



**FISCAL YEAR
2017-2018**

**ANNUAL BUDGET
CITY OF FREEPORT**

Troy T. Brimage
Mayor

Larry McDonald
Councilman, Ward A

Brooks Bass
Councilman, Ward B

Nicole Mireles
Councilwoman, Ward C

Roy Yates
Councilman, Ward D

CITY OF FREEPORT

Fiscal Year 2017–2018

Budget Cover Page

This budget will raise more revenue from property taxes than last year's budget by an amount of \$167,751, which is a 6.66 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 \$40,396.

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

FOR:

Mayor Troy T. Brimage
Councilman Larry L. McDonald
Councilman Brooks Bass
Councilwoman Nicole Mireles
Councilman Roy Yates

AGAINST:

PRESENT and not voting:

ABSENT:

Property Tax Rate Comparison

	2017-2018	2016-2017
Property Tax Rate:	\$0.628005/100	\$0.628005/100
Effective Tax Rate:	\$0.593056/100	\$0.628005/100
Effective Maintenance & Operations Tax Rate:	\$0.458872/100	\$0.483935/100
Rollback Tax Rate:	\$0.631016/100	\$0.664739/100
Debt Rate:	\$0.135435/100	\$0.142090/100

Total debt obligation for CITY OF FREEPORT secured by property taxes:
\$2,098,000.00



BUDGET: FISCAL YEAR 2017 - 2018
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BUDGETED STATEMENT OF OPERATIONS BY DEPARTMENT/FUND

ACCT#	DESCRIPTION	2014-2015		2015-2016		2016-2017		2017-2018		INC BUD-PROJ		INC FROM BUDGET	
		ACTUAL	ACTUAL	ACTUAL	APL YTD	BUDGET	PROJECTN	BUDGET	\$	%	\$	%	
	Revenue	16,650,245	13,913,897	7,955,281	12,995,920	12,807,609	18,759,177	5,951,568	46.5%	5,763,257	44.3%		
	Expenses	12,412,477	13,260,312	7,857,615	14,113,764	13,742,782	15,180,024	1,437,242	10.5%	1,066,260	7.6%		
	Operating Net:	4,237,768	653,585	97,666	-1,117,844	-935,173	3,579,153	4,514,326	-482.7%	4,696,997	-420.2%		
	Interfund Transfers	750,952	1,068,659	890,825	890,825	890,825	993,992	103,167	11.6%	103,167	11.6%		
	Net:	3,486,816	-415,074	-793,159	-2,008,669	-1,825,998	2,585,161	4,411,159	-241.6%	4,593,830	-228.7%		
14 Street & Drainage:													
	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%		
15 Golf Course:													
	Revenue	235,028	199,706	177,962	352,800	387,366	387,366	0	0.0%	34,566	9.8%		
	Expenses	683,209	838,686	433,952	704,470	752,524	736,223	-16,301	-2.2%	31,753	4.5%		
	Operating Net:	-448,181	-638,980	-255,990	-351,670	-365,158	-348,857	16,301	-4.5%	2,813	-0.8%		
	Interfund Transfers	-192,598	-350,816	-351,670	-351,670	-351,670	-348,857	2,813	-0.8%	2,813	-0.8%		
	Net:	-255,583	-288,164	95,680	0	-13,488	0	13,488	-100.0%	0	0.0%		
16 Marina													
	Revenue	405,589	0	0	0	0	0	0	0.0%	0	0.0%		
	Expenses	206,982	-2,100	0	0	0	0	0	0.0%	0	0.0%		
	Operating Net:	198,607	2,100	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:	198,607	2,100	0	0	0	0	0	0.0%	0	0.0%		
17 BEACH MAINTENANCE													
	Revenue	19,413	0	9,079	8,500	9,981	8,500	-1,481	-14.8%	0	0.0%		
	Expenses	10,211	15,731	0	4,500	4,500	6,500	2,000	44.4%	2,000	44.4%		
	Operating Net:	9,202	-15,731	9,079	4,000	5,481	2,000	-3,481	-63.5%	-2,000	-50.0%		
	Interfund Transfers	0	0	0	0	0	0	0	0.0%	0	0.0%		
	Net:	9,202	-15,731	9,079	4,000	5,481	2,000	-3,481	-63.5%	-2,000	-50.0%		
18 Hotel / Motel Tax													
	Revenue	17,953	16,524	3,506	14,500	14,500	14,500	0	0.0%	0	0.0%		
	Expenses	24,000	11,500	10,500	11,250	11,250	11,250	0	0.0%	0	0.0%		
	Operating Net:	-6,047	5,024	-6,994	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:	-6,047	5,024	-6,994	3,250	3,250	3,250	0	0.0%	0	0.0%		
20 Ambulance													
	Revenue	816,342	474,081	369,536	935,795	869,245	668,745	-200,500	-23.1%	-267,050	-28.5%		
	Expenses	683,060	808,052	414,416	812,321	757,720	811,131	53,411	7.0%	-1,190	-0.1%		
	Operating Net:	133,282	-333,971	-44,880	123,474	111,525	-142,386	-253,911	-227.7%	-265,860	-215.3%		
	Interfund Transfers	-167,425	-78,950	0	0	0	-142,386	-142,386	0.0%	-142,386	0.0%		
	Net:	300,707	-255,021	-44,880	123,474	111,525	-142,386	-111,525	-100.0%	-123,474	-100.0%		
56 Water & Sewer													



BUDGETED STATEMENT OF OPERATIONS BY DEPARTMENT/FUND

ACCT#	DESCRIPTION	2014-2015		2015-2016		2016-2017		2017-2018		INC BUD-PROJ		INC FROM BUDGET	
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	APL YTD	BUDGET	PROJECTn	BUDGET	\$	%	\$
	Revenue	5,314,780	6,296,310	3,159,393	5,157,918	5,459,975	5,393,369	-66,606	-1.2%	235,451	4.6%		
	Expenses	4,398,014	5,549,231	3,355,148	5,841,217	5,896,118	54,901	0.9%					
	Operating Net:	916,766	747,079	-195,755	-683,299	-315,628	-187,121	180,550	59.3%	-26.4%			
	Interfund Transfers	-390,929	-620,893	-539,155	-539,155	-502,749	36,406	-6.8%					
	Net:	1,307,695	1,367,972	343,400	-144,144	223,527	0	-223,527	-100.0%	144,144	-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%		
64 Capital Purch Debt Svc													
	Revenue	280,181	304,181	260,143	280,099	280,099	279,806	-293	-0.1%	-293	-0.1%		
	Expenses	282,128	281,058	280,687	280,099	280,099	279,806	-293	-0.1%	-293	-0.1%		
	Operating Net:	-1,947	23,123	-20,544	0	0	0	0	0.0%	0	0.0%		
	Interfund Transfers	0	-18,000	0	0	0	0	0	0.0%	0	0.0%		
	Net:	-1,947	41,123	-20,544	0	0	0	0	0.0%	0	0.0%		
65 COO 2008 Debt Svc													
	Revenue	298,943	315,612	277,078	298,330	298,330	299,614	1,284	0.4%	1,284	0.4%		
	Expenses	299,517	296,669	298,031	298,330	298,330	299,614	1,284	0.4%	1,284	0.4%		
	Operating Net:	-574	18,943	-20,953	0	0	0	0	0.0%	0	0.0%		
	Interfund Transfers	0	0	0	0	0	0	0	0.0%	0	0.0%		
	Net:	-574	18,943	-20,953	0	0	0	0	0.0%	0	0.0%		
TOTAL:													
	Revenue	24,038,474	21,520,311	12,211,978	20,043,862	20,127,105	25,811,077	5,683,972	28.2%	5,767,215	28.8%		
	Expenses	18,999,598	21,059,139	12,650,349	22,065,951	21,622,808	23,220,666	1,597,858	7.4%	1,154,715	5.2%		
	Operating Net:	5,038,876	461,172	-438,371	-2,022,089	-1,495,703	2,590,411	4,086,114	-273.2%	4,612,500	-228.1%		
	Interfund Transfers	0	0	0	0	0	0	0	0.0%	0	0.0%		
	Net:	5,038,876	461,172	-438,371	-2,022,089	-1,495,703	2,590,411	4,086,114	-273.2%	4,612,500	-228.1%		



**BUDGET 2017 - 2018
PROPERTY TAX SCHEDULE**

YEAR	ASSESSED VALUATION		MAINTENANCE & OPERATIONS			INTEREST & SINKING			TOTAL			COLLECTION RATE			TRUTH IN TAXATION		
			RATE	TAX LEVY	TAX COLLECTIONS	RATE	TAX LEVY	TAX COLLECTIONS	RATE	TAX LEVY	TAX COLLECTIONS	RATE	TAX LEVY	TAX COLLECTIONS	EFFECTIVE	NOTICE	ROLL BACK
2017-2018	427,819,975		0.492570	2,107,311	1,980,872	0.135435	579,420	544,655	0.628005	2,686,729	2,525,527	94.0%	0.62801	0.62801	0.62801	0.63102	
2016-2017	407,085,943		0.485915	1,978,092	1,859,406	0.142090	578,428	543,722	0.628005	2,556,520	2,403,128	94.0%	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	0.67152	
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%	0.67559	0.67559	0.67559	0.69936	
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%	0.71748	0.70000	0.70000	0.76001	
2012-2013	348,576,192		0.533331	1,858,991	1,747,452	0.166669	581,042	546,179	0.700000	2,440,033	2,293,631	94.0%	0.71748	0.70000	0.70000	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%	0.68805	0.68000	0.68000	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%	0.70827	0.70827	0.70827	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%	0.70827	0.70827	0.70827	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%	0.68545	0.68545	0.68545	0.82003	
2007-2008	332,828,074		0.625231	2,045,350	1,922,629	0.084769	282,135	265,207	0.710000	2,327,485	2,187,836	94.0%	0.67493	0.67493	0.67493	0.71519	
2006-2007	301,414,789		0.614000	1,887,701	1,744,885	0.096000	282,138	265,210	0.710000	2,140,045	2,010,095	93.9%	0.62261	0.62261	0.62261	0.67242	
2005-2006	262,025,634		0.710000	1,860,382	1,783,965	0.710000	1,728,245	1,641,281	0.716900	1,860,382	1,783,965	95.9%	0.64167	0.64167	0.64167	0.72543	
2004-2005	242,650,277		0.716900	1,728,245	1,641,281	0.716900	1,728,245	1,641,281	0.748528	1,700,229	1,623,824	95.5%	0.71394	0.71394	0.71394	0.77105	
2003-2004	228,653,587		0.748528	1,700,229	1,623,824	0.748528	1,700,229	1,623,824	0.764000	1,643,627	1,563,042	95.1%	0.71394	0.71394	0.71394	0.77105	
2002-2003	215,134,424		0.764000	1,643,627	1,563,042	0.764000	1,643,627	1,563,042	0.777000	1,595,566	1,501,275	94.1%	0.74179	0.74179	0.74179	0.80114	
2001-2002	205,349,550		0.777000	1,595,566	1,501,275	0.777000	1,595,566	1,501,275	0.781900	1,535,711	1,426,204	92.9%	0.78190	0.78190	0.78190		
2000-2001	196,407,721		0.781900	1,535,711	1,426,204	0.781900	1,535,711	1,426,204	0.781900	1,512,509	1,420,355	93.9%	0.78190	0.78190	0.78190		
1999-2000	193,440,164		0.781900	1,512,509	1,420,355	0.781900	1,512,509	1,420,355	0.781900	1,465,627	1,351,096	92.2%	0.78190	0.78190	0.78190		
1998-1999	187,444,302		0.781900	1,465,627	1,351,096	0.781900	1,465,627	1,351,096	0.781900	1,457,431	1,369,510	93.5%	0.78190	0.78190	0.78190		
1997-1998	194,203,223		0.791900	1,537,895	1,425,099	0.791900	1,537,895	1,425,099	0.791900	1,537,895	1,425,099	92.7%	0.79190	0.79190	0.79190		
1996-1997	190,356,274		0.791900	1,507,431	1,409,805	0.791900	1,507,431	1,409,805	0.791900	1,507,431	1,409,805	93.5%	0.79190	0.79190	0.79190		
1995-1996	183,978,597		0.791900	1,456,926	1,369,510	0.791900	1,456,926	1,369,510	0.791900	1,456,926	1,369,510	94.0%	0.81190	0.81190	0.81190		
1994-1995	183,271,521		0.811900	1,487,982	1,400,000	0.811900	1,487,982	1,400,000	0.811900	1,487,982	1,400,000	94.1%	0.81190	0.81190	0.81190		
1993-1994	201,826,012		0.811900	1,638,625	1,496,846	0.811900	1,638,625	1,496,846	0.811900	1,638,625	1,496,846	91.3%	0.81190	0.81190	0.81190		
1992-1993	226,045,424		0.811900	1,835,363	1,730,789	0.811900	1,835,363	1,730,789	0.811900	1,835,363	1,730,789	94.3%	0.81190	0.81190	0.81190		
1991-1992	227,124,822		0.811900	1,804,708	1,704,305	0.811900	1,804,708	1,704,305	0.811900	1,804,708	1,704,305	94.4%	0.81190	0.81190	0.81190		
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	93.7%	0.81190	0.81190	0.81190		
1989-1990	239,585,100		0.720000	1,725,013	1,703,432	0.720000	1,725,013	1,703,432	0.720000	1,725,013	1,703,432	98.7%	0.72000	0.72000	0.72000		
1988-1989	250,381,925		0.720000	1,727,635	1,589,424	0.720000	1,727,635	1,589,424	0.720000	1,727,635	1,589,424	92.0%	0.76000	0.76000	0.76000		
1987-1988	269,551,583		0.760000	2,048,592	1,848,693	0.760000	2,048,592	1,848,693	0.760000	2,048,592	1,848,693	90.2%	0.768200	0.768200	0.768200		
1986-1987	264,030,146		0.768200	2,028,279	1,873,419	0.768200	2,028,279	1,873,419	0.768200	2,028,279	1,873,419	92.4%	0.768200	0.768200	0.768200		

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2017

10 -GENERAL FUND

REVENUES	2013-2014	2014-2015	2015-2016	----- 2016-2017 -----			----- 2017-2018 -----	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
10-310-110 TAX - PR - CURRENT YEAR	1,629,928	1,636,274	1,809,094	1,978,092	1,783,968	1,900,000	1,892,986	2,107,311
10-310-120 TAX - PR - PRIOR YEARS	69,568	86,744	212,204	95,000	22,434	64,292	82,000	65,000
10-311-110 TAX - PR - P & I CURRENT YEAR	16,936	18,018	21,116	18,000	11,656	18,000	19,000	18,000
10-311-120 TAX - PR - P & I PRIOR YEARS	19,343	18,518	54,039	23,000	11,654	23,000	32,000	23,000
10-312-010 TAX - BRAZOSPORT INDUST DIST	3,573,500	3,627,206	3,685,242	3,732,987	1,875,597	3,751,194	3,500,000	3,765,000
10-312-020 TAX - FREEPORT INDUST DIST	1,463,016	1,405,749	1,384,954	1,483,986	551,090	1,148,920	1,173,835	1,050,000
10-312-021 TAX-FREEPORT LNG INDUSTRIAL DI	0	5,000,000	1,300,000	850,000	850,000	850,000	0	850,000
10-312-022 TAX -PRAXAIR, INC.	0	0	0	0	0	0	0	0
10-318-300 TAX - SALES TAX	1,713,030	2,066,072	2,117,782	2,337,000	1,377,339	2,337,000	1,260,000	2,437,000
10-318-410 TAX - FRANCHISE - UTILITIES	505,815	505,961	542,723	516,000	259,796	500,000	516,984	500,000
10-318-430 TAX - FRANCHISE - TELECOM	109,408	112,521	113,584	110,000	23,981	110,000	103,000	110,000
10-318-450 TAX - FRANCHISE - GARBAGE	7,545	7,476	5,618	6,000	2,496	6,000	5,500	6,000
10-318-600 TAX - BINGO	2,918	794	3,143	1,000	757	1,100	0	1,100
10-318-700 TAX - MIXED BEVERAGE	27,752	34,868	21,123	34,000	20,109	34,472	6,500	36,000
10-320-100 PERMIT - ALCOHOLIC BEVERAGE	5,388	5,718	5,921	8,445	5,988	10,316	6,000	11,000
10-320-200 PERMIT - HEALTH	1,600	1,725	1,450	2,200	2,065	3,538	2,000	3,750
10-320-700 PERMIT - AMUSEMENT	144	3	3	50	48	75	95	100
10-320-800 PERMIT - CHAUFFERS	100	100	100	100	0	100	200	100
10-320-801 PERMIT - TAXI CABS	0	0	0	0	0	0	0	0
10-320-802 PERMIT - PEDDLERS	100	0	0	0	0	0	150	0
10-320-803 PERMIT - SOLICITORS	0	0	0	200	0	200	0	200
10-320-804 PERMIT - DANCE HALL	660	0	103	103	100	150	350	150
10-320-805 ELECTRICIAN LICENSES	0	0	0	0	0	0	0	0
10-320-806 PERMIT - TRAILER PARKS	0	0	0	0	50	50	0	50
10-320-807 PERMIT - PLAT FILING FEES	6,622	7,535	6,285	9,600	7,319	13,541	3,700	14,000
10-320-808 PERMIT - COIN OP MACHINE	0	0	530	550	0	550	0	550
10-321-100 PERMIT - MECHANICAL	3,949	3,003	5,994	3,400	1,825	3,400	3,000	3,500
10-321-105 PERMIT - GAS TEST	570	495	450	550	150	400	0	400
10-321-110 PERMIT - BUILDING	56,735	79,624	74,888	65,000	99,788	140,000	30,000	110,000
10-321-120 PERMIT - ELECTRICAL	14,811	5,749	8,226	6,000	6,756	12,269	3,300	13,000
10-321-125 PERMIT - SAFETY	3,253	205	526	100	368	600	200	700
10-321-130 PERMIT - PLUMBING	3,174	2,063	4,344	2,200	2,423	4,805	3,100	4,900
10-321-135 RIGHTS-OF-WAYS/EASEMENTS	969	4,158	8,790	4,000	4,722	8,094	0	8,300
10-344-300 GARBAGE - REVENUE	870,873	846,882	865,776	910,000	504,111	890,000	839,345	895,000
10-344-301 GARBAGE OVERAGE	0	0	5,415	0	440	750	0	750
10-344-700 GARBAGE - BAD DEBT WRITE-OFF	(27,755)	(13,912)	(13,004)	(7,500)	(8,909)	(9,000)	(10,000)	(9,000)
10-344-800 GARBAGE - DISCOUNTS	0	0	0	0	0	0	0	0
10-347-100 MERCHANDISE	6,605	10,675	10,725	13,000	6,765	13,000	5,343	14,000
10-347-200 POOL RECEIPTS	11,261	3,328	1,617	9,000	670	9,000	1,800	9,000
10-347-300 RECREATION CENTER FEES	52,580	43,100	38,815	45,000	18,242	35,000	30,000	37,000
10-347-350 PROGRAM FEES	10,699	11,842	15,876	21,000	12,831	28,000	12,000	30,000
10-347-351 FLAPJACK 5K REVENUE	795	0	0	800	0	800	0	800
10-347-400 POOL CONCESSIONS	0	0	0	150	324	550	0	600
10-347-500 COMMUNITY HOUSE RENTAL	24,282	30,467	12,335	15,000	10,644	15,000	50,894	122,000
10-347-550 PARK RENTAL	46,862	48,658	66,677	60,000	32,937	60,000	87,894	5,700
10-347-579 SENIOR CITIZENS PAYMENTS	4,851	4,561	2,742	3,000	1,546	3,000	6,000	3,000
10-350-100 MUNICIPAL COURT REVENUE	294,169	346,846	395,988	347,700	211,066	417,000	405,000	418,000

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2017

10 -GENERAL FUND

REVENUES	----- 2016-2017 -----						----- 2017-2018 -----	
	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
10-350-101 MUNICIPAL COURT REVENUE-DOT	0	0	3,337	0	3,842	6,000	0	8,500
10-350-200 MUN CRT TECH FUND REVENUE	3,980	8,360	9,513	7,500	5,744	10,525	8,175	11,000
10-350-201 MUN CRT SEC FUND REVENUE	5,480	6,270	7,135	6,000	4,308	7,900	6,130	8,300
10-350-202 PARKS & WILDLIFE FINES	0	0	0	0	0	0	0	0
10-350-300 TAX ABATEMENT	0	0	75	0	0	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	1,050	1,120	1,540	1,200	710	1,200	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	1,891	4,828	30,089	19,000	28,768	19,000	5,500	20,000
10-360-101 MISC INCOME	18,200	45,310	29,213	35,000	19,063	35,000	60,000	48,500
10-360-102 WOMEN OF DISTINCTION	(971)	0	0	0	0	0	0	0
10-360-103 REVENUE-UTILITY REIMBURSEMENTS	41,854	42,939	32,520	33,000	18,284	31,500	0	45,000
10-360-104 SUPERFEFAST DONATIONS	0	(661)	3,600	3,600	0	3,600	0	3,600
10-360-105 MARINE OPERATIONS REVENUE-LNG	0	7,420	14,840	7,420	0	7,420	0	7,420
10-360-106 BEACH OPERATIONS REVENUE	0	0	0	0	0	0	0	0
10-360-107 MUSEUM MEMBERSHIP DUES	256	0	0	0	0	0	0	0
10-360-108 SUMMERTIME BLUES REVENUE	17,486	(150)	0	0	0	0	0	0
10-360-109 BEACH MAINTENANCE REIMBURSEMEN	0	0	0	0	0	0	0	0
10-360-110 MUSEUM REVENUES-BUILDING RENT	0	14,385	(200)	0	0	0	0	0
10-360-150 PRINCIPAL PAYMENT FROM EDC	0	0	0	0	0	0	0	0
10-360-200 SALE OF PROPERTY	1,216,023	136,594	62,536	5,000	7,136	7,136	10,000	5,000
10-360-300 TAX ABATEMENT FEE	1,075	0	75	0	0	0	0	0
10-360-400 GRANT REVENUE	47,943	176,122	263,407	0	86,605	150,000	0	145,800
10-360-405 GRANT REVENUE CENTRAL LIFT STA	0	0	0	0	0	0	0	0
10-360-410 WETLANDS GRANT FUNDS	275	0	0	0	0	0	0	0
10-360-411 2008-PORT SECURITY GRANT	0	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 GRANT REVENUE FEDERAL NARC	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	0	12	82,405	0	2	0	80,000	0
10-360-460 FEMA DISASTER RELIEF	0	0	0	0	0	0	0	0
10-360-600 LEASE INCOME	134,725	130,324	68,136	18,887	3,561	9,000	130,400	5,626,296
10-360-601 TROLLEY RENTAL	350	360	(25)	600	250	600	0	600
10-360-603 KIDS FEST DONATIONS	2,250	12,301	5,266	0	0	0	0	0
10-360-652 VIC PROMOTIONS	0	0	0	0	0	0	0	0
10-360-700 MOWING/DEMOLITION LIENS	28,709	10,324	28,371	27,000	16,775	27,000	7,500	30,000
10-360-800 MUSEUM FUNDRAISER REVENUE	0	26	0	0	0	0	0	0
10-360-801 MUSEUM DONATION-CHILDREN'S EXH	654	0	0	0	0	0	0	0
10-360-802 DONATIONS-MUSEUM EXPANSION PRO	245,248	4,072	411	0	0	0	0	0
10-360-803 MUSEUM FATHER-DAUGHTER DANCE	0	0	(220)	0	0	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	0	0	762	0	0	0	0	0
10-360-812 MUSEUM GIFT SHOP REVENUE	0	0	(1,213)	0	0	0	0	0
10-360-813 MUSEUM - PROMOTIONS	0	0	0	0	0	0	0	0
10-360-900 MAIN STREET COMMISSION FUNDS	0	745	0	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, 2017

10 -GENERAL FUND

REVENUES	2013-2014		2014-2015		2015-2016		2016-2017		2017-2018	
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET	
10-360-906 DONATIONS-YOUTH ART CONTEST	0	0	0	0	0	0	0	0	0	
10-360-910 DONATIONS - HISTORICAL MUSEUM	1,586	30,309	0	0	0	0	0	0	0	
10-360-915 DONATIONS - PARK/RECREATION	3,187	(380)	(376)	0	0	100	1,200	0	1,200	
10-360-920 DONATIONS - MISCELLANEOUS	1,500	4,692	525	0	0	250	800	0	800	
10-360-921 DONATIONS-KIDS FEST	500	0	0	0	0	0	0	0	0	
10-360-925 DONATIONS - VETERAN'S MEMORIAL	1,074	0	0	0	0	150	0	0	0	
10-360-930 DONATIONS - WETLANDS PROJECT	0	0	0	0	0	0	0	0	0	
10-361-525 POLICE - SALE OF EQUIP	395	7,196	15,417	10,000	10,674	15,419	0	10,000		
10-362-525 POLICE - SEIZURES	26,785	31,579	52,256	25,000	19,027	52,256	0	50,000		
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	(179)	0	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	387,548	0	0	0	0	0		
10-399-051 LOSS ON FORGIVENESS OF DEBT	(6,639,208)	0	0	0	0	0	0	0		
10-399-100 INSURANCE RECOVERY	33,942	13,125	23,761	0	16,887	16,887	0	18,000		
TOTAL REVENUES	5,728,114	16,650,245	13,911,897	12,955,920	7,955,281	12,807,609	10,381,651	18,759,177		

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2017

10 -GENERAL FUND
 MAYOR & COUNCIL

EXPENDITURES	(----- 2016-2017 -----)						(----- 2017-2018 -----)	
	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
SUPPLIES								
10-400-310 OFFICE/COMPUTER SUPPLIES	390	55	308	200	61	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	<u>0</u>	<u>400</u>	<u>409</u>	<u>400</u>	<u>0</u>	<u>400</u>	<u>550</u>	<u>400</u>
TOTAL SUPPLIES	390	455	716	600	61	600	950	600
SERVICES								
10-400-400 CITY COUNCIL STIPENDS	9,825	9,475	11,080	10,700	4,300	10,700	10,700	10,700
10-400-415 TELEPHONE	1,704	1,403	1,234	1,400	524	1,400	325	1,400
10-400-430 ADVERTISING	0	2,446	9,186	6,000	2,040	8,850	7,000	6,000
10-400-499 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	11,529	13,324	21,500	18,100	6,864	20,950	18,025	18,100
SUNDRY								
10-400-602 SEMINARS/DUES/TRAVEL	8,047	3,888	11,164	12,160	13,318	12,160	6,825	12,160
10-400-604 PUBLIC OFFICE LIABILITY	15,525	14,051	15,525	16,301	17,161	17,161	12,509	16,301
10-400-680 PLANNING COMMISSION	0	0	0	0	0	0	0	0
10-400-690 ELECTIONS	3,540	3,723	2,935	32,750	1,500	8,000	4,000	2,750
10-400-699 OTHER - SUNDRY	<u>332</u>	<u>1,562</u>	<u>385</u>	<u>2,822</u>	<u>914</u>	<u>1,000</u>	<u>400</u>	<u>2,822</u>
TOTAL SUNDRY	27,443	23,223	30,009	64,033	32,893	38,321	23,734	34,033
CAPITAL OUTLAY								
10-400-899 CAPITAL OUTLAY	<u>0</u>	<u>0</u>	<u>0</u>	<u>15,000</u>	<u>5,388</u>	<u>5,388</u>	<u>0</u>	<u>0</u>
TOTAL CAPITAL OUTLAY	0	0	0	15,000	5,388	5,388	0	0
TOTAL MAYOR & COUNCIL	39,362	37,003	52,225	97,733	45,205	65,259	42,709	52,733



**FISCAL YEAR 2017-2018
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY**

10-400 MAYOR & COUNCIL

ACCT#	DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	APL YTD	2016-2017		2017-2018 BUDGET	INC BUD-PROJ		INC FROM BUDGET	
					BUDGET	PROJECTn		\$	%	\$	%
10 400-310	OFFICE/COMPUTER SUPPLIES	55	308	60	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	400	409	0	400	400	400	0	0.0%	0	0.0%
10 400-400	CITY COUNCIL STIPENDS	9,475	11,080	4,300	10,700	10,700	10,700	0	0.0%	0	0.0%
10 400-415	TELEPHONE	1,403	1,234	524	1,400	1,400	1,400	0	0.0%	0	0.0%
10 400-430	ADVERTISING	2,446	9,186	2,040	6,000	8,850	6,000	-2,850	-32.2%	0	0.0%
10 400-602	SEMINARS/DUES/TRAVEL	3,888	11,164	13,318	12,160	12,160	12,160	0	0.0%	0	0.0%
10 400-604	PUBLIC OFFICE LIABILITY	14,051	15,525	17,161	16,301	17,161	16,301	-860	-5.0%	0	0.0%
10 400-680	PLANNING COMMISSION	0	0	0	0	0	0	0	0.0%	0	0.0%
10 400-690	ELECTIONS	3,723	2,935	1,500	32,750	8,000	2,750	-5,250	-65.6%	-30,000	-91.6%
10 400-699	OTHER - SUNDRY	1,562	384	914	2,822	1,000	2,822	1,822	182.2%	0	0.0%
10 400-899	CAPITAL OUTLAY	0	0	5,388	15,000	5,388	0	-5,388	-100.0%	-15,000	-100.0%
		37,003	52,225	45,205	97,733	65,259	52,733	-12,526	-19.2%	-45,000	-46.0%



**FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION**

10-400 MAYOR & COUNCIL

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 400-310	OFFICE/COMPUTER SUPPLIES	55	308	60	200	200
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	Miscellaneous	200				AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10-400-352	FURNITURE & FIXTURES	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
						AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 400-399	OTHER SUPPLIES	400	409	0	400	400
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	Miscellaneous	400				AMOUNT\$
	(Tapes for Council, some water)					



**FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION**

10-400 MAYOR & COUNCIL

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 400-400	CITY COUNCIL STIPENDS	9,475	11,080	4,300	10,700	10,700
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Mayor \$200 x 12	2,400				
	Councilmembers 4 x 100 x 12	4,800				
	Payment for meetings 28 x 5 x 25	3,500				

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 400-415	TELEPHONE	1,403	1,234	524	1,400	1,400
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Mayor's Cell Phone	1,400				

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 400-430	ADVERTISING	2,446	9,186	2,040	6,000	6,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Public Notices	6,000				



FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION

10-400 MAYOR & COUNCIL

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 400-602	SEMINARS/DUES/TRAVEL	3,888	11,164	13,318	12,160	12,160
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	TML Conferecne	5,000				3,135
	TML Membership Dues	2,500				
	HGAC Membership Dues	525				
	Misc.	1,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 400-604	PUBLIC OFFICE LIABILITY	14,051	15,525	17,161	16,301	16,301
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Public Office Liability	16,301				

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 400-680	PLANNING COMMISSION	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$



FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION

10-400 MAYOR & COUNCIL

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017			2017-2018 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 400-690	ELECTIONS	3,723	2,935	1,500	32,750	8,000	2,750
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	May 2018 Election	2,750					

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017			2017-2018 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 400-699	OTHER - SUNDRY	1,562	384	914	2,822	1,000	2,822
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	ASCAP Music License	322					
	BCCA Meetings	500					
	BCCA Catering	2,000					

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017			2017-2018 BUDGET
				APR YTD	BUDGET	PROJECTION	
10 400-899	CAPITAL OUTLAY	0	0	5,388	15,000	5,388	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	SOUND SYSTEM						

TRANSPOSE CAPITAL NUMBERS FROM THE CAPITAL TAB IN PRIORITY ORDER.

TOTAL:

37,003

52,225

45,205

97,733

65,259

52,733

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2017

10 -GENERAL FUND
 ADMINISTRATION

EXPENDITURES	2013-2014		2014-2015		2015-2016		2016-2017		2017-2018	
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET	
SALARIES										
10-410-100 SALARIES/WAGES	495,906	505,488	528,837	565,448	302,801	565,448	464,541	821,106		
10-410-165 EDUCATIONAL PAY	5,101	4,613	3,584	3,600	2,043	3,600	5,500	3,600		
10-410-175 LONGEVITY	4,838	9,139	8,710	9,209	5,247	9,209	3,950	9,746		
10-410-180 AUTO ALLOWANCE	8,700	8,557	8,700	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	482	573	836	500	878	500	2,500	1,000		
10-410-199 SICK LEAVE FINAL CHECK	<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 SALARIES	515,027	528,369	550,668	587,757	315,987	587,757	485,491	844,452		
BENEFITS										
10-410-201 F I C A & MEDICARE	37,496	38,574	39,359	44,963	21,275	44,963	37,140	66,490		
10-410-202 BENEFITS INCREASES	0	0	0	0	0	0	0	0		
10-410-210 GROUP INSURANCE	50,241	58,554	59,454	63,961	32,866	63,961	49,824	66,871		
10-410-230 T M R S	59,556	66,237	70,528	79,919	43,639	70,516	53,524	118,328		
10-410-235 BENEFIT ACCOUNT ADMIN FEES	1,187	0	0	360	0	0	5,440	160		
10-410-240 WORKMEN'S COMPENSATION	0	0	384	384	0	0	400	403		
10-410-291 UNEMPLOYMENT INSURANCE	<u>23</u>	<u>241</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>		
TOTAL BENEFITS	148,501	163,607	169,725	189,587	97,780	179,440	146,328	252,252		
SUPPLIES										
10-410-310 OFFICE/COMPUTER SUPPLIES	12,917	13,299	16,990	22,000	11,727	22,000	8,266	23,250		
10-410-311 POSTAGE/SHIPPING	5,070	4,941	3,416	6,000	1,363	6,000	6,500	6,000		
10-410-312 BOOKS/PUBL/SUBSCRIPTIONS	701	1,170	701	1,650	300	150	700	1,650		
10-410-320 OTHER ELECTRONICS	0	453	100	300	0	300	2,750	25,499		
10-410-335 CLOTHING	384	368	1,000	1,000	269	1,000	1,000	1,000		
10-410-352 FURNITURE & FIXTURES	693	3,700	2,075	2,000	3,546	4,600	4,750	3,000		
10-410-385 SMALL TOOLS & EQUIPMENT	26	0	0	0	0	0	0	0		
10-410-390 FUEL-MILEAGE REIMB.	366	411	2,407	1,100	1,151	1,151	750	2,000		
10-410-392 JANITORIAL SUPPLIES	1,439	1,657	922	1,625	466	1,625	1,325	1,525		
10-410-399 OTHER SUPPLIES	<u>1,522</u>	<u>4,080</u>	<u>128,655</u>	<u>3,250</u>	<u>824</u>	<u>3,250</u>	<u>500</u>	<u>3,000</u>		
TOTAL SUPPLIES	23,119	30,080	156,267	38,925	19,645	40,076	26,541	66,924		
SERVICES										
10-410-413 PROFESSIONAL SERVICES	320,304	341,313	280,807	302,257	148,064	302,257	160,651	358,677		
10-410-414 BANK CHARGES	3,757	5,623	3,849	5,500	1,803	5,500	2,815	4,500		
10-410-415 TELEPHONE	17,902	21,741	23,519	21,000	12,890	21,000	8,225	19,800		
10-410-426 PHYSICALS/SCREENING	1,003	940	1,536	338	89	400	200	125		
10-410-428 SUMMERTIME BLUES EXPENSES	60,084	218	219	0	156	0	0	0		
10-410-429 WETLANDS GRANT FUNDS	35,429	0	0	0	0	0	0	0		
10-410-430 ADVERTISING	18,813	13,697	16,608	16,000	4,409	16,000	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	11,811	23,716	13,218	10,000	8,525	10,000	8,075	10,890		
10-410-435 FREEPORT CENTENNIAL	0	0	0	0	0	0	0	0		

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2017

10 -GENERAL FUND

ADMINISTRATION

EXPENDITURES	2013-2014	2014-2015	2015-2016	2016-2017		2017-2018		APPROVED BUDGET
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	
10-410-436 HAUNTED HOUSE	0	0	0	0	0	0	0	0
10-410-437 YOUTH ART	5,162	0	0	0	0	0	5,500	0
10-410-438 THANKSGIVING SUPER FEAST	9,487	9,921	8,555	10,000	5,000	10,000	10,000	10,000
10-410-439 BEACH OPERATIONS EXPENSE	0	0	0	0	0	0	0	0
10-410-440 ELECTRICITY	46,317	67,422	75,334	51,000	26,672	51,000	71,663	49,000
10-410-441 WATER	0	0	0	0	0	0	0	0
10-410-442 GAS-ENTEX	12,626	15,379	19,580	16,000	7,162	16,000	28,000	15,000
10-410-443 MAIN STREET EXPENSES	2,010	0	0	0	0	0	0	0
10-410-470 EQUIPMENT RENTAL	1,968	6,624	5,456	1,968	1,476	1,968	1,872	1,968
10-410-479 APPRAISAL DISTRICT	16,710	17,094	17,783	17,783	17,751	17,783	21,000	18,000
10-410-482 SERVICE CONTRACTS	14,887	8,934	15,887	11,500	5,923	11,500	3,600	11,500
10-410-484 TAX COLLECTIONS	2,169	2,181	2,156	2,156	2,130	2,156	2,250	2,200
10-410-488 SETTLEMENTS	0	0	0	0	0	0	0	0
10-410-499 OTHER SERVICES	<u>0</u>	<u>0</u>	<u>111</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL SERVICES	580,438	534,804	484,618	465,502	242,050	465,564	329,151	517,660

MAINTENANCE

10-410-524 VEHICLE MAINTENANCE	992	0	0	0	0	0	0	0
10-410-543 ELECTRONICS/COMPUTER MAINT	48,037	59,991	55,074	90,243	81,275	90,243	46,302	81,936
10-410-545 BLDG/BLDG EQUIP MAINTENANCE	<u>71,507</u>	<u>54,480</u>	<u>85,942</u>	<u>51,840</u>	<u>28,260</u>	<u>51,840</u>	<u>45,192</u>	<u>48,340</u>
TOTAL MAINTENANCE	120,536	114,472	141,015	142,083	109,534	142,083	91,494	130,276

SUNDRY

10-410-602 SEMINARS/DUES/TRAVEL	11,466	20,913	25,099	16,800	14,576	16,800	8,270	21,437
10-410-604 PUBLIC OFFICE LIABILITY	7,152	5,415	6,540	7,210	10,780	7,210	8,200	11,000
10-410-610 EMPLOYEE RELATIONS	9,535	6,786	15,999	12,000	12,158	12,000	6,010	14,500
10-410-611 PROMOTIONS	0	0	0	0	0	0	500	0
10-410-628 PROPERTY/GEN LIAB INSURANCE	100,615	99,975	91,485	95,953	83,073	95,953	91,000	88,742
10-410-677 WETLANDS GRANT EXPENSES	0	0	0	0	0	0	0	0
10-410-678 BRAZTEC 380 AGREEMENT	0	0	219,193	0	0	0	0	0
10-410-679 R.B. CONSTRUCTION 380 AGREEMEN	0	0	7,000	10,000	10,000	10,000	0	0
10-410-680 ALLSIDES INVEST. LLC-380 AGRE	0	0	0	15,000	15,000	15,000	0	0
10-410-687 DAMAGE CLAIMS	0	0	0	0	0	0	0	0
10-410-695 COLLEGE REIMBURSEMENT	5,922	4,165	159	5,000	0	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	<u>11,640</u>	<u>7,272</u>	<u>11,800</u>	<u>10,000</u>	<u>5,289</u>	<u>10,000</u>	<u>2,000</u>	<u>37,700</u>
TOTAL SUNDRY	146,330	144,526	377,276	171,963	150,875	169,963	120,980	178,379

