |
| 63 COO 2008 Construction Fund | 1,706 | 1,706 | 0 | 1,707 |
| 64 Capital Debt Service | 2,041 | 2,041 | 0 | 2,041 |
| 65 COO 2008 Debt Service | 10,776 | 10,776 | 0 | 10,776 |
| 87 Clearing Fund | 64,122 | 0 | 0 | 0 |
| TOTALS: | 10,448,132 | 8,884,122 | -1,497,145 | 7,386,977 |

| FUND BALANCE: | ACTUAL | PROJECTED | BUDGET | |
|-------------------------------|----------------------|----------------------|-----------------------|-------------------|
| | FB as of 09/30/15 | FB as of 09/30/16 | 2016-2017 Activity | TOTAL |
| 10 General Fund | 9,452,467 | 8,130,735 | -1,627,869 | 6,502,866 |
| 14 Street & Drainage Fund | 12,000 | 12,000 | 0 | 12,000 |
| 15 Golf Course Fund | -55,478 | -225,192 | 0 | -225,192 |
| 16 Marina Operations Fund | -203,681 | -203,681 | 0 | -203,681 |
| 17 Beach Maintenance Fund | 16,483 | 13,063 | 4,000 | 17,063 |
| 18 Hotel-Motel Tax Fund | 11,891 | 15,141 | 3,250 | 18,391 |
| 20 Ambulance / EMS Fund | 728,484 | 777,425 | 123,474 | 900,899 |
| 56 Water & Sewer Fund | 6,481,692 | 6,428,429 | 0 | 6,428,429 |
| 63 COO 2008 Construction Fund | 54,029 | 54,029 | 0 | 54,029 |
| 64 Capital Debt Service | -12,316 | -12,316 | 0 | -12,316 |
| 65 COO 2008 Debt Service | 35,185 | 35,185 | 0 | 35,185 |
| 87 Clearing Fund | 0 | 0 | 0 | 0 |
| TOTALS: | 16,520,756 | 15,024,818 | -1,497,145 | 13,527,673 |

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