DEBT SERVICE

10-410-775 LEASE INTEREST	0	0	0	498	832	498	547	498
10-410-776 LEASE PRINCIPAL	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,158</u>	<u>1,429</u>	<u>4,158</u>	<u>3,703</u>	<u>4,158</u>
TOTAL DEBT SERVICE	0	0	0	4,656	2,261	4,656	4,250	4,656

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2017

10 -GENERAL FUND
 ADMINISTRATION

EXPENDITURES	2013-2014		2014-2015		2015-2016		2016-2017		2017-2018	
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET	
CAPITAL OUTLAY										
10-410-880 LAND ACQUISITION	64,460	27,957	102,500	0	16,453	16,453	2,000	0		
10-410-899 CAPITAL OUTLAY	<u>0</u>	<u>279,112</u>	<u>0</u>	<u>25,000</u>	<u>20,106</u>	<u>39,290</u>	<u>18,229</u>	<u>54,026</u>		
TOTAL CAPITAL OUTLAY	64,460	307,069	102,500	25,000	36,559	55,743	20,229	54,026		
ACCRUAL										
10-410-995 DEPRECIATION EXPENSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL ACCRUAL	0	0	0	0	0	0	0	0	0	0
TOTAL ADMINISTRATION	1,598,411	1,822,927	1,982,068	1,625,473	974,692	1,645,282	1,224,464	2,048,625		



FISCAL YEAR 2017-2018
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

10-410 GENERAL ADMINISTRATION

ACCT#	DESCRIPTION	2014-2015		2015-2016		2016-2017		2017-2018		INC BUD-PROJ		INC FROM BUDGET	
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTn	BUDGET	\$	%	\$	%	\$	%
10 410-100	SALARIES/WAGES	505,488	528,837	302,801	565,448	565,448	821,106	255,658	45.2%	255,658	45.2%	255,658	45.2%
10 410-165	EDUCATION PAY	4,613	3,584	2,043	3,600	3,600	3,600	0	0.0%	0	0.0%	0	0.0%
10 410-175	LONGEVITY	9,139	8,710	5,247	9,209	9,209	9,746	537	5.8%	537	5.8%	537	5.8%
10 410-180	AUTO ALLOWANCE	8,557	8,700	5,019	9,000	9,000	9,000	0	0.0%	0	0.0%	0	0.0%
10 410-185	UNIFORM ALLOWANCE	0	0	0	0	0	0	0	0.0%	0	0.0%	0	0.0%
10 410-190	OVERTIME	573	836	878	500	500	1,000	500	100.0%	500	100.0%	500	100.0%
10 410-201	F I C A & MEDICARE	38,574	39,359	21,275	44,963	44,963	66,490	21,527	47.9%	21,527	47.9%	21,527	47.9%
10 410-210	GROUP INSURANCE	58,554	59,454	32,866	63,961	63,961	66,871	2,910	4.5%	2,910	4.5%	2,910	4.5%
10 410-230	T M R S	66,237	70,528	43,639	79,919	70,516	118,328	47,812	67.8%	38,409	48.1%	38,409	48.1%
10 410-235	BENEFIT ACCOUNT ADMIN FEES	0	0	0	360	360	160	160	0.0%	-200	-55.6%	-200	-55.6%
10 410-240	WORKMEN'S COMPENSATION	0	384	0	384	0	403	403	0.0%	19	4.9%	19	4.9%
10 410-291	UNEMPLOYMENT INSURANCE	241	0	0	0	0	0	0	0.0%	0	0.0%	0	0.0%
10 410-310	OFFICE/COMPUTER SUPPLIES	13,299	16,990	11,727	22,000	22,000	23,250	1,250	5.7%	1,250	5.7%	1,250	5.7%
10 410-311	POSTAGE/SHIPPING	4,941	3,416	1,363	6,000	6,000	6,000	0	0.0%	0	0.0%	0	0.0%
10 410-312	BOOKS/PUBL/SUBSCRIPTIONS	1,170	701	300	1,650	150	1,650	1,500	1000.0%	0	0.0%	0	0.0%
10 410-320	OTHER ELECTRONICS	453	100	0	300	300	25,499	25,199	8399.7%	25,199	8399.7%	25,199	8399.7%
10 410-335	CLOTHING	368	1,000	269	1,000	1,000	1,000	0	0.0%	0	0.0%	0	0.0%
10 410-352	FURNITURE & FIXTURES	3,700	2,075	3,546	2,000	2,000	3,000	-1,600	-34.8%	1,000	50.0%	1,000	50.0%
10 410-390	FUEL	411	2,407	1,151	1,100	1,100	2,000	849	73.8%	900	81.8%	900	81.8%
10 410-392	JANITORIAL SUPPLIES	1,657	922	466	1,625	1,625	1,525	-100	-6.2%	-100	-6.2%	-100	-6.2%
10 410-399	OTHER SUPPLIES	4,080	128,655	824	3,250	3,250	3,000	-250	-7.7%	-250	-7.7%	-250	-7.7%
10 410-413	PROFESSIONAL SERVICES	341,313	280,807	148,064	302,257	302,257	358,677	56,420	18.7%	56,420	18.7%	56,420	18.7%
10 410-414	BANK CHARGES	5,623	3,849	1,803	5,500	5,500	4,500	-1,000	-18.2%	-1,000	-18.2%	-1,000	-18.2%
10 410-415	TELEPHONE	21,741	23,519	12,890	21,000	21,000	19,800	-1,200	-5.7%	-1,200	-5.7%	-1,200	-5.7%
10 410-426	PHYSICALS/SCREENING	940	1,536	89	338	400	125	-275	-68.8%	-275	-68.8%	-275	-63.0%
10 410-428	SUMMERTIME BLUES EXPENSE	218	219	156	0	0	0	0	0.0%	0	0.0%	0	0.0%
10 410-429	WETLAND GRANT FUNDS	0	0	0	0	0	0	0	0.0%	0	0.0%	0	0.0%
10 410-430	ADVERTISING	13,697	16,608	4,409	16,000	16,000	16,000	0	0.0%	0	0.0%	0	0.0%
10 410-434	MARKETING	23,716	13,218	8,525	10,000	10,000	10,890	890	8.9%	890	8.9%	890	8.9%
10 410-435	FREERPORT CENTENNIAL	0	0	0	0	0	0	0	0.0%	0	0.0%	0	0.0%
10 410-437	YOUTH ART	0	0	0	0	0	0	0	0.0%	0	0.0%	0	0.0%
10 410-438	THANKSGIVING SUPER FEAST	9,921	8,555	5,000	10,000	10,000	10,000	0	0.0%	0	0.0%	0	0.0%
10 410-440	ELECTRICITY	67,422	75,334	26,672	51,000	51,000	49,000	-2,000	-3.9%	-2,000	-3.9%	-2,000	-3.9%
10 410-442	GAS-ENTEX	15,379	19,580	7,162	16,000	16,000	15,000	-1,000	-6.3%	-1,000	-6.3%	-1,000	-6.3%
10 410-443	MAIN STREET EXPENSES	0	0	0	0	0	0	0	0.0%	0	0.0%	0	0.0%
10 410-470	EQUIPMENT RENTAL	6,624	5,456	1,476	1,968	1,968	1,968	0	0.0%	0	0.0%	0	0.0%
10 410-479	APPRAISAL DISTRICT	17,094	17,783	17,751	17,783	17,783	18,000	217	1.2%	217	1.2%	217	1.2%
10 410-482	SERVICE CONTRACTS	8,934	15,887	5,923	11,500	11,500	11,500	0	0.0%	0	0.0%	0	0.0%
10 410-484	TAX COLLECTIONS	2,181	2,156	2,130	2,156	2,156	2,200	44	2.0%	44	2.0%	44	2.0%
10 410-499	OTHER SERVICES	0	111	0	0	0	0	0	0.0%	0	0.0%	0	0.0%



FISCAL YEAR 2017-2018
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

10-410 GENERAL ADMINISTRATION

ACCT#	DESCRIPTION	2014-2015		2015-2016		2016-2017		2017-2018		INC BUD-PROJ		INC FROM BUDGET	
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET	PROJECTn	BUDGET	BUDGET	\$	%	\$	%
10-410-524	VEHICLE MAINTENANCE	0	0	0	0	0	0	0	0	0	0.0%	0	0.0%
10-410-543	ELECTRONICS/COMPUTER MAINT	59,991	55,074	81,275	90,243	90,243	90,243	81,936	-8,307	-9.2%	-8,307	-9.2%	
10-410-545	BLDG/BLDG EQUIP MAINTENANCE	54,480	85,942	28,260	51,840	51,840	51,840	48,340	-3,500	-6.8%	-3,500	-6.8%	
10-410-602	SEMINARS/DUES/TRAVEL	20,913	25,099	14,576	16,800	16,800	16,800	21,437	4,637	27.6%	4,637	27.6%	
10-410-604	PUBLIC OFFICE LIABILITY	5,415	6,540	10,780	7,210	7,210	7,210	11,000	3,790	52.6%	3,790	52.6%	
10-410-610	EMPLOYEE RELATIONS	6,786	15,999	12,158	12,000	12,000	12,000	14,500	2,500	20.8%	2,500	20.8%	
10-410-628	PROPERTY INSURANCE	99,975	91,485	83,073	95,953	95,953	95,953	88,742	-7,211	-7.5%	-7,211	-7.5%	
10-410-678	BRAZTEC 380 AGREEMENT	0	219,193	0	0	0	0	0	0	0.0%	0	0.0%	
10-410-679	R.B. CONSTRUCTION 380 AGREE	0	7,000	10,000	10,000	10,000	10,000	0	0	0.0%	0	0.0%	
10-410-680	ALLSIDES 380 AGREEMENT	0	0	15,000	15,000	15,000	15,000	0	0	0.0%	0	0.0%	
10-410-695	COLLEGE REIMBURSEMENT	4,165	160	0	5,000	5,000	3,000	5,000	2,000	66.7%	2,000	66.7%	
10-410-699	OTHER - SUNDRY	7,275	11,800	5,289	10,000	10,000	10,000	37,700	27,700	277.0%	27,700	277.0%	
10-410-775	LEASE INTERERST	0	0	832	498	498	498	498	0	0.0%	0	0.0%	
10-410-776	LEASE PRINCIPAL	0	0	1,426	4,158	4,158	4,158	4,158	0	0.0%	0	0.0%	
10-410-880	LAND ACQUISITION	27,957	102,500	16,453	0	0	16,453	0	-16,453	-100.0%	-16,453	-100.0%	
10-410-899	CAPITAL OUTLAY	279,112	0	20,106	25,000	25,000	39,290	54,026	14,736	37.5%	29,026	116.1%	
		1,822,927	1,982,068	974,692	1,625,473	1,645,282	1,645,282	2,048,625	403,343	24.5%	423,151	26.0%	



**FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION**

10-410 GENERAL ADMINISTRATION

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 410-100	SALARIES/WAGES	505,488	528,837	302,801	565,448	821,106	
	ITEM DESCRIPTION						AMOUNTS
	Current Full-Time Employees	7	610,475				
	New Full-Time Employees	0					
	Current Part-Time Employees	1	9,980				
	New Part-Time Employees	0					
	New- Administrative Assistant			Calculated Field			
	Youth Summer Work Program	12,180		(do not attempt to input)			
	Cost of Living Adjustment	188,471					

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10-410-165	EDUCATION PAY	4,613	3,584	2,043	3,600	3,600
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		
	Education Pay	3,600				AMOUNTS
				Calculated Field		
				(do not attempt to input)		

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 410-175	LONGEVITY	9,139	8,710	5,247	9,209	9,746
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		
	Longevity Pay	8	9,746			AMOUNTS
				Calculated Field		
				(do not attempt to input)		



FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION

10-410 GENERAL ADMINISTRATION

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015	2016-2017			2017-2018
		ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
10 410-180	AUTO ALLOWANCE	8,557	5,019	9,000	9,000	9,000
	ITEM DESCRIPTION	AMOUNT\$	ITEM DESCRIPTION			AMOUNT\$
	Auto Allowance Jeff Pynes	9,000				
			Calculated Field			
			(do not attempt to input)			

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015	2016-2017			2017-2018
		ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
10 410-185	UNIFORM ALLOWANCE	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNT\$	ITEM DESCRIPTION			AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015	2016-2017			2017-2018
		ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
10 410-190	OVERTIME	573	878	500	500	1,000
	ITEM DESCRIPTION	AMOUNT\$	ITEM DESCRIPTION			AMOUNT\$
	Misc Overtime	1,000				



**FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION**

10-410 GENERAL ADMINISTRATION

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 410-201	F I C A & M E D I C A R E	38,574	39,359	21,275	44,963	66,490	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Calculated Field	7.65%		Calculated Field			
	(do not attempt to input)			(do not attempt to input)			

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 410-210	G R O U P I N S U R A N C E	58,554	59,454	32,866	63,961	66,871	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Life Insurance / AD&D	1,477		Calculated Field			
	Long Term Disability	1,127		(do not attempt to input)			
	Health Reimbursement Account	12,600					
	TML - Employee Health						
	Estimated % Increase	15%					
	TML Estimated Rate/Mo	51,667					

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 410-230	T M R S	66,237	70,528	43,639	79,919	118,328	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	OCT - DEC	14.39%					
	JAN - SEP	14.39%					
	Weighted Average	14.39%		Calculated Field			
	Calculated Field			(do not attempt to input)			
	(do not attempt to input)						



FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION

10-410 GENERAL ADMINISTRATION

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 410-235	BENEFIT ACCOUNT ADMIN FEES	0	0	0	360	160
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Sect 457 - Annl Maint Fee - \$18/employee/year	20	160			

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 410-240	WORKMEN'S COMPENSATION	0	384	0	384	403
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	WORKMEN'S COMPENSATION	403				

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 410-291	UNEMPLOYMENT INSURANCE	241	0	0	0	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	UNEMPLOYMENT INSURANCE	-				



**FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION**

10-410 GENERAL ADMINISTRATION

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 410-310	OFFICE/COMPUTER SUPPLIES	13,299	16,990	11,727	22,000	23,250
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Budget Materials	1,800				
	Toner for 2-Copiers	2,200				2,000
	Other Miscellaneous Office Supplies	4,500				3,000
	Copy Paper	1,800				2,000
	Stationary + Envelopes	2,200				250
	Misc.	1,500				
	Laser Checks plus Window Envelopes - 2 purchases	2,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 410-311	POSTAGE/SHIPPING	4,941	3,416	1,363	6,000	6,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	POSTAGE/SHIPPING	6,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 410-312	BOOKS/PUBL/SUBSCRIPTIONS	1,170	701	300	1,650	1,650
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Brazosport Facts Subscription	400				
	Ordinance Updates	1,250				



FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION

10-410 GENERAL ADMINISTRATION

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 410-320	OTHER ELECTRONICS	453	100	0	300	25,499	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	San Server Storage	25,000					
	Misc.	300					
	Corel Draw Update	199					

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 410-335	CLOTHING	368	1,000	269	1,000	1,000	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Clothing	1,000					

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 410-352	FURNITURE & FIXTURES	3,700	2,075	3,546	2,000	3,000	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Furniture, chairs	3,000					



**FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION**

10-410 GENERAL ADMINISTRATION

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 410-390	FUEL	411	2,407	1,151	1,100	2,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Mileage Reimbursement	2,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 410-392	JANITORIAL SUPPLIES	1,657	922	466	1,625	1,525
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Liners	50				250
	Toilet Tissue	250				75
	Acid Bowl Cleaner	200				250
	Floor Wax	50				200
						200

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 410-399	OTHER SUPPLIES	4,080	128,655	824	3,250	3,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Other Miscellaneous	750				
	Breakroom Supplies	2,250				



FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION

10-410 GENERAL ADMINISTRATION

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 410-413	PROFESSIONAL SERVICES	341,313	280,807	148,064	302,257	358,677	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Legal - Wallace Shaw Audit	112,727				22,667	
		38,250				750	
	Lein Collection Fees-Perdue Brandon Appraisals	1,100				50,000	
	Criminal Histories / Background Checks	5,500				18,000	
	Legal - Olson & Olson	2,500				3,500	
	Copies Charged at the County Courthouse Payroll Service	17,000				10,379	
		4,000				34,304	
		33,000				5,000	

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 410-414	BANK CHARGES	5,623	3,849	1,803	5,500	4,500
	ITEM DESCRIPTION	AMOUNT\$	ITEM DESCRIPTION			AMOUNT\$
	BANK CHARGES	4,500				

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 410-415	TELEPHONE	21,741	23,519	12,890	21,000	19,800
	ITEM DESCRIPTION	AMOUNT\$	ITEM DESCRIPTION			AMOUNT\$
	Land Line Phones - AT&T Long Distance	18,000				
	CELL(Pynes)	1,800				



**FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION**

10-410 GENERAL ADMINISTRATION

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 410-426	PHYSICALS/SCREENING	940	1,536	89	338	400
	ITEM DESCRIPTION	AMOUNT\$				
	PHYSICALS/SCREENING	125				125
						AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 410-428	SUMMERTIME BLUES EXPENSE	218	219	156	0	0
	ITEM DESCRIPTION	AMOUNT\$				
						AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10-410-429	WETLAND GRANT FUNDS	0	0	0	0	0
	ITEM DESCRIPTION	AMOUNT\$				
						AMOUNT\$



**FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION**

10-410 GENERAL ADMINISTRATION

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 410-430	ADVERTISING	13,697	16,608	4,409	16,000	16,000
	ITEM DESCRIPTION	AMOUNT\$				AMOUNT\$
	Misc Ads	6,250				
	Misc Employment Ads	7,250				
	Brazoria County Magazine	2,500				

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 410-434	MARKETING	23,716	13,218	8,525	10,000	10,890
	ITEM DESCRIPTION	AMOUNT\$				AMOUNT\$
	Annual Information Booklet	1,500				750
	Misc. Marketing	5,500				250
	Marketing -Phone Messages	510				880
	Brazosport Chamber Map					1500
	Employee Plaques					
	Ad Sponsorship Brazosport Chamber Map					
	The Alliance - Gold Sponsor					

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10-410-435	FREEPORT CENTENNIAL	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNT\$				AMOUNT\$



**FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION**

10-410 GENERAL ADMINISTRATION

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10-410-437	YOUTH ART	0	0	0	0	0
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10-410-438	THANKSGIVING SUPER FEAST	9,921	8,555	5,000	10,000	10,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Thanksgiving Super Feast	10,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 410-440	ELECTRICITY	67,422	75,334	26,672	51,000	49,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	ELECTRICITY	49,000				



FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION

10-410 GENERAL ADMINISTRATION

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 410-442	GAS-ENTEX	15,379	19,580	7,162	16,000	15,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Gas-Entex	15,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 410-443	MAIN STREET EXPENSES	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 410-470	EQUIPMENT RENTAL	6,624	5,456	1,476	1,968	1,968
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Postage Meter Retail	1,968				



**FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION**

10-410 GENERAL ADMINISTRATION

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 410-479	APPRAISAL DISTRICT	17,094	17,783	17,751	17,783	18,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Budgeted by Appraisal District	18,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 410-482	SERVICE CONTRACTS	8,934	15,887	5,923	11,500	11,500
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Copy Charges / Maintenance Fee	11,500				

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 410-484	TAX COLLECTIONS	2,181	2,156	2,130	2,156	2,200
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	TAX COLLECTIONS	2,200				



FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION

10-410 GENERAL ADMINISTRATION

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 410-499	OTHER SERVICES	0	111	0	0	0
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	None					AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10-410-524	VEHICLE MAINTENANCE	0	0	0	0	0
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
						AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 410-543	ELECTRONICS/COMPUTER MAINT	59,991	55,074	81,275	90,243	81,936
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	EZ Task Annual Web-Site Hosting	1,500				7713
	Incode - Network Support	2,646				8,636
	Annual Software Maintenance - G/L,AP,PY, CH	22,000				5,000
	On-Site Labor	4,500				915
	Web Q & A	3,000				
	GIS Maintenance	6,026				20,000
						Exchange Server
						Kiosk Annual Maintenance
						Misc.
						Fixed Asset Software & Maint.
						Computer Backup Software & Rapid Recovery



**FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION**

10-410 GENERAL ADMINISTRATION

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 410-545	BLDG/BLDG EQUIP MAINTENANCE	54,480	85,942	28,260	51,840	48,340
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Elevator Maintenance	4,617				600
	Housekeeping	15,555				
	Window Cleaning	2,000				1,500
	Pest Control	568				23,500

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 410-602	SEMINARS/DUES/TRAVEL	20,913	25,099	14,576	16,800	21,437
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Dues-Texas State Board & CPE	550				547
	Human Resources Training	1,000				250
	National League of Cities-Dues	1,500				70
	International City Manager Association	1,920				2,500
	Election Law Training	1,800				500
	TMCMA Dues	300				10,500

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 410-604	PUBLIC OFFICE LIABILITY	5,415	6,540	10,780	7,210	11,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Liability	11,000				



FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION

10-410 GENERAL ADMINISTRATION

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 410-610	EMPLOYEE RELATIONS	6,786	15,999	12,158	12,000	14,500
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Employee Appreciation	1,500				
	Employee Picnic	13,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 410-628	PROPERTY INSURANCE	99,975	91,485	83,073	95,953	88,742
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Property Insurance	88,500				
	Public Employee Dishonesty Bond	242				

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 410-695	COLLEGE REIMBURSEMENT	4,165	160	0	5,000	5,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	COLLEGE REIMBURSEMENT	5,000				



THE CITY OF
FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION

10-410 GENERAL ADMINISTRATION

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 410-699	OTHER - SUNDRY	7,275	11,800	5,289	10,000	37,700
	ITEM DESCRIPTION	AMOUNT\$	ITEM DESCRIPTION	AMOUNT\$		
	Misc.	13,000				
	Contract Accountant	24,700				

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10-410-775	LEASE INTERERST	0	0	832	498	498
	ITEM DESCRIPTION	AMOUNT\$	ITEM DESCRIPTION	AMOUNT\$		
	Plotter Lease	498				

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10-410-776	LEASE PRINCIPAL	0	0	1,426	4,158	4,158
	ITEM DESCRIPTION	AMOUNT\$	ITEM DESCRIPTION	AMOUNT\$		
	Plotter principal	4,158				



FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION

10-410 GENERAL ADMINISTRATION

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10-410-678	BRAZTEC 380 AGREEMENT	0	219,193	0	0	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10-410-679	R.B. CONSTRUCTION 380 AGREE	0	7,000	10,000	10,000	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10-410-680	ALLSIDES 380 AGREEMENT	0	0	15,000	15,000	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$



**FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION**

10-410 GENERAL ADMINISTRATION

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 410-880	LAND ACQUISITION	27,957	102,500	16,453	0	16,453
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Land Acquisition					

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 410-899	CAPITAL OUTLAY	279,112	0	20,106	25,000	54,026
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	GIS Licensing Maintenance Agreement	6,026				
	New Phone System	48,000				

TRANSPOSE CAPITAL NUMBERS FROM THE CAPITAL TAB IN PRIORITY ORDER.

TOTAL: 1,822,927 1,982,068 974,692 1,625,473 1,645,282 2,048,625

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2017

10 -GENERAL FUND

SERVICE CENTER

EXPENDITURES	2013-2014	2014-2015	2015-2016	2016-2017		2017-2018		
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
SALARIES								
10-420-100 SALARIES/WAGES	37,640	69,372	76,340	83,762	42,396	80,762	98,459	79,351
10-420-165 EDUCATIONAL PAY	0	0	0	0	0	0	0	0
10-420-175 LONGEVITY	0	0	0	337	0	337	650	582
10-420-190 OVERTIME	<u>1,088</u>	<u>2,273</u>	<u>3,070</u>	<u>2,000</u>	<u>2,238</u>	<u>2,000</u>	<u>1,500</u>	<u>5,068</u>
TOTAL SALARIES	38,728	71,645	79,411	86,099	44,634	83,099	100,609	85,001
BENEFITS								
10-420-201 F I C A & MEDICARE	2,759	4,697	6,057	6,587	3,408	6,587	7,697	6,503
10-420-210 GROUP INSURANCE	8,423	14,612	15,691	15,990	8,978	15,330	18,684	19,105
10-420-230 T M R S	2,456	4,320	4,902	12,166	2,916	12,166	11,661	12,232
10-420-240 WORKMEN'S COMPENSATION	621	621	621	0	2,189	0	1,965	2,298
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	14,259	24,250	27,271	34,743	17,491	34,083	40,007	40,138
SUPPLIES								
10-420-310 OFFICE/COMPUTER SUPPLIES	362	1,981	3,723	3,750	1,246	3,750	3,300	2,750
10-420-311 POSTAGE/SHIPPING	10	0	0	100	98	100	0	100
10-420-320 OTHER ELECTRONICS	109	80	31	15,000	7,589	15,000	500	2,500
10-420-335 CLOTHING	439	1,364	1,708	1,450	0	1,450	610	3,250
10-420-340 GAS AND DIESEL	(1,557)	(20,494)	(13,719)	200	(3,964)	200	0	400
10-420-341 STATE GAS TAX	0	0	99	0	0	0	0	0
10-420-343 OIL AND GREASE	3,658	3,508	1,043	6,450	4,933	6,450	5,500	6,450
10-420-344 GARAGE PARTS	2,341	726	978	4,000	1,713	4,000	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	657	1,663	1,470	2,800	725	2,800	4,300	2,800
10-420-390 FUEL	1,290	11,650	8,234	1,000	3,103	4,000	1,100	1,000
10-420-392 JANITORIAL SUPPLIES	838	913	544	1,050	598	1,050	900	1,050
10-420-399 OTHER SUPPLIES	<u>514</u>	<u>0</u>	<u>2,999</u>	<u>1,660</u>	<u>0</u>	<u>1,660</u>	<u>1,309</u>	<u>1,660</u>
TOTAL SUPPLIES	8,662	1,389	7,111	38,460	16,042	40,460	20,019	26,960
SERVICES								
10-420-413 PROFESSIONAL SERVICES	2,078	514	596	3,200	172	1,000	2,000	3,200
10-420-415 TELEPHONE	2,881	955	859	2,150	301	2,150	2,000	2,150
10-420-426 PHYSICALS/SCREENING	103	0	0	100	0	100	150	100
10-420-440 ELECTRICITY	11,160	11,567	11,153	10,500	4,341	10,000	12,000	10,500
10-420-441 WATER	0	0	0	0	0	0	0	0
10-420-442 GAS-ENTEX	203	187	216	400	114	400	400	400
10-420-470 EQUIPMENT RENTAL	0	0	0	300	0	300	300	300
10-420-482 SERVICE CONTRACTS	0	21	0	0	0	0	0	0
10-420-485 LAUNDRY SERVICES	731	1,205	953	950	788	950	1,000	950
10-420-499 OTHER SERVICES	<u>1,232</u>	<u>330</u>	<u>1,243</u>	<u>1,280</u>	<u>517</u>	<u>1,280</u>	<u>1,550</u>	<u>1,080</u>
TOTAL SERVICES	18,387	14,779	15,020	18,880	6,232	16,180	19,400	18,680

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2017

10 -GENERAL FUND

SERVICE CENTER

EXPENDITURES	2013-2014	2014-2015	2015-2016	2016-2017		2017-2018		APPROVED BUDGET
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	
<u>MAINTENANCE</u>								
10-420-524 VEHICLE MAINTENANCE	233	700	1,001	1,340	1,158	1,340	800	1,340
10-420-545 BLDG/BLDG EQUIP MAINTENANCE	2,789	3,489	2,862	2,500	775	2,500	1,100	2,500
10-420-546 LAND/GROUNDS MAINT	<u>2,490</u>	<u>2,145</u>	<u>2,419</u>	<u>3,060</u>	<u>916</u>	<u>3,060</u>	<u>760</u>	<u>3,060</u>
TOTAL MAINTENANCE	5,513	6,334	6,282	6,900	2,848	6,900	2,660	6,900
<u>SUNDRY</u>								
10-420-602 SEMINARS/DUES/TRAVEL	454	60	186	450	259	450	300	450
10-420-629 VEHICLE INSURANCE	0	0	3,028	3,028	2,865	3,028	175	3,028
10-420-699 OTHER - SUNDRY	<u>34</u>	<u>254</u>	<u>170</u>	<u>800</u>	<u>297</u>	<u>750</u>	<u>400</u>	<u>1,800</u>
TOTAL SUNDRY	488	314	3,384	4,278	3,421	4,228	875	5,278
<u>CAPITAL OUTLAY</u>								
10-420-899 CAPITAL OUTLAY	<u>0</u>	<u>0</u>	<u>33,052</u>	<u>81,200</u>	<u>9,197</u>	<u>81,200</u>	<u>8,400</u>	<u>19,900</u>
TOTAL CAPITAL OUTLAY	0	0	33,052	81,200	9,197	81,200	8,400	19,900
<u>ACCRUAL</u>								
10-420-995 DEPRECIATION EXPENSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL ACCRUAL	0	0	0	0	0	0	0	0
<hr/>								
TOTAL SERVICE CENTER	86,037	118,712	171,530	270,560	99,864	266,150	191,970	202,857



**FISCAL YEAR 2017-2018
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY**

10-420 SERVICE CENTER

ACCT#	DESCRIPTION	2014-2015		2015-2016		2016-2017		2017-2018		INC BUD-PROJ		INC FROM BUDGET	
		ACTUAL	ACTUAL	ACTUAL	APL YTD	BUDGET	PROJECTn	BUDGET	\$	%	\$	%	
10 420-100	SALARIES/WAGES	69,372	76,340	42,396	83,762	80,762	79,351	-1,411	-1.7%	-4,411	-5.3%		
10 420-165	EDUCATIONAL PAY	0	0	0	0	0	0	0	0.0%	0	0.0%		
10 420-175	LONGEVITY	0	0	0	337	337	582	245	72.7%	245	72.7%		
10 420-190	OVERTIME	2,273	3,070	2,238	2,000	2,000	5,068	3,068	153.4%	3,068	153.4%		
10 420-201	F I C A & MEDICARE	4,697	6,057	3,408	6,587	6,587	6,503	-84	-1.3%	-84	-1.3%		
10 420-210	GROUP INSURANCE	14,612	15,691	8,978	15,990	15,330	19,106	3,776	24.6%	3,116	19.5%		
10 420-230	T M R S	4,320	4,902	2,916	12,166	12,166	12,232	66	0.5%	66	0.5%		
10 420-240	WORKMEN'S COMPENSATION	621	621	2,189	0	0	2,298	2,298	0.0%	2,298	0.0%		
10 420-291	UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0	0.0%	0	0.0%		
10 420-310	OFFICE/COMPUTER SUPPLIES	1,981	3,723	1,246	3,750	3,750	2,750	-1,000	-26.7%	-1,000	-26.7%		
10 420-311	POSTAGE/SHIPPING	0	0	98	100	100	100	0	0.0%	0	0.0%		
10 420-320	OTHER ELECTRONICS	80	31	7,589	15,000	15,000	2,500	-12,500	-83.3%	-12,500	-83.3%		
10 420-335	CLOTHING	1,364	1,708	0	1,450	1,450	3,250	1,800	124.1%	1,800	124.1%		
10 420-340	GAS AND DIESEL	-20,494	-13,719	-3,964	200	200	400	200	100.0%	200	100.0%		
10 420-341	STATE GAS TAX	0	99	0	0	0	0	0	0.0%	0	0.0%		
10 420-343	OIL AND GREASE	3,508	1,043	4,933	6,450	6,450	6,450	0	0.0%	0	0.0%		
10 420-344	GARAGE PARTS	726	978	1,713	4,000	4,000	4,000	0	0.0%	0	0.0%		
10 420-352	FURNITURE & FIXTURES	0	0	0	1,000	1,000	1,000	1,000	0.0%	0	0.0%		
10 420-385	SMALL TOOLS & EQUIPMENT	1,663	1,470	725	2,800	2,800	2,800	0	0.0%	0	0.0%		
10 420-390	FUEL	11,650	8,234	3,103	1,000	1,000	1,000	-3,000	-75.0%	0	0.0%		
10 420-392	JANITORIAL SUPPLIES	913	544	598	1,050	1,050	1,050	0	0.0%	0	0.0%		
10 420-399	OTHER SUPPLIES	0	2,999	0	1,660	1,660	1,660	0	0.0%	0	0.0%		
10 420-413	PROFESSIONAL SERVICES	514	596	172	3,200	1,000	3,200	2,200	220.0%	0	0.0%		
10 420-415	TELEPHONE	955	859	301	2,150	2,150	2,150	0	0.0%	0	0.0%		
10 420-426	PHYSICALS/SCREENING	0	0	0	100	100	100	0	0.0%	0	0.0%		
10 420-440	ELECTRICITY	11,567	11,153	4,341	10,500	10,000	10,500	500	5.0%	0	0.0%		
10 420-441	WATER	0	0	0	0	0	0	0	0.0%	0	0.0%		
10 420-442	GAS-ENTEX	187	216	114	400	400	400	0	0.0%	0	0.0%		
10 420-470	EQUIPMENT RENTAL	0	0	0	300	300	300	0	0.0%	0	0.0%		
10 420-482	SERVICE CONTRACTS	21	0	0	0	0	0	0	0.0%	0	0.0%		
10 420-485	LAUNDRY SERVICES	1,205	953	788	950	950	950	0	0.0%	0	0.0%		
10 420-499	OTHER SERVICES	330	1,243	517	1,280	1,280	1,080	-200	-15.6%	-200	-15.6%		
10 420-524	VEHICLE MAINTENANCE	700	1,001	1,158	1,340	1,340	1,340	0	0.0%	0	0.0%		
10 420-545	BLDG/BLDG EQUIP MAINTENANCE	3,489	2,862	775	2,500	2,500	2,500	0	0.0%	0	0.0%		
10 420-546	LAND/GROUNDS MAINT	2,145	2,419	916	3,060	3,060	3,060	0	0.0%	0	0.0%		
10 420-602	SEMINARS/DUES/TRAVEL	60	187	259	450	450	450	0	0.0%	0	0.0%		
10 420-629	VEHICLE INSURANCE	0	3,028	2,865	3,028	3,028	3,028	0	0.0%	0	0.0%		
10 420-699	OTHER - SUNDRY	253	170	295	800	750	1,800	1,050	140.0%	1,000	125.0%		
10 420-899	CAPITAL OUTLAY	0	33,052	9,197	81,200	81,200	19,900	-61,300	-75.5%	-61,300	-75.5%		
		118,712	171,530	99,864	270,560	266,150	202,857	-63,293	-23.8%	-67,702	-25.0%		



FISCAL YEAR 2017-2018 ACCOUNT DETAIL JUSTIFICATION

10-420 SERVICE CENTER

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 420-100	SALARIES/WAGES	69,372	76,340	42,396	83,762	79,351	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Current Full-Time Employees	2	79,351				
	New Full-Time Employees						
	Current Part-Time Employees						
	New Part-Time Employees						
	Temporary Employees						

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 420-165	EDUCATIONAL PAY	0	0	0	0	-	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Longevity Pay						

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 420-175	LONGEVITY	0	0	0	337	582	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Longevity Pay	2	582				



**FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION**

10-420 SERVICE CENTER

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 420-190	OVERTIME	2,273	3,070	2,238	2,000	5,068
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Sec/Mech . City Wide Cleanup 4 @\$					
	Mech. Emergency call outs					
	Mech. Beach Equip. Maintenance					
	Mech. Cleaning carpets 4x yr.					5,068
	Sec. Staying over to complete jobs					

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 420-201	F I C A & MEDICARE	4,697	6,057	3,408	6,587	6,503
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	FICA & MEDICARE					
		6,503		Calculated Field		

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 420-210	GROUP INSURANCE	14,612	15,691	8,978	15,990	19,106
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Life Insurance / AD&D					
	Long Term Disability	422		Calculated Field		
	Health Reimbursement Account	322		(do not attempt to input)		
	TML - Employee Health	3,600				
	Estimated % Increase					
	TML Estimated Rate/Mo	14,762				



**FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION**

10-420 SERVICE CENTER

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 420-230	T M R S	4,320	4,902	2,916	12,166	12,232
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	OCT - DEC	14.39%				
	JAN - SEP	14.39%				
	Weighted Average	14.39%		Calculated Field (do not attempt to input)		
	Calculated Field (do not attempt to input)					



**FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION**

10-420 SERVICE CENTER

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015	2015-2016	2016-2017		2017-2018
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
10 420-240	WORKMEN'S COMPENSATION	621	621	2,189	0	2,298
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	WORKMEN'S COMPENSATION	2,298				

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015	2015-2016	2016-2017		2017-2018
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
10 420-291	UNEMPLOYMENT INSURANCE	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	UNEMPLOYMENT INSURANCE	-				

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015	2015-2016	2016-2017		2017-2018
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
10 420-310	OFFICE/COMPUTER SUPPLIES	1,981	3,723	1,246	3,750	2,750
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	PRINTING SUPPLIES	900				250
	COPY SUPPLIES	400				200
	FORMS	200				400
	OFFICE SUPPLIES	400				



FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION

10-420 SERVICE CENTER

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 420-311	POSTAGE/SHIPPING	0	0	98	100	100
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	POSTAGE/SHIPPING	100				AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 420-320	OTHER ELECTRONICS	80	31	7,589	15,000	2,500
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	ELECTRONIC PARTS & EQUIPMENT	2,500				AMOUNT\$
	RADIO MAINTENANCE					

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 420-335	CLOTHING	1,364	1,708	0	1,450	3,250
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	HEADWARE	300				AMOUNT\$
	SAFTEY ACCESSORIES	300				
	SAFETY WARE	300				
	WINTER JACKETS	350				
	HIGH VISIBILITY SHIRTS	2,000				



FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION

10-420 SERVICE CENTER

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 420-340	GAS AND DIESEL	-20,494	-13,719	-3,964	200	400
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	FUEL KEYS	400				

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 420-341	STATE GAS TAX	0	99	0	0	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 420-343	OIL AND GREASE	3,508	1,043	4,933	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				



THE CITY OF
FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION

10-420 SERVICE CENTER

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 420-344	GARAGE PARTS	726	978	1,713	4,000	4,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	SHOP STOCK	800				
	SHOP CLEANERS	600				
	TIRE & WHEEL MAINT.	600				
	SMALL PARTS	700				
	HOSES & FITTINGS	700				
	SM. LUBRICANTS & OIL	600				

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 420-352	FURNITURE & FIXTURES	0	0	0	1,000	1,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	DESK AND CHAIR	1,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 420-385	SMALL TOOLS & EQUIPMENT	1,663	1,470	725	2,800	2,800
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	SM. TOOLS FOR SHOP TRUCK	1,000				
	MECHANIC/EMPLOYEE CITY TOOLS	1,000				
	RESTOCKING	800				



FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION

10-420 SERVICE CENTER

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 420-390	FUEL	11,650	8,234	3,103	1,000	1,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	FUEL	1,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 420-392	JANITORIAL SUPPLIES	913	544	598	1,050	1,050
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	SANITARY ITEMS	600				
	JANITORIAL CLEANERS	400				
	CLEANING SUPPLIES	50				

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 420-399	OTHER SUPPLIES	0	2,999	0	1,660	1,660
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	WATER CONTAINERS	100				
	EMPLOYEE HYDRATION	500				
	SAFETY RESTOCK	900				
	BAINDAIDS, FIRST AIDE ITEMS	100				
	LIGHT BULBS	60				



THE CITY OF
FRESNO
 FISCAL YEAR 2017-2018
 ACCOUNT DETAIL JUSTIFICATION

10-420 SERVICE CENTER

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 420-413	PROFESSIONAL SERVICES	514	596	172	3,200	3,200	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	COMPUTER REPAIRS	1,000					
	TOPKAT REPAIRS & CALIBRATION	1,000					
	PC CARE	1,000					
	PEST CONTROL	200					

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 420-415	TELEPHONE	955	859	301	2,150	2,150	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Telephone	2,150					

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 420-426	PHYSICAL/SCREENING	0	0	0	100	100	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	EMPLOYEE DRUG TEST	100					



FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION

10-420 SERVICE CENTER

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 420-440	ELECTRICITY	11,567	11,153	4,341	10,500	10,500
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	ELECTRICITY	10,500				

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 420-441	WATER	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	WATER	-				

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 420-442	GAS-ENTEX	187	216	114	400	400
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	GAS-ENTEX	400				



THE CITY OF
FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION

10-420 SERVICE CENTER

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 420-470	EQUIPMENT RENTAL	0	0	0	300	300
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	TOOL RENTAL	300				

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 420-482	SERVICE CONTRACTS	21	0	0	0	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 420-485	LAUNDRY SERVICES	1,205	953	788	950	950
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	MECHANIC UNIFORM	950				
	SECRETARY POLO SHIRT					



FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION

10-420 SERVICE CENTER

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015	2015-2016	2016-2017		2017-2018
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
10 420-499	OTHER SERVICES	330	1,243	517	1,280	1,080
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	FIREHYDRANT INSPECTION	200				
	FUEL TANK UST ANNUAL FEE	100				
	YEARLY RECOVERY SYSTEM INSPECTION	600				
	ANNUAL SIR FEE	180				

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015	2015-2016	2016-2017		2017-2018
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
10 420-524	VEHICLE MAINTENANCE	700	1,001	1,158	1,340	1,340
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	OIL CHANGES	60				
	TIRES	700				
	SAFETY INSPECTION	80				
	VEHICLE REPAIRS	500				

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015	2015-2016	2016-2017		2017-2018
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
10 420-545	BLDG/BLDG EQUIP MAINTENANCE	3,489	2,862	775	2,500	2,500
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	BUILDING REPAIRS	1,400				
	LIGHTING IN BARN	300				
	REPAIR OF WATER LINES	100				
	EQUIPMENT MAINT.	700				



FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION

10-420 SERVICE CENTER

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 420-546	LAND/GROUNDS MAINT	2,145	2,419	916	3,060	3,060
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	ELECTRIC GATE MAINT.	1,000				
	FLAGS	60				
	BUILDING	2,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 420-602	SEMINARS/DUES/TRAVEL	60	187	259	450	450
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	NEW EQUIPMENT TRAINING	450				
	TRAVEL EXPENSES/SEMINARS					

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 420-629	VEHICLE INSURANCE	0	3,028	2,865	3,028	3,028
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	VEHICLE INSURANCE	3,028				



FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION

10-420 SERVICE CENTER

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 420-699	OTHER - SUNDRY	253	170	295	800	1,800
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	COFFEE, CUPS, PLATES, FORKS	200				750
	OVERTIME LUNCHES	600				
	OTHER UNFORSEEN EXPENSES	1,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 420-899	CAPITAL OUTLAY	0	33,052	9,197	81,200	19,900
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	VEHICLE LIFT	5,000				7
	PAINT SERVICE CENTER BUILDING/SHOP (outside)	14,900				8
						9
						10
						11
						12

TRANSPOSE CAPITAL NUMBERS FROM THE CAPITAL TAB IN PRIORITY ORDER.

TOTAL:

118,712 171,530 99,864 270,560 266,150 202,857

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2017

10 -GENERAL FUND

MUNICIPAL COURT

EXPENDITURES	(----- 2016-2017 -----) (----- 2017-2018 -----)						APPROVED BUDGET	
	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END		REQUESTED BUDGET
SALARIES								
10-430-100 SALARIES/WAGES	34,048	38,544	39,157	40,869	22,700	40,869	77,741	41,266
10-430-165 EDUCATIONAL PAY	0	0	0	0	0	0	0	0
10-430-175 LONGEVITY	361	750	806	887	512	887	750	967
10-430-185 UNIFORM ALLOWANCE	0	0	0	0	0	0	0	0
10-430-190 OVERTIME	<u>398</u>	<u>595</u>	<u>824</u>	<u>250</u>	<u>587</u>	<u>250</u>	<u>500</u>	<u>600</u>
TOTAL SALARIES	34,807	39,890	40,787	42,006	23,799	42,006	78,991	42,833
BENEFITS								
10-430-201 F I C A & MEDICARE	2,596	3,008	3,091	3,194	1,821	3,194	6,043	3,277
10-430-210 GROUP INSURANCE	6,542	7,917	7,947	7,995	4,497	7,995	12,456	9,552
10-430-230 T M R S	4,226	5,182	5,348	5,524	3,315	5,524	8,010	6,164
10-430-240 WORKMEN'S COMPENSATION	0	0	0	0	0	0	0	0
10-430-291 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	13,364	16,107	16,386	16,713	9,633	16,713	26,509	18,993
SUPPLIES								
10-430-310 OFFICE/COMPUTER SUPPLIES	2,545	3,123	2,768	2,650	1,781	2,650	2,000	2,850
10-430-311 POSTAGE/SHIPPING	1,684	0	2,506	2,300	2,000	2,300	2,500	2,300
10-430-312 BOOKS/PUBL/SUBSCRIPTIONS	0	0	0	0	0	0	0	0
10-430-335 CLOTHING	0	0	250	250	154	250	250	350
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	0	0	0	0	0	0	2,800	0
10-430-399 OTHER SUPPLIES	<u>278</u>	<u>300</u>	<u>149</u>	<u>300</u>	<u>0</u>	<u>300</u>	<u>200</u>	<u>300</u>
TOTAL SUPPLIES	4,507	3,423	5,674	5,500	3,935	5,500	7,750	5,800
SERVICES								
10-430-407 COLLECTION AGENCY FEES	1,422	(106)	(116)	2,500	(4,635)	2,500	1,500	2,250
10-430-413 CITY JUDGE	16,500	18,000	18,000	42,000	22,500	42,000	18,000	42,000
10-430-414 BANK CHARGES	4,413	4,730	10,327	8,300	7,596	8,300	3,400	8,800
10-430-415 TELEPHONE	635	790	1,113	934	603	933	2,100	933
10-430-426 PHYSICALS/SCREENING	0	0	0	0	0	0	0	0
10-430-499 OTHER SERVICES	<u>1,881</u>	<u>397</u>	<u>1,102</u>	<u>750</u>	<u>606</u>	<u>750</u>	<u>800</u>	<u>750</u>
TOTAL SERVICES	24,851	23,811	30,426	54,484	26,671	54,483	25,800	54,733
MAINTENANCE								
10-430-524 VEHICLE MAINTENANCE	0	0	0	0	0	0	500	0
10-430-543 ELECTRONICS/COMPUTER MAINT	<u>2,186</u>	<u>2,235</u>	<u>7,155</u>	<u>6,624</u>	<u>7,253</u>	<u>7,253</u>	<u>1,250</u>	<u>8,088</u>
TOTAL MAINTENANCE	2,186	2,235	7,155	6,624	7,253	7,253	1,750	8,088

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2017

10 -GENERAL FUND
 MUNICIPAL COURT

EXPENDITURES	2013-2014	2014-2015	2015-2016	2016-2017			2017-2018	
	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	0	418	192	1,000	278	750	1,400	750
10-430-629 VEHICLE INSURANCE	0	0	0	0	0	0	235	0
10-430-684 TECHNOLOGY FUND EXPENSE	0	4,575	2,799	2,800	1,633	2,800	15,797	2,800
10-430-685 SECURITY FUND EXPENSE	9,349	17,593	8,307	8,318	4,846	8,318	200	8,318
10-430-699 OTHER - SUNDRY	<u>395</u>	<u>200</u>	<u>318</u>	<u>300</u>	<u>0</u>	<u>300</u>	<u>0</u>	<u>300</u>
TOTAL SUNDRY	9,744	22,786	11,616	12,493	6,757	12,243	17,707	12,243
<u>CAPITAL OUTLAY</u>								
10-430-899 CAPITAL OUTLAY	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	0	0
<u>ACCRUAL</u>								
10-430-995 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 MUNICIPAL COURT	89,459	108,251	112,044	137,820	78,047	138,198	158,507	142,690



**FISCAL YEAR 2017-2018
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY**

10-430 MUNICIPAL COURT

ACCT#	DESCRIPTION	2014-2015		2015-2016		2016-2017		2017-2018		INC BUD-PROJ		INC FROM BUDGET	
		ACTUAL	ACTUAL	ACTUAL	APL YTD	BUDGET	PROJECTED	BUDGET	\$	%	\$	%	
10 430-100	SALARIES/WAGES	38,544	39,157	40,869	22,700	40,869	40,869	41,266	397	1.0%	397	1.0%	
10 430-165	EDUCATIONAL PAY	0	0	0	0	0	0	0	0	0.0%	0	0.0%	
10 430-175	LONGEVITY	750	806	887	512	887	887	967	80	9.0%	80	9.0%	
10 430-185	UNIFORM ALLOWANCE	0	0	0	0	0	0	0	0	0.0%	0	0.0%	
10 430-190	OVERTIME	595	824	250	587	250	250	600	350	140.0%	350	140.0%	
10 430-201	F I C A & MEDICARE	3,008	3,091	3,194	1,821	3,194	3,194	3,277	83	2.6%	82	2.6%	
10 430-210	GROUP INSURANCE	7,917	7,947	7,995	4,497	7,995	7,995	9,553	1,558	19.5%	1,558	19.5%	
10 430-230	T M R S	5,182	5,348	5,524	3,315	5,524	5,524	6,164	640	11.6%	639	11.6%	
10 430-240	WORKMEN'S COMPENSATION	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%	
10 430-310	OFFICE/COMPUTER SUPPLIES	3,123	2,768	2,650	1,781	2,650	2,650	2,850	200	7.5%	200	7.5%	
10 430-311	POSTAGE/SHIPPING	0	2,506	2,300	2,000	2,300	2,300	2,300	0	0.0%	0	0.0%	
10 430-335	CLOTHING	0	250	250	154	250	250	350	100	40.0%	100	40.0%	
10 430-390	FUEL	0	0	0	0	0	0	0	0	0.0%	0	0.0%	
10 430-399	OTHER SUPPLIES	300	149	300	0	300	300	300	0	0.0%	0	0.0%	
10 430-407	COLLECTION AGENCY FEES	-106	-116	2,500	-4,635	2,500	2,500	2,250	-250	-10.0%	-250	-10.0%	
10 430-413	CITY JUDGE	18,000	18,000	42,000	22,500	42,000	42,000	42,000	0	0.0%	0	0.0%	
10 430-414	BANK CHARGES	4,730	10,327	8,300	7,596	8,300	8,300	8,800	500	6.0%	500	6.0%	
10 430-415	TELEPHONE	790	1,113	933	603	933	933	933	0	0.0%	0	0.0%	
10 430-426	PHYSICALS/SCREENING	0	0	0	0	0	0	0	0	0.0%	0	0.0%	
10 430-499	OTHER SERVICES	397	1,102	750	606	750	750	750	0	0.0%	0	0.0%	
10 430-524	VEHICLE MAINTENANCE	0	0	0	0	0	0	0	0	0.0%	0	0.0%	
10 430-543	ELECTRONICS/COMPUTER MAINT	2,235	7,155	6,624	7,253	6,624	7,253	8,088	835	11.5%	1,464	22.1%	
10 430-601	FAITHFUL PERFORMANCE BOND	0	0	75	0	75	75	75	0	0.0%	0	0.0%	
10 430-602	SEMINARS/DUES/TRAVEL	418	193	1,000	278	1,000	750	750	0	0.0%	-250	-25.0%	
10 430-629	VEHICLE INSURANCE	0	0	0	0	0	0	0	0	0.0%	0	0.0%	
10 430-684	TECHNOLOGY FUND EXPENSE	4,575	2,799	2,800	1,633	2,800	2,800	2,800	0	0.0%	0	0.0%	
10 430-685	SECURITY FUND EXPENSE	17,593	8,307	8,318	4,846	8,318	8,318	8,318	0	0.0%	0	0.0%	
10 430-699	OTHER - SUNDRY	200	318	300	0	300	300	300	0	0.0%	0	0.0%	
10 430-899	CAPITAL OUTLAY	0	0	0	0	0	0	0	0	0.0%	0	0.0%	
		108,251	112,044	137,820	78,047	137,820	138,198	142,690	4,492	3.3%	4,871	3.5%	



FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION

10-430 MUNICIPAL COURT

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 430-100	SALARIES/WAGES	38,544	39,157	22,700	40,869	41,266	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Current Full-Time Employees	1					
	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	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET	
				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	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 430-175	LONGEVITY	750	806	512	887	967	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Longevity Pay	1					
				Calculated Field			
				(do not attempt to input)			



**FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION**

10-430 MUNICIPAL COURT

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 430-185	UNIFORM ALLOWANCE	0	0	0	0	0
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Uniform Allowance					

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 430-190	OVERTIME	595	824	587	250	600
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Overtime	600				

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 430-201	F I C A & MEDICARE	3,008	3,091	1,821	3,194	3,277
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Calculated Field (do not attempt to input)	7.65%		Calculated Field (do not attempt to input)		



**FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION**

10-430 MUNICIPAL COURT

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 430-210	GROUP INSURANCE	7,917	7,947	4,497	7,995	9,553
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	Life Insurance / AD&D	211		Calculated Field		
	Long Term Disability	161		(do not attempt to input)		
	Health Reimbursement Account	1,800				
	TML - Employee Health					
	Estimated % Increase	15%				
	TML Estimated Rate/Mo	7,381				

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 430-230	T M R S	5,182	5,348	3,315	5,524	6,164
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	OCT - DEC	14.39%				
	JAN - SEP	14.39%				
	Weighted Average	14.39%				
	Calculated Field					
	(do not attempt to input)					

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 430-240	WORKMEN'S COMPENSATION	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	WORKMEN'S COMPENSATION					



THE CITY OF
FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION

10-430 MUNICIPAL COURT

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 430-291	UNEMPLOYMENT INSURANCE	0	0	0	0	0
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	UNEMPLOYMENT INSURANCE	-				AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 430-310	OFFICE/COMPUTER SUPPLIES	3,123	2,768	1,781	2,650	2,850
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	Other Miscellaneous Supplies	2,850				AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 430-311	POSTAGE/SHIPPING	0	2,506	2,000	2,300	2,300
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	POSTAGE/SHIPPING	2,300				AMOUNT\$



FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION

10-430 MUNICIPAL COURT

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 430-335	CLOTHING	0	250	154	250	350
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	MISC.	350				

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 430-390	FUEL	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	FUEL	-				

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 430-399	OTHER SUPPLIES	300	149	0	300	300
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Miscellaneous	300				



**FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION**

10-430 MUNICIPAL COURT

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 430-407	COLLECTION AGENCY FEES	-106	-116	-4,635	2,500	2,250
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Omnibase Fees	2,250				

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 430-413	CITY JUDGE	18,000	18,000	22,500	42,000	42,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	SAGNESS GIROUARD III	24,000				
	MILAN MILLER	18,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 430-414	BANK CHARGES	4,730	10,327	7,596	8,300	8,800
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	BANK CHARGES					
	Credit Card Charges for taking Visa/MasterCard	8,800				



FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION

10-430 MUNICIPAL COURT

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 430-415	TELEPHONE	790	1,113	603	933	933
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	AT&T: Land Line Phones / Long Distance	933				

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 430-426	PHYSICALS/SCREENING	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 430-499	OTHER SERVICES	397	1,102	606	750	750
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Jury Trial: Payments to Jurors	650				
	Interpreter Fees	100				



FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION

10-430 MUNICIPAL COURT

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 430-524	VEHICLE MAINTENANCE	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 430-543	ELECTRONICS/COMPUTER MAINT	2,235	7,155	7,253	6,624	8,088
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Incode Court Case Management Software	4,641				
	Incode Citation Issuing Devices Software	850				
	Incode Kiosk Software	1,378				
	Central Cash Collection Software	536				
	Brazos Software	683				

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 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				



FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION

10-430 MUNICIPAL COURT

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015	2015-2016	2016-2017		2017-2018
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
10 430-602	SEMINARS/DUES/TRAVEL	418	193	278	1,000	750
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Pat Taylor					
	Judge Miller					
	Judge Girouard					
	Misc Dues					
	Betty Askey					
	Ursula Reyes					
		750				

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015	2015-2016	2016-2017		2017-2018
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
10 430-629	VEHICLE INSURANCE	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	VEHICLE INSURANCE					

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015	2015-2016	2016-2017		2017-2018
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
10 430-684	TECHNOLOGY FUND EXPENSE	4,575	2,799	1,633	2,800	2,800
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	KIOSK FINANCING	2,800				
	Uses Municipal Court Technology Fund					



**FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION**

10-430 MUNICIPAL COURT

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	APR YTD	2016-2017		2017-2018 BUDGET
					BUDGET	PROJECTION	
10 430-685	SECURITY FUND EXPENSE	17,593	8,307	4,846	8,318	8,318	8,318
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	KIOSK FINANCING	8,318					
	Uses Municipal Court Security Fund						

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	APR YTD	2016-2017		2017-2018 BUDGET
					BUDGET	PROJECTION	
10 430-699	OTHER - SUNDRY	200	318	0	300	300	300
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	MISC.	300					

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	APR YTD	2016-2017		2017-2018 BUDGET
					BUDGET	PROJECTION	
10 430-899	CAPITAL OUTLAY	0	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	1						7
	2						8
	3						9
	4						10
	5						11
	6						12

TRANSPOSE CAPITAL NUMBERS FROM THE CAPITAL TAB IN PRIORITY ORDER.

TOTAL: 108,251 112,044 78,047 137,820 138,198 142,690

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2017

10 -GENERAL FUND

POLICE

EXPENDITURES	----- 2016-2017 -----						----- 2017-2018 -----	
	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
SALARIES								
10-525-100 SALARIES/WAGES	1,858,996	1,958,793	2,115,425	2,266,566	1,303,399	2,266,566	1,877,305	2,488,258
10-525-165 EDUCATIONAL PAY	22,359	3,934	34,603	40,500	5,508	40,500	30,000	40,500
10-525-175 LONGEVITY	9,665	17,338	20,087	24,120	13,413	24,120	12,500	26,005
10-525-185 UNIFORM ALLOWANCE	4,741	4,722	4,778	5,400	2,539	5,400	5,400	5,000
10-525-190 OVERTIME	<u>74,985</u>	<u>88,067</u>	<u>77,435</u>	<u>85,000</u>	<u>49,792</u>	<u>85,000</u>	<u>90,000</u>	<u>88,500</u>
TOTAL SALARIES	1,970,745	2,072,855	2,252,328	2,421,586	1,374,650	2,421,586	2,015,205	2,648,263
BENEFITS								
10-525-201 F I C A & MEDICARE	147,715	157,768	169,801	184,838	103,230	184,838	154,163	202,210
10-525-210 GROUP INSURANCE	268,480	354,606	357,604	367,776	214,096	367,766	275,020	469,486
10-525-230 T M R S	233,652	266,031	300,664	341,407	188,029	341,407	228,018	380,366
10-525-240 WORKMEN'S COMPENSATION	40,266	28,965	35,902	32,441	57,434	57,434	43,000	60,305
10-525-291 UNEMPLOYMENT INSURANCE	<u>136</u>	<u>3,062</u>	<u>720</u>	<u>5,000</u>	<u>2,791</u>	<u>5,000</u>	<u>7,500</u>	<u>5,000</u>
TOTAL BENEFITS	690,249	810,432	864,691	931,462	565,580	956,445	707,701	1,117,367
SUPPLIES								
10-525-310 OFFICE/COMPUTER SUPPLIES	18,073	20,415	18,364	18,500	5,830	12,500	25,386	27,100
10-525-311 POSTAGE/SHIPPING	308	284	823	750	137	750	500	750
10-525-320 OTHER ELECTRONICS	3,751	8,933	12,228	12,700	6,206	9,000	8,500	12,700
10-525-335 CLOTHING	18,989	20,878	20,372	18,500	9,725	13,000	19,485	18,500
10-525-352 FURNITURE & FIXTURES	940	6,031	1,415	1,500	252	1,500	6,200	1,500
10-525-385 SMALL TOOLS & EQUIPMENT	3,157	0	3,293	3,500	1,484	3,500	2,750	3,500
10-525-389 CHEMICALS	1,110	1,194	999	1,000	0	1,000	3,000	1,000
10-525-390 FUEL	101,834	72,822	62,088	70,000	37,208	58,000	65,000	65,000
10-525-391 PRISONER MEALS	6,838	6,432	6,518	7,500	2,605	7,500	18,000	7,500
10-525-392 JANITORIAL SUPPLIES	4,820	3,746	4,346	4,500	2,443	4,500	3,500	4,500
10-525-394 INVESTIGATIVE SUPPLIES	5,266	5,958	5,439	5,500	2,477	5,500	6,376	5,500
10-525-395 AMMUNITION/GUN SUPPLIES	7,719	9,431	8,363	8,000	1,483	8,000	5,500	8,000
10-525-399 OTHER SUPPLIES	<u>16,539</u>	<u>13,407</u>	<u>45,391</u>	<u>13,200</u>	<u>6,119</u>	<u>9,000</u>	<u>9,056</u>	<u>13,200</u>
TOTAL SUPPLIES	189,344	169,530	189,638	165,150	75,969	133,750	173,253	168,750
SERVICES								
10-525-413 PROFESSIONAL SERVICES	22,697	21,867	11,435	23,500	12,214	18,000	11,450	25,100
10-525-415 TELEPHONE	43,891	58,665	69,326	47,300	37,313	47,300	59,740	49,100
10-525-425 CONTRACT LABOR	0	0	0	300	0	300	0	300
10-525-426 PHYSICALS/SCREENING	1,863	3,079	2,358	3,000	1,550	3,000	2,700	3,000
10-525-430 ADVERTISING	1,025	1,300	1,390	1,125	456	1,125	1,000	1,100
10-525-431 ANIMAL FACILITY	87,126	99,442	110,218	124,537	113,681	113,681	68,256	113,681
10-525-440 ELECTRICITY	39,164	32,773	31,695	39,000	11,853	39,000	35,100	35,000
10-525-441 WATER	0	0	0	0	0	0	0	0
10-525-442 GAS-ENTEX	6,277	1,735	1,932	5,000	340	4,000	7,500	5,000
10-525-480 PRISONER MEDICAL	300	0	0	0	0	0	0	0
10-525-482 SERVICE CONTRACTS	44,371	55,390	60,320	68,900	42,207	68,900	39,736	69,900
10-525-485 LAUNDRY SERVICES	0	0	0	0	0	0	0	0
10-525-499 OTHER SERVICES	<u>843</u>	<u>1,993</u>	<u>1,647</u>	<u>1,500</u>	<u>921</u>	<u>1,500</u>	<u>1,000</u>	<u>1,500</u>
TOTAL SERVICES	247,557	276,244	290,320	314,162	220,541	296,806	226,482	303,681

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2017

10 -GENERAL FUND

POLICE

EXPENDITURES	2013-2014	2014-2015	2015-2016	2016-2017		2017-2018		APPROVED BUDGET
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	
MAINTENANCE								
10-525-524 VEHICLE MAINTENANCE	26,222	48,531	26,876	27,500	33,188	27,500	20,000	27,500
10-525-543 ELECTRONICS/COMPUTER MAINT	22,651	21,514	30,410	28,000	18,205	33,000	21,197	28,000
10-525-545 BLDG/BLDG EQUIP MAINTENANCE	19,386	24,139	30,892	22,500	8,507	22,500	21,300	22,500
10-525-546 LAND/GROUNDS MAINT	<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 MAINTENANCE	68,259	94,184	88,178	78,000	59,900	83,000	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	24,672	26,141	34,921	25,800	9,693	25,800	23,330	28,807
10-525-604 LIABILITY/PROPERTY INSURANCE	21,815	23,726	28,840	21,000	22,375	24,000	12,500	21,000
10-525-619 FEDERAL NARCOTICS EXPENSE	25,074	4,387	33,429	0	1,275	0	0	0
10-525-620 LOCAL NARCOTICS	33,262	5,564	59,442	6,000	5,689	6,000	36,626	6,000
10-525-621 K-9 EXPENSE	3,562	2,859	2,537	4,500	2,282	4,500	2,000	4,500
10-525-625 MARINE OPERATIONS	4,834	1,277	12,594	0	216	0	3,250	0
10-525-629 VEHICLE INSURANCE	6,901	6,901	7,492	6,900	10,639	10,639	2,089	6,900
10-525-687 DAMAGE CLAIMS	0	0	0	0	0	0	0	0
10-525-699 OTHER - SUNDRY	<u>1,348</u>	<u>3,416</u>	<u>3,020</u>	<u>2,000</u>	<u>1,851</u>	<u>2,000</u>	<u>1,250</u>	<u>2,000</u>
TOTAL SUNDRY	121,468	74,271	182,275	66,200	54,020	72,939	81,045	69,207
CAPITAL OUTLAY								
10-525-898 EQUIPMENT LLEBG GRANT	0	0	0	0	0	0	0	0
10-525-899 CAPITAL OUTLAY	<u>141,947</u>	<u>265,355</u>	<u>680,988</u>	<u>628,428</u>	<u>323,919</u>	<u>628,428</u>	<u>30,000</u>	<u>185,740</u>
TOTAL CAPITAL OUTLAY	141,947	265,355	680,988	628,428	323,919	628,428	30,000	185,740
ACCRUAL								
10-525-995 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 POLICE	3,429,568	3,762,870	4,548,418	4,604,988	2,674,580	4,592,954	3,296,183	4,571,008



FISCAL YEAR 2017-2018
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

10-525 POLICE DEPARTMENT

ACCT#	DESCRIPTION	2014-2015		2015-2016		2016-2017		2017-2018		INC BUD-PROJ		INC FROM BUDGET	
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%	\$	%
10 525-100	SALARIES/WAGES	1,958,793	2,115,425	1,303,399	2,266,566	2,266,566	2,266,566	2,488,258	2,488,258	221,692	9.8%	221,692	9.8%
10 525-165	EDUCATIONAL PAY	3,934	34,603	5,508	40,500	40,500	40,500	40,500	40,500	0	0.0%	0	0.0%
10 525-175	LONGEVITY	17,338	20,087	13,413	24,120	24,120	24,120	26,005	26,005	1,885	7.8%	1,885	7.8%
10 525-185	UNIFORM ALLOWANCE	4,722	4,779	2,539	5,400	5,400	5,400	5,000	5,000	-400	-7.4%	-400	-7.4%
10 525-190	OVERTIME	88,067	77,435	49,792	85,000	85,000	85,000	88,500	88,500	3,500	4.1%	3,500	4.1%
10 525-201	F I C A & MEDICARE	157,768	169,801	103,230	184,838	184,838	184,838	202,210	202,210	17,372	9.4%	17,371	9.4%
10 525-210	GROUP INSURANCE	354,606	357,604	214,096	367,776	367,776	367,766	469,487	469,487	101,721	27.7%	101,711	27.7%
10 525-230	T M R S	266,031	300,664	188,029	341,407	341,407	341,407	380,366	380,366	38,959	11.4%	38,958	11.4%
10 525-240	WORKMEN'S COMPENSATION	28,965	35,902	57,434	32,441	57,434	57,434	60,305	60,305	2,871	5.0%	27,864	85.9%
10 525-291	UNEMPLOYMENT INSURANCE	3,062	720	2,791	5,000	5,000	5,000	5,000	5,000	0	0.0%	0	0.0%
10 525-310	OFFICE/COMPUTER SUPPLIES	20,415	18,364	5,830	18,500	18,500	12,500	27,100	27,100	14,600	116.8%	8,600	46.5%
10 525-311	POSTAGE/SHIPPING	284	823	137	750	750	750	750	750	0	0.0%	0	0.0%
10 525-320	OTHER ELECTRONICS	8,933	12,228	6,206	12,700	12,700	9,000	12,700	12,700	3,700	41.1%	0	0.0%
10 525-335	CLOTHING	20,878	20,372	9,725	18,500	18,500	13,000	18,500	18,500	5,500	42.3%	0	0.0%
10 525-352	FURNITURE & FIXTURES	6,031	1,415	252	1,500	1,500	1,500	1,500	1,500	0	0.0%	0	0.0%
10 525-385	SMALL TOOLS & EQUIPMENT	0	3,293	1,484	3,500	3,500	3,500	3,500	3,500	0	0.0%	0	0.0%
10 525-389	CHEMICALS	1,194	999	0	1,000	1,000	1,000	1,000	1,000	0	0.0%	0	0.0%
10 525-390	FUEL	72,822	62,088	37,208	70,000	70,000	58,000	65,000	65,000	7,000	12.1%	-5,000	-7.1%
10 525-391	PRISONER MEALS	6,432	6,518	2,605	7,500	7,500	7,500	7,500	7,500	0	0.0%	0	0.0%
10 525-392	JANITORIAL SUPPLIES	3,746	4,346	2,443	4,500	4,500	4,500	4,500	4,500	0	0.0%	0	0.0%
10 525-394	INVESTIGATIVE SUPPLIES	5,958	5,439	2,477	5,500	5,500	5,500	5,500	5,500	0	0.0%	0	0.0%
10 525-395	AMMUNITION/GUN SUPPLIES	9,431	8,363	1,483	8,000	8,000	8,000	8,000	8,000	0	0.0%	0	0.0%
10 525-399	OTHER SUPPLIES	13,407	45,391	6,119	13,200	13,200	9,000	13,200	13,200	4,200	46.7%	0	0.0%
10 525-413	PROFESSIONAL SERVICES	21,867	11,435	12,214	23,500	23,500	18,000	25,100	25,100	7,100	39.4%	1,600	6.8%
10 525-415	TELEPHONE	58,665	69,326	37,313	47,300	47,300	47,300	49,100	49,100	1,800	3.8%	1,800	3.8%
10 525-425	CONTRACT LABOR	0	0	0	300	300	300	300	300	0	0.0%	0	0.0%
10 525-426	PHYSICALS/SCREENING	3,079	2,358	1,550	3,000	3,000	3,000	3,000	3,000	0	0.0%	0	0.0%
10 525-430	ADVERTISING	1,300	1,390	456	1,125	1,125	1,125	1,100	1,100	-25	-2.2%	-25	-2.2%
10 525-431	ANIMAL FACILITY	99,442	110,218	113,681	124,537	124,537	113,681	113,681	113,681	0	0.0%	-10,856	-8.7%
10 525-440	ELECTRICITY	32,773	31,695	11,858	39,000	39,000	39,000	35,000	35,000	-4,000	-10.3%	-4,000	-10.3%
10 525-442	GAS-ENTEX	1,735	1,932	340	5,000	5,000	4,000	5,000	5,000	1,000	25.0%	0	0.0%
10 525-482	SERVICE CONTRACTS	55,390	60,320	42,207	68,900	68,900	68,900	69,900	69,900	1,000	1.5%	1,000	1.5%
10 525-499	OTHER SERVICES	1,993	1,647	921	1,500	1,500	1,500	1,500	1,500	0	0.0%	0	0.0%
10 525-524	VEHICLE MAINTENANCE	48,531	26,876	33,188	27,500	27,500	27,500	27,500	27,500	0	0.0%	0	0.0%
10 525-543	ELECTRONICS/COMPUTER MAINT	21,514	30,410	18,205	28,000	28,000	33,000	28,000	28,000	-5,000	-15.2%	0	0.0%
10 525-545	BLDG/BLDG EQUIP MAINTENANCE	24,139	30,892	8,507	22,500	22,500	22,500	22,500	22,500	0	0.0%	0	0.0%
10 525-546	LAND/GROUNDS MAINT	0	0	0	0	0	0	0	0	0	0.0%	0	0.0%
10 525-601	FAITHFUL PERFORMANCE BOND	0	0	0	0	0	0	0	0	0	0.0%	0	0.0%
10 525-602	SEMINARS/DUES/TRAVEL	26,141	34,921	9,693	25,800	25,800	25,800	28,807	28,807	3,007	11.7%	3,007	11.7%
10 525-604	LIABILITY/PROPERTY INSURANCE	23,726	28,840	22,375	21,000	21,000	24,000	21,000	21,000	-3,000	-12.5%	0	0.0%



FISCAL YEAR 2017-2018
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

10-525 POLICE DEPARTMENT

ACCT#	DESCRIPTION	2014-2015		2015-2016		2016-2017		2017-2018		INC BUD-PROJ		INC FROM BUDGET	
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	PROJECTn	BUDGET	BUDGET	\$	%	\$
10-525-619	FEDERAL NARCOTICS EXPENSE	4,387	33,429	1,275	0	0	0	0	0	0	0.0%	0	0.0%
10 525-620	NARCOTICS/K-9	5,564	59,442	5,689	6,000	6,000	6,000	6,000	6,000	0	0.0%	0	0.0%
10 525-621	K-9 EXPENSE	2,859	2,537	2,282	4,500	4,500	4,500	4,500	4,500	0	0.0%	0	0.0%
10-525-625	MARINE OPERATIONS	1,277	12,594	216	0	0	0	0	0	0	0.0%	0	0.0%
10 525-629	VEHICLE INSURANCE	6,901	7,492	10,639	6,900	10,639	10,639	6,900	6,900	-3,739	-35.1%	0	0.0%
10-525-687	DAMAGE CLAIMS	0	0	0	0	0	0	0	0	0	0.0%	0	0.0%
10 525-699	OTHER - SUNDRY	3,415	3,017	1,852	2,000	2,000	2,000	2,000	2,000	0	0.0%	0	0.0%
10 525-899	CAPITAL OUTLAY	265,355	680,988	323,919	628,428	628,428	628,428	185,740	185,740	-442,688	-70.4%	-442,688	-70.4%
		3,762,870	4,548,418	2,674,580	4,604,988	4,592,954	4,571,008	-21,946	-0.5%	-33,980	-0.7%		



THE CITY OF
FISCAL YEAR 2017-2018
 ACCOUNT DETAIL JUSTIFICATION

10-525 POLICE DEPARTMENT

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 525-100	SALARIES/WAGES	1,958,793	2,115,425	1,303,399	2,266,566	2,488,258
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Current Full-Time Employees	46	2,327,130			
	Current Part-Time Employees	5	48,880			
	Full-Time ACO	1	20,404			
	New Traffic Officer - CHP Grant	1	46,144			
	New Crime Victim Liaison - HGAC VOCA Grant	1	45,700			
				Calculated Field (do not attempt to input)		

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 525-165	EDUCATIONAL PAY	3,934	34,603	5,508	40,500	40,500
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Education Pay					
	<i>Educational Pay is paid in December</i>					
	Intermediate law enforcement certification \$500.	15	7,500			
	Advanced law enforcement certification \$1000.	14	14,000			
	Master law enforcement certification \$1500.	8	12,000			
	*College Education reimbursement	5	7,000			
				Calculated Field (do not attempt to input)		

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 525-175	LONGEVITY	17,338	20,087	13,413	24,120	26,005
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Longevity Pay	26,005				
				Calculated Field (do not attempt to input)		



FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION

10-525 POLICE DEPARTMENT

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 525-185	UNIFORM ALLOWANCE	4,722	4,779	2,539	5,400	5,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	CID and Admin Staff	5,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 525-190	OVERTIME	88,067	77,435	49,792	85,000	88,500
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Patrol Division					
	Telecommunications Division					
	Criminal Investigations Division					
	Administrative Meetings					88500
	SWAT Training					
	Physical Fitness Program					
	Proactive Initiatives					

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 525-201	F I C A & MEDICARE	157,768	169,801	103,230	184,838	202,210
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Calculated Field (do not attempt to input)	202,210		Calculated Field (do not attempt to input)		



**FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION**

10-525 POLICE DEPARTMENT

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 525-210	GROUP INSURANCE	354,606	357,604	214,096	367,776	469,487
	ITEM DESCRIPTION	AMOUNT\$	AMOUNT\$	ITEM DESCRIPTION		AMOUNT\$
	Life Insurance / AD&D	10,128		Calculated Field		
	Long Term Disability	7,728		(do not attempt to input)		
	Health Reimbursement Account	88,200				
	TML - Employee Health					
	Estimated % Increase					
	TML Estimated Rate/Mo	49	49			

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 525-230	T M R S	266,031	300,664	188,029	341,407	380,366
	ITEM DESCRIPTION	AMOUNT\$	AMOUNT\$	ITEM DESCRIPTION		AMOUNT\$
	OCT - DEC					
	JAN - SEP					
	Weighted Average	14.39%	14.39%			
	Calculated Field					
	(do not attempt to input)					

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 525-240	WORKMEN'S COMPENSATION	28,965	35,902	57,434	32,441	60,305
	ITEM DESCRIPTION	AMOUNT\$	AMOUNT\$	ITEM DESCRIPTION		AMOUNT\$
	WORKMEN'S COMPENSATION	60,305				



FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION

10-525 POLICE DEPARTMENT

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 525-291	UNEMPLOYMENT INSURANCE	3,062	720	2,791	5,000	5,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	UNEMPLOYMENT INSURANCE	5,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 525-310	OFFICE/COMPUTER SUPPLIES	20,415	18,364	5,830	18,500	27,100
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Ink/Toner/Printer	2,500				6,500
	Misc paper/office equipment	4,500				2,000
	Break room supplies	2,000				4,200
	DVD/CD supplies	600				4,400
	Storage Furniture	400				

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 525-311	POSTAGE/SHIPPING	284	823	137	750	750
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	POSTAGE/SHIPPING	750				



**FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION**

10-525 POLICE DEPARTMENT

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 525-320	OTHER ELECTRONICS	8,933	12,228	6,206	12,700	12,700
	ITEM DESCRIPTION	AMOUNT\$				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	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 525-335	CLOTHING	20,878	20,372	9,725	18,500	18,500
	ITEM DESCRIPTION	AMOUNT\$				AMOUNT\$
	Police uniforms	16,000				
	Explorers	1,000				
	Jail clothing/mattresses/blankets/sandals/misc	1,500				

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 525-352	FURNITURE & FIXTURES	6,031	1,415	252	1,500	1,500
	ITEM DESCRIPTION	AMOUNT\$				AMOUNT\$
	Replace worn office furniture/fixture/equipment	1,500				



FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION

10-525 POLICE DEPARTMENT

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 525-385	SMALL TOOLS & EQUIPMENT	0	3,293	1,484	3,500	3,500	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Misc tools/equipment	1,000					
	Replacement of L3 body mics	2,500					

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 525-389	CHEMICALS	1,194	999	0	1,000	1,000	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	General	1,000					

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 525-390	FUEL	72,822	62,088	37,208	70,000	65,000	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	FUEL	65,000					



FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION

10-525 POLICE DEPARTMENT

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 525-391	PRISONER MEALS	6,432	6,518	2,605	7,500	7,500
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Breakfast, lunch, and dinner	7,500				

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 525-392	JANITORIAL SUPPLIES	3,746	4,346	2,443	4,500	4,500
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Jail cleaning supplies	1,500				
	Building janitor supplies	3,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 525-394	INVESTIGATIVE SUPPLIES	5,958	5,439	2,477	5,500	5,500
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	CID supplies	5,500				
	Crime scene investigation supplies					
	Drug testing supplies					
	Rape kits					



FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION

10-525 POLICE DEPARTMENT

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 525-395	AMMUNITION/GUN SUPPLIES	9,431	8,363	1,483	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				

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 525-399	OTHER SUPPLIES	13,407	45,391	6,119	13,200	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	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 525-413	PROFESSIONAL SERVICES	21,867	11,435	12,214	23,500	25,100
	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)	10,600				
	Sexual assault exam fee 10@\$600	3,500				
	Fast-mart fingerprint service	500				
	Printer lease dispatch	7,000				



FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION

10-525 POLICE DEPARTMENT

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 525-415	TELEPHONE	58,665	69,326	37,313	47,300	49,100
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	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)	4,800				

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 525-425	CONTRACT LABOR	0	0	0	300	300
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Contract labor	300				

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 525-426	PHYSICALS/SCREENING	3,079	2,358	1,550	3,000	3,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Pre-employment/employee drug screens	2,000				
	Disease testing	1,000				



FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION

10-525 POLICE DEPARTMENT

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 525-430	ADVERTISING	1,300	1,390	456	1,125	1,100
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Employee/Agency advertising	1,100				

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 525-431	ANIMAL FACILITY	99,442	110,218	113,681	124,537	113,681
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	ANIMAL FACILITY	113,681				

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 525-440	ELECTRICITY	32,773	31,695	11,858	39,000	35,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	ELECTRICITY	35,000				



FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION

10-525 POLICE DEPARTMENT

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 525-442	GAS-ENTEX	1,735	1,932	340	5,000	5,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Gas-Entex	5,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 525-482	SERVICE CONTRACTS	55,390	60,320	42,207	68,900	69,900
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Laserfische annual contract	4,000				7,400
	Fire extinguisher testing	500				6,500
	Pest control	1,000				3,500
	Zuercher Maintenance & Brazos Tech Interface	24,100				1,800
	Accurent & TLO contract	5,400				1,900
	Gateway Maintenance & Supplies	3,900				6,200
	TCLEDS and Leads online contract	3,700				

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 525-499	OTHER SERVICES	1,993	1,647	921	1,500	1,500
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Southeast Texas Police Chiefs Luncheon	500				
	Community Services Programs	500				
	Educational material, instructors, misc supplies	500				



FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION

10-525 POLICE DEPARTMENT

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 525-524	VEHICLE MAINTENANCE	48,531	26,876	33,188	27,500	27,500
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	General maintenance	27,500				AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 525-543	ELECTRONICS/COMPUTER MAINT	21,514	30,410	18,205	28,000	28,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	Computer software	3,000				9,000
	Live-scan printer and maintenance	1,500				3,000
	Printers	1,500				2,500
	Server maintenance plan	7,500				

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 525-545	BLDG/BLDG EQUIP MAINTENANCE	24,139	30,892	8,507	22,500	22,500
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	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				



FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION

10-525 POLICE DEPARTMENT

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015		2015-2016		2016-2017		2017-2018	
		ACTUAL	AMOUNT\$	ACTUAL	AMOUNT\$	APR YTD	BUDGET		BUDGET
10 525-546	LAND/GROUNDS MAINT	0	0	0	0	0	0	0	-
	ITEM DESCRIPTION								AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015		2015-2016		2016-2017		2017-2018	
		ACTUAL	AMOUNT\$	ACTUAL	AMOUNT\$	APR YTD	BUDGET		BUDGET
10 525-601	FAITHFUL PERFORMANCE BOND	0	0	0	0	0	0	0	-
	ITEM DESCRIPTION								AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015		2015-2016		2016-2017		2017-2018	
		ACTUAL	AMOUNT\$	ACTUAL	AMOUNT\$	APR YTD	BUDGET		BUDGET
10 525-602	SEMINARS/DUES/TRAVEL	26,141	26,141	34,921	34,921	9,693	25,800	25,800	28,807
	ITEM DESCRIPTION								AMOUNT\$
	FBINA & LEEDs membership	150	150						300
	IACP membership	200	200						300
	Leadership & Command College training	3,100	3,100						50
	SWAT schools for SWAT team	4,000	4,000						200
	Chief conference	2,000	2,000						3,000
	TCOLE mandated training	11,000	11,000						1,500
									3,000



FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION

10-525 POLICE DEPARTMENT

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 525-604	LIABILITY/PROPERTY INSURANCE	23,726	28,840	22,375	21,000	21,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	LIABILITY PROPERTY INSURANCE	21,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10-525-619	FEDERAL NARCOTICS EXPENSE	4,387	33,429	1,275	0	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 525-620	NARCOTICS/K-9	5,564	59,442	5,689	6,000	6,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	CID copy machine lease	6,000				



FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION

10-525 POLICE DEPARTMENT

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 525-699	OTHER - SUNDRY	3,415	3,017	1,852	2,000	2,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	Officer awards ceremony	500				AMOUNT\$
	Law enforcement memorial luncheon	500				
	Dispatcher appreciation luncheon	500				
	Misc	500				

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10-525-687	DAMAGE CLAIMS	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNT\$	ITEM DESCRIPTION			AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 525-899	CAPITAL OUTLAY	265,355	680,988	323,919	628,428	185,740
	ITEM DESCRIPTION	AMOUNT\$	ITEM DESCRIPTION			AMOUNT\$
3 Fully Patrol Equipped Tahoes		149,960				
ACO Truck		28,895				2,985
	DVD/CD Rack Storage					3,900
	Locker room shower refinish					

TRANSPOSE CAPITAL NUMBERS FROM THE CAPITAL TAB IN PRIORITY ORDER.

TOTAL: 3,762,870 4,548,418 2,674,580 4,604,988 4,592,954 4,571,008

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2017

10 -GENERAL FUND

FIRE

EXPENDITURES	2016-2017						2017-2018	
	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
SALARIES								
10-530-100 SALARIES/WAGES	470,705	499,892	515,374	575,439	253,737	525,000	382,471	563,379
10-530-165 EDUCATIONAL PAY	23,471	25,779	28,221	26,500	16,409	22,000	14,000	26,500
10-530-175 LONGEVITY	2,431	4,757	5,137	5,608	3,157	3,800	2,000	4,770
10-530-190 OVERTIME	35,200	53,578	62,912	36,300	38,262	45,000	18,700	40,000
TOTAL SALARIES	531,806	584,006	611,644	643,847	311,564	595,800	417,171	634,649
BENEFITS								
10-530-201 F I C A & MEDICARE	39,656	43,596	46,307	49,254	23,634	42,000	31,914	48,551
10-530-210 GROUP INSURANCE	56,161	80,929	87,877	71,956	41,975	65,000	43,596	85,976
10-530-230 T M R S	65,064	75,176	81,175	90,976	43,757	80,000	48,350	91,326
10-530-240 WORKMEN'S COMPENSATION	2,266	2,265	2,265	2,265	15,818	2,265	0	16,610
10-530-291 UNEMPLOYMENT INSURANCE	0	0	519	0	0	0	0	0
TOTAL BENEFITS	163,146	201,966	218,143	214,451	125,184	189,265	123,860	242,463
SUPPLIES								
10-530-310 OFFICE/COMPUTER SUPPLIES	1,414	1,644	1,138	2,000	2,167	2,167	2,000	3,000
10-530-312 BOOKS/PUBL/SUBSCRIPTIONS	1,112	642	1,134	1,000	670	1,000	2,000	3,610
10-530-320 OTHER ELECTRONICS	3,274	3,613	3,659	4,000	2,163	2,163	8,200	4,000
10-530-335 CLOTHING	5,156	4,223	4,380	5,000	3,163	5,000	7,000	16,470
10-530-352 FURNITURE & FIXTURES	7,149	1,139	1,308	3,500	812	1,500	1,500	6,760
10-530-385 SMALL TOOLS & EQUIPMENT	3,949	3,666	4,236	4,000	1,896	4,000	10,000	13,953
10-530-389 CHEMICALS	383	0	680	750	716	700	750	1,000
10-530-390 FUEL	29,087	22,969	18,637	25,000	9,834	20,000	25,000	23,000
10-530-392 JANITORIAL SUPPLIES	2,776	2,143	2,955	3,000	1,296	3,000	2,000	4,000
10-530-394 FIRE PREVENTION	0	260	0	500	0	500	750	3,500
10-530-399 OTHER SUPPLIES	394	484	2,386	500	459	500	500	500
TOTAL SUPPLIES	54,695	40,783	40,515	49,250	23,176	40,530	59,700	79,793
SERVICES								
10-530-415 TELEPHONE	8,628	7,237	6,978	6,500	5,185	6,500	11,500	7,000
10-530-425 CONTRACT LABOR	0	0	0	0	0	0	0	0
10-530-426 PHYSICALS/SCREENING	452	794	540	600	322	600	0	600
10-530-430 ADVERTISING	204	0	0	500	145	500	500	500
10-530-440 ELECTRICITY	14,210	12,081	14,264	10,000	5,266	10,000	13,000	10,000
10-530-441 WATER	0	0	0	0	0	0	0	0
10-530-442 GAS-ENTEX	2,068	1,104	916	2,350	760	2,350	3,000	2,350
10-530-482 S C B A	6,261	7,597	5,427	7,000	667	7,000	7,000	8,000
10-530-499 OTHER SERVICES	0	0	0	0	0	0	0	0
TOTAL SERVICES	31,823	28,814	28,124	26,950	12,345	26,950	35,000	28,450

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2017

10 -GENERAL FUND

FIRE

EXPENDITURES	2013-2014	2014-2015	2015-2016	2016-2017		2017-2018		
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<u>MAINTENANCE</u>								
10-530-524 VEHICLE MAINTENANCE	18,842	19,777	20,833	22,000	23,643	23,643	25,000	30,200
10-530-543 ELEC/COMPUTER MAINT	3,651	2,629	4,106	5,000	0	2,500	5,050	5,000
10-530-545 BLDG/BLDG EQUIP MAINTENANCE	2,989	12,179	10,173	12,500	4,754	10,000	7,000	12,500
10-530-560 EQUIPMENT MAINTENANCE	<u>3,810</u>	<u>2,215</u>	<u>1,979</u>	<u>2,000</u>	<u>856</u>	<u>2,000</u>	<u>3,000</u>	<u>4,000</u>
TOTAL MAINTENANCE	29,293	36,800	37,090	41,500	29,254	38,143	40,050	51,700
<u>SUNDRY</u>								
10-530-602 SEMINARS/DUES/TRAVEL	0	0	264	0	1,040	0	0	9,000
10-530-625 EMERGENCY MANAGEMENT	13,555	119,006	10,341	18,000	391	12,000	21,500	25,800
10-530-629 VEHICLE INSURANCE	5,424	5,424	2,402	5,500	14,314	5,500	2,685	15,000
10-530-683 FEMA FIREFIGHTERS GRANT	0	0	0	3,000	0	0	0	0
10-530-692 RESERVE FIREMEN INCENTIVES	1,760	2,470	2,260	3,000	940	3,500	9,000	3,000
10-530-693 RESERVE FIREMEN PENSION	2,196	972	1,296	0	432	3,500	6,000	3,000
10-530-699 OTHER - SUNDRY	<u>2,356</u>	<u>1,958</u>	<u>3,586</u>	<u>4,500</u>	<u>1,380</u>	<u>4,500</u>	<u>0</u>	<u>10,000</u>
TOTAL SUNDRY	25,291	129,830	20,149	34,000	18,497	29,000	39,185	65,800
<u>CAPITAL OUTLAY</u>								
10-530-899 CAPITAL OUTLAY	<u>0</u>	<u>14,635</u>	<u>37,510</u>	<u>138,400</u>	<u>189,330</u>	<u>138,400</u>	<u>0</u>	<u>233,839</u>
TOTAL CAPITAL OUTLAY	0	14,635	37,510	138,400	189,330	138,400	0	233,839
<u>ACCRUAL</u>								
10-530-995 DEPRECIATION EXPENSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL ACCRUAL	0	0	0	0	0	0	0	0
TOTAL FIRE	836,054	1,036,834	993,175	1,148,398	709,349	1,058,088	714,966	1,336,694



FISCAL YEAR 2017-2018
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

10-530 FIRE

ACCT#	DESCRIPTION	2014-2015		2015-2016		2016-2017		2017-2018		INC BUD-PROJ		INC FROM BUDGET	
		ACTUAL	ACTUAL	APL YTD	BUDGET	BUDGET	PROJECTn	BUDGET	\$	%	\$	%	
10 530-100	SALARIES/WAGES	499,892	515,374	253,737	575,439	525,000	563,379	38,379	7.3%	-12,060	-2.1%		
10 530-165	EDUCATIONAL PAY	25,779	28,221	16,409	26,500	22,000	26,500	4,500	20.5%	0	0.0%		
10 530-175	LONGEVITY	4,757	5,137	3,157	5,608	3,800	4,770	970	25.5%	-838	-14.9%		
10 530-190	OVERTIME	53,578	62,912	38,262	36,300	45,000	40,000	-5,000	-11.1%	3,700	10.2%		
10 530-201	F I C A & MEDICARE	43,596	46,307	23,634	49,254	42,000	48,551	6,551	15.6%	-704	-1.4%		
10 530-210	GROUP INSURANCE	80,929	87,877	41,975	71,956	65,000	85,977	20,977	32.3%	14,021	19.5%		
10 530-230	T M R S	75,176	81,175	43,757	90,976	80,000	91,326	11,326	14.2%	350	0.4%		
10 530-240	WORKMEN'S COMPENSATION	2,265	2,265	15,818	2,265	2,265	16,610	14,345	633.3%	14,345	633.3%		
10 530-291	UNEMPLOYMENT INSURANCE	0	519	0	0	0	0	0	0.0%	0	0.0%		
10 530-310	OFFICE/COMPUTER SUPPLIES	1,644	1,138	2,167	2,000	2,167	3,000	833	38.4%	1,000	50.0%		
10 530-312	BOOKS/PUBL/SUBSCRIPTIONS	642	1,134	670	1,000	1,000	3,610	2,610	261.0%	2,610	261.0%		
10 530-320	OTHER ELECTRONICS	3,613	3,659	2,163	4,000	2,163	4,000	1,837	84.9%	0	0.0%		
10 530-335	CLOTHING	4,223	4,380	3,163	5,000	5,000	16,470	11,470	229.4%	11,470	229.4%		
10 530-352	FURNITURE & FIXTURES	1,139	1,308	812	3,500	1,500	6,760	5,260	350.7%	3,260	93.1%		
10 530-385	SMALL TOOLS & EQUIPMENT	3,666	4,236	1,896	4,000	4,000	13,953	9,953	248.8%	9,953	248.8%		
10 530-389	CHEMICALS	0	680	716	750	700	1,000	300	42.9%	250	33.3%		
10 530-390	FUEL	22,969	18,637	9,834	25,000	20,000	23,000	3,000	15.0%	-2,000	-8.0%		
10 530-392	JANITORIAL SUPPLIES	2,143	2,955	1,296	3,000	3,000	4,000	1,000	33.3%	1,000	33.3%		
10 530-394	FIRE PREVENTION	260	0	0	500	500	3,500	500	600.0%	3,000	600.0%		
10 530-399	OTHER SUPPLIES	484	2,386	459	500	500	500	0	0.0%	0	0.0%		
10 530-415	TELEPHONE	7,237	6,978	5,185	6,500	6,500	7,000	500	7.7%	500	7.7%		
10 530-426	PHYSICALS/SCREENING	794	540	322	600	600	600	0	0.0%	0	0.0%		
10 530-430	ADVERTISING	0	0	145	500	500	500	0	0.0%	0	0.0%		
10 530-440	ELECTRICITY	12,081	14,264	5,266	10,000	10,000	10,000	0	0.0%	0	0.0%		
10 530-442	GAS-ENTEX	1,104	916	760	2,350	2,350	2,350	0	0.0%	0	0.0%		
10 530-482	S C B A	7,597	5,427	667	7,000	7,000	8,000	1,000	14.3%	1,000	14.3%		
10 530-524	VEHICLE MAINTENANCE	19,777	20,833	23,643	22,000	23,643	30,200	6,557	27.7%	8,200	37.3%		
10 530-543	ELEC/COMPUTER MAINT.	2,629	4,106	0	5,000	2,500	5,000	2,500	100.0%	0	0.0%		
10 530-545	BLDG/BLDG EQUIP MAINTENANCE	12,179	10,173	4,754	12,500	10,000	12,500	2,500	25.0%	0	0.0%		
10 530-560	EQUIPMENT MAINTENANCE	2,215	1,979	856	2,000	2,000	4,000	2,000	100.0%	2,000	100.0%		
10 530-602	SEMINARS/DUES/TRAVEL	0	264	1,040	18,000	0	9,000	13,800	115.0%	7,800	43.3%		
10 530-625	EMERGENCY MANAGEMENT	119,006	10,341	391	5,500	12,000	25,800	9,500	172.7%	9,500	172.7%		
10 530-629	VEHICLE INSURANCE	5,424	2,402	14,314	3,000	3,500	15,000	-500	-14.3%	0	0.0%		
10 530-692	RESERVE FIREMEN INCENTIVES	2,470	2,260	940	3,000	3,500	3,000	-500	-14.3%	0	0.0%		
10 530-693	RESERVE FIREMEN PENSION	972	1,296	430	3,000	3,500	3,000	-500	-14.3%	0	0.0%		
10 530-699	OTHER - SUNDRY	1,959	3,586	1,381	4,500	4,500	10,000	5,500	122.2%	5,500	122.2%		
10 530-899	CAPITAL OUTLAY	14,635	37,510	189,330	138,400	138,400	233,839	95,439	69.0%	95,439	69.0%		
		1,036,834	993,175	709,349	1,148,398	1,058,088	1,336,694	278,606	26.3%	188,296	16.4%		



**FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION**

10-530 FIRE

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 530-100	SALARIES/WAGES	499,892	515,374	253,737	575,439	563,379	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Current Full-Time Employees	563,379					
	New Full-Time Employees						
	Current Part-Time Employees						
	New Part-Time Employees						
	Temporary Employees						
					Calculated Field (do not attempt to input)		

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 530-165	EDUCATIONAL PAY	25,779	28,221	16,409	26,500	26,500	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Education Pay	26,500					
	Certification Pay						
	Emergency Management Pay						
					Calculated Field (do not attempt to input)		

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 530-175	LONGEVITY	4,757	5,137	3,157	5,608	4,770	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Longevity Pay	4,770					
					Calculated Field (do not attempt to input)		



FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION

10-530 FIRE

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 530-190	OVERTIME	53,578	62,912	38,262	36,300	40,000	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	FLSA Weekly						
	FLSA Monthly						
	Shift Coverage/Major Incidents						
	Holiday					40,000	

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 530-201	F I C A & M E D I C A R E	43,596	46,307	23,634	49,254	48,551	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Calculated Field	48,551					
	(do not attempt to input)			Calculated Field			

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 530-210	GROUP INSURANCE	80,929	87,877	41,975	71,956	85,977	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Life Insurance / AD&D	1,449					
	Long Term Disability	1,899					
	Health Reimbursement Account	16,200		Calculated Field			
	TML - Employee Health						
	Estimated % Increase			(do not attempt to input)			
	TML Estimated Rate/Mo	66,429	9				



FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION

10-530 FIRE

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 530-230	T M R S	75,176	81,175	43,757	90,976	91,326
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	OCT - DEC	14.39%				
	JAN - SEP	14.39%				
	Weighted Average	14.39%	91,326	Calculated Field		
	Calculated Field			(do not attempt to input)		
	(do not attempt to input)					

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 530-240	WORKMEN'S COMPENSATION	2,265	2,265	15,818	2,265	16,610
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	WORKMEN'S COMPENSATION	16,610				

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 530-291	UNEMPLOYMENT INSURANCE	0	519	0	0	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	UNEMPLOYMENT INSURANCE	-				



FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION

10-530 FIRE

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 530-310	OFFICE/COMPUTER SUPPLIES	1,644	1,138	2,167	2,000	3,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Office Supplies					
	Print/Copy Paper					
	Print Toner					
	Copy Toner					

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 530-312	BOOKS/PUBL/SUBSCRIPTIONS	642	1,134	670	1,000	3,610
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Code Books	400				1,500
	IAFC/TFCA	500				
	NFPA Updates					
	Law Updates	250				
	Textbooks	500				
	Active 911	360				
	TEMA	100				

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 530-320	OTHER ELECTRONICS	3,613	3,659	2,163	4,000	4,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Computers	4,000				
	Portable Radios					
	Bateries/Antennas/Chargers					
	Moible radios 3 units					



THE CITY OF
FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION

10-530 FIRE

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 530-335	CLOTHING		4,223	4,380	3,163	5,000	16,470
	ITEM DESCRIPTION	AMOUNT\$			ITEM DESCRIPTION		AMOUNT\$
	Coats/Job Shirts	150	1,350		Polo shirt	24	1200
	Uniforms				T-shirt	24	240
	Boots	150	1,350		Uniform Shirt Dress NFPA 1975 compliant	24	1,950
					Uniform Pants	24	1680
					Fire Gear Coat & Pant	3	6,900
					WildLand/extrication	3	1,800

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 530-352	FURNITURE & FIXTURES		1,139	1,308	812	3,500	6,760
	ITEM DESCRIPTION	AMOUNT\$			ITEM DESCRIPTION		AMOUNT\$
					Beds	4	800
					Recliners	3	1,200
	Office Chairs	3	600		Carpet/tile downstairs offices		2,000
	Freezer/Refrigator	2	2,160				

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 530-385	SMALL TOOLS & EQUIPMENT		3,666	4,236	1,896	4,000	13,953
	ITEM DESCRIPTION	AMOUNT\$			ITEM DESCRIPTION		AMOUNT\$
	Fire Tools		2,236				
	Fire Nozzles	2	1032		2" hose 500' @ 130 per 100'	5	650
	Foam 15 gal per truck	3	1,200		1 3/4" hose 1000' @ 130 per 100'	10	1,300
					Floating Strainer 5"	1	715
					Turtle Tile extrication cribbing	2	3,000
					Monitor Blitz Nozzle	1	3,820
					3135		



**FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION**

10-530 FIRE

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 APR YTD	2016-2017 BUDGET	2017-2018 BUDGET
10 530-426	PHYSICALS/SCREENING	794	540	322	600	600
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	PHYSICALS/SCREENING					
				322		

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 APR YTD	2016-2017 BUDGET	2017-2018 BUDGET
10 530-430	ADVERTISING	0	0	145	500	500
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Recruit Reserve Members					

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 APR YTD	2016-2017 BUDGET	2017-2018 BUDGET
10 530-440	ELECTRICITY	12,081	14,264	5,266	10,000	10,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	ELECTRICITY					



**FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION**

10-530 FIRE

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 530-442	GAS-ENTEX	1,104	916	760	2,350	2,350	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	GAS-ENTEX						

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 530-482	S C B A	7,597	5,427	667	7,000	8,000	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Annual SCBA Inspection/Testing	1,500				700	
	Quarterly Air Testing/Maint	800				800	
	Cylinders	4,200					

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 530-524	VEHICLE MAINTENANCE	19,777	20,833	23,643	22,000	30,200	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Vehicle Maintenance	22,000				1500	
						2,700	
						4,000	



FISCAL YEAR 2017-2018

ACCOUNT DETAIL JUSTIFICATION

10-530 FIRE

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL		2015-2016 ACTUAL		2016-2017 BUDGET		2017-2018 BUDGET	
		AMOUNTS		AMOUNTS		AMOUNTS		AMOUNTS	
10 530-543	ELEC/COMPUTER MAINT.	2,629		4,106	0	5,000	2,500		5,000
	ITEM DESCRIPTION			ITEM DESCRIPTION					
	Fire Programs	2,000							
	Computer Repair	1,500							
	Radio Repair	1,500							

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL		2015-2016 ACTUAL		2016-2017 BUDGET		2017-2018 BUDGET	
		AMOUNTS		AMOUNTS		AMOUNTS		AMOUNTS	
10 530-545	BLDG/BLDG EQIP MAINTENANCE	12,179		10,173	4,754	12,500	10,000		12,500
	ITEM DESCRIPTION			ITEM DESCRIPTION					
	Building Maintenance								
	Exterior Paint								
	Old station windows								
	Outside Seam Caulking	12500							

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL		2015-2016 ACTUAL		2016-2017 BUDGET		2017-2018 BUDGET	
		AMOUNTS		AMOUNTS		AMOUNTS		AMOUNTS	
10 530-560	EQUIPMENT MAINTENANCE	2,215		1,979	856	2,000	2,000		4,000
	ITEM DESCRIPTION			ITEM DESCRIPTION					
	Equipment Maintenance	2,000							
	Photocopier lease	2,000							



FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION

10-530 FIRE

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10-530-602	SEMINARS/DUES/TRAVEL	0	264	1,040	0	9,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Hazmat Training	8,000				
	Hotel & Meals	1,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 530-625	EMERGENCY MANAGEMENT	119,006	10,341	391	18,000	25,800
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Connect CTY	5,500		811 Dig		3000
	Hurricanes Guides	2,300				
	Satellite Phones	2,500				
	Bottled Water	2,500				
	Hazard Planning	2,500				
	NIMS Trng	2,000				
	Crisis track	5,500				

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 530-629	VEHICLE INSURANCE	5,424	2,402	14,314	5,500	15,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	VEHICLE INSURANCE					



FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION

10-530 FIRE

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 530-692	RESERVE FIREMEN INCENTIVES	2,470	2,260	940	3,000	3,500	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Firefighter Incentives						

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 530-693	RESERVE FIREMEN PENSION	972	1,296	430	3,000	3,500	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Pension						

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 530-699	OTHER - SUNDRY	1,959	3,586	1,381	4,500	10,000	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Other Expenses						



**FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION**

10-530 FIRE

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 530-899	CAPITAL OUTLAY	14,635	37,510	189,330	138,400	233,839
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	1	-				7
	2	173,839				8
	3	-				9
	5	60,000				10
	6					11
						12

TRANSPOSE CAPITAL NUMBERS FROM THE CAPITAL TAB IN PRIORITY ORDER.

TOTAL:

1,036,834

993,175

709,349

1,148,398

1,058,088

1,336,694

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2017

10 -GENERAL FUND
 CODE ENFORCEMENT

EXPENDITURES	(----- 2016-2017 -----) (----- 2017-2018 -----)							
	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
SALARIES								
10-557-100 SALARIES/WAGES	46,000	70,144	107,817	166,211	77,923	140,000	75,738	167,765
10-557-165 EDUCATIONAL PAY	0	0	0	0	0	0	0	0
10-557-175 LONGEVITY	476	269	612	789	454	789	334	800
10-557-185 UNIFORM ALLOWANCE	0	0	404	500	0	500	0	3,000
10-557-190 OVERTIME	<u>399</u>	<u>488</u>	<u>2,876</u>	<u>3,000</u>	<u>1,150</u>	<u>3,000</u>	<u>800</u>	<u>4,500</u>
TOTAL SALARIES	46,875	70,900	111,709	170,500	79,526	144,289	76,872	176,065
BENEFITS								
10-557-201 F I C A & MEDICARE	8,305	5,429	7,725	13,005	5,944	12,000	5,881	13,239
10-557-210 GROUP INSURANCE	5,779	17,755	22,711	31,980	15,643	31,980	12,456	38,956
10-557-230 T M R S	7,013	9,998	13,222	24,021	11,130	22,000	8,910	24,904
10-557-240 WORKMEN'S COMPENSATION	0	0	0	0	0	0	0	0
10-557-291 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	21,097	33,182	43,659	69,006	32,717	65,980	27,247	77,099
SUPPLIES								
10-557-310 OFFICE/COMPUTER SUPPLIES	1,534	3,392	2,602	3,100	2,269	3,100	2,000	3,400
10-557-311 POSTAGE/SHIPPING	2,884	1,500	3,000	3,000	500	3,000	8,000	2,000
10-557-312 BOOKS/PUBL/SUBSCRIPTIONS	0	438	451	1,150	911	1,150	400	1,000
10-557-320 OTHER ELECTRONICS	0	0	350	2,000	735	2,000	0	1,750
10-557-335 CLOTHING	145	44	264	2,030	791	2,030	250	2,000
10-557-352 FURNITURE & FIXTURES	0	210	126	1,000	0	500	300	1,000
10-557-385 SMALL TOOLS & EQUIPMENT	74	4,474	454	1,150	30	1,150	250	1,500
10-557-390 FUEL	1,086	2,613	2,782	3,000	1,806	3,000	4,000	3,000
10-557-399 OTHER SUPPLIES	<u>0</u>	<u>0</u>	<u>1,181</u>	<u>500</u>	<u>513</u>	<u>500</u>	<u>0</u>	<u>750</u>
TOTAL SUPPLIES	5,723	12,671	11,210	16,930	7,556	16,430	15,200	16,400
SERVICES								
10-557-411 BLDG DEMOLITION/MOWING	23,891	43,096	20,968	25,000	15,072	25,000	25,000	25,000
10-557-415 TELEPHONE	1,102	3,250	5,137	4,640	3,813	4,640	4,600	5,000
10-557-425 CONTRACT LABOR	0	948	0	0	0	0	0	0
10-557-426 PHYSICALS/SCREENING	0	151	278	200	39	200	0	150
10-557-430 ADVERTISING	245	2,399	417	1,500	400	1,500	250	1,000
10-557-499 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	25,239	49,843	26,800	31,340	19,324	31,340	29,850	31,150
MAINTENANCE								
10-557-524 VEHICLE MAINTENANCE	510	1,287	1,454	5,100	2,684	5,100	2,000	3,500
10-557-543 ELECTRONICS/COMPUTER MAINT	<u>4,295</u>	<u>4,380</u>	<u>5,245</u>	<u>5,000</u>	<u>6,479</u>	<u>6,479</u>	<u>600</u>	<u>5,500</u>
TOTAL MAINTENANCE	4,805	5,667	6,699	10,100	9,163	11,579	2,600	9,000

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2017

10 -GENERAL FUND

CODE ENFORCEMENT

EXPENDITURES	2013-2014	2014-2015	2015-2016	2016-2017		2017-2018		
	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	576	2,850	4,668	9,330	2,748	6,000	3,000	0
10-557-629 VEHICLE-LIABILITY INSURANCE	1,536	1,535	1,248	2,700	2,577	2,700	1,300	2,700
10-557-699 OTHER - SUNDRY	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL SUNDRY	2,111	4,385	5,916	12,030	5,325	8,700	4,300	2,700
<u>CAPITAL OUTLAY</u>								
10-557-899 CAPITAL OUTLAY	<u>0</u>	<u>8,456</u>	<u>28,881</u>	<u>26,000</u>	<u>25,621</u>	<u>26,000</u>	<u>0</u>	<u>25,000</u>
TOTAL CAPITAL OUTLAY	0	8,456	28,881	26,000	25,621	26,000	0	25,000
<u>ACCRUAL</u>								
10-557-995 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 CODE ENFORCEMENT	105,849	185,103	234,874	335,906	179,232	304,318	156,069	337,414



**FISCAL YEAR 2017-2018
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY**

10-557 CODE ENFORCEMENT

ACCT#	DESCRIPTION	2014-2015		2015-2016		2016-2017		2017-2018		INC BUD-PROJ		INC FROM BUDGET	
		ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTn	BUDGET	\$	%	\$	%		
10 557-100	SALARIES/WAGES	70,144	107,817	77,923	166,211	140,000	167,765	27,765	19.8%	1,554	0.9%	1,554	0.9%
10 557-175	LONGEVITY	269	612	454	789	789	800	11	1.4%	11	1.4%	11	1.4%
10 557-185	UNIFORM ALLOWANCE	0	404	0	500	500	3,000	2,500	500.0%	2,500	500.0%	2,500	500.0%
10 557-190	OVERTIME	488	2,876	1,150	3,000	3,000	4,500	1,500	50.0%	1,500	50.0%	1,500	50.0%
10 557-201	F I C A & MEDICARE	5,429	7,725	5,944	13,005	12,000	13,239	1,239	10.3%	234	1.8%	234	1.8%
10 557-210	GROUP INSURANCE	17,755	22,711	15,643	31,980	31,980	38,956	6,976	21.8%	6,975	21.8%	6,975	21.8%
10 557-230	T M R S	9,998	13,222	11,130	24,021	22,000	24,904	2,904	13.2%	883	3.7%	883	3.7%
10 557-240	WORKMEN'S COMPENSATION	0	0	0	0	0	0	0	0.0%	0	0.0%	0	0.0%
10 557-291	UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0	0.0%	0	0.0%	0	0.0%
10 557-310	OFFICE/COMPUTER SUPPLIES	3,392	2,602	2,269	3,100	3,100	3,400	300	9.7%	300	9.7%	300	9.7%
10 557-311	POSTAGE/SHIPPING	1,500	3,000	500	3,000	3,000	2,000	-1,000	-33.3%	-1,000	-33.3%	-1,000	-33.3%
10 557-312	BOOKS/PUBL/SUBSCRIPTIONS	438	451	911	1,150	1,150	1,000	-150	-13.0%	-150	-13.0%	-150	-13.0%
10 557-320	OTHER ELECTRONICS	0	350	735	2,000	2,000	1,750	-250	-12.5%	-250	-12.5%	-250	-12.5%
10 557-335	CLOTHING	44	264	791	2,030	2,030	2,000	-30	-1.5%	-30	-1.5%	-30	-1.5%
10 557-352	FURNITURE & FIXTURES	210	126	0	1,000	500	1,000	500	100.0%	500	100.0%	500	100.0%
10 557-385	SMALL TOOLS & EQUIPMENT	4,474	454	30	1,150	1,150	1,500	350	30.4%	350	30.4%	350	30.4%
10 557-390	FUEL	2,613	2,782	1,806	3,000	3,000	3,000	0	0.0%	0	0.0%	0	0.0%
10 557-399	OTHER SUPPLIES	0	1,181	513	500	500	750	250	50.0%	250	50.0%	250	50.0%
10 557-411	BLDG DEMOLITION/MOWING	43,096	20,968	15,072	25,000	25,000	25,000	0	0.0%	0	0.0%	0	0.0%
10 557-415	TELEPHONE	3,250	5,137	3,813	4,640	4,640	5,000	360	7.8%	360	7.8%	360	7.8%
10 557-425	CONTRACT LABOR	948	0	0	0	0	0	0	0.0%	0	0.0%	0	0.0%
10 557-426	PHYSICALS/SCREENING	151	278	39	200	200	150	-50	-25.0%	-50	-25.0%	-50	-25.0%
10 557-430	ADVERTISING	2,399	417	400	1,500	1,500	1,000	-500	-33.3%	-500	-33.3%	-500	-33.3%
10 557-499	OTHER SERVICES	0	0	0	0	0	0	0	0.0%	0	0.0%	0	0.0%
10 557-524	VEHICLE MAINTENANCE	1,287	1,454	2,684	5,100	5,100	3,500	-1,600	-31.4%	-1,600	-31.4%	-1,600	-31.4%
10 557-543	ELECTRONICS/COMPUTER MAINT	4,380	5,245	6,479	5,000	6,479	5,500	-979	-15.1%	500	10.0%	500	10.0%
10 557-602	SEMINARS/DUES/TRAVEL	2,850	4,668	2,748	9,330	6,000	0	-6,000	-100.0%	-9,330	-100.0%	-9,330	-100.0%
10 557-629	VEHICLE INSURANCE	1,532	1,249	2,577	2,700	2,700	2,700	0	0.0%	0	0.0%	0	0.0%
10 557-699	OTHER - SUNDRY	0	0	0	0	0	0	0	0.0%	0	0.0%	0	0.0%
10 557-899	CAPITAL OUTLAY	8,456	28,881	25,621	26,000	26,000	25,000	-1,000	-3.8%	-1,000	-3.8%	-1,000	-3.8%
		185,103	234,874	179,232	335,906	304,318	337,414	33,096	10.9%	1,506	0.4%	1,506	0.4%



**FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION**

10-557 CODE ENFORCEMENT

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 557-100	SALARIES/WAGES	70,144	107,817	77,923	166,211	140,000
		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Current Full-Time Employees		4			
	New Full-Time Employees					
	Current Part-Time Employees					
	New Part-Time Employees					
	Temporary Employees					
	Supervisor Position					
				Calculated Field (do not attempt to input)		

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 557-175	LONGEVITY	269	612	454	789	800
		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Longevity Pay	800				
				Calculated Field (do not attempt to input)		

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 557-185	UNIFORM ALLOWANCE	0	404	0	500	3,000
		AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	4 Employees	3,000				



**FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION**

10-557 CODE ENFORCEMENT

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 557-190	OVERTIME	488	2,876	1,150	3,000	4,500	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Miscellaneous	4,500					
	Assisting at the CityWide Cleanup						

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 557-201	F I C A & MEDICARE	5,429	7,725	5,944	13,005	13,239	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Calculated Field (do not attempt to input)	13,239		Calculated Field (do not attempt to input)			

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 557-210	GROUP INSURANCE	17,755	22,711	15,643	31,980	38,956	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Life Insurance / AD&D	1,266		Calculated Field			
	Long Term Disability	966		(do not attempt to input)			
	Health Reimbursement Account	7,200					
	TML - Employee Health						
	Estimated % Increase	15%					
	TML Estimated Rate/Mo	29,524	4				



**FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION**

10-557 CODE ENFORCEMENT

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 557-230	T M R S	9,998	13,222	11,130	24,021	24,904
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	OCT - DEC	14.39%				
	JAN - SEP	14.39%				
	Weighted Average	14.39%	24,904		Calculated Field	
	Calculated Field				(do not attempt to input)	
	(do not attempt to input)					

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 557-240	WORKMEN'S COMPENSATION	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 557-291	UNEMPLOYMENT INSURANCE	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$



**FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION**

10-557 CODE ENFORCEMENT

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 557-310	OFFICE/COMPUTER SUPPLIES	3,392	2,602	2,269	3,100	3,400	
	ITEM DESCRIPTION	AMOUNT\$	ITEM DESCRIPTION				AMOUNT\$
	OfficeSupplies	3,400					
	Print/Copy Paper						
	Print toner						
	Copy Toner						

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 557-311	POSTAGE/SHIPPING	1,500	3,000	500	3,000	2,000	
	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	2,000					

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 557-312	BOOKS/PUBL/SUBSCRIPTIONS	438	451	911	1,150	1,000	
	ITEM DESCRIPTION	AMOUNT\$	ITEM DESCRIPTION				AMOUNT\$
	State of Texas Public Health Publications						
	International Code Series, i.e., IBC, IRC, etc.						
	National Electric code	1,000					



**FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION**

10-557 CODE ENFORCEMENT

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 557-320	OTHER ELECTRONICS	0	350	735	2,000	1,750	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Copier lease plus prints	1,750					

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 557-335	CLOTHING	44	264	791	2,030	2,000	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	3 employee uniforms						
	PPE: vest respiratory mask, gloves	2,000					

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 557-352	FURNITURE & FIXTURES	210	126	0	1,000	1,000	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Contingency for furniture replacement- chairs, book shelf, drafting table, etc.	1,000					
	Installation of fixtures						



**FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION**

10-557 CODE ENFORCEMENT

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 557-385	SMALL TOOLS & EQUIPMENT	4,474	454	30	1,150	1,500
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	Rubber boots, spray paint, etc.					
	Saws	1,500				

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 557-390	FUEL	2,613	2,782	1,806	3,000	3,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	FUEL	3,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 557-399	OTHER SUPPLIES	0	1,181	513	500	750
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	Misc. equipment tools/batteries	750				



**FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION**

10-557 CODE ENFORCEMENT

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 557-411	BLDG DEMOLITION/MOWING	43,096	20,968	15,072	25,000	25,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	High grass/weed mowing					
	Broad removal of debris from abandoned properties	25,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 557-415	TELEPHONE	3,250	5,137	3,813	4,640	5,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Land and cell phone for staff.					
	Budgeted amount is for recurring fees.					
	wifi 480X3	5,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 557-425	CONTRACT LABOR	948	0	0	0	-
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS



FISCAL YEAR 2017-2018

ACCOUNT DETAIL JUSTIFICATION

10-557 CODE ENFORCEMENT

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 557-426	PHYSICALS/SCREENING	151	278	39	200	150	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Physicals/Screening	150					

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 557-430	ADVERTISING	2,399	417	400	1,500	1,000	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Public Notices in local news media for						
	P&Z and Code Compliant cases	1,000					

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 557-499	OTHER SERVICES	0	0	0	0	-	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$



**FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION**

10-557 CODE ENFORCEMENT

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 557-524	VEHICLE MAINTENANCE	1,287	1,454	2,684	5,100	3,500
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Routine maintenance and emergency repairs-	3,500				

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 557-543	ELECTRONICS/COMPUTER MAINT	4,380	5,245	6,479	5,000	5,500
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Computer maintenance for 3 Officers					
	WEBQA Software- Service Contract/maintenance					
	12-Months Contract = \$4,000.00	5,500				
	Anticipated charges for extra data storage					
	PcCare maintenance					

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 557-602	SEMINARS/DUES/TRAVEL	2,850	4,668	2,748	9,330	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2017

10 -GENERAL FUND

BUILDING

			(----- 2016-2017 -----) (----- 2017-2018 -----)					
	2013-2014	2014-2015	2015-2016	CURRENT	Y-T-D	PROJECTED	REQUESTED	APPROVED
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
SALARIES								
10-558-100 SALARIES/WAGES	130,829	135,455	95,740	153,735	88,675	153,735	132,740	181,051
10-558-165 EDUCATION PAY	2,500	2,003	432	0	87	0	2,500	0
10-558-175 LONGEVITY	459	941	1,137	1,140	1,075	1,140	150	3,409
10-558-180 AUTO ALLOWANCE	0	0	0	0	0	0	0	0
10-558-190 OVERTIME	470	275	1,530	2,000	248	1,500	700	2,750
TOTAL SALARIES	134,258	138,674	98,839	156,875	90,085	156,375	136,090	187,210
BENEFITS								
10-558-201 F I C A & MEDICARE	5,221	10,598	7,469	12,001	6,853	12,001	10,411	14,322
10-558-210 GROUP INSURANCE	13,331	19,563	20,636	20,385	18,129	20,385	18,684	28,658
10-558-230 T M R S	14,214	16,864	12,181	22,166	12,553	22,166	15,773	26,940
10-558-240 WORKMEN'S COMPENSATION	0	0	0	0	1,446	0	0	0
10-558-291 UNEMPLOYMENT INSURANCE	0	0	20	0	0	0	0	0
TOTAL BENEFITS	32,766	47,025	40,306	54,552	38,980	54,552	44,868	69,920
SUPPLIES								
10-558-310 OFFICE/COMPUTER SUPPLIES	894	3,587	4,055	4,500	3,325	4,500	2,000	4,500
10-558-311 POSTAGE/SHIPPING	0	0	13	0	0	0	0	0
10-558-312 BOOKS/PUBL/SUBSCRIPTIONS	0	221	61	1,350	125	1,350	550	1,000
10-558-320 OTHER ELECTRONICS	0	0	0	0	0	0	0	0
10-558-335 CLOTHING	0	158	89	2,280	305	2,280	200	2,500
10-558-352 FURNITURE & FIXTURES	0	0	330	200	103	200	250	500
10-558-385 SMALL TOOLS & EQUIPMENT	0	0	262	600	243	600	0	600
10-558-390 FUEL	2,602	2,022	998	2,000	868	1,500	5,650	1,500
10-558-399 OTHER SUPPLIES	0	0	0	2,500	190	2,000	0	2,500
TOTAL SUPPLIES	3,496	5,988	5,808	13,430	5,159	12,430	8,650	13,100
SERVICES								
10-558-413 PROFESSIONAL SERVICES	0	631	1,175	1,200	23	750	250	1,000
10-558-415 TELEPHONE	1,494	2,704	4,747	2,461	2,781	3,500	1,000	3,000
10-558-425 CONTRACT LABOR	0	825	150	1,000	0	0	0	1,000
10-558-426 PHYSICALS/SCREENING	230	78	144	150	0	150	100	150
10-558-430 ADVERTISING	0	47	586	500	0	350	250	500
10-558-499 OTHER SERVICES	0	0	0	0	0	0	0	0
TOTAL SERVICES	1,724	4,285	6,802	5,311	2,804	4,750	1,600	5,650
MAINTENANCE								
10-558-524 VEHICLE MAINTENANCE	594	452	590	3,600	2,154	3,600	1,000	3,500
10-558-543 ELECTRONICS/COMPUTER MAINT	0	137	128	1,250	0	1,250	250	1,000
TOTAL MAINTENANCE	594	589	718	4,850	2,154	4,850	1,250	4,500

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2017

10 -GENERAL FUND
 BUILDING

EXPENDITURES	2013-2014	2014-2015	2015-2016	2016-2017		2017-2018		
	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	1,467	1,087	3,202	13,340	4,252	10,000	2,500	10,000
10-558-604 PUBLIC OFFICE LIABILITY CLAIMS	0	0	0	0	0	0	0	0
10-558-629 VEHICLE-LIABILITY INSURANCE	1,305	1,306	3,145	5,000	764	763	1,000	5,000
10-558-699 OTHER - SUNDRY	0	0	0	0	0	0	0	0
TOTAL SUNDRY	2,772	2,392	6,347	18,340	5,016	10,763	3,500	15,000
<u>CAPITAL OUTLAY</u>								
10-558-899 CAPITAL OUTLAY	0	14,012	5,700	26,000	26,000	26,000	7,500	35,000
TOTAL CAPITAL OUTLAY	0	14,012	5,700	26,000	26,000	26,000	7,500	35,000
<u>ACCRUAL</u>								
10-558-995 DEPRECIATION EXPENSE	0	0	0	0	0	0	0	0
TOTAL ACCRUAL	0	0	0	0	0	0	0	0
TOTAL BUILDING	175,609	212,066	164,521	279,358	170,198	263,720	203,458	330,380



**FISCAL YEAR 2017-2018
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY**

10-558 BUILDING

ACCT#	DESCRIPTION	2014-2015		2015-2016		2016-2017		2017-2018		INC BUD-PROJ		INC FROM BUDGET	
		ACTUAL	ACTUAL	APL YTD	BUDGET	BUDGET	PROJECTn	BUDGET	\$	%	\$	%	
10 558-100	SALARIES/WAGES	135,455	95,740	88,675	153,735	153,735	153,735	181,051	27,316	17.8%	27,316	17.8%	
10-558-165	EDUCATION PAY	2,003	432	87	0	0	0	0	0	0.0%	0	0.0%	
10 558-175	LONGEVITY	941	1,137	1,075	1,140	1,140	1,140	3,409	2,269	199.0%	2,269	199.0%	
10-558-180	AUTO ALLOWANCE	0	0	0	0	0	0	0	0	0.0%	0	0.0%	
10 558-190	OVERTIME	275	1,530	248	2,000	1,500	1,500	2,750	1,250	83.3%	750	37.5%	
10 558-201	F I C A & MEDICARE	10,598	7,469	6,853	12,001	12,001	12,001	14,322	2,321	19.3%	2,321	19.3%	
10 558-210	GROUP INSURANCE	19,563	20,636	18,129	20,385	20,385	20,385	28,659	8,274	40.6%	8,274	40.6%	
10 558-230	T M R S	16,864	12,181	12,553	22,166	22,166	22,166	26,940	4,774	21.5%	4,773	21.5%	
10 558-240	WORKMEN'S COMPENSATION	0	0	1,446	0	0	0	0	0	0.0%	0	0.0%	
10 558-291	UNEMPLOYMENT INSURANCE	0	20	0	0	0	0	0	0	0.0%	0	0.0%	
10 558-310	OFFICE/COMPUTER SUPPLIES	3,587	4,055	3,325	4,500	4,500	4,500	4,500	0	0.0%	0	0.0%	
10 558-311	POSTAGE/SHIPPING	0	13	0	0	0	0	0	0	0.0%	0	0.0%	
10 558-312	BOOKS/PUBL/SUBSCRIPTIONS	221	61	125	1,350	1,350	1,350	1,000	-350	-25.9%	-350	-25.9%	
10 558-320	OTHER ELECTRONICS	0	0	0	0	0	0	0	0	0.0%	0	0.0%	
10 558-335	CLOTHING	158	89	305	2,280	2,280	2,280	2,500	220	9.6%	220	9.6%	
10 558-352	FURNITURE & FIXTURES	0	330	103	200	200	200	500	300	150.0%	300	150.0%	
10 558-385	SMALL TOOLS & EQUIPMENT	0	262	243	600	600	600	600	0	0.0%	0	0.0%	
10 558-390	FUEL	2,022	998	868	2,000	1,500	1,500	1,500	-500	-25.0%	-500	-25.0%	
10 558-399	OTHER SUPPLIES	0	0	190	2,500	2,000	2,000	2,500	500	25.0%	0	0.0%	
10 558-413	PROFESSIONAL SERVICES	631	1,175	23	1,200	750	750	1,000	250	33.3%	-200	-16.7%	
10 558-415	TELEPHONE	2,704	4,747	2,781	2,460	3,500	3,500	3,000	-500	-14.3%	540	22.0%	
10 558-425	CONTRACT LABOR	825	150	0	1,000	0	0	1,000	1,000	0.0%	0	0.0%	
10 558-426	PHYSICALS/SCREENING	78	144	0	150	150	150	150	0	0.0%	0	0.0%	
10 558-430	ADVERTISING	47	586	0	500	350	350	500	150	42.9%	0	0.0%	
10 558-499	OTHER SERVICES	0	0	0	0	0	0	0	0	0.0%	0	0.0%	
10 558-524	VEHICLE MAINTENANCE	452	590	2,154	3,600	3,600	3,600	3,500	-100	-2.8%	-100	-2.8%	
10 558-543	ELECTRONICS/COMPUTER MAINT	137	128	0	1,250	1,250	1,250	1,000	-250	-20.0%	-250	-20.0%	
10 558-602	SEMINARS/DUES/TRAVEL	1,087	3,202	4,252	13,340	10,000	10,000	10,000	0	0.0%	-3,340	-25.0%	
10 558-604	PUBLIC OFFICE LIABILITY CLAIMS	0	0	0	0	0	0	0	0	0.0%	0	0.0%	
10 558-629	VEHICLE INSURANCE	1,306	3,146	763	5,000	763	763	5,000	4,237	555.3%	0	0.0%	
10 558-699	OTHER - SUNDRY	0	0	0	0	0	0	0	0	0.0%	0	0.0%	
10 558-899	CAPITAL OUTLAY	14,012	5,700	26,000	26,000	26,000	26,000	35,000	9,000	34.6%	9,000	34.6%	
		212,966	164,521	170,198	279,358	269,720	269,720	330,380	60,660	22.5%	51,022	18.3%	



FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION

10-558 BUILDING

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 558-100	SALARIES/WAGES	135,455	95,740	88,675	153,735	181,051	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Current Full-Time Employees	181,051					
	New Full-Time Employees						
	Current Part-Time Employees						
	New Part-Time Employees						
	Temporary Employees						
				Calculated Field (do not attempt to input)			

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET	
				APR YTD	BUDGET		PROJECTION
10-558-165	EDUCATION PAY	2,003	432	87	0	-	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Education Pay						
				Calculated Field (do not attempt to input)			

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 558-175	LONGEVITY	941	1,137	1,075	1,140	3,409	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Longevity Pay	3,409					
				Calculated Field (do not attempt to input)			



**FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION**

10-558 BUILDING

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10-558-180	AUTO ALLOWANCE	0	0	0	0	0
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
				Calculated Field (do not attempt to input)		

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 558-190	OVERTIME	275	1,530	248	2,000	1,500
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Overtime budget is only for contingency	2,750				

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 558-201	F I C A & MEDICARE	10,598	7,469	6,853	12,001	12,001
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Calculated Field (do not attempt to input)	7.65%		Calculated Field (do not attempt to input)		



**FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION**

10-558 BUILDING

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 558-210	GROUP INSURANCE	19,563	20,636	18,129	20,385	28,659	
	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	5,400					
	TML - Employee Health						
	Estimated % Increase	15%					
	TML Estimated Rate/Mo	615.08	3				

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 558-230	T M R S	16,864	12,181	12,553	22,166	26,940	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	OCT - DEC		14.39%				
	JAN - SEP		14.39%				
	Weighted Average	26,940	14.39%				
	Calculated Field			Calculated Field			
	(do not attempt to input)			(do not attempt to input)			

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 558-240	WORKMEN'S COMPENSATION	0	0	1,446	0	-	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	WORKMEN'S COMPENSATION						



FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION

10-558 BUILDING

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 558-291	UNEMPLOYMENT INSURANCE	0	20	0	0	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 558-310	OFFICE/COMPUTER SUPPLIES	3,587	4,055	3,325	4,500	4,500
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Misc.	4,500				
	Computer					

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 558-311	POSTAGE/SHIPPING	0	13	0	0	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Already included in Code Account					



THE CITY OF
FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION

10-558 BUILDING

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 558-312	BOOKS/PUBL/SUBSCRIPTIONS	221	61	125	1,350	1,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	3					
	State of Texas Plumbing Code Books	1,000				
	International Code Books					

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 558-320	OTHER ELECTRONICS	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 558-335	CLOTHING	158	89	305	2,280	2,500
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Uniforms: shirts (\$40), pants (\$60), boots (\$100.)					
	3 employees					
	Safety Vest	2,500				
	Raincoats					
	Badges					



FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION

10-558 BUILDING

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 558-352	FURNITURE & FIXTURES	0	330	103	200	500
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Desk/Book shelves and plain view table	500				

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 558-385	SMALL TOOLS & EQUIPMENT	0	262	243	600	600
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Misc.	600				

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 558-390	FUEL	2,022	998	868	2,000	1,500
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	FUEL	1,500				



FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION

10-558 BUILDING

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 558-399	OTHER SUPPLIES	0	0	190	2,500	2,500
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	Misc.	2,500				AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 558-413	PROFESSIONAL SERVICES	631	1,175	23	1,200	1,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	Survey, Plats, Maps, Elevation Certificates, etc.	1,000				AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 558-415	TELEPHONE	2,704	4,747	2,781	2,460	3,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	Phone services; cell, long distance, DSL	3,000				AMOUNT\$
	Wifi 480X2					



**FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION**

10-558 BUILDING

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015	2015-2016	2016-2017		2017-2018
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
10 558-425	CONTRACT LABOR	825	150	0	1,000	1,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Temporary help as needed	1,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015	2015-2016	2016-2017		2017-2018
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
10 558-426	PHYSICALS/SCREENING	78	144	0	150	150
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Physicals/Screening	150				

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015	2015-2016	2016-2017		2017-2018
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
10 558-430	ADVERTISING	47	586	0	500	500
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Newspaper	500				
	Prevention advertisement					



FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION

10-558 BUILDING

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 558-499	OTHER SERVICES	0	0	0	0	0
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
						AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 558-524	VEHICLE MAINTENANCE	452	590	2,154	3,600	3,600
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	Routine maintenance for 3 vehicles	3,500				
	Reflective stripping vehicles					
	Warning lighting on vehicle					

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 558-543	ELECTRONICS/COMPUTER MAINT	137	128	0	1,250	1,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	Misc.					
	PcCare service for VPN	1,000				



FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION

10-558 BUILDING

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 558-602	SEMINARS/DUES/TRAVEL	1,087	3,202	4,252	13,340	10,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	Misc. training for 2 employees	10,000				
	Training is required to increase skills.				Airfare X 2	
	IMPC (Property Code)					
	Hotel					
	Meals					

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 558-604	PUBLIC OFFICE LIABILITY CLAIMS	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 558-629	VEHICLE INSURANCE	1,306	3,146	763	5,000	5,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	VEHICLE INSURANCE	5,000				



FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION

10-558 BUILDING

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 558-699	OTHER - SUNDRY	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNT\$				AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 558-899	CAPITAL OUTLAY	14,012	5,700	26,000	26,000	35,000
	ITEM DESCRIPTION	AMOUNT\$				AMOUNT\$
	One Replacement Vehicle with Stripe Package	35,000				

TRANSPOSE CAPITAL NUMBERS FROM THE CAPITAL TAB IN PRIORITY ORDER.

TOTAL: 212,966 164,521 170,198 279,358 269,720 330,380

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2017

10 -GENERAL FUND
 GARBAGE COLLECTION

EXPENDITURES	2013-2014	2014-2015	2015-2016	2016-2017		2017-2018		APPROVED
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	BUDGET
<u>SERVICES</u>								
10-564-499 GARBAGE COLLECTION	<u>815,929</u>	<u>810,919</u>	<u>914,275</u>	<u>936,000</u>	<u>386,787</u>	<u>936,000</u>	<u>842,550</u>	<u>936,000</u>
TOTAL SERVICES	815,929	810,919	914,275	936,000	386,787	936,000	842,550	936,000
TOTAL GARBAGE COLLECTION	815,929	810,919	914,275	936,000	386,787	936,000	842,550	936,000



FISCAL YEAR 2017 - 2018
 BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

10-564 GARBAGE COLLECTION

ACCT#	DESCRIPTION	2014-2015		2015-2016		2016-2017		2017-2018		INC BUD-PROJ		INC FROM BUDGET	
		ACTUAL	810,919	ACTUAL	914,275	APL YTD	BUDGET	PROJECTr	BUDGET	\$	%	\$	%
10 564-499	GARBAGE COLLECTION	810,919	914,275	386,787	936,000	936,000	936,000	936,000	0	0.0%	0	0	0.0%
		810,919	914,275	386,787	936,000	936,000	936,000	936,000	0	0.0%	0	0	0.0%



**FISCAL YEAR 2017 - 2018
ACCOUNT DETAIL JUSTIFICATION**

10-564 GARBAGE COLLECTION

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 564-499	GARBAGE COLLECTION	810,919	914,275	386,787	936,000	936,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	GARBAGE COLLECTION	936,000				
TOTAL:		810,919	914,275	386,787	936,000	936,000

CITY OF FREEPORT
APPROVED BUDGET
AS OF: APRIL 30TH, 2017

10 -GENERAL FUND
STREET & DRAINAGE

EXPENDITURES	(----- 2016-2017 -----) (----- 2017-2018 -----)						APPROVED BUDGET	
	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END		REQUESTED BUDGET
SALARIES								
10-575-100 SALARIES/WAGES	373,362	342,149	376,298	577,666	254,534	515,000	504,675	552,637
10-575-165 EDUCATION	0	0	0	0	0	0	0	0
10-575-175 LONGEVITY	2,631	4,682	5,606	6,487	3,484	6,487	2,350	7,095
10-575-190 OVERTIME	18,263	13,489	15,432	10,000	6,512	10,000	10,000	10,000
TOTAL SALARIES	394,256	360,320	397,336	594,153	264,530	531,487	517,025	569,732
BENEFITS								
10-575-201 F I C A & MEDICARE	28,972	26,674	29,137	45,453	19,192	40,000	39,552	43,585
10-575-210 GROUP INSURANCE	67,339	75,383	93,787	103,935	68,937	95,000	99,648	143,666
10-575-230 T M R	46,918	46,840	52,359	83,954	36,842	73,000	59,923	81,985
10-575-240 WORKMEN'S COMPENSATION	45,997	46,090	45,997	0	29,616	29,616	45,000	31,096
10-575-291 UNEMPLOYMENT INSURANCE	2,597	4,618	2,097	0	0	0	3,000	0
TOTAL BENEFITS	191,823	199,605	223,377	233,342	154,588	237,616	247,123	300,332
SUPPLIES								
10-575-310 OFFICE/COMPUTER SUPPLIES	248	138	829	1,200	1,034	1,200	800	1,000
10-575-320 OTHER ELECTRONICS	297	208	606	500	0	500	300	500
10-575-352 FURNITURE & FIXTURES	390	619	1,536	1,000	0	1,000	0	1,000
10-575-385 SMALL TOOLS & EQUIPMENT	3,354	2,235	3,101	5,000	2,278	5,000	5,750	5,000
10-575-389 CHEMICALS	4,176	7,575	6,488	9,050	2,314	7,000	6,000	9,050
10-575-390 FUEL	34,441	51,842	24,784	32,600	13,323	30,000	36,000	32,600
10-575-399 OTHER SUPPLIES	2,021	1,385	6,489	2,300	1,232	2,300	2,600	2,300
TOTAL SUPPLIES	44,927	64,003	43,833	51,650	20,181	47,000	51,450	51,450
SERVICES								
10-575-415 TELEPHONE	3,912	3,796	4,470	1,450	1,808	3,350	1,150	1,450
10-575-425 CONTRACT LABOR	158	96	0	0	0	0	0	0
10-575-426 PHYSICALS	344	700	1,062	850	641	850	500	850
10-575-430 ADVERTISING	110	945	430	2,500	360	1,000	500	2,500
10-575-440 ELECTRICITY	92,115	74,941	95,542	62,000	18,884	62,000	48,750	62,000
10-575-470 EQUIPMENT RENTAL	168	0	0	500	0	500	1,000	500
10-575-485 LAUNDRY SERVICES	5,960	6,209	8,006	7,500	5,010	7,500	4,500	7,500
10-575-498 WASTE DISPOSAL	19,140	53,734	32,731	30,000	1,491	30,000	15,000	7,000
10-575-499 OTHER SERVICES	4,805	9,972	5,390	12,000	2,633	10,000	500	0
TOTAL SERVICES	126,712	150,393	147,632	116,800	30,826	115,200	71,900	81,800
MAINTENANCE								
10-575-524 VEHICLE MAINTENANCE	25,440	23,189	19,640	30,000	29,306	30,000	25,000	35,000
10-575-530 STREET/DRAINING/SDWALK MAINT	156,224	226,980	309,820	150,000	123,099	150,000	150,000	150,000
10-575-533 CULVERT TILE	0	0	0	0	0	0	0	0
10-575-527 SIGNS MAINTENANCE	3,438	5,419	5,912	6,000	4,970	6,000	6,000	38,000
10-575-548 TRAFFIC LIGHTS MAINTENANCE	662	0	0	250	0	250	500	250
10-575-549 STREET LIGHTS MAINTENANCE	0	133	0	500	0	500	500	500
TOTAL MAINTENANCE	185,764	255,721	335,371	186,750	157,375	186,750	182,000	223,750

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2017

10 -GENERAL FUND
 STREET & DRAINAGE

EXPENDITURES	2013-2014		2014-2015		2015-2016		2016-2017			2017-2018	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET			
<u>SUNDRY</u>											
10-575-602 SEMINARS/DUES/TRAVEL	1,002	1,134	886	1,340	1,445	1,340	940	1,340			
10-575-629 VEHICLE INSURANCE	18,186	13,818	17,301	17,301	13,136	14,500	15,000	17,301			
10-575-687 DAMAGE CLAIMS	0	0	0	0	0	0	0	0			
10-575-699 OTHER - SUNDRY	0	298	304	1,850	481	1,850	501	1,850			
TOTAL SUNDRY	19,188	15,250	18,491	20,491	15,062	17,690	16,441	20,491			
<u>DEBT SERVICE</u>											
10-575-775 LEASE INTEREST	1,420	0	0	2,091	5,268	2,090	0	2,091			
10-575-776 LEASE PRINCIPAL	50,903	0	82,091	80,000	76,823	80,000	52,323	80,000			
TOTAL DEBT SERVICE	52,323	0	82,091	82,091	82,091	82,090	52,323	82,091			
<u>CAPITAL OUTLAY</u>											
10-575-899 CAPITAL OUTLAY	73,511	1,478,064	842,607	718,145	261,654	658,145	0	1,085,600			
TOTAL CAPITAL OUTLAY	73,511	1,478,064	842,607	718,145	261,654	658,145	0	1,085,600			
<u>ACCRUAL</u>											
10-575-995 DEPRECIATION EXPENSE	0	0	0	0	0	0	0	0			
TOTAL ACCRUAL	0	0	0	0	0	0	0	0			
TOTAL STREET & DRAINAGE	1,088,505	2,523,355	2,090,739	2,003,422	986,308	1,875,978	1,138,262	2,415,246			



FISCAL YEAR 2017-2018
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

10-575 STREETS

ACCT#	DESCRIPTION	2014-2015		2015-2016		2016-2017		2017-2018		INC BUD-PROJ		INC FROM BUDGET	
		ACTUAL	ACTUAL	APL YTD	BUDGET	BUDGET	PROJECTn	BUDGET	BUDGET	\$	%	\$	%
10 575-100	SALARIES/WAGES	342,149	376,298	254,534	577,666	515,000	552,637	37,637	7.3%	-25,029	-4.3%		
10 575-175	LONGEVITY	4,682	5,606	3,484	6,487	6,487	7,095	608	9.4%	608	9.4%		
10 575-190	OVERTIME	13,489	15,432	6,512	10,000	10,000	10,000	0	0.0%	0	0.0%		
10 575-201	F I C A & MEDICARE	26,674	29,137	19,192	45,453	40,000	43,585	3,585	9.0%	-1,868	-4.1%		
10 575-210	GROUP INSURANCE	75,383	93,787	68,937	103,935	95,000	143,666	48,666	51.2%	39,731	38.2%		
10 575-230	T M R S	46,840	52,359	36,842	83,954	73,000	81,984	8,984	12.3%	-1,969	-2.3%		
10 575-240	WORKMEN'S COMPENSATION	46,090	45,997	29,616	0	29,616	31,096	1,480	5.0%	31,096	0.0%		
10 575-291	UNEMPLOYMENT INSURANCE	4,618	2,097	0	0	0	0	0	0.0%	0	0.0%		
10 575-310	OFFICE/COMPUTER SUPPLIES	138	829	1,034	1,200	1,200	1,000	-200	-16.7%	-200	-16.7%		
10 575-320	OTHER ELECTRONICS	208	606	0	500	500	500	0	0.0%	0	0.0%		
10 575-352	FURNITURE & FIXTURES	619	1,536	0	1,000	1,000	1,000	0	0.0%	0	0.0%		
10 575-385	SMALL TOOLS & EQUIPMENT	2,235	3,101	2,278	5,000	5,000	5,000	0	0.0%	0	0.0%		
10 575-389	CHEMICALS	7,575	6,488	2,314	9,050	7,000	9,050	2,050	29.3%	0	0.0%		
10 575-390	FUEL	51,842	24,784	13,323	32,600	30,000	32,600	2,600	8.7%	0	0.0%		
10 575-399	OTHER SUPPLIES	1,385	6,489	1,232	2,300	2,300	2,300	0	0.0%	0	0.0%		
10 575-415	TELEPHONE	3,796	4,470	1,808	1,450	3,350	1,450	-1,900	-56.7%	0	0.0%		
10 575-425	CONTRACT LABOR	96	0	0	0	0	0	0	0.0%	0	0.0%		
10 575-426	PHYSICALS	700	1,062	641	850	850	850	0	0.0%	0	0.0%		
10 575-430	ADVERTISING	945	430	360	2,500	1,000	2,500	1,500	150.0%	0	0.0%		
10 575-440	ELECTRICITY	74,941	95,542	18,884	62,000	62,000	62,000	0	0.0%	0	0.0%		
10 575-470	EQUIPMENT RENTAL	0	0	0	500	500	500	0	0.0%	0	0.0%		
10 575-485	LAUNDRY SERVICES	6,209	8,006	5,010	7,500	7,500	7,500	0	0.0%	0	0.0%		
10 575-498	WASTE DISPOSAL	53,734	32,731	1,491	30,000	30,000	7,000	-23,000	-76.7%	-23,000	-76.7%		
10 575-499	OTHER SERVICES	9,972	5,390	2,633	12,000	10,000	0	-10,000	-100.0%	-12,000	-100.0%		
10 575-524	VEHICLE MAINTENANCE	23,189	19,640	29,306	30,000	30,000	35,000	5,000	16.7%	5,000	16.7%		
10 575-530	STREET/DRAINING/SDWALK MAINT	226,980	309,820	123,099	150,000	150,000	150,000	0	0.0%	0	0.0%		
10 575-547	SIGNS MAINTENANCE	5,419	5,912	4,970	6,000	6,000	38,000	32,000	533.3%	32,000	533.3%		
10 575-548	TRAFFIC LIGHTS MAINTENANCE	133	0	0	250	250	250	0	0.0%	0	0.0%		
10 575-549	STREET LIGHTS MAINTENANCE	0	0	0	500	500	500	0	0.0%	0	0.0%		
10 575-602	SEMINARS/DUES/TRAVEL	1,134	886	1,445	1,340	1,340	1,340	0	0.0%	0	0.0%		
10 575-629	VEHICLE INSURANCE	13,818	17,302	13,136	17,301	14,500	17,301	2,801	19.3%	0	0.0%		
10 575-687	DAMAGE CLAIMS	0	0	0	0	0	0	0	0.0%	0	0.0%		
10 575-699	OTHER - SUNDRY	298	304	482	1,850	1,850	1,850	0	0.0%	0	0.0%		
10 575-775	LEASE INTEREST	0	0	5,268	2,091	2,090	2,091	0	0.0%	0	0.0%		
10 575-776	LEASE PRINCIPAL	0	82,091	76,823	80,000	80,000	80,000	0	0.0%	0	0.0%		
10 575-899	CAPITAL OUTLAY	1,478,064	842,607	261,654	718,145	658,145	1,085,600	427,455	64.9%	367,455	51.2%		
		2,523,355	2,090,739	986,308	2,003,422	1,875,978	2,415,246	539,268	28.7%	411,824	20.6%		



**FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION**

10-575 STREETS

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 575-100	SALARIES/WAGES	342,149	376,298	254,534	577,666	552,637	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Current Full-Time Employees	15					
	New Full-Time Employees						
	Current Part-Time Employees						
	New Part-Time Employees						
	Temporary Employees						
					Calculated Field (do not attempt to input)		

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 575-175	LONGEVITY	4,682	5,606	3,484	6,487	7,095	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Longevity Pay	7,095					
					Calculated Field (do not attempt to input)		

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 575-190	OVERTIME	13,489	15,432	6,512	10,000	10,000	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	OVERTIME	10,000					



**FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION**

10-575 STREETS

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015	2015-2016	2016-2017		2017-2018
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
10 575-201	F I C A & MEDICARE	26,674	29,137	19,192	45,453	43,585
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Calculated Field (do not attempt to input)	7.65%		Calculated Field (do not attempt to input)		

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015	2015-2016	2016-2017		2017-2018
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
10 575-210	GROUP INSURANCE	75,383	93,787	68,937	103,935	143,666
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Life Insurance / AD&D	0.00027	211	Calculated Field		
	Long Term Disability	0.0043	161	(do not attempt to input)		
	Health Reimbursement Account	\$ 150.00	15			
	TML - Employee Health	535.26				
	Estimated % Increase	15%				
	TML Estimated Rate/Mo	615.08	15			

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015	2015-2016	2016-2017		2017-2018
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
10 575-230	T M R S	46,840	52,359	36,842	83,954	81,984
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	OCT - DEC					
	JAN - SEP					
	Weighted Average	14.39%				
	Calculated Field (do not attempt to input)	14.39%		Calculated Field (do not attempt to input)		
		81,984				



FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION

10-575 STREETS

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 575-240	WORKMEN'S COMPENSATION	46,090	45,997	29,616	0	31,096
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	WORKMEN'S COMPENSATION	31,096				

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 575-291	UNEMPLOYMENT INSURANCE	4,618	2,097	0	0	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	UNEMPLOYMENT INSURANCE					

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 575-310	OFFICE/COMPUTER SUPPLIES	138	829	1,034	1,200	1,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	PENS, PENCILS, WHITE OUT	200				
	PRINTER CARTRIDGES	600				
	COPY PAPER	200				



FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION

10-575 STREETS

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015		2015-2016	2016-2017		2017-2018
		ACTUAL	AMOUNT\$		APR YTD	BUDGET	
10 575-320	OTHER ELECTRONICS	208		606	0	500	500
	ITEM DESCRIPTION				PROJECTION		
	ELECTRONIC MAINT.	500					500
					ITEM DESCRIPTION		

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015		2015-2016	2016-2017		2017-2018
		ACTUAL	AMOUNT\$		APR YTD	BUDGET	
10 575-352	FURNITURE & FIXTURES	619		1,536	0	1,000	1,000
	ITEM DESCRIPTION				PROJECTION		
	MISC. OFFICE SUPPLIES	1,000					1,000
					ITEM DESCRIPTION		

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015		2015-2016	2016-2017		2017-2018
		ACTUAL	AMOUNT\$		APR YTD	BUDGET	
10 575-385	SMALL TOOLS & EQUIPMENT	2,235		3,101	2,278	5,000	5,000
	ITEM DESCRIPTION				PROJECTION		
	CONCRETE, ASPHALT BLADES, ROTOR, HAMMER BITS	500					5,000
	EDGERS	850			REPLACEMENT OF OLD TOOLS		
	POLE SAW	800					2,000
	CHAINSAW	600					
	CHAINSAW CHAINS	250					



**FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION**

10-575 STREETS

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 575-389	CHEMICALS	7,575	6,488	2,314	9,050	9,050
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		
	MOSQUITO CHEMICAL	3,500				
	WEED KILLER	3,380				850
	SOAP 3 CASES @ \$40	120				
	MOSQUITO TRUCK CALIBRATION	200				
	OXYGEN/PROPANE	1,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 575-390	FUEL	51,842	24,784	13,323	32,600	32,600
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		
	FUEL	32,000				
	FUEL KEYS	600				

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 575-399	OTHER SUPPLIES	1,385	6,489	1,232	2,300	2,300
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		
	WEATHER GEAR, RAIN BOOTS, SLICKER	300				
	REPLACEMENT WEWEATER HEADS	300				
	STANDARD SAFETY GEAR	500				
	PROTECTIVE EQUIPMENT	300				
	BOXES OF RAGS	300				
	WEWEATER STRING (SPOOLS)	300				
	GLOVES	300				

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015		2015-2016	2016-2017		2017-2018
		ACTUAL	AMOUNT\$	ACTUAL	APR YTD	BUDGET	
10 575-415	TELEPHONE	3,796		4,470	1,808	1,450	1,450
	ITEM DESCRIPTION	AMOUNT\$					AMOUNT\$
	CELL PHONES- DAVID, KENNY, CALL OUT	1,450					

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015		2015-2016	2016-2017		2017-2018
		ACTUAL	AMOUNT\$	ACTUAL	APR YTD	BUDGET	
10 575-425	CONTRACT LABOR	96		0	0	0	-
	ITEM DESCRIPTION	AMOUNT\$					AMOUNT\$
	SIDEWALKS, CURBS, GUTTERS						

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015		2015-2016	2016-2017		2017-2018
		ACTUAL	AMOUNT\$	ACTUAL	APR YTD	BUDGET	
10 575-426	PHYSICALS	700		1,062	641	850	850
	ITEM DESCRIPTION	AMOUNT\$					AMOUNT\$
	NEW EMPLOYEES						
	DRUG TESTING-ACCIDENT/INJURY	850					
	RANDOM DRUG TESTING						



FISCAL YEAR 2017-2018

ACCOUNT DETAIL JUSTIFICATION

10-575 STREETS

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 575-430	ADVERTISING	945	430	360	2,500	1,000	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	NEW EMPLOYEE POSITION						
	CITYWIDE CLEAN UP x4						
	CITYWIDE CLEAN UP PERM. SIGNS	2,500					
	CITYWIDE CLEAN UP FLYERS						

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 575-440	ELECTRICITY	74,941	95,542	18,884	62,000	62,000	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	ELECTRICITY	62,000					

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 575-470	EQUIPMENT RENTAL	0	0	0	500	500	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	MISC. EQUIPMENT	500					



**FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION**

10-575 STREETS

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015	2015-2016	2016-2017		2017-2018
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
10 575-485	LAUNDRY SERVICES	6,209	8,006	5,010	7,500	7,500
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	EMPLOYEE UNIFORMS	7,000				
	NEW HIRE EMPLOYEE FEE	500				

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015	2015-2016	2016-2017		2017-2018
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
10 575-498	WASTE DISPOSAL	53,734	32,731	1,491	30,000	7,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	18 ROLLOFF DISPOSAL	2,000				
	Environmental Waste Disposal	5,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015	2015-2016	2016-2017		2017-2018
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
10 575-499	OTHER SERVICES	9,972	5,390	2,633	12,000	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	ELECTRICAL SERVICES STORM PUMPS	-				



THE CITY OF
FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION
10-575 STREETS

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 575-524	VEHICLE MAINTENANCE	23,189	19,640	29,306	30,000	35,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	12 PICKUP TRUCKS	9,100				1890
	2-16yd & 2-1 TON DUMPTRUCKS	4,615				1,890
	17 lg EQUIPMENT	5,620				
	10 sm EQUIPMENT	4,115				
	20 MISC	1,865				
	EMERGENCY TOWING & REPAIR					
	11 lg HEAVY EQUIPMENT	5,905				

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 575-530	STREET/DRAINING/SWALK MAINT	226,980	309,820	123,099	150,000	150,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	CITYWIDE SIDEWALK REPAIR MATERIALS	150,000				
	IMPROVEMENTS- WORKORDERS					

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 575-547	SIGNS MAINTENANCE	5,419	5,912	4,970	6,000	38,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	EMERGENCY, WEATHER FADED, DAMAGED	36,800				
	CONES, BARRICADES, NIGHT LIGHTS	250				
	STAND FOR NEW SIGNS	450				
	BEACH SIGNS	500				



FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION

10-575 STREETS

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015		2015-2016	2016-2017		2017-2018
		ACTUAL	AMOUNTS	ACTUAL	APR YTD	BUDGET	BUDGET
10 575-548	TRAFFIC LIGHTS MAINTENANCE	133		0	0	250	250
	ITEM DESCRIPTION				PROJECTION		
	MAINT.- BULB, BREAKER, LENSE	250					AMOUNTS

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015		2015-2016	2016-2017		2017-2018
		ACTUAL	AMOUNTS	ACTUAL	APR YTD	BUDGET	BUDGET
10 575-549	STREET LIGHTS MAINTENANCE	0		0	0	500	500
	ITEM DESCRIPTION				PROJECTION		
	MAINT.- BULBS, BREAKER, LENSE	500					AMOUNTS

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015		2015-2016	2016-2017		2017-2018
		ACTUAL	AMOUNTS	ACTUAL	APR YTD	BUDGET	BUDGET
10 575-602	SEMINARS/DUES/TRAVEL	1,134		886	1,445	1,340	1,340
	ITEM DESCRIPTION				PROJECTION		
	CDL FEE	500					AMOUNTS
	MOSQUITO TRAINING	250					
	PESTICIDE LICENSE	90					
	SWEEPER TRAINING	500					
	NEW EQUIPMENT TRAINING						



THE CITY OF
FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION

10-575 STREETS

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015	2015-2016	2016-2017		2017-2018
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
10 575-629	VEHICLE INSURANCE	13,818	17,302	13,136	17,301	17,301
	ITEM DESCRIPTION	AMOUNT\$	AMOUNT\$	ITEM DESCRIPTION		AMOUNT\$
	VEHICLE INSURANCE	17,301				
					14,500	

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015	2015-2016	2016-2017		2017-2018
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
10 575-687	DAMAGE CLAIMS	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNT\$	AMOUNT\$	ITEM DESCRIPTION		AMOUNT\$
	DAMAGE CLAIMS					

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015	2015-2016	2016-2017		2017-2018
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
10 575-699	OTHER - SUNDRY	298	304	482	1,850	1,850
	ITEM DESCRIPTION	AMOUNT\$	AMOUNT\$	ITEM DESCRIPTION		AMOUNT\$
	SAFETY ITEMS	500				
	CLEANING SUPPLIES	100				
	EMERGENCY STORM EQUIPMENT	250				
	EMPLOYEE HYDRATION	500				
	CITYWIDE CLEAN UP MEALS	500				



FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION

10-575 STREETS

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015		2015-2016		2016-2017		2017-2018	
		ACTUAL	AMOUNT\$	ACTUAL	AMOUNT\$	APR YTD	BUDGET	PROJECTION	BUDGET
10 575-775	LEASE INTEREST	0	0	0	0	5,268	2,091	2,090	2,091
	ITEM DESCRIPTION					ITEM DESCRIPTION			
	GRADALL		1,800						
	PAYLOADER		291						

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015		2015-2016		2016-2017		2017-2018	
		ACTUAL	AMOUNT\$	ACTUAL	AMOUNT\$	APR YTD	BUDGET	PROJECTION	BUDGET
10 575-776	LEASE PRINCIPAL	0	0	82,091	82,091	76,823	80,000	80,000	80,000
	ITEM DESCRIPTION					ITEM DESCRIPTION			
	GRADALL		50,000						
	PAYLOADER		30,000						

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015		2015-2016		2016-2017		2017-2018	
		ACTUAL	AMOUNT\$	ACTUAL	AMOUNT\$	APR YTD	BUDGET	PROJECTION	BUDGET
10 575-899	CAPITAL OUTLAY	1,478,064	1,478,064	842,607	842,607	261,654	718,145	658,145	1,085,600
	ITEM DESCRIPTION					ITEM DESCRIPTION			
					5000' if of Alley Upgrades (22 per lf)				110,000
	Replacement Pump- Front Street Pump Station		50,000						
	Forklift		3,500						
	Trackhoe		69,100						
	Tommy Gate		3,000						
	Street Repair / Replacement		850,000						

TOTAL: 2,523,355 2,090,739 986,308 2,003,422 1,875,978 2,415,246

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2017

10 -GENERAL FUND
 HISTORICAL MUSEUM

EXPENDITURES	2013-2014	2014-2015	2015-2016	2016-2017		2017-2018		APPROVED BUDGET
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	
SALARIES								
10-578-100 SALARIES/WAGES	33,653	33,504	51,564	50,420	34,251	50,420	24,167	86,723
10-578-165 EDUCATION	0	0	0	0	0	0	0	0
10-578-175 LONGEVITY	0	0	0	48	0	48	0	48
10-578-190 MUSEUM OVERTIME	0	253	5,690	500	5,440	6,500	0	500
TOTAL SALARIES	33,653	33,757	57,254	50,968	39,691	56,968	24,167	87,271
BENEFITS								
10-578-201 F I C A & MEDICARE	2,539	2,552	4,376	3,899	2,951	3,899	1,849	6,676
10-578-210 GROUP INSURANCE	5,425	6,010	8,822	7,995	4,004	7,995	6,329	9,553
10-578-230 T M R S	3,046	3,048	5,405	4,619	2,983	4,619	2,801	6,125
10-578-240 WORKMEN'S COMPENSATION	0	0	0	0	0	0	0	0
10-578-291 UNEMPLOYMENT INSURANCE	0	383	0	0	0	0	0	0
TOTAL BENEFITS	11,009	11,993	18,603	16,513	9,939	16,513	10,979	22,354
SUPPLIES								
10-578-310 OFFICE/COMPUTER SUPPLIES	1,067	1,906	3,926	0	76	0	250	3,300
10-578-311 POSTAGE/SHIPPING	0	0	330	0	0	0	0	250
10-578-335 CLOTHING	0	0	99	0	0	0	200	300
10-578-352 FURNITURE & FIXTURES	452	7,001	2,062	0	0	0	500	2,500
10-578-385 SMALL TOOLS & EQUIPMENT	489	754	1,623	0	0	0	100	250
10-578-389 CHEMICALS	176	742	1,399	0	0	0	500	1,500
10-578-390 FUEL	0	0	0	0	0	0	0	0
10-578-399 OTHER SUPPLIES	698	1,119	4,852	0	413	0	250	0
TOTAL SUPPLIES	2,883	11,522	14,291	0	489	0	1,800	8,100
SERVICES								
10-578-415 TELEPHONE	894	2,307	2,787	0	2,976	0	1,100	0
10-578-426 PHYSICALS	206	336	139	39	100	100	0	39
10-578-430 ADVERTISING	395	380	4,666	0	0	0	0	0
10-578-436 HAUNTED HOUSE	0	0	0	0	0	0	0	0
10-578-440 ELECTRICITY	7,672	9,485	12,758	9,500	5,301	9,500	4,000	12,000
10-578-441 WATER	0	0	0	0	0	0	0	0
10-578-442 GAS-ENTEX	0	0	0	0	206	0	0	0
10-578-482 SERVICE CONTRACTS	0	225	155	0	0	0	0	0
10-578-483 MUSEUM FUNDRAISER	22,423	0	0	0	0	0	0	0
10-578-484 MUSEUM CHILDREN'S EXHIBIT	0	2,026	582	0	0	0	0	5,000
10-578-485 MUSEUM EXPANSION EXPENSE	0	53,188	10,762	0	0	0	0	0
10-578-486 MUSEUM EXHIBITS	0	0	318	0	0	0	0	0
TOTAL SERVICES	31,590	67,947	32,168	9,539	8,582	9,600	5,100	17,039

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2017

10 -GENERAL FUND
 HISTORICAL MUSEUM

EXPENDITURES	2013-2014	2014-2015	2015-2016	2016-2017		2017-2018		
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
MAINTENANCE								
10-578-545 BLDG/BLDG EQUIP MAINTENANCE	5,708	4,756	7,351	8,500	7,773	8,500	7,250	18,500
TOTAL MAINTENANCE	5,708	4,756	7,351	8,500	7,773	8,500	7,250	18,500
SUNDRY								
10-578-602 SEMINARS/DUES/TRAVEL	81	168	132	0	108	108	500	0
10-578-610 VOLUNTEER RELATIONS	0	0	0	0	0	0	0	0
10-578-628 PROPERTY/LIABILITY INSURANCE	1,589	0	0	364	0	0	0	364
10-578-629 VEHICLE INSURANCE	0	0	364	0	0	0	0	0
10-578-684 HISTORICAL PROJECTS	0	0	181	0	0	181	20,000	25,000
10-578-699 OTHER SUNDRY	15,927	21,739	39,142	26,000	(17)	26,000	500	30,000
TOTAL SUNDRY	17,597	21,907	39,819	26,364	91	26,289	21,000	55,364
CAPITAL OUTLAY								
10-578-899 CAPITAL OUTLAY	432,000	0	56,537	0	0	0	0	0
TOTAL CAPITAL OUTLAY	432,000	0	56,537	0	0	0	0	0
ACCRUAL								
10-578-995 DEPRECIATION EXPENSE	0	0	0	0	0	0	0	0
TOTAL ACCRUAL	0	0	0	0	0	0	0	0
TOTAL HISTORICAL MUSEUM	534,439	151,882	226,023	111,884	66,565	117,870	70,296	208,628



FISCAL YEAR 2017-2018
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

10-578 HISTORICAL MUSEUM

ACCT#	DESCRIPTION	2014-2015		2015-2016		2016-2017		2017-2018		INC BUD-PROJ		INC FROM BUDGET	
		ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTn	BUDGET	\$	%	\$	%		
10-578-100	SALARIES/WAGES	33,504	51,564	34,251	50,420	50,420	86,723	36,303	72.0%	36,303	72.0%	36,303	72.0%
10-578-165	EDUCATION	0	0	0	0	0	0	0	0.0%	0	0.0%	0	0.0%
10-578-175	LONGEVITY	0	0	0	48	48	48	0	0.0%	0	0.0%	0	0.0%
10-578-190	OVERTIME	253	5,690	5,440	500	6,500	500	-6,000	-92.3%	0	0.0%	0	0.0%
10-578-201	F I C A & MEDICARE	2,552	4,376	2,951	3,899	3,899	6,676	2,777	71.2%	2,777	71.2%	2,777	71.2%
10-578-210	GROUP INSURANCE	6,010	8,822	4,004	7,995	7,995	9,553	1,558	19.5%	1,558	19.5%	1,558	19.5%
10-578-230	T M R S	3,048	5,405	2,983	4,619	4,619	6,125	1,506	32.6%	1,506	32.6%	1,506	32.6%
10-578-240	WORKMEN'S COMPENSATION	0	0	0	0	0	0	0	0.0%	0	0.0%	0	0.0%
10-578-291	UNEMPLOYMENT INSURANCE	383	0	0	0	0	0	0	0.0%	0	0.0%	0	0.0%
10-578-310	OFFICE/COMPUTER SUPPLIES	1,906	3,926	76	0	0	3,300	3,300	0.0%	3,300	0.0%	3,300	0.0%
10-578-311	POSTAGE/SHIPPING	0	330	0	0	0	250	250	0.0%	250	0.0%	250	0.0%
10-578-335	CLOTHING	0	99	0	0	0	300	300	0.0%	300	0.0%	300	0.0%
10-578-352	FURNITURE & FIXTURES	7,001	2,062	0	0	0	2,500	2,500	0.0%	2,500	0.0%	2,500	0.0%
10-578-385	SMALL TOOLS & EQUIPMENT	754	1,623	0	0	0	250	250	0.0%	250	0.0%	250	0.0%
10-578-389	CHEMICALS	742	1,399	0	0	0	1,500	1,500	0.0%	1,500	0.0%	1,500	0.0%
10-578-399	OTHER SUPPLIES	1,119	4,852	413	0	0	0	0	0.0%	0	0.0%	0	0.0%
10-578-415	TELEPHONE	2,307	2,787	2,976	0	0	0	0	0.0%	0	0.0%	0	0.0%
10-578-426	PHYSICALS	336	139	100	39	100	39	-61	-61.0%	0	0.0%	0	0.0%
10-578-430	ADVERTISING	380	4,666	0	0	0	0	0	0.0%	0	0.0%	0	0.0%
10-578-442	GAS-ENTEX	0	0	206	0	0	0	0	0.0%	0	0.0%	0	0.0%
10-578-440	ELECTRICITY	9,485	12,758	5,301	9,500	9,500	12,000	2,500	26.3%	2,500	26.3%	2,500	26.3%
10-578-482	SERVICE CONTRACTS	225	155	0	0	0	0	0	0.0%	0	0.0%	0	0.0%
10-578-483	MUSEUM FUNDRAISER	0	0	0	0	0	0	0	0.0%	0	0.0%	0	0.0%
10-578-484	MUSEUM CHILDREN'S EXHIBIT	2,026	582	0	0	0	5,000	5,000	0.0%	5,000	0.0%	5,000	0.0%
10-578-485	MUSEUM EXPANSION EXPENSE	53,188	10,762	0	0	0	0	-15,721	-84.4%	0	-84.4%	0	0.0%
10-578-486	MUSEUM EXHIBITS	0	318	0	0	0	0	0	0.0%	0	0.0%	0	0.0%
10-578-545	BLDG/BLDG EQUIP MAINT.	4,756	7,351	7,773	8,500	8,500	18,500	10,000	117.6%	10,000	117.6%	10,000	117.6%
10-578-602	SEMINARS/DUES/TRAVEL	168	132	108	0	108	0	-108	-100.0%	0	-100.0%	0	0.0%
10-578-628	PROPERTY/LIABILITY INSURANCE	0	364	0	364	0	364	0	0.0%	0	0.0%	0	0.0%
10-578-684	HISTORICAL PROJECTS	0	182	0	0	181	25,000	24,819	0.0%	24,819	0.0%	25,000	0.0%
10-578-699	OTHER - SUNDRY	21,739	39,142	-17	26,000	26,000	30,000	4,000	15.4%	4,000	15.4%	4,000	15.4%
10-578-899	CAPITAL OUTLAY	0	56,537	0	0	0	0	0	0.0%	0	0.0%	0	0.0%
		151,882	226,023	66,565	111,884	117,870	208,628	90,758	77.0%	96,744	86.5%	96,744	86.5%



FISCAL YEAR 2017-2018

ACCOUNT DETAIL JUSTIFICATION

10-578 HISTORICAL MUSEUM

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015	2015-2016	2016-2017		2017-2018	
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
10-578-100	SALARIES/WAGES	33,504	51,564	34,251	50,420	50,420	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Current Full-Time Employees	42,016					
	New Full-Time Employees						
	Current Part-Time Employees	44,707					
	New Part-Time Employees						
	Temporary Employees						

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015	2015-2016	2016-2017		2017-2018	
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
10-578-165	EDUCATION	0	0	0	0	0	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Education Pay						

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015	2015-2016	2016-2017		2017-2018	
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
10-578-175	LONGEVITY	0	0	0	48	48	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Longevity Pay	48					



FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION

10-578 HISTORICAL MUSEUM

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10-578-190	OVERTIME	253	5,690	5,440	500	500
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		
	Overtime	500				

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10-578-201	F I C A & MEDICARE	2,552	4,376	2,951	3,899	6,676
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		
	Calculated Field	6,676				
	(do not attempt to input)					

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10-578-210	GROUP INSURANCE	6,010	8,822	4,004	7,995	9,553
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		
	Life Insurance / AD&D	211				
	Long Term Disability	161				
	Health Reimbursement Account	1,800				
	TML - Employee Health					
	Estimated % Increase	15%				
	TML Estimated Rate/Mo	7,381				



FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION

10-578 HISTORICAL MUSEUM

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10-578-230	T M R S	3,048	5,405	2,983	4,619	6,125
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	OCT - DEC	14.39%				
	JAN - SEP	14.39%				
	Weighted Average	14.39%	6,125			
	Calculated Field (do not attempt to input)			Calculated Field (do not attempt to input)		

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10-578-240	WORKMEN'S COMPENSATION	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	WORKMEN'S COMPENSATION	-				

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10-578-291	UNEMPLOYMENT INSURANCE	383	0	0	0	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$



**FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION**

10-578 HISTORICAL MUSEUM

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET	
				APR YTD	BUDGET		PROJECTION
10-578-310	OFFICE/COMPUTER SUPPLIES	1,906	3,926	76	0	3,300	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Computer Upgrade	1,000					
	Accounting software	1,500					
	Paper	300					
	Misc. Tape, Pens, Paperclips	500					

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET	
				APR YTD	BUDGET		PROJECTION
10-578-311	POSTAGE/SHIPPING	0	330	0	0	250	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Postage	250					

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET	
				APR YTD	BUDGET		PROJECTION
10-578-335	CLOTHING	0	99	0	0	300	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Uniforms, Shirts	300					



FISCAL YEAR 2017-2018

ACCOUNT DETAIL JUSTIFICATION

10-578 HISTORICAL MUSEUM

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10-578-352	FURNITURE & FIXTURES	7,001	2,062	0	0	2,500
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Office chair and supplies	2,500				

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10-578-385	SMALL TOOLS & EQUIPMENT	754	1,623	0	0	250
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Basic Tool Set	250				

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10-578-389	CHEMICALS	742	1,399	0	0	1,500
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Janitor Supplies	1,500				



**FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION**

10-578 HISTORICAL MUSEUM

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10-578-399	OTHER SUPPLIES	1,119	4,852	413	0	0
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
						AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10-578-415	TELEPHONE	2,307	2,787	2,976	0	0
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
						AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10-578-426	PHYSICALS	336	139	100	39	100
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
						AMOUNT\$
	Physicals	39				



FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION

10-578 HISTORICAL MUSEUM

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET	
				APR YTD	BUDGET		PROJECTION
10-578-430	ADVERTISING	380	4,666	0	0	0	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET	
				APR YTD	BUDGET		PROJECTION
10-578-442	GAS-ENTEX	0	0	206	0	0	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET	
				APR YTD	BUDGET		PROJECTION
10-578-440	ELECTRICITY	9,485	12,758	5,301	9,500	12,000	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	ELECTRICITY (Both Buildings)	12,000					



THE CITY OF
FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION

10-578 HISTORICAL MUSEUM

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10-578-482	SERVICE CONTRACTS	225	155	0	0	0
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		
						AMOUNTS

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10-578-483	MUSEUM FUNDRAISER	0	0	0	0	0
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		
						AMOUNTS

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10-578-484	MUSEUM CHILDREN'S EXHIBIT	2,026	582	0	0	5,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		
	Youth/Kids Activities	5,000				
						AMOUNTS



**FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION**

10-578 HISTORICAL MUSEUM

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10-578-485	MUSEUM EXPANSION EXPENSE	53,188	10,762	0	0	0
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10-578-486	MUSEUM EXHIBITS	0	318	0	0	0
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10-578-545	BLDG/BLDG EQUIP MAINT.	4,756	7,351	7,773	8,500	18,500
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	roof leaks, light replacements, A/C issues	9,500				
	A/C Replacement Install	9,000				



**FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION**

10-578 HISTORICAL MUSEUM

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10-578-602	SEMINARS/DUES/TRAVEL	168	132	108	0	108
	ITEM DESCRIPTION	AMOUNT\$				AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10-578-628	PROPERTY/LIABILITY INSURANCE	0	364	0	364	364
	ITEM DESCRIPTION	AMOUNT\$				AMOUNT\$
	Insurance	364				

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10-578-684	HISTORICAL PROJECTS	0	182	0	0	181
	ITEM DESCRIPTION	AMOUNT\$				AMOUNT\$
	Media / Display Project	25,000				



**FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION**

10-578 HISTORICAL MUSEUM

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10-578-699	OTHER - SUNDRY	21,739	39,142	-17	26,000	30,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
						AMOUNT\$
	KIDS FEST	30,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10-578-899	CAPITAL OUTLAY	0	56,537	0	0	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
						AMOUNT\$

TOTAL: 151,882 226,023 66,565 111,884 117,870 208,628

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2017

10 -GENERAL FUND
 SR CITIZENS COMMISSION

EXPENDITURES	2013-2014		2014-2015		2015-2016		2016-2017		2017-2018	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET		
SUPPLIES										
10-579-310 OFFICE/COMPUTER SUPPLIES	555	606	172	520	0	520	514	520		
10-579-311 POSTAGE/SHIPPING	30	0	141	265	0	265	265	325		
10-579-399 OTHER SUPPLIES	<u>2,577</u>	<u>2,442</u>	<u>2,556</u>	<u>2,880</u>	<u>1,200</u>	<u>2,880</u>	<u>2,380</u>	<u>2,950</u>		
TOTAL SUPPLIES	3,163	3,048	2,869	3,665	1,200	3,665	3,159	3,795		
SERVICES										
10-579-430 ADVERTISING	151	0	0	240	0	240	240	240		
10-579-484 SR CITIZENS PROJECTS	<u>11,186</u>	<u>8,787</u>	<u>7,747</u>	<u>14,150</u>	<u>4,379</u>	<u>14,150</u>	<u>12,050</u>	<u>14,450</u>		
TOTAL SERVICES	11,337	8,787	7,747	14,390	4,379	14,390	12,290	14,690		
TOTAL SR CITIZENS COMMISSION	14,500	11,835	10,615	18,055	5,579	18,055	15,449	18,485		



FISCAL YEAR 2017-2018
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

10-579 SR CITIZENS COMMISSION

ACCT#	DESCRIPTION	2014-2015		2015-2016		2016-2017		2017-2018		INC BUD-PROJ		INC FROM BUDGET	
		ACTUAL	ACTUAL	ACTUAL	APPLYD	BUDGET	PROJECTION	BUDGET	BUDGET	\$	%	\$	%
10 579-310	OFFICE/COMPUTER SUPPLIES	606	172	0	0	520	520	520	520	0	0.0%	0	0.0%
10 579-311	POSTAGE/SHIPPING	0	140	0	0	265	265	325	325	60	22.6%	60	22.6%
10 579-399	OTHER SUPPLIES	2,442	2,556	1,200	1,200	2,880	2,880	2,950	2,950	70	2.4%	70	2.4%
10 579-430	ADVERTISING	0	0	0	0	240	240	240	240	0	0.0%	0	0.0%
10 579-484	SR CITIZENS PROJECTS	8,787	7,747	4,379	4,379	14,150	14,150	14,450	14,450	300	2.1%	300	2.1%
		11,835	10,615	5,579	5,579	18,055	18,055	18,485	18,485	430	2.4%	430	2.4%



**FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION**

10-579 SR CITIZENS COMMISSION

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL		2015-2016 ACTUAL		2016-2017 BUDGET		2017-2018 BUDGET	
		AMOUNT	AMOUNT	AMOUNT	AMOUNT	APR YTD	BUDGET	PROJECTION	AMOUNT
10 579-310	OFFICE/COMPUTER SUPPLIES	606	172	0	520	520	520	520	520
	Copy paper	250							
	Ink/Toner	150							
	Name badges	25							
	labels	25							
	file folders	20							
	Misc. staples, pens etc.	50							

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL		2015-2016 ACTUAL		2016-2017 BUDGET		2017-2018 BUDGET	
		AMOUNT	AMOUNT	AMOUNT	AMOUNT	APR YTD	BUDGET	PROJECTION	AMOUNT
10 579-311	POSTAGE/SHIPPING	0	140	0	265	265	265	325	325
	Newsletters/ Flyers Postage	150							
	Thanksgiving Invitations	150							
	Misc. correspondence	25							
	cost increase								

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL		2015-2016 ACTUAL		2016-2017 BUDGET		2017-2018 BUDGET	
		AMOUNT	AMOUNT	AMOUNT	AMOUNT	APR YTD	BUDGET	PROJECTION	AMOUNT
10 579-399	OTHER SUPPLIES	2,442	2,556	1,200	2,880	2,880	2,880	2,950	2,950
	Meeting Refreshments for 9 meetings	1,150							
	Bingo/Game Prizes	1,500							
	Paper Goods (cups, napkins etc.)	250							
	Misc. note pads, pencils, for games	50							
	price increase								



FISCAL YEAR 2017-2018

ACCOUNT DETAIL JUSTIFICATION

10-579 SR CITIZENS COMMISSION

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	APR YTD	2016-2017 BUDGET	PROJECTION	2017-2018 BUDGET	
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION				AMOUNTS
10 579-430	ADVERTISING	0	0	0	240	240	240	
	Schedule of Events Ads	120						
	Special Program Ads	120						

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	APR YTD	2016-2017 BUDGET	PROJECTION	2017-2018 BUDGET	
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION				AMOUNTS
10 579-484	SR CITIZENS PROJECTS	8,787	7,747	4,379	14,150	14,150	14,450	
	Speakers fees/gifts	400					800	
	Chartered Bus Trips	7,000					1,000	
	Picnic in the park	1,250						
	Thanksgiving Dinner	2,500						
	Christmas Party	1,500						
	cost increase							

TOTAL: 11,835 10,615 5,579 18,055 18,055 18,485

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2017

10 -GENERAL FUND

LIBRARY

EXPENDITURES	2013-2014	2014-2015	2015-2016	2016-2017			2017-2018	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
SUPPLIES								
10-650-352 FURNITURE & FIXTURES	3,442	0	420	0	0	0	3,100	0
10-650-385 SMALL TOOLS & EQUIPMENT	0	15	0	0	0	0	0	0
10-650-392 JANITORIAL SUPPLIES	<u>7,250</u>	<u>8,938</u>	<u>7,761</u>	<u>8,700</u>	<u>4,398</u>	<u>8,700</u>	<u>9,000</u>	<u>8,950</u>
TOTAL SUPPLIES	10,691	8,953	8,181	8,700	4,398	8,700	12,100	8,950
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	1,662	1,724	2,271	1,612	1,830	1,612	1,200	1,612
10-650-430 ADVERTISING	0	0	0	250	0	250	250	250
10-650-440 ELECTRICITY	11,441	10,202	5,896	8,000	0	8,000	11,245	8,000
10-650-441 WATER	0	0	0	0	0	0	0	0
10-650-442 GAS-ENTEX	759	1,252	877	900	239	900	800	900
10-650-490 BOARD REQUEST	<u>8,803</u>	<u>8,803</u>	<u>0</u>	<u>8,850</u>	<u>8,515</u>	<u>8,850</u>	<u>8,784</u>	<u>8,850</u>
TOTAL SERVICES	22,665	21,982	9,044	19,612	10,584	19,612	22,279	19,612
MAINTENANCE								
10-650-545 BLDG/BLDG EQUIP MAINTENANCE	<u>15,860</u>	<u>7,553</u>	<u>1,708</u>	<u>10,600</u>	<u>997</u>	<u>10,600</u>	<u>10,700</u>	<u>13,300</u>
TOTAL MAINTENANCE	15,860	7,553	1,708	10,600	997	10,600	10,700	13,300
SUNDRY								
10-650-699 OTHER - SUNDRY	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL SUNDRY	0	0	0	0	0	0	0	0
CAPITAL OUTLAY								
10-650-099 CAPITAL OUTLAY	<u>16,570</u>	<u>8,980</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CAPITAL OUTLAY	16,570	8,980	0	0	0	0	0	0
TOTAL LIBRARY	65,786	47,467	18,933	38,912	15,979	38,912	45,079	41,862



FISCAL YEAR 2017-2018
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

10-650 LIBRARY

ACCT#	DESCRIPTION	2014-2015		2015-2016		2016-2017		2017-2018 BUDGET	INC BUD-PROJ		INC FROM BUDGET	
		ACTUAL		ACTUAL	APL YTD	BUDGET	PROJECTn		\$	%	\$	%
10 650-352	FURNITURE & FIXTURES	0		420	0	0	0	0	0	0.0%	0	0.0%
10 650-385	SMALL TOOLS & EQUIPMENT	15		0	0	0	0	0	0	0.0%	0	0.0%
10 650-392	JANITORIAL SUPPLIES	8,938		7,761	4,398	8,700	8,700	8,950	250	2.9%	250	2.9%
10 650-403	FLOOD INSURANCE	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%
10 650-415	TELEPHONE	1,724		2,271	1,830	1,612	1,612	1,612	0	0.0%	0	0.0%
10 650-430	ADVERTISING	0		0	0	250	250	250	0	0.0%	0	0.0%
10 650-440	ELECTRICITY	10,202		5,896	0	8,000	8,000	8,000	0	0.0%	0	0.0%
10 650-441	WATER	0		0	0	0	0	0	0	0.0%	0	0.0%
10 650-442	GAS-ENTEX	1,252		877	239	900	900	900	0	0.0%	0	0.0%
10 650-490	BOARD REQUEST	8,803		0	8,515	8,850	8,850	8,850	0	0.0%	0	0.0%
10 650-545	BLDG/BLDG EQUIP MAINTENANCE	16,533		1,708	997	10,600	10,600	13,300	2,700	25.5%	2,700	25.5%
10 650-699	OTHER - SUNDRY	0		0	0	0	0	0	0	0.0%	0	0.0%
10 650-899	CAPITAL OUTLAY	0		0	0	0	0	0	0	0.0%	0	0.0%
		47,467		18,933	15,979	38,912	38,912	41,862	2,950	7.6%	2,950	7.6%

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 650-352	FURNITURE & FIXTURES	0	420	0	0	0
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 650-385	SMALL TOOLS & EQUIPMENT	15	0	0	0	0
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 650-392	JANITORIAL SUPPLIES	8,938	7,761	4,398	8,700	8,700
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Janitorial supplies	1,750	cost increase			
	Cleaning service - Tim Trevino 5 days a week	7,200				

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 650-403	FLOOD INSURANCE	0	0	0	0	0
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 650-405	FURNITURE DISPLAY INSURANCE	0	0	0	0	0
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 650-415	TELEPHONE	1,724	2,271	1,830	1,612	1,612
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	phone lines					
	fax line	1,612				
	long distance charges/internet					



FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION

10-650 LIBRARY

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 650-430	ADVERTISING	0	0	0	250	250
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	Program Advertising	250				AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 650-440	ELECTRICITY	10,202	5,896	0	8,000	8,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	Electricity	8,000				AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 650-441	WATER	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	Water					AMOUNT\$



FISCAL YEAR 2017-2018

ACCOUNT DETAIL JUSTIFICATION

10-650 LIBRARY

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 650-442	GAS-ENTEX	1,252	877	239	900	900
	Natural Gas	900				
ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
10 650-490	BOARD REQUEST	8,803	0	8,515	8,850	8,850
	McNaughton Book Leasing Program	8,850				
ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 650-545	BLDG/BLDG EQUIP MAINTENANCE	16,533	1,708	997	10,600	13,300
	Building Maintenance	7,500				
	Carpet/Upholstery Cleaning	1,500				
	Ceiling Tiles	300				
	reupholster patron chairs (32)	4,000				
ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS



FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION

10-650 LIBRARY

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 650-699	OTHER - SUNDRY	0	0	0	0	0
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 650-899	CAPITAL OUTLAY	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	1					7
	2					8
	3					9
	4					10
	5					11
	6					12

TOTAL:

47,467

18,933

15,979

38,912

38,912

41,862

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2017

10 - GENERAL FUND

PARKS

EXPENDITURES	2013-2014	2014-2015	2015-2016	2016-2017			2017-2018	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
SALARIES								
10-655-100 SALARIES/WAGES	419,819	426,181	465,823	651,143	347,950	620,000	490,105	669,424
10-655-165 EDUCATION PAY	0	0	0	0	0	0	0	0
10-655-175 LONGEVITY	1,745	2,143	1,545	2,415	1,302	2,415	2,600	2,415
10-655-180 AUTO ALLOWANCE	0	0	0	0	0	0	0	0
10-655-190 OVERTIME	34,392	66,827	57,901	45,044	36,067	42,000	27,300	45,000
TOTAL SALARIES	455,956	495,151	525,269	698,602	385,328	664,415	520,005	716,839
BENEFITS								
10-655-201 F I C A & MEDICARE	34,837	36,859	38,860	53,443	28,929	47,000	39,780	54,839
10-655-210 GROUP INSURANCE	75,527	58,973	88,629	135,917	59,268	128,000	93,792	162,400
10-655-230 T M R S	53,703	61,610	67,851	98,712	53,158	90,000	59,184	103,153
10-655-240 WORKMEN'S COMPENSATION	10,280	2,988	0	0	19,021	0	10,000	19,972
10-655-291 UNEMPLOYMENT INSURANCE	2,063	21,707	4,274	0	0	0	0	0
TOTAL BENEFITS	176,411	182,136	199,614	288,072	160,376	265,000	202,756	340,364
SUPPLIES								
10-655-310 OFFICE/COMPUTER SUPPLIES	3,988	4,233	4,888	3,970	1,988	3,970	3,850	4,170
10-655-320 OTHER ELECTRONICS	3,378	2,332	4,071	12,909	840	12,909	1,000	26,409
10-655-331 AGRICULTURAL/BOTANICAL	26,324	65,894	33,358	78,500	32,984	78,500	58,750	30,000
10-655-333 VISITORS PROMOTIONS	1,020	1,503	2,477	5,000	374	5,000	1,250	5,550
10-655-335 CLOTHING	1,376	3,874	6,420	6,250	7,540	6,250	1,000	5,900
10-655-352 FURNITURE & FIXTURES	478	630	519	1,030	875	1,030	475	650
10-655-385 SMALL TOOLS & EQUIPMENT	7,494	7,331	7,136	12,100	10,672	12,100	7,500	10,000
10-655-389 CHEMICALS	2,951	4,347	5,496	9,900	2,055	9,900	5,750	9,000
10-655-390 FUEL	29,465	22,286	19,296	24,100	15,016	24,100	23,460	29,000
10-655-392 JANITORIAL SUPPLIES	15,211	10,025	14,635	14,150	6,245	14,150	13,085	14,000
10-655-399 OTHER SUPPLIES	13,724	19,329	27,832	26,395	25,548	26,395	14,250	27,975
TOTAL SUPPLIES	105,409	141,785	126,127	194,304	104,137	194,304	130,370	162,654
SERVICES								
10-655-415 TELEPHONE	6,243	9,161	12,763	9,600	13,181	9,600	7,752	9,600
10-655-425 CONTRACT LABOR	50,242	67,829	87,972	95,000	22,237	80,000	50,000	85,000
10-655-426 PHYSICALS	1,478	938	1,179	950	796	950	800	1,400
10-655-430 ADVERTISING	1,985	2,356	9,487	3,400	835	2,000	2,000	3,400
10-655-440 ELECTRICITY	75,148	62,036	59,672	65,000	26,225	60,000	48,750	65,000
10-655-441 WATER	0	0	0	0	0	0	0	0
10-655-442 GAS-ENTEX	2,268	1,993	2,161	1,800	1,594	1,800	3,204	1,800
10-655-482 SERVICE CONTRACTS	2,758	2,152	1,482	3,000	855	3,000	977	3,000
10-655-485 LAUNDRY SERVICES	2,446	2,949	226	0	0	0	3,600	0
10-655-499 OTHER SERVICES	3,471	1,896	2,616	3,250	2,385	3,250	3,250	5,700
TOTAL SERVICES	146,040	151,311	177,559	182,000	68,109	160,600	120,333	174,900

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2017

10 -GENERAL FUND

PARKS

EXPENDITURES	2013-2014		2014-2015		2015-2016		2016-2017		2017-2018	
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET	
MAINTENANCE										
10-655-524 VEHICLE MAINTENANCE	17,033	16,803	15,683	29,500	14,870	27,000	19,500	27,500		
10-655-545 BLDG/BLDG EQUIP MAINTENANCE	23,055	28,494	34,232	28,850	32,919	32,919	25,950	29,250		
10-655-546 LAND/GROUNDS MAINT	33,817	35,056	38,486	47,300	42,519	42,519	58,450	42,300		
TOTAL MAINTENANCE	73,905	80,353	88,401	105,650	90,308	102,438	103,900	99,050		
SUNDRY										
10-655-602 SEMINARS/DUES/TRAVEL	1,669	670	1,056	2,500	252	1,500	1,800	2,500		
10-655-628 PROPERTY LIABILITY INSURANCE	0	0	0	4,016	1,000	0	0	0		
10-655-629 PROPERTY, VEHICLE, GL INSURANCE	2,929	0	5,996	0	12,733	13,733	2,500	4,015		
10-655-652 COMMUNITY SERVICE INSURANCE	1,940	2,030	2,125	2,310	2,219	2,310	1,565	2,310		
10-655-687 DAMAGE CLAIMS	0	0	0	0	0	0	100	0		
10-655-699 OTHER - SUNDRY	0	15,659	62	0	417	418	0	500		
TOTAL SUNDRY	6,538	18,359	9,239	8,826	16,622	17,961	5,965	9,325		
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	1,500		
10-655-805 OUTDOOR DECK RIVERPLACE	0	0	0	0	0	0	0	500		
10-655-899 CAPITAL OUTLAY	30,096	121,593	198,995	478,300	411,926	478,300	46,572	476,000		
TOTAL CAPITAL OUTLAY	30,096	121,593	198,995	478,300	411,926	478,300	46,572	478,000		
ACCRUAL										
10-655-995 DEPRECIATION EXPENSE	0	0	0	0	0	0	0	0		
TOTAL ACCRUAL	0	0	0	0	0	0	0	0		
TOTAL PARKS	994,354	1,190,689	1,325,205	1,955,754	1,236,805	1,883,018	1,129,901	1,981,132		



FISCAL YEAR 2017-2018
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

10-655 PARKS

ACCT#	DESCRIPTION	2014-2015		2015-2016		2016-2017		2017-2018		INC BUD-PROJ		INC FROM BUDGET	
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	APL YTD	BUDGET	PROJECTION	BUDGET	\$	%	\$	%
10 655-100	SALARIES/WAGES	426,181	465,823	347,959	651,143	620,000	669,424	49,424	0	8.0%	18,281	2.8%	
10 655-165	EDUCATION PAY	0	0	0	0	0	0	0	0	0.0%	0	0.0%	
10 655-175	LONGEVITY	2,143	1,545	1,302	2,415	2,415	2,415	0	0	0.0%	0	0.0%	
10 655-190	OVERTIME	66,827	57,901	36,067	45,044	42,000	45,000	3,000	-44	7.1%	-44	-0.1%	
10 655-201	F I C A & MEDICARE	36,859	38,860	28,929	53,443	47,000	54,838	7,838	1,395	16.7%	1,395	2.6%	
10 655-210	GROUP INSURANCE	58,973	88,629	59,268	135,917	128,000	162,400	34,400	26,483	26.9%	26,483	19.5%	
10 655-230	T M R S	61,610	67,851	53,158	98,712	90,000	103,153	13,153	4,441	14.6%	4,441	4.5%	
10 655-240	WORKMEN'S COMPENSATION	2,988	0	19,021	0	0	19,972	19,972	0	0.0%	19,972	0.0%	
10 655-291	UNEMPLOYMENT INSURANCE	21,707	4,274	0	0	0	0	0	0	0.0%	0	0.0%	
10 655-310	OFFICE/COMPUTER SUPPLIES	4,233	4,888	1,988	3,970	3,970	4,170	200	200	5.0%	200	5.0%	
10 655-320	OTHER ELECTRONICS	2,332	4,071	840	12,909	12,909	26,409	13,500	13,500	104.6%	13,500	104.6%	
10 655-331	AGRICULTURAL/BOTANICAL	65,894	33,358	32,984	78,500	78,500	30,000	-48,500	-48,500	-61.8%	-48,500	-61.8%	
10 655-333	VISITORS PROMOTIONS	1,503	2,477	374	5,000	5,000	5,550	550	550	11.0%	550	11.0%	
10 655-335	CLOTHING	3,874	6,420	7,540	6,250	6,250	5,900	-350	-350	-5.6%	-350	-5.6%	
10 655-352	FURNITURE & FIXTURES	630	519	875	1,030	1,030	650	-380	-380	-36.9%	-380	-36.9%	
10 655-385	SMALL TOOLS & EQUIPMENT	7,331	7,136	10,672	12,100	12,100	10,000	-2,100	-2,100	-17.4%	-2,100	-17.4%	
10 655-389	CHEMICALS	4,347	5,496	2,055	9,900	9,900	9,000	-900	-900	-9.1%	-900	-9.1%	
10 655-390	FUEL	22,286	19,296	15,016	24,100	24,100	29,000	4,900	4,900	20.3%	4,900	20.3%	
10 655-392	JANITORIAL SUPPLIES	10,025	14,635	6,245	14,150	14,150	14,000	-150	-150	-1.1%	-150	-1.1%	
10 655-399	OTHER SUPPLIES	19,329	27,832	25,548	26,395	26,395	27,975	1,580	1,580	6.0%	1,580	6.0%	
10 655-415	TELEPHONE	9,161	12,763	13,181	9,600	9,600	9,600	0	0	0.0%	0	0.0%	
10 655-425	CONTRACT LABOR	67,829	87,972	22,237	95,000	80,000	85,000	5,000	-10,000	6.3%	-10,000	-10.5%	
10 655-426	PHYSICALS	938	1,179	796	950	950	1,400	450	450	47.4%	450	47.4%	
10 655-430	ADVERTISING	2,356	9,487	835	3,400	2,000	3,400	1,400	0	70.0%	0	0.0%	
10 655-440	ELECTRICITY	62,036	59,672	26,225	65,000	60,000	65,000	5,000	0	8.3%	0	0.0%	
10 655-441	WATER	0	0	0	0	0	0	0	0	0.0%	0	0.0%	
10 655-442	GAS-ENTEX	1,993	2,161	1,594	1,800	1,800	1,800	0	0	0.0%	0	0.0%	
10 655-482	SERVICE CONTRACTS	2,152	1,482	855	3,000	3,000	3,000	0	0	0.0%	0	0.0%	
10 655-485	LAUNDRY SERVICES	2,949	226	0	0	0	0	0	0	0.0%	0	0.0%	
10 655-499	OTHER SERVICES	1,896	2,616	2,385	3,250	3,250	5,700	2,450	2,450	75.4%	2,450	75.4%	
10 655-524	VEHICLE MAINTENANCE	16,803	15,683	14,870	29,500	27,000	27,500	500	-2,000	1.9%	-2,000	-6.8%	
10 655-545	BLDG/BLDG EQUIP MAINTENANCE	28,494	34,232	32,919	28,850	32,919	29,250	-3,669	400	-11.1%	400	1.4%	
10 655-546	LAND/GROUNDS MAINT	35,056	38,486	42,519	47,300	42,519	42,300	-219	-5,000	-0.5%	-5,000	-10.6%	
10 655-602	SEMINARS/DUES/TRAVEL	670	1,056	252	2,500	1,500	2,500	1,000	0	66.7%	0	0.0%	
10 655-629	PROPERTY,VEHICLE G/L INS.	0	5,996	13,733	4,015	13,733	4,015	-9,718	0	-70.8%	0	0.0%	
10 655-652	COMMUNITY SERVICE INSURANCE	2,030	2,125	2,219	2,310	2,310	2,310	0	0	0.0%	0	0.0%	
10 655-687	DAMAGE CLAIMS	0	0	0	0	0	0	0	0	0.0%	0	0.0%	
10 655-699	OTHER - SUNDRY	15,661	63	418	0	418	500	82	500	19.6%	500	0.0%	
10 655-775	LEASE INTEREST	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%	



FISCAL YEAR 2017-2018
 BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

10-655 PARKS

ACCT#	DESCRIPTION	2014-2015		2015-2016		2016-2017		2017-2018		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	1,500	1,500	1,500	0.0%	1,500	0.0%
10 655-805	OUTDOOR DECK RIVERPLACE	0	0	0	0	0	0	500	500	500	0.0%	500	0.0%
10 655-899	CAPITAL OUTLAY	121,593	198,995	411,926	478,300	478,300	478,300	476,000	-2,300	-2,300	-0.5%	-2,300	-0.5%
		1,190,689	1,325,205	1,236,805	1,955,754	1,883,018	1,981,132	98,114	98,114	5.2%	5.2%	25,378	1.3%

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 655-100	SALARIES/WAGES		426,181	465,823	347,959	620,000	669,424
	ITEM DESCRIPTION	AMOUNT\$			ITEM DESCRIPTION		AMOUNT\$
	Current Full-Time Employees	17	660,285				
	New Full-Time Employees						
	Current Part-Time Employees	1	9,139				
	New Part-Time Employees						
	Temporary Employees						

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10-655-165	EDUCATION PAY		0	0	0	-
	ITEM DESCRIPTION	AMOUNT\$			ITEM DESCRIPTION	AMOUNT\$
	Education Pay					

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 655-175	LONGEVITY		2,143	1,545	1,302	2,415	2,415
	ITEM DESCRIPTION	AMOUNT\$			ITEM DESCRIPTION	AMOUNT\$	
	Longevity Pay	15	2,415				



THE CITY OF
FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION

10-655 PARKS

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 655-190	OVERTIME	66,827	57,901	36,067	45,044	45,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		
	Park Events, Riverfest Fishin Fiesta Etc.	9,812	Maintenance			6,600
	Holiday Staffing	5,888				
	Weekend Staffing-facility rental coverage	7,600				
	Mowing/Groundscare	8,600				
	Christmas Decorating	4,500				
	Basketball	2,000				
				\$765.85 per employee x 13 employees		

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 655-201	F I C A & MEDICARE	36,859	38,860	28,929	53,443	54,838
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		
	FICA and Medicare	54,838				

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 655-210	GROUP INSURANCE	58,973	88,629	59,268	135,917	162,400
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		
	Life Insurance / AD&D	3,587				
	Long Term Disability	2,737				
	Health Reimbursement Account	\$ 30,600				
	TML - Employee Health					
	Estimated % Increase	15%				
	TML Estimated Rate/Mo	125,476			128,000	



FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION

10-655 PARKS

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 655-230	T M R S	61,610	67,851	53,158	98,712	103,153
	ITEM DESCRIPTION	AMOUNTS				AMOUNTS
OCT - DEC						
JAN - SEP		14.39%				
Weighted Average		14.39%	103,153			

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 655-240	WORKMEN'S COMPENSATION	2,988	0	19,021	0	19,972
	ITEM DESCRIPTION	AMOUNTS				AMOUNTS
	Workmen's Compensation	19,972				

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 655-291	UNEMPLOYMENT INSURANCE	21,707	4,274	0	0	-
	ITEM DESCRIPTION	AMOUNTS				AMOUNTS
	Unemployment Insurance					



**FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION**

10-655 PARKS

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 655-310	OFFICE/COMPUTER SUPPLIES	4,233	4,888	1,988	3,970	4,170	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Printer Ink/ Toner	780	Bulletin Board Supplies			100	
	Paper	900	Hole punch, staplers, scissor tape			150	
	Writing Utensils (pens, pencils, markers etc.)	150	Storage Box			50	
	Software - os and office suite for new computers	1,200					
	Folders	200					
	Envelopes	140					
	Misc. (paper clips, staples, white out etc.)	500	^ 200 cost increase				

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 655-320	OTHER ELECTRONICS	2,332	4,071	840	12,909	26,409	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Hand Held radios for employees	1,000	Laptop for city hosted events/meetings at RiverPlace			0	
	Radio Batteries	1,000	Wi-Fi equipment for RP			2,000	
	Pager for call-outs - Annual fee		RiverPlace sound system upgrade			19,000	
	phone chargers	89	new cordless microphone upgrades (2)			870	
	Desk top scanners (1)	200	Auto dialer for RiverPlace fire alarm system			1,000	
	Computer for employee work station (1)	900					
	Desk top printer (2)	350					

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 655-331	AGRICULTURAL/BOTANICAL	65,894	33,358	32,984	78,500	30,000	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Flowers (for parks and Com. House flowerbeds)	12,000	Corridor Flowers			1,500	
	Grass Seed	3,000	Soil/Mulch			4,500	
	Freeze Protection	1,500	Irrigation Repairs lightning, cut wires, sprinkler heads, valves - \$750			7,500	
			trees, rocks, shrubbery, etc.)				



FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION

10-655 PARKS

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 655-333	VISITORS PROMOTIONS	1,503	2,477	374	5,000	5,550
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Resale Clothing Items (T shirts, caps etc.)	3,900				
	Paper Items (postcards, notepads)	200				
	Misc. Items (pens, keychains etc.)	450				
	Children's Items	300	cost increase			
	Promotional Items	700				
ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
10 655-335	CLOTHING	3,874	6,420	APR YTD	BUDGET	PROJECTION
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Employee Caps	300		7,540	6,250	6,250
	Employee Uniforms - upgrade uniforms	4,500				
	Rain Gear (Jacket/Pants sets, boots)	500				
	paint suits/coveralls	600				
ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
10 655-352	FURNITURE & FIXTURES	630	519	APR YTD	BUDGET	PROJECTION
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Display Items	150		875	1,030	1,030
	Office Chairs (2)	300				
	Bookshelf	200				



**FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION**

10-655 PARKS

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 655-385	SMALL TOOLS & EQUIPMENT	7,331	7,136	10,672	12,100	10,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Groundscare Tools (Weedeater, backpack blower, etc)	5,000		Power Tools (drills, sanders, saws, etc.)		1,500
	Push Mowers	500		Maintenance Tools (small generators)		
	Sprayers	500		Hand tools (hammers, screwdrivers, etc.)		
	Mower Parts (oil, blades, etc.)	1,500				
	Garden Hand Tools (rake, shovel etc.)	1,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 655-389	CHEMICALS	4,347	5,496	2,055	9,900	9,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Brown Patch Deterrent	1,000		PPE for applying chemicals (gloves, masks etc.)		400
	Pre-emergent	1,500		Mosquito spray		500
	Weed Killer	2,500		Chlorine tablets for fountains		400
	Worm/Mite Deterrent	1,000		Solvents		100
	Ant Killer	1,500				
	Fertilizer	100				

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 655-390	FUEL	22,286	19,296	15,016	24,100	29,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Parks Vehicles (2 new)	29,000		2 new vehicles		



**FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION**

10-655 PARKS

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 655-392	JANITORIAL SUPPLIES	10,025	14,635	6,245	14,150	14,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		
	Paper Goods (toilet paper, paper towels etc.)	5,600				
	Trash Bags(houses,parks, beach, events)	4,500				
	Cleaners/Disinfectants	2,500				
	Cleaning Supplies (broom, mop, toilet brush etc.)	1,400				
	Floor Care--Stripper, Cleaners, Wax, Carpet Cleaner					
				cost increase		

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 655-399	OTHER SUPPLIES	19,329	27,832	25,548	26,395	27,975
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		
	Christmas Decorations	11,000				
	CS Supplies--Vests, gloves, safety gloves, water cool	1,200				5,000
	River Place/ VIC Condiments	350				1,200
	Safety Town/RiverPlace Tape	300				225
	1st aid kits--replacement items	300				400
	Flags city wide	5,000				1,500
				"City of Freeport" Flags for FMP		
				cost increase		

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 655-415	TELEPHONE	9,161	12,763	13,181	9,600	9,600
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		
	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 2017-2018
ACCOUNT DETAIL JUSTIFICATION**

10-655 PARKS

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 655-425	CONTRACT LABOR	67,829	87,972	22,237	95,000	85,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	Contract Mowing	85,000				
	Contract weather delays					

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 655-426	PHYSICALS	938	1,179	796	950	1,400
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	Physicals For New Hire	1,000				
	Random Drug Screenings	400				

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 655-430	ADVERTISING	2,356	9,487	835	3,400	3,400
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	Events (Riverfest, HOB, Joy Ride Rod Run etc.)	2,450				
	Employment Advertising	950				



**FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION**

10-655 PARKS

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 655-440	ELECTRICITY	62,036	59,672	26,225	65,000	65,000
	ITEM DESCRIPTION	AMOUNT\$				AMOUNT\$
	Electricity	65,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 655-441	WATER	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNT\$				AMOUNT\$
	Water	-				

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 655-442	GAS-ENTEX	1,993	2,161	1,594	1,800	1,800
	ITEM DESCRIPTION	AMOUNT\$				AMOUNT\$
	FCH, VCH, FMP	1,800				



FISCAL YEAR 2017-2018
 ACCOUNT DETAIL JUSTIFICATION
 10-655 PARKS

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 655-482	SERVICE CONTRACTS	2,152	1,482	855	3,000	3,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	VIC Copy Machine payments U.S. Bank	1,500				
	Service Contract for VIC copier Digitec	1,500				

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 655-485	LAUNDRY SERVICES	2,949	226	0	0	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 655-499	OTHER SERVICES	1,896	2,616	2,385	3,250	5,700
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	Computer maintenance - back up services for system	1,600				
	Electrical services	1,100				
	Plumbing Services	500				
	A/C Services	2,500				



FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION

10-655 PARKS

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 655-524	VEHICLE MAINTENANCE	16,803	15,683	14,870	29,500	27,500
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Maintenance to vehicles, mowers, and tractors including inspections, oil changes, repairs, parts	25,000				
	Repair of aging fleet	2,500				

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 655-545	BLDG/BLDG EQUIP MAINTENANCE	28,494	34,232	32,919	28,850	29,250
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	General Facility Maintenance (RP, VCH, FCH etc.)	17,500				2,000
	Pest Control	1,000				2,500
	River Place Stage (Skirting/stairs)	1,500				1,000
	Trash Cans for Facilities	250				
	Ceiling Tiles for facilities	1,500				2,000

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 655-546	LAND/GROUNDS MAINT	35,056	38,486	42,519	47,300	42,300
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Playground maintenance	10,000				4,800
	Fountains/Splash Pad Maintenance	3,000				2,500
	Ball Field Maintenance (elec,plumbing etc.)	5,000				
	General Park Maintenance- welding, painting	10,000				
	Cones, Reflector Tape etc. for Park Events	2,000				2,500
	Outside Light Repairs (parks ball parks)	2,500				



**FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION**

10-655 PARKS

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 655-602	SEMINARS/DUES/TRAVEL	670	1,056	252	2,500	2,500
	ITEM DESCRIPTION	AMOUNT\$				AMOUNT\$
	Developmental training	2,300				
	Other - Dues	200				

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 655-629	PROPERTY,VEHICLE G/L INS.	0	5,996	13,733	4,015	4,015
	ITEM DESCRIPTION	AMOUNT\$				AMOUNT\$
	20 Vehicles in park fleet	4,015				

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 655-652	COMMUNITY SERVICE INSURANCE	2,030	2,125	2,219	2,310	2,310
	ITEM DESCRIPTION	AMOUNT\$				AMOUNT\$
	Community Service Insurance	2,310				



FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION

10-655 PARKS

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 655-687	DAMAGE CLAIMS	0	0	0	0	0
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		
	Damage Claims					AMOUNTS

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 655-699	OTHER - SUNDRY	15,661	63	418	0	500
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		
	irrigation	500				
	A/C					
	roofing					
	electrical					

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 655-775	LEASE INTEREST	0	0	0	0	0
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		
	Lease Interest					AMOUNTS



**FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION**

10-655 PARKS

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 655-776	LEASE PRINCIPAL	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Lease Principle	-				

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 655-801	VETERAN'S MEMORIAL EXPENSES	0	0	0	0	1,500
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Veteran's Memorial Expenses	1,500				

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 655-805	OUTDOOR DECK RIVERPLACE	0	0	0	0	500
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	maintenance/upkeep	500				



**FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION**

10-655 PARKS

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 655-899	CAPITAL OUTLAY	121,593	198,995	411,926	478,300	476,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Maintenance Pickup Truck	20,000	72" mowers (1)			12,000
	Used Pickup Trucks (1)	10,000				
	Parks Playground Equip (includes freight cost) for	120,000	Old River Bulkheading Second Street			56,000
	Splash Pad	158,000				
	Outdoor Workout Area	100,000				

TOTAL: 1,190,689 1,325,205 1,236,805 1,955,754 1,883,018 1,981,132

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2017

10 -GENERAL FUND

RECREATION

EXPENDITURES	(----- 2016-2017 -----) (----- 2017-2018 -----)							
	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
SALARIES								
10-665-100 SALARIES/WAGES	155,525	153,815	171,148	205,843	80,727	205,843	156,923	210,688
10-665-165 EDUCATION PAY	1,373	0	0	0	0	0	0	0
10-665-175 LONGEVITY	50	237	385	529	305	529	325	972
10-665-180 AUTO ALLOWANCE	0	0	0	0	0	0	0	0
10-665-190 OVERTIME	9,458	3,467	6,576	6,000	1,847	6,000	4,500	7,600
TOTAL SALARIES	166,406	157,518	178,109	212,372	82,879	212,372	161,748	227,260
BENEFITS								
10-665-201 F I C A & MEDICARE	12,193	12,571	13,528	16,246	6,222	16,246	12,374	17,385
10-665-210 GROUP INSURANCE	14,388	22,211	24,387	23,585	9,631	23,985	18,684	29,031
10-665-230 T M R S	12,280	11,773	14,190	17,492	9,241	17,492	10,840	19,956
10-665-240 WORKMEN'S COMPENSATION	0	0	0	0	0	0	2,500	0
10-665-291 UNEMPLOYMENT INSURANCE	1,574	127	0	127	0	127	0	0
TOTAL BENEFITS	40,435	46,682	52,106	57,850	25,094	57,850	44,398	66,372
SUPPLIES								
10-665-310 OFFICE/COMPUTER SUPPLIES	3,936	2,979	2,974	2,960	2,157	2,960	2,300	2,960
10-665-311 POSTAGE/SHIPPING	73	0	0	100	20	100	0	100
10-665-320 OTHER ELECTRONICS	1,019	1,326	2,786	8,448	2,668	8,448	2,500	9,948
10-665-331 AGRICULTURAL/BOTANICAL	1,063	1,561	2,415	2,700	230	2,700	1,000	2,700
10-665-333 PROGRAM	32,146	38,494	43,646	48,300	37,822	48,300	31,650	50,000
10-665-335 CLOTHING	772	1,047	1,021	1,000	0	1,000	500	2,000
10-665-352 FURNITURE & FIXTURES	47	1,552	815	2,250	1,478	2,250	0	1,700
10-665-385 SMALL TOOLS & EQUIPMENT	745	695	232	400	17	400	300	400
10-665-391 RESALE MERCHANDISE	4,105	4,644	6,143	7,900	4,625	7,900	4,000	8,100
10-665-392 JANITORIAL SUPPLIES	1,955	3,394	1,871	3,700	1,643	3,700	2,300	3,950
10-665-399 OTHER SUPPLIES	2,405	15,141	6,465	8,750	2,688	8,500	5,500	6,150
TOTAL SUPPLIES	48,269	70,833	68,367	86,508	53,348	86,258	50,050	87,008
SERVICES								
10-665-414 BANK CHARGES/FTS FEES	1,939	2,639	1,903	2,000	887	2,000	0	2,000
10-665-415 TELEPHONE	4,070	5,154	6,320	7,001	2,767	7,000	3,500	7,000
10-665-425 CONTRACT LABOR	30,799	31,678	36,204	48,150	18,223	40,000	23,816	58,510
10-665-426 PHYSICALS/SCREENING	1,416	1,355	339	500	150	500	875	500
10-665-430 ADVERTISING	6,739	10,090	10,021	10,600	5,244	10,000	5,000	10,600
10-665-440 ELECTRICITY	28,291	22,323	17,176	24,000	5,516	21,000	20,800	24,000
10-665-441 WATER	0	0	0	0	0	0	0	0
10-665-485 LAUNDRY SERVICES	34	100	0	0	0	0	0	0
10-665-499 OTHER SERVICES	645	1,782	1,010	2,000	1,152	2,000	3,000	2,500
TOTAL SERVICES	73,933	75,120	72,974	94,251	33,938	82,500	56,991	105,110

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2017

10 -GENERAL FUND

RECREATION

EXPENDITURES	2013-2014	2014-2015	2015-2016	(----- 2016-2017 -----)		(----- 2017-2018 -----)		
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
MAINTENANCE								
10-665-545 BLDG/BLDG EQUIP MAINTENANCE	8,028	5,316	6,310	9,300	1,809	7,500	10,000	9,300
10-665-546 LAND/GROUNDS MAINT	2,355	1,338	2,763	2,350	2,923	2,350	800	2,350
10-665-553 POOL MAINTENANCE	<u>17,682</u>	<u>20,661</u>	<u>17,595</u>	<u>19,720</u>	<u>3,118</u>	<u>17,000</u>	<u>21,445</u>	<u>25,720</u>
TOTAL MAINTENANCE	28,066	27,315	26,667	31,370	7,850	26,850	32,245	37,370
SUNDRY								
10-665-602 SEMINARS/DUES/TRAVEL	2,992	4,462	1,331	3,150	315	3,150	2,690	3,150
10-665-628 PROPERTY/GEN LIAB INSURANCE	0	0	114	0	0	0	0	0
10-665-637 DAMAGE CLAIMS	12	0	0	0	0	0	0	0
10-665-699 OTHER - SUNDRY	<u>0</u>	<u>149</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL SUNDRY	3,004	4,611	1,445	3,150	315	3,150	2,690	3,150
CAPITAL OUTLAY								
10-665-899 CAPITAL OUTLAY	<u>0</u>	<u>0</u>	<u>16,000</u>	<u>64,000</u>	<u>25,000</u>	<u>64,000</u>	<u>30,000</u>	<u>30,000</u>
TOTAL CAPITAL OUTLAY	0	0	16,000	64,000	25,000	64,000	30,000	30,000
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	360,113	382,080	415,667	549,501	228,425	532,980	378,122	556,270



FISCAL YEAR 2017-2018
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

10-665 RECREATION

ACCT#	DESCRIPTION	2014-2015		2015-2016		2016-2017		2017-2018		INC BUD-PROJ		INC FROM BUDGET	
		ACTUAL	ACTUAL	APL YTD	BUDGET	BUDGET	PROJECTN	BUDGET	BUDGET	\$	%	\$	%
10 665-100	SALARIES/WAGES	153,815	171,148	80,727	205,843	205,843	205,843	218,688	12,845	6.2%	12,845	6.2%	
10 665-165	EDUCATION PAY	0	0	0	0	0	0	0	0	0.0%	0	0.0%	
10 665-175	LONGEVITY	237	385	305	529	529	529	972	443	83.7%	443	83.7%	
10 665-190	OVERTIME	3,467	6,576	1,847	6,000	6,000	6,000	7,600	1,600	26.7%	1,600	26.7%	
10 665-201	F I C A & MEDICARE	12,571	13,528	6,222	16,246	16,246	16,246	17,385	1,139	7.0%	1,139	7.0%	
10 665-210	GROUP INSURANCE	22,211	24,387	9,631	23,985	23,985	23,985	29,031	5,046	21.0%	5,046	21.0%	
10 665-230	T M R S	11,773	14,190	9,241	17,492	17,492	17,492	19,956	2,464	14.1%	2,464	14.1%	
10 665-240	WORKMEN'S COMPENSATION	0	0	0	0	0	0	0	0	0.0%	0	0.0%	
10 665-291	UNEMPLOYMENT INSURANCE	127	0	0	127	127	127	0	-127	-100.0%	-127	-100.0%	
10 665-310	OFFICE/COMPUTER SUPPLIES	2,978	2,974	2,157	2,960	2,960	2,960	2,980	0	0.0%	0	0.0%	
10 665-311	POSTAGE/SHIPPING	0	0	20	100	100	100	100	0	0.0%	0	0.0%	
10 665-320	OTHER ELECTRONICS	1,326	2,786	2,668	8,448	8,448	8,448	9,948	1,500	17.8%	1,500	17.8%	
10 665-331	AGRICULTURAL/BOTANICAL	1,561	2,415	230	2,700	2,700	2,700	2,700	0	0.0%	0	0.0%	
10 665-333	PROGRAM	38,494	43,646	37,822	48,300	48,300	48,300	50,000	1,700	3.5%	1,700	3.5%	
10 665-335	CLOTHING	1,047	1,021	0	1,000	1,000	1,000	1,000	0	0.0%	0	0.0%	
10 665-352	FURNITURE & FIXTURES	1,552	815	1,478	2,250	2,250	2,250	1,700	-550	-24.4%	-550	-24.4%	
10 665-385	SMALL TOOLS & EQUIPMENT	695	232	17	400	400	400	400	0	0.0%	0	0.0%	
10 665-391	RESALE MERCHANDISE	4,644	6,143	4,625	7,900	7,900	7,900	8,100	200	2.5%	200	2.5%	
10 665-392	JANITORIAL SUPPLIES	3,394	1,871	1,643	3,700	3,700	3,700	3,950	250	6.8%	250	6.8%	
10 665-399	OTHER SUPPLIES	15,141	6,465	2,688	8,750	8,750	8,500	6,150	-2,350	-27.6%	-2,600	-29.7%	
10 665-415	TELEPHONE	5,154	6,320	2,767	7,000	7,000	7,000	7,000	0	0.0%	0	0.0%	
10 665-425	CONTRACT LABOR	31,678	36,204	18,223	48,150	48,150	40,000	58,510	18,510	46.3%	10,360	21.5%	
10 665-426	PHYSICALS/SCREENING	1,355	339	150	500	500	500	500	0	0.0%	0	0.0%	
10 665-430	ADVERTISING	10,090	10,021	5,244	10,600	10,600	10,000	10,600	600	6.0%	0	0.0%	
10 665-440	ELECTRICITY	22,323	17,176	5,516	24,000	24,000	21,000	24,000	3,000	14.3%	0	0.0%	
10 665-414	BANK CHARGES	2,639	1,903	887	2,000	2,000	2,000	2,000	0	0.0%	0	0.0%	
10 665-485	LAUNDRY SERVICES	100	0	0	0	0	0	0	0	0.0%	0	0.0%	
10 665-499	OTHER SERVICES	1,782	1,010	1,152	2,000	2,000	2,000	2,500	500	25.0%	500	25.0%	
10 665-545	BLDG/BLDG EQUIP MAINT	5,316	6,310	1,809	9,300	9,300	7,500	9,300	1,800	24.0%	0	0.0%	
10 665-546	LAND/GROUNDS MAINT	1,338	2,763	2,923	2,350	2,350	2,350	2,350	0	0.0%	0	0.0%	
10 665-553	POOL MAINTENANCE	20,661	17,595	3,118	19,720	19,720	17,000	25,720	8,720	51.3%	6,000	30.4%	
10 665-602	SEMINARS/DUES/TRAVEL	4,462	1,331	315	3,150	3,150	3,150	3,150	0	0.0%	0	0.0%	
10 665-628	PROP/GEN LIAB INSURANCE	0	113	0	0	0	0	0	0	0.0%	0	0.0%	
10 665-687	DAMAGE CLAIMS	0	0	0	0	0	0	0	0	0.0%	0	0.0%	
10 665-699	OTHER - SUNDRY	148	0	0	0	0	0	0	0	0.0%	0	0.0%	
10 665-899	CAPITAL OUTLAY	0	16,000	25,000	64,000	64,000	64,000	30,000	-34,000	-53.1%	-34,000	-53.1%	
		382,080	415,667	228,425	549,501	549,501	532,980	556,270	23,290	4.4%	6,770	1.2%	



**FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION**

10-665 RECREATION

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	APR YTD	2016-2017		2017-2018 BUDGET
					BUDGET	PROJECTION	
10 665-100	SALARIES/WAGES	153,815	171,148	80,727	205,843	205,843	218,688
	ITEM DESCRIPTION	AMOUNT\$					AMOUNT\$
	Current Full-Time Employees	130,108					
	New Full-Time Employees	-					
	Current Part-Time Employees	88,580					
	New Part-Time Employees						

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	APR YTD	2016-2017		2017-2018 BUDGET
					BUDGET	PROJECTION	
10-665-165	EDUCATION PAY	0	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNT\$					AMOUNT\$
	Education Pay						

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	APR YTD	2016-2017		2017-2018 BUDGET
					BUDGET	PROJECTION	
10 665-175	LONGEVITY	237	385	305	529	529	972
	ITEM DESCRIPTION	AMOUNT\$					AMOUNT\$
	Longevity Pay	972					

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	APR YTD	2016-2017		2017-2018 BUDGET
					BUDGET	PROJECTION	
10 665-190	OVERTIME	3,467	6,576	1,847	6,000	6,000	7,600
	ITEM DESCRIPTION	AMOUNT\$					AMOUNT\$
	City and Rec.Center Events Covering Shifts	3,800					
	Covering Rec. Center programs	3,800					



FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION

10-665 RECREATION

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015	2015-2016	2016-2017		2017-2018
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
10 665-201	FICA & MEDICARE	12,571	13,528	6,222	16,246	17,385
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Calculated Field (do not attempt to input)	17,385			16,246	

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015	2015-2016	2016-2017		2017-2018
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
10 665-210	GROUP INSURANCE	22,211	24,387	9,631	23,985	29,031
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Life Insurance / AD&D	844				
	Long Term Disability	644				
	Health Reimbursement Account	5,400				
	TML - Employee Health					
	Estimated % Increase	15%				
	TML Estimated Rate/Mo	22,143				

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015	2015-2016	2016-2017		2017-2018
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
10 665-230	T M R S	11,773	14,190	9,241	17,492	19,956
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	OCT - DEC					
	JAN - SEP					
	Weighted Average	19,956				
	Calculated Field (do not attempt to input)					



FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION **10-665 RECREATION**

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 665-240	WORKMEN'S COMPENSATION	0	0	0	0	0
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	WORKMEN'S COMPENSATION					

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 665-291	UNEMPLOYMENT INSURANCE	127	0	0	127	127
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	UNEMPLOYMENT INSURANCE					

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 665-310	OFFICE/COMPUTER SUPPLIES	2,979	2,974	2,157	2,960	2,960
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Toner	985				
	Paper	550				
	Writing Utensils (pens, markers etc.)	75				
	Misc. (tape, paperclips, specialty items, etc.)	450				
	Membership Materials	900				



**FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION 10-665 RECREATION**

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015	2015-2016	2016-2017		2017-2018	
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
10 665-311	POSTAGE/SHIPPING	0	0	20	100	100	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	POSTAGE/SHIPPING	100					

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015	2015-2016	2016-2017		2017-2018	
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
10 665-320	OTHER ELECTRONICS	1,326	2,786	2,668	8,448	9,948	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Security Camera System replacements	1,500					
	Scanner/Printer	500					
	Phone replacements	200					
	Camera	300					
	Computer and Accessories	2,500					

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015	2015-2016	2016-2017		2017-2018	
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
10 665-331	AGRICULTURAL/BOTANICAL	1,561	2,415	230	2,700	2,700	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	flowers/plants	2,100					
	pots	200					
	plant care/upkeep	400					



**FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION**

10-665 RECREATION

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015	2015-2016	2016-2017		2017-2018
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
10 665-333	PROGRAM	38,494	43,646	37,822	48,300	50,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Basketball Supplies (uniforms, whistles, backgrounds, ect)	5,500				2,500
	Basketball banquet	2,000				450
	Basketball facility services	1,500				550
	Riverfest - fireworks	5,600				200
	Riverfest-Bands, Entertainment & DJ	19,000				1,200
	Riverfest supplies	4,900				2,000
	Riverfest awards and prizes	900				2,300
	Fall Festival prizes, candy, activities	1,400				

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015	2015-2016	2016-2017		2017-2018
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
10 665-335	CLOTHING	1,047	1,021	0	1,000	1,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Employee Uniforms	700				
	lifeguard t-shirts	300				

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015	2015-2016	2016-2017		2017-2018
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
10 665-352	FURNITURE & FIXTURES	1,552	815	1,478	2,250	1,700
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Storage	450				
	Chairs	250				
	Pool Furniture	500				
	Fixtures	500				



**FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION**

10-665 RECREATION

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	APR YTD	2016-2017		2017-2018 BUDGET	
					BUDGET	PROJECTION		
10 665-385	SMALL TOOLS & EQUIPMENT		232	17	400	400	400	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION				AMOUNT\$
	small tools and accessories	695						
	hand garden tools	300						
		100						

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	APR YTD	2016-2017		2017-2018 BUDGET	
					BUDGET	PROJECTION		
10 665-391	RESALE MERCHANDISE	4,944	6,143	4,625	7,900	7,900	8,100	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION				AMOUNT\$
	Concession items	5,500						
	Rec. Center T-shirts	400						
	Other Resale Items	2,200						

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	APR YTD	2016-2017		2017-2018 BUDGET	
					BUDGET	PROJECTION		
10 665-392	JANITORIAL SUPPLIES	3,394	1,871	1,643	3,700	3,700	3,950	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION				AMOUNT\$
	Trash Can Liners	600						
	Paper goods -(toilet paper, paper towels etc.)	1,700						
	Cleaning Supplies (Mops, buffing pads, cleaner, etc)	1,200						
	Disinfectants, bathrooms, weight room	450						



**FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION**

10-665 RECREATION

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015	2015-2016	2016-2017		2017-2018
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
10 665-399	OTHER SUPPLIES	15,141	6,465	2,688	8,750	6,150
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Weight Room Equipment	1,500	1st aid kit replacement items			250
	Gym equipment - game balls, etc	2,700				
	lifeguard equipment & Supplies	550	paper products-paper plates,cups,napkins, etc.			300
	Lifeguard/CPR training material	400	signs for building/pool			200
	Storage boxes	250				

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015	2015-2016	2016-2017		2017-2018
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
10 665-415	TELEPHONE	5,154	6,320	2,767	7,000	7,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Supervisor cellular phone service	700				
	3 telephone lines	2,300				
	Internet Package - projected increase in service	4,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015	2015-2016	2016-2017		2017-2018
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
10 865-425	CONTRACT LABOR	31,678	36,204	18,223	48,150	58,510
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Basketball program/game officials	12,250	Lifeguard certification/CPR/Inservice instructor fees			1,800
	Riverfest 3on3 basketball officials	300	personal trainer			4,000
	Aerobics	7,000	Professional Pool Cleaning			5,600
	Water Aerobics	4,000	Swim Coach and Assistant			7,560
	Zumba Classes	9,000				
	Yoga Class	7,000				



**FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION**

10-665 RECREATION

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015	2015-2016	2016-2017		2017-2018
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
10 665-426	PHYSICALS/SCREENING	1,355	339	150	500	500
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		
	seasonal staff	300				AMOUNTS
	random drug testing	200				

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015	2015-2016	2016-2017		2017-2018
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
10 665-430	ADVERTISING	10,090	10,021	5,244	10,600	10,600
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		
	Rec Center promotions - ads, mailouts, brochures	900				AMOUNTS
	Riverfest promotion - ads, mailouts, brochures, radio, banners	7,000				
	Administration ads - staffing summer, programs, regular	800				
	Holiday on the Brazos	600				
	Basketball League	700				
	Fall Festival	300				
	Easter Egg Hunt	300				

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015	2015-2016	2016-2017		2017-2018
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
10 665-440	ELECTRICITY	22,323	17,176	5,516	24,000	24,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		
	ELECTRICITY	24,000				AMOUNTS



FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION **10-665 RECREATION**

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015	2015-2016	2016-2017		2017-2018
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
10 665-414	BANK CHARGES	2,639	1,903	887	2,000	2,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	bank charges	2,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015	2015-2016	2016-2017		2017-2018
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
10 665-485	LAUNDRY SERVICES	100	0	0	0	-
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015	2015-2016	2016-2017		2017-2018
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
10 665-499	OTHER SERVICES	1,782	1,010	1,152	2,000	2,500
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Weight Room Equipment Maintenance	2,500		Most equipment not under warranty any more so repairs must be paid for		



FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION **10-665** **RECREATION**

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 665-545	BLDG/BLDG EQUIP MAINT	5,316	6,310	1,809	9,300	9,300
	ITEM DESCRIPTION	AMOUNT\$				AMOUNT\$
	General Facility Maintenance (elec., plumb.a/c, paint)	9,000				
	Pest control	300				

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 665-546	LAND/GROUNDS MAINT	1,338	2,763	2,923	2,350	2,350
	ITEM DESCRIPTION	AMOUNT\$				AMOUNT\$
	Irrigation Maintenance	350				
	Pool Deck and other grounds care	1,200				
	Replace Flower Bed Border Posts	800				

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
10 665-553	POOL MAINTENANCE	20,661	17,595	3,118	19,720	25,720
	ITEM DESCRIPTION	AMOUNT\$				AMOUNT\$
	chlorine	14,500				
	Pool Chemicals (Stabilizer, Shock, Acid, Algacide,	2,620				
	Pool Cleaning Materials and Supplies	600				
	Pool Repairs/Maintenance	8,000				



FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION **10-665 RECREATION**

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015	2015-2016	2016-2017		2017-2018
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
10 665-602	SEMINARS/DUES/TRAVEL	4,462	1,331	315	3,150	3,150
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	Coaches to state- swim team, track, b ball	1,200				AMOUNT\$
	Dues TAAF (state & region), CCAA	750				
	Staff Training	1,200				

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015	2015-2016	2016-2017		2017-2018
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
10 665-628	PROP/GEN LIAB INSURANCE	0	113	0	0	0
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	Prop/Gen Liability Insurance					AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015	2015-2016	2016-2017		2017-2018
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
10 665-667	DAMAGE CLAIMS	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	DAMAGE CLAIMS					AMOUNT\$

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2017

10 -GENERAL FUND
 TRANSFERRED TO

EXPENDITURES	2013-2014	2014-2015	2015-2016	2016-2017		2017-2018		
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<u>INTERFUND TRANSFERS</u>								
10-700-014 STREET AND DRAINAGE 60¢ TAX	141,231	0	0	0	0	0	0	0
10-700-015 TRANSFER TO GOLF COURSE	250,895	192,598	350,816	351,670	351,670	351,670	93,697	348,857
10-700-016 TRANSFER TO MARINA OPERATIONS	13,887	0	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	21,283	167,425	78,950	0	0	0	0	142,386
10-700-030 TRANSFER TO EDC	0	0	0	0	0	0	0	0
10-700-038 TRANSFER TO MARINA CONST	0	0	0	0	0	0	0	0
10-700-046 TRANSFER TO LLEBG	0	0	0	0	0	0	0	0
10-700-056 TRANSFER TO WATER & SEWER	108,255	390,929	620,893	539,155	539,155	539,155	77,428	502,749
10-700-064 TRANSFER TO DEBT SVC	0	0	18,000	0	0	0	0	0
10-700-065 TRANSFER TO DEBT SERV FND 65	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	535,551	750,952	1,068,659	890,825	890,825	890,825	313,332	993,992
TOTAL TRANSFERRED TO	535,551	750,952	1,068,659	890,825	890,825	890,825	313,332	993,992

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2017

10 -GENERAL FUND
 MAJOR CAPITAL FUND

EXPENDITURES	2013-2014	2014-2015	2015-2016	2016-2017		2017-2018		
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
CAPITAL OUTLAY								
10-900-899 MAJOR CAPITAL FUND	13	10,034	0	0	0	0	250,000	0
TOTAL CAPITAL OUTLAY	13	10,034	0	0	0	0	250,000	0
TOTAL MAJOR CAPITAL FUND	13	10,034	0	0	0	0	250,000	0
TOTAL EXPENDITURES	10,816,176	13,163,427	14,328,971	15,004,589	8,748,439	14,633,607	10,381,651	16,174,016
REVENUE OVER/(UNDER) EXPENDITURES	(5,088,062)	3,486,818	(417,074)	(2,048,669)	(793,158)	(1,825,998)	0	2,585,161



**FISCAL YEAR 2017-2018
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY**

10-900 MAJOR CAPITAL FUND

ACCT#	DESCRIPTION	2014-2015		2015-2016		2016-2017		2017-2018		INC BUD-PROJ		INC FROM BUDGET	
		ACTUAL		ACTUAL	APL YTD	BUDGET	PROJECTN	BUDGET	BUDGET	\$	%	\$	%
10 900-899	CAPITAL OUTLAY	10,034	0	0	0	0	0	0	0	0	0.0%	0	0.0%
		0	0	0	0	0	0	0	0	0	0.0%	0	0.0%
		10,034	0	0	0	0	0	0	0	0	0.0%	0	0.0%



FISCAL YEAR 2017-2018

ACCOUNT DETAIL JUSTIFICATION

10-900 MAJOR CAPITAL FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015	2015-2016	2016-2017		2017-2017	
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
10 900-899	CAPITAL OUTLAY	10,034	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	MAJOR CAPITAL FUND						

ACCOUNT#	ACCOUNT DESCRIPTION	2008-2009	2009-2010	2010-2011		2011-2012	
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
		0	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$

TOTAL: 10,034

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2017

18 -HOTEL-MOTEL TAX FUND

REVENUES	2013-2014	2014-2015	2015-2016	2016-2017		2017-2018		
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
18-318-500 TAX - HOTEL-MOTEL OCCUPANCY	14,022	17,950	16,510	14,500	3,483	14,500	9,809	14,500
18-360-100 INTEREST INCOME	4	3	14	0	23	0	30	0
TOTAL REVENUES	14,026	17,953	16,524	14,500	3,506	14,500	9,839	14,500

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2017

18 -HOTEL-MOTEL TAX FUND

HOTEL-MOTEL TAX FUND

EXPENDITURES	2013-2014		2014-2015		2015-2016		2016-2017		2017-2018	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET		
SERVICES										
18-412-414 BANK CHARGES	0	0	0	0	0	0	0	0	0	0
18-412-430 ADVERTISING/MARKETING	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
18-412-491 BRAZORIA COUNTY ALLIANCE	5,250	5,500	5,500	5,250	5,500	5,250	5,250	5,250	5,250	5,250
TOTAL SERVICES	10,250	18,000	10,500	10,250	10,500	10,250	10,250	10,250	10,250	10,250
SUNDRY										
18-412-699 OTHER - SUNDRY	11,341	6,000	1,000	1,000	0	1,000	1,000	1,000	1,000	1,000
TOTAL SUNDRY	11,341	6,000	1,000	1,000	0	1,000	1,000	1,000	1,000	1,000
TOTAL HOTEL-MOTEL TAX FUND	21,591	24,000	11,500	11,250	10,500	11,250	11,250	11,250	11,250	11,250

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2017

18 -HOTEL-MOTEL TAX FUND
 TRANSFERRED TO

EXPENDITURES	2013-2014		2014-2015		2015-2016		2016-2017		2017-2018	
	ACTUAL	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	0	0
TOTAL INTERFUND TRANSFERS	0	0	0	0	0	0	0	0	0	0
TOTAL TRANSFERRED TO	0	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES	21,591	24,000	11,500	11,250	10,500	11,250	11,250	11,250	11,250	11,250
REVENUE OVER/(UNDER) EXPENDITURES	(7,560)	(6,047)	5,024	3,250	(6,994)	3,250	(1,411)	3,250	3,250	3,250



FISCAL YEAR 2017-2018
 BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

18-412 HOTEL - MOTEL TAX FUND

ACCT#	DESCRIPTION	2014-2015	2015-2016	2016-2017		2017-2018		INC BUD-PROJ		INC FROM BUDGET	
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET	BUDGET	\$	%	\$	%
	REVENUES	17,953	16,524	3,506	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	7,500	0	0	0	0	0	0	0.0%	0	0.0%
18 412-490	BRAZOSPORT CHAMBER OF COMM	5,000	5,000	5,000	5,000	5,000	5,000	0	0.0%	0	0.0%
18 412-491	BRAZORIA COUNTY ALLIANCE	5,500	5,500	5,500	5,250	5,250	5,250	0	0.0%	0	0.0%
18-412-699	OTHER SUNDRY	6,000	1,000	0	1,000	1,000	1,000	0	0.0%	0	0.0%
	TOTAL EXPENSES	24,000	11,500	10,500	11,250	11,250	11,250	0	0.0%	0	0.0%
	NET: OPERATING	-6,047	5,024	-6,994	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	-6,047	5,024	-6,994	3,250	3,250	3,250	0	0.0%	0	0.0%



FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION

18-412 HOTEL - MOTEL TAX FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET	
				APR YTD	BUDGET		PROJECTION
18 412-414	BANK CHARGES	0	0	0	0	0	
	ITEM DESCRIPTION	AMOUNTS					
	BANK CHARGES					AMOUNTS	

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET	
				APR YTD	BUDGET		PROJECTION
18 412-430	ADVERTISING	7,500	0	0	0	0	
	ITEM DESCRIPTION	AMOUNTS					
	Misc, Riverfest					AMOUNTS	

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET	
				APR YTD	BUDGET		PROJECTION
18 412-490	BRAZOSPORT CHAMBER OF COMMERCE	5,000	5,000	5,000	5,000	5,000	
	ITEM DESCRIPTION	AMOUNTS					
	BRAZOSPORT CHAMBER OF COMMERCE					AMOUNTS	



FISCAL YEAR 2017-2018

ACCOUNT DETAIL JUSTIFICATION

18-412 HOTEL - MOTEL TAX FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
18 412-491	BRAZORIA COUNTY ALLIANCE	5,500	5,500	5,500	5,250	5,250
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	BRAZORIA COUNTY ALLIANCE	5,250				AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
18-412-699	OTHER SUNDRY	6,000	1,000	0	1,000	1,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	HISPANIC CHAMBER OF COMMERCE	1,000				
TOTAL:		24,000	11,500	10,500	11,250	11,250
						11,250



BUDGETED STATEMENT OF OPERATIONS BY DEPARTMENT/FUND

ACCT#	DESCRIPTION	2014-2015		2015-2016		2016-2017		2017-2018		INC BUD-PROJ		INC FROM BUDGET	
		ACTUAL	ACTUAL	ACTUAL	APL YTD	BUDGET	PROJECTN	BUDGET	\$	%	\$	%	
EXPENSES:													
BY FUNCTION (includes Capital)													
	ADMINISTRATION	2,485,370	2,639,251	1,609,115	2,317,385	2,304,720	2,698,528	393,608	17.1%	381,143	16.4%		
	PUBLIC SAFETY	5,989,084	6,861,084	4,225,822	7,318,791	7,120,998	7,529,317	408,319	5.7%	210,526	2.9%		
	STREET & DRAINAGE	2,523,355	2,090,739	986,308	2,003,422	1,875,978	2,415,246	539,268	28.7%	411,824	20.6%		
	PARKS, REC, GOLF	2,315,280	2,609,106	1,920,740	3,266,692	3,225,489	3,333,972	108,483	3.4%	67,280	2.1%		
	WATER & SEWER	4,398,014	5,549,231	3,355,148	5,841,217	5,775,603	5,896,118	120,515	2.1%	54,901	0.9%		
	OTHER	1,288,495	1,309,728	553,216	1,318,444	1,320,020	1,347,485	-83,293	-4.8%	29,041	2.2%		
	TOTAL:	18,999,598	21,059,139	12,650,349	22,065,951	21,622,808	23,220,666	1,597,858	7.4%	1,154,715	5.2%		
BY CATEGORY													
	SALARIES	5,424,848	5,868,305	3,555,130	6,646,573	6,423,453	7,223,672	800,219	12.5%	577,099	8.7%		
	BENEFITS	2,075,253	2,251,167	1,427,898	2,477,879	2,425,315	2,958,998	533,683	22.0%	481,119	19.4%		
	SUPPLIES	711,107	840,115	405,501	801,372	758,062	843,734	85,672	11.3%	42,362	5.3%		
	SERVICES	6,281,700	7,396,281	3,845,284	6,977,039	6,917,075	7,122,161	205,086	3.0%	145,122	2.1%		
	MAINTENANCE	684,463	807,745	517,975	683,927	679,946	748,859	68,913	10.1%	64,932	9.5%		
	SUNDRY	591,983	734,343	319,160	476,968	432,247	498,170	65,923	15.3%	21,202	4.4%		
	BONDS/LEASES/DEPR	1,002,046	1,158,412	668,173	665,176	678,975	679,967	992	0.1%	14,791	2.2%		
	CAPITAL	2,228,198	2,002,771	1,911,228	3,337,017	3,307,735	3,145,105	-162,630	-4.9%	-191,912	-5.8%		
	TOTAL:	18,999,598	21,059,139	12,650,349	22,065,951	21,622,808	23,220,666	1,597,858	7.4%	1,154,715	5.2%		
BY FUND													
	10 GENERAL	12,412,477	13,260,312	7,857,615	14,113,764	13,742,782	15,180,024	1,437,242	10.5%	1,066,260	7.6%		
	14 STREET & DRAINAGE	0	0	0	0	0	0	0	0.0%	0	0.0%		
	15 GOLF COURSE	683,209	838,686	433,952	704,470	752,524	736,223	-16,301	-2.2%	31,753	4.5%		
	16 MARINA	206,982	-2,100	0	0	0	0	0	0.0%	0	0.0%		
	17 BEACH MAINTENANCE	10,211	15,731	0	4,500	4,500	6,500	2,000	44.4%	2,000	44.4%		
	18 HOTEL - MOTEL TAX	24,000	11,500	10,500	11,250	11,250	11,250	0	0.0%	0	0.0%		
	20 AMBULANCE	683,060	808,052	414,416	812,321	757,720	811,131	53,411	7.0%	-1,190	-0.1%		
	56 WATER & SEWER	4,398,014	5,549,231	3,355,148	5,841,217	5,775,603	5,896,118	120,515	2.1%	54,901	0.9%		
	63 COO 2008 CONSTRUCT	0	0	0	0	0	0	0	0.0%	0	0.0%		
	64 CAPITAL DEBT SVC	282,128	281,058	280,687	280,099	280,099	279,806	-293	-0.1%	-293	-0.1%		
	65 COO 2008 DEBT SVC	299,517	296,669	298,031	298,330	298,330	299,614	1,284	0.4%	1,284	0.4%		
	TOTAL:	18,999,598	21,059,139	12,650,349	22,065,951	21,622,808	23,220,666	1,597,858	7.4%	1,154,715	5.2%		

ACCT#	DESCRIPTION	2014-2015	2015-2016	2016-2017			2017-2018	INC BUD-PROJ		INC FROM BUDGET	
		ACTUAL	ACTUAL	APL YTD	BUDGET	PROJECTN	BUDGET	\$	%	\$	%
100	SALARIES/WAGES	5,037,563	5,432,775	3,293,442	6,250,668	6,022,123	6,805,721	783,598	13.0%	555,053	8.9%
165	EDUCATIONAL PAY	44,798	75,760	30,115	82,600	78,100	82,600	4,500	5.8%	0	0.0%
175	LONGEVITY	45,699	49,992	31,686	59,311	57,503	64,333	6,830	11.9%	5,022	8.5%
180	AUTO ALLOWANCE	8,556	8,700	5,019	9,000	9,000	9,000	0	0.0%	0	0.0%
185	UNIFORM ALLOWANCE	4,722	5,182	2,540	5,900	5,900	8,000	2,100	35.8%	2,100	35.6%
190	OVERTIME	283,510	285,886	192,328	239,094	250,827	254,018	3,191	1.3%	14,924	6.2%
199	SALARY/AUTO TRANSFER	0	0	0	0	0	0	0	0.0%	0	0.0%
SALARIES - 1xx		5,424,848	5,868,305	3,555,130	6,648,573	6,423,453	7,223,672	800,219	12.5%	577,099	8.7%
201	F I C A & MEDICARE	407,438	434,982	264,264	507,992	482,234	553,890	71,856	14.9%	45,898	9.0%
210	GROUP INSURANCE	866,580	917,295	548,548	1,011,777	984,387	1,254,314	269,927	27.4%	242,537	24.0%
230	T M R S	667,902	789,271	478,972	910,647	856,592	1,006,763	150,171	17.5%	96,116	10.6%
235	BENEFIT ACCOUNT ADMIN FEES	0	0	0	360	0	160	160	0.0%	-200	-55.6%
240	WORKMEN'S COMPENSATION	94,721	93,878	133,322	41,976	96,975	138,871	41,896	43.2%	96,895	230.8%
250	OPEB EXPENSE	4,599	5,839								
291	UNEMPLOYMENT INSURANCE	34,013	9,802	2,792	5,127	5,127	5,000	-127	-2.5%	-127	-2.5%
299	BENEFITS TRANSFER	0	0	0	0	0	0	0	0.0%	0	0.0%
BENEFITS - 2xx		2,075,253	2,251,167	1,427,898	2,477,879	2,425,315	2,958,998	533,883	22.0%	481,119	19.4%
310	OFFICE/COMPUTER SUPPLIES	69,919	74,135	38,177	76,350	70,517	90,000	19,483	27.6%	13,650	17.9%
311	POSTAGE/SHIPPING	28,775	32,782	16,770	29,815	29,815	29,825	10	0.0%	10	0.0%
312	BOOKS/PUBL/SUBSCRIPTIONS	2,471	2,347	2,006	5,150	3,650	7,260	3,610	98.9%	2,110	41.0%
320	OTHER ELECTRONICS	16,992	23,831	20,200	55,857	50,320	83,306	32,986	65.8%	27,449	49.1%
331	AGRICULTURAL/BOTANICAL	67,456	35,772	33,214	81,200	81,200	32,700	-48,500	-59.7%	-48,500	-59.7%
333	PROGRAM	0	0	0	0	0	0	0	0.0%	0	0.0%
335	CLOTHING/PROGRAM	85,645	91,080	63,103	106,560	101,060	126,770	25,710	25.4%	20,210	19.0%
340	GAS AND DIESEL	-20,494	-13,719	-3,964	200	200	400	200	0.0%	200	0.0%
341	STATE GAS TAX	0	99	0	0	0	0	0	0.0%	0	0.0%
343	OIL AND GREASE	3,508	1,043	4,933	6,450	6,450	6,450	0	0.0%	0	0.0%
344	GARAGE PARTS	726	978	1,713	4,000	4,000	4,000	0	0.0%	0	0.0%
352	FURNITURE & FIXTURES	21,441	11,828	7,458	14,480	13,580	20,610	7,030	51.8%	6,130	42.3%
383	EMS EXPENDABLES	38,789	31,158	20,646	35,000	35,000	40,000	5,000	14.3%	5,000	14.3%
385	SMALL TOOLS & EQUIPMENT	24,968	24,449	19,070	32,550	32,550	41,003	8,453	26.0%	8,453	26.0%
386	BUILDING SUPPLIES	0	0	0	0	0	0	0	0.0%	0	0.0%
389	CHEMICALS	42,882	55,270	23,766	50,700	48,600	51,550	2,950	6.1%	850	1.7%
390	FUEL	197,208	148,621	87,984	171,890	154,751	170,100	15,349	9.9%	-1,700	-1.0%
391	RESALE MERCHANDISE	22,660	12,661	7,230	15,400	15,400	15,600	200	1.3%	200	1.3%
392	JANITORIAL SUPPLIES	31,174	33,722	17,628	37,725	37,725	38,975	1,250	3.3%	1,250	3.3%
394	FIRE PREVENTION	6,188	5,439	2,477	6,000	6,000	9,000	3,000	50.0%	3,000	50.0%
395	AMMUNITION/GUN SUPPLIES	9,431	8,363	1,485	8,000	8,000	8,000	0	0.0%	0	0.0%
399	OTHER SUPPLIES	81,370	280,256	41,605	64,135	59,244	68,185	8,941	15.1%	4,050	6.3%
SUPPLIES - 3xx		711,107	840,115	405,501	801,372	768,062	843,734	85,672	11.3%	42,362	5.3%
400	CITY COUNCIL STIPENDS	9,475	11,080	4,300	10,700	10,700	10,700	0	0.0%	0	0.0%
406	FEES	30,530	30,272	32,328	32,500	32,500	33,000	500	1.5%	500	1.5%
407	COLLECTION AGENCY FEES	20,250	1,695	-4,255	28,500	3,500	3,250	-250	-7.1%	-25,250	-88.6%
411	BLDG DEMOLITION/MOWING	43,096	20,968	15,072	25,000	25,000	25,000	0	0.0%	0	0.0%
413	PROFESSIONAL SERVICES	382,424	317,513	187,473	384,157	376,007	441,977	65,970	17.5%	57,820	15.1%
414	BANK CHARGES	31,759	33,175	22,882	31,760	31,761	31,061	-700	-2.2%	-699	-2.2%
415	TELEPHONE	127,189	150,645	90,001	114,415	117,353	116,413	-940	-0.8%	1,998	1.7%
425	CONTRACT LABOR	101,375	124,327	40,459	144,450	120,300	144,810	24,510	20.4%	360	0.2%
426	PHYSICALS/SCREENING	10,125	8,326	4,194	8,312	8,435	8,499	64	0.8%	187	2.2%
429	WETLANDS GRANT FUNDS	0	0	0	0	0	0	0	0.0%	0	0.0%
430	ADVERTISING	49,651	55,847	15,097	45,615	44,815	45,090	275	0.6%	-525	-1.2%
431	ANIMAL FACILITY	99,442	110,218	113,681	124,537	113,681	113,681	0	0.0%	-10,856	-8.7%
432	BRYAN BEACH BASH/SUMMERTIME BLUES	218	0	0	0	0	0	0	0.0%	0	0.0%
434	MARKETING	30,667	13,218	8,525	10,000	10,000	10,890	890	8.9%	890	8.9%
435	SPECIAL EVENTS	-450	0	0	0	0	0	0	0.0%	0	0.0%
437	YOUTH ART	0	0	0	0	0	0	0	0.0%	0	0.0%
438	THANKSGIVING SUPER FEAST	9,921	8,555	5,000	10,000	10,000	10,000	0	0.0%	0	0.0%
440	ELECTRICITY	333,919	344,797	114,559	295,000	286,500	291,500	5,000	1.7%	-3,500	-1.2%
441	WATER	0	0	0	0	0	0	0	0.0%	0	0.0%
442	GAS-ENTEX	21,651	25,682	10,416	26,450	25,450	25,450	0	0.0%	-1,000	-3.8%
470	EQUIPMENT RENTAL	7,464	5,456	1,476	2,768	2,768	2,768	0	0.0%	0	0.0%
479	APPRAISAL DISTRICT	17,094	17,783	17,751	17,783	17,783	18,000	217	1.2%	217	1.2%
480	PRISONER MEDICAL	0	0	0	0	0	0	0	0.0%	0	0.0%
482	SERVICE CONTRACTS	74,318	83,271	49,652	90,400	90,400	92,400	2,000	2.2%	2,000	2.2%
483	MUSEUM FUNDRAISER	0	0	0	0	0	0	0	0.0%	0	0.0%
484	SR CITIZENS PROJECTS	12,994	10,485	6,510	16,306	16,306	21,650	5,344	32.8%	5,344	32.8%
485	LAUNDRY SERVICES	87,487	21,146	6,645	9,950	11,450	8,450	-3,000	-26.2%	-1,500	-15.1%
486	MUSEUM EXHIBITS	0	318	0	0	0	0	0	0.0%	0	0.0%
490	BOARD REQUEST	13,803	5,000	13,514	13,850	13,850	13,850	0	0.0%	0	0.0%
491	BRAZORIA COUNTY CHAMBER/ALLIANCE	5,500	5,500	5,500	5,250	5,250	5,250	0	0.0%	0	0.0%
496	BWA WATER RESALE	1,473,313	2,199,757	1,044,112	2,146,200	2,146,200	2,226,500	80,300	3.7%	80,300	3.7%
498	VEOLIA - OTHER	402,963	566,260	107,421	120,000	135,930	97,000	-38,930	-28.6%	-23,000	-19.2%
499	VEOLIA - CONTRACT OPERATIONS	2,895,522	3,224,987	1,932,991	3,263,136	3,261,136	3,324,972	63,836	2.0%	61,836	1.9%

ACCT#	DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017			2017-2018 BUDGET	INC BUD-PROJ		INC FROM BUDGET	
				APL YTD	BUDGET	PROJECTn		\$	%	\$	%
SERVICES - 4xx											
524	VEHICLE MAINTENANCE	6,281,700	7,396,281	3,845,284	6,977,039	6,917,075	7,122,161	205,086	3.0%	145,122	2.1%
530	STREET/DRAINING/SWALK MAINT	123,495	104,809	114,288	135,040	134,183	143,540	9,357	7.0%	8,500	6.3%
533	CULVERT TILE	0	0	0	0	0	0	0	0.0%	0	0.0%
543	ELECTRONICS/COMPUTER MAINT	99,635	108,960	122,051	144,117	148,725	138,599	-10,126	-6.8%	-5,518	-3.8%
545	BLDG/BLDG EQUIP MAINTENANCE	145,898	188,571	89,312	149,090	148,859	167,540	18,681	12.5%	18,450	12.4%
546	LAND/GROUNDS MAINT	51,696	63,504	60,282	72,710	67,929	74,210	6,281	9.2%	1,500	2.1%
547	SIGNS MAINTENANCE	5,419	5,912	4,970	6,000	6,000	38,000	32,000	533.3%	32,000	533.3%
548	TRAFFIC LIGHTS MAINTENANCE	0	0	0	250	250	250	0	0.0%	0	0.0%
549	STREET LIGHTS MAINTENANCE	133	0	0	500	500	500	0	0.0%	0	0.0%
553	POOL MAINTENANCE	20,681	17,595	3,118	19,720	17,000	25,720	8,720	51.3%	6,000	30.4%
560	EQUIPMENT MAINTENANCE	2,216	1,978	856	2,000	2,000	4,000	2,000	100.0%	2,000	100.0%
591	BEACH MAINTENANCE EXPENSE	8,330	6,596	0	4,500	4,500	6,500	2,000	44.4%	2,000	44.4%
MAINTENANCE - 5xx											
602	SEMINARS/DUES/TRAVEL	77,810	103,018	58,549	105,145	97,333	109,719	12,386	12.7%	4,574	4.4%
604	PUBLIC OFFICE LIABILITY	45,143	53,502	50,316	44,511	48,371	48,301	-70	-0.1%	3,790	8.5%
610	EMPLOYEE RELATIONS	6,786	15,989	12,158	12,000	12,000	14,500	2,500	20.8%	2,500	20.8%
611	PROMOTIONS	0	0	0	0	0	0	0	0.0%	0	0.0%
619	FEDERAL NARCOTICS EXPENSE	4,387	33,429	1,275	0	0	0	0	0.0%	0	0.0%
620	NARCOTICS/K-9	5,564	58,442	5,689	6,000	6,000	6,000	0	0.0%	0	0.0%
621	K-9 EXPENSE	2,859	2,537	2,282	4,500	4,500	4,500	0	0.0%	0	0.0%
625	EMERGENCY MANAGEMENT	120,283	22,935	607	18,000	12,000	25,800	13,800	115.0%	7,800	43.3%
628	PROPERTY-VEHICLE INSURANCE	129,064	135,040	141,101	141,562	147,816	143,850	-3,766	-2.6%	2,288	1.6%
652	COMMUNITY SERVICE INSURANCE	2,030	2,125	2,219	2,310	2,310	2,310	0	0.0%	0	0.0%
678	380 AGREEMENTS	0	226,193	25,000	25,000	25,000	0	0	0.0%	0	0.0%
680	PLANNING COMMISSION	0	0	0	0	0	0	0	0.0%	0	0.0%
684	TECHNOLOGY FUND EXPENSE	4,575	2,980	1,633	5,800	2,981	27,800	24,819	832.6%	22,000	379.3%
685	SECURITY FUND EXPENSE	17,593	8,307	4,846	8,318	8,318	8,318	0	0.0%	0	0.0%
687	DAMAGE CLAIMS	0	0	0	0	0	0	0	0.0%	0	0.0%
690	ELECTIONS	3,723	2,935	1,500	32,750	8,000	2,750	-5,250	-65.6%	-30,000	-81.6%
692	RESERVE FIREMEN INCENTIVES	2,470	2,260	940	3,000	3,500	3,000	-500	-14.3%	0	0.0%
693	RESERVE FIREMEN PENSION	972	1,296	432	0	3,500	3,000	-500	-14.3%	3,000	0.0%
695	COLLEGE REIMBURSEMENT	4,165	169	0	5,000	3,000	5,000	2,000	66.7%	0	0.0%
697	LEASE -EQUIPMENT/PROPERTY	53,209	2,148	0	13,800	0	0	0	0.0%	-13,800	0.0%
699	OTHER - SUNDRY/CONTINGENCY	111,347	80,038	10,611	49,272	47,818	93,322	45,504	95.2%	44,050	89.4%
SUNDRY - 6xx											
700	PRINCIPAL	591,980	734,343	319,158	476,968	432,247	498,170	65,923	15.3%	21,202	4.4%
705	COST OF BOND ISSUE	0	0	0	0	0	0	0	0.0%	0	0.0%
710	INTEREST EXPENSE	140,045	120,426	100,418	99,829	99,829	78,820	-21,009	-21.0%	-21,009	-21.0%
730	DEBT SERVICE FEES	900	300	300	600	600	600	0	0.0%	0	0.0%
775	LEASE INTEREST	0	0	6,100	2,589	2,588	2,589	1	0.0%	0	0.0%
776	LEASE PRINCIPAL	-51,090	82,091	83,356	84,158	97,958	97,958	0	0.0%	13,800	16.4%
940	BOND AMORTIZATION	0	0	0	0	0	0	0	0.0%	0	0.0%
995	DEPRECIATION	471,194	498,595	0	0	0	0	0	0.0%	0	0.0%
BONDS/LEASES/DEPRECIATION - 7xx											
819	COUNTY INTERLOCAL	1,002,049	1,158,412	668,174	665,176	678,975	679,967	992	0.1%	14,791	2.2%
820	DRAINAGE	0	0	0	0	0	0	0	0.0%	0	0.0%
821	CDBG PROJECT	0	0	0	0	0	0	0	0.0%	0	0.0%
875	GRANT-EMERGENCY POWER & GENERATO	0	0	-41,942	0	0	0	0	0.0%	0	0.0%
880	LAND ACQUISITION	27,957	102,500	16,453	0	16,453	0	-16,453	-100.0%	0	0.0%
899	CAPITAL OUTLAY	2,200,241	1,900,271	1,936,717	3,337,017	3,291,282	3,145,105	-146,177	-4.4%	-191,912	-5.8%
CAPITAL - 8xx											
		2,228,198	2,002,771	1,911,228	3,337,017	3,307,735	3,145,105	-162,630	-4.9%	-181,912	-5.8%
TOTAL EXPENSES											
		18,999,598	21,059,139	12,850,349	22,065,951	21,622,808	23,220,666	1,597,858	7.4%	1,154,715	5.2%

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2017

64 -CAPITAL PUR DEBT SVC

REVENUES	2013-2014	2014-2015	2015-2016	----- 2016-2017 -----			----- 2017-2018 -----	
	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	268,347	274,468	293,531	280,099	260,078	280,099	281,581	279,806
64-310-120 PRIOR YEARS TAXES	0	0	0	0	0	0	0	0
64-311-110 P&I CURRENT YEAR TAX	2,668	2,881	3,078	0	0	0	0	0
64-311-120 P & I DELIQUENT TAXES	3,124	2,830	7,567	0	0	0	0	0
64-360-100 INTEREST INCOME	6	2	6	0	65	0	0	0
TOTAL REVENUES	274,145	280,181	304,181	280,099	260,143	280,099	281,581	279,806

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2017

64 -CAPITAL PUR DEBT SVC
 DEBT SERVICE

EXPENDITURES	2013-2014	2014-2015	2015-2016	2016-2017		2017-2018		
	ACTUAL	ACTUAL	ACTUAL	CURRENT HUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<u>DEBT SERVICE</u>								
64-615-700 PRINCIPAL	215,000	226,000	237,000	248,000	248,000	248,000	196,000	260,000
64-615-710 INTEREST EXPENSE	56,178	55,528	44,058	31,799	32,387	31,799	85,281	19,506
64-615-730 DEBT SERVICE FEES	<u>300</u>	<u>600</u>	<u>0</u>	<u>300</u>	<u>300</u>	<u>300</u>	<u>300</u>	<u>300</u>
TOTAL DEBT SERVICE	271,478	282,128	281,058	280,099	280,687	280,099	281,581	279,806
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TOTAL DEBT SERVICE	271,478	282,128	281,058	280,099	280,687	280,099	281,581	279,806

CITY OF FRESBURG
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2017

64 -CAPITAL PUR DEBT SVC
 TRANSFERRED FROM

EXPENDITURES	2013-2014		2014-2015		2015-2016		2016-2017		2017-2018	
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET	
INTERFUND TRANSFERS										
64-710-010 TRANSFER FROM GENERAL FUND	0	0	(18,000)		0	0	0	0	0	0
TOTAL INTERFUND TRANSFERS	0	0	(18,000)		0	0	0	0	0	0
TOTAL TRANSFERRED FROM	0	0	(18,000)		0	0	0	0	0	0
TOTAL EXPENDITURES	271,478	282,128	263,058		280,099	280,687	280,099	281,581	279,806	
REVENUE OVER/(UNDER) EXPENDITURES	2,667	(1,947)	41,123		0	(20,544)	0	0	0	0



FISCAL YEAR 2017-2018
 BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

64-410 CAPITAL DEBT SVC FUND

ACCT#	DESCRIPTION	2014-2015		2015-2016		2016-2017		2017-2018		INC BUD-PROJ		INC FROM BUDGET	
		ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECT	BUDGET	BUDGET	BUDGET	\$	%	\$	%
64 410-414	REVENUES	280,181	304,181	280,878	280,099	280,099	279,806	-293	-0.1%	-293	-0.1%	-293	-0.1%
64 615-700	BANK CHARGES	0	0	0	0	0	0	0	0.0%	0	0.0%	0	0.0%
64 615-710	PRINCIPAL	226,000	237,000	248,000	248,000	248,000	260,000	12,000	4.8%	12,000	4.8%	12,000	4.8%
64 615-730	INTEREST EXPENSE	55,528	44,058	32,387	31,799	31,799	19,506	-12,293	-38.7%	-12,293	-38.7%	-12,293	-38.7%
	DEBT SERVICE FEES	600	0	300	300	300	300	0	0.0%	0	0.0%	0	0.0%
	TOTAL EXPENSES	282,128	281,058	280,687	280,099	280,099	279,806	-586	-0.2%	-586	-0.2%	-293	-0.1%
	NET: OPERATING	-1,947	23,123	-19,809	0	0	0	0	0.0%	0	0.0%	0	0.0%
	INTERFUND TRANSFERS	0	0	0	0	0	0	0	0.0%	0	0.0%	0	0.0%
	NET	-1,947	23,123	-19,809	0	0	0	0	0.0%	0	0.0%	0	0.0%



**FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION**

64-410 CAPITAL DEBT SVC FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
64 410-414	BANK CHARGES	0	0	0	0	0

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
64 615-700	PRINCIPAL	226,000	237,000	248,000	248,000	260,000
	10/24/17	260,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
64 615-710	INTEREST EXPENSE	55,528	44,058	32,387	31,799	19,506
	10/24/2017	12,899				
	04/24/2018	6,607				



FISCAL YEAR 2017-2018

ACCOUNT DETAIL JUSTIFICATION

64-410 CAPITAL DEBT SVC FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	APR YTD	2016-2017		2017-2018 BUDGET
					BUDGET	PROJECTION	
64 615-730	DEBT SERVICE FEES	600	0	300	300	300	
	Paying Agent Fee: Southside Bank	300					

TOTAL: 282,128 281,058 280,687 280,099 280,099 279,806

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2017

65 -COO 2008 DEBT SERVICE

REVENUES	2013-2014	2014-2015	2015-2016	(----- 2016-2017 -----)		(----- 2017-2018 -----)		
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
65-310-110 TAX CURRENT YEAR I&S	287,636	293,343	304,548	298,330	277,031	298,330	297,368	299,614
65-310-120 PRIOR YEAR TAXES	0	0	0	0	0	0	0	0
65-311-110 P&I CURRENT YEAR TAX	2,851	3,073	3,206	0	0	0	0	0
65-311-120 P & I DEL TAX	2,368	2,522	7,824	0	0	0	0	0
65-360-100 INTEREST INCOME	19	4	34	0	48	0	0	0
65-399-000 PROCEEDS FROM THE SALE OF BOND	0	0	0	0	0	0	0	0
TOTAL REVENUES	292,874	298,943	315,612	298,330	277,078	298,330	297,368	299,614

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2017

65 -COO 2008 DEBT SERVICE

DEBT SERVICE

EXPENDITURES	2013-2014	2014-2015	2015-2016	2016-2017		2017-2018		
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
SERVICES								
65-615-414 BANK CHARGES	0	0	0	0	0	0	0	0
TOTAL SERVICES	0	0	0	0	0	0	0	0
DEBT SERVICE								
65-615-700 PRINCIPAL	205,000	215,000	220,000	230,000	230,000	230,000	190,000	240,000
65-615-710 INTEREST EXPENSE	92,287	84,517	76,369	68,030	68,031	68,030	107,068	59,314
65-615-730 DEBT SERVICE FEES	0	0	300	300	0	300	300	300
TOTAL DEBT SERVICE	297,287	299,517	296,669	298,330	298,031	298,330	297,368	299,614
TOTAL DEBT SERVICE	297,287	299,517	296,669	298,330	298,031	298,330	297,368	299,614

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2017

65 -COO 2008 DEBT SERVICE

TRANSFERRED FROM

EXPENDITURES				(----- 2016-2017 -----) (----- 2017-2018 -----)				
	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 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
<hr/>								
TOTAL TRANSFERRED FROM	0	0	0	0	0	0	0	0
<hr/>								
TOTAL EXPENDITURES	297,287	299,517	296,669	298,330	298,031	298,330	297,368	299,614
<hr/>								
REVENUE OVER/(UNDER) EXPENDITURES	(4,412)	(574)	18,943	0	(20,952)	0	0	0
<hr/>								



FISCAL YEAR 2017-2018
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

65-410 COO 2008 \$3.35M Debt Svc

ACCT#	DESCRIPTION	2014-2015	2015-2016	2016-2017		2017-2018	INC BUD-PROJ		INC FROM BUDGET	
		ACTUAL	ACTUAL	APR YTD	BUDGET		PROJECTn	\$	%	\$
	REVENUES	298,943	315,612	277,078	298,330	299,614	1,284	0.4%	1,284	0.4%
65 410-414	BANK CHARGES	0	0	0	0	0	0	0.0%	0	0.0%
65 615-700	PRINCIPAL	215,000	220,000	230,000	230,000	240,000	10,000	4.3%	10,000	4.3%
65 615-710	INTEREST EXPENSE	84,517	76,369	68,031	68,030	59,314	-8,716	-12.8%	-8,716	-12.8%
65 615-730	DEBT SERVICE FEES	0	300	0	300	300	0	0.0%	0	0.0%
	TOTAL EXPENSES	299,517	296,669	298,031	298,330	299,614	2,568	0.9%	1,284	0.4%
	NET: OPERATING	-574	18,943	-20,953	0	0	0	0.0%	0	0.0%
	INTERFUND TRANSFERS	0	0	0	0	0	0	0.0%	0	0.0%
	NET	-574	18,943	-20,953	0	0	0	0.0%	0	0.0%



**FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION**

65-410 COO 2008 \$3.35M Debt Svc

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
65 410-414	BANK CHARGES	0	0	0	0	0

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
65 615-700	PRINCIPAL	215,000	220,000	230,000	230,000	240,000
	10/01/2017	240,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
65 615-710	INTEREST EXPENSE	84,517	76,369	68,031	68,030	59,314
	10/01/2017	29,657				
	04/01/2018	29,657				



**FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION**

65-410 COO 2008 \$3.35M Debt Svc

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018	
				APR YTD	BUDGET	PROJECTION	BUDGET
65 615-730	DEBT SERVICE FEES	0	300	0	300	300	300
	Fees	300					

TOTAL: 299,517 296,669 298,031 298,330 298,330 299,614



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

ISSUE DATE: 10/24/03

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

Capital Equipment Purchases:

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



**CERTIFICATES OF OBLIGATION
PROJECTION**

SERIES- 2008

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

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

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



TRUTH IN TAXATION

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

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

There are four principles to truth-in-taxation:

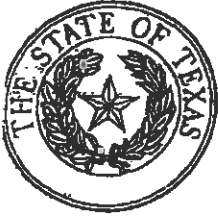
- Property owners have the right to know of increases in their properties' appraised value and to be notified of the estimated taxes that could result from the new value.
- A taxing unit, other than a school district, must publish its effective and rollback tax rates before adopting an actual tax rate.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

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

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

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

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



STATE OF TEXAS
LOCAL GOVERNMENT CODE
CHAPTER 102. MUNICIPAL BUDGET

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

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

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

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

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

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

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

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

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

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

- (b) The proposed budget shall be available for inspection by any taxpayer.
(c) Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



HOME RULE CHARTER AFFECTING THE BUDGET

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

ARTICLE 9. MUNICIPAL FINANCE

SECTION 9.01. FISCAL YEAR.

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

SECTION 9.02. PREPARATION AND SUBMISSION OF BUDGET.

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

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

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

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

SECTION 9.04. PROPOSED EXPENDITURES COMPARED WITH OTHER YEARS.

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

SECTION 9.05. BUDGET A PUBLIC RECORD.

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

SECTION 9.06. NOTICE OF PUBLIC HEARING ON BUDGET.

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

SECTION 9.07. PUBLIC HEARING ON BUDGET.

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

SECTION 9.08. PROCEEDINGS ON BUDGET AFTER PUBLIC HEARING.

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

SECTION 9.09. VOTE REQUIRED FOR ADOPTION.

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

SECTION 9.10. DATE FOR FINAL ADOPTION.

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

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

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

SECTION 9.12. BUDGET ESTABLISHES APPROPRIATIONS.

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

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

From the effective date of the budget, the amount therein stated as the amount to be raised by property tax shall 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/FUND

ACCT#	DESCRIPTION	2014-2015		2015-2016		2016-2017		2017-2018		INC BUD-PROJ		INC FROM BUDGET	
		ACTUAL	ACTUAL	ACTUAL	APL YTD	BUDGET	PROJECTD	BUDGET	\$	%	\$	%	
REVENUES:													
BY CATEGORY													
	TAXES	15,117,268	11,906,884	7,331,468	11,777,994	11,336,907	11,562,331	225,424	2.0%	-215,663	-1.8%		
	PERMITS & FEES	110,377	117,607	131,602	102,498	198,088	170,700	-27,388	-13.8%	68,202	66.5%		
	GARBAGE REVENUES	832,970	858,187	495,642	917,500	881,750	886,750	5,000	0.6%	-30,750	-3.4%		
	REVENUE PRODUCING	152,632	148,787	83,959	166,950	164,350	202,100	37,750	23.0%	35,150	21.1%		
	FINES & FEES	362,596	415,973	224,960	361,200	441,425	445,800	4,375	1.0%	84,600	23.4%		
	MISCELLANEOUS	671,479	1,102,776	228,377	262,707	378,018	6,085,416	5,707,398	1509.8%	5,822,709	2216.4%		
	GOLF COURSE	235,028	199,706	177,962	352,800	387,366	387,366	0	0.0%	34,566	9.8%		
	AMBULANCE	816,342	474,081	369,536	935,795	869,245	668,745	-200,500	-23.1%	-267,050	-28.5%		
	WATER & SEWER	5,314,780	6,296,310	3,159,393	5,157,918	5,459,975	5,393,369	-66,606	-1.2%	235,451	4.6%		
	MARINA	405,589	0	0	0	0	0	0	0.0%	0	0.0%		
	BEACH REVENUES	19,413	0	9,079	8,500	9,981	8,500	-1,481	-14.8%	0	0.0%		
	TOTAL:	24,038,474	21,520,311	12,211,978	20,043,862	20,127,105	25,811,077	5,683,972	28.2%	5,767,215	28.8%		
BY FUND													
	10 GENERAL	16,650,245	13,913,897	7,955,281	12,995,920	12,807,609	18,759,177	5,951,568	46.5%	5,763,257	44.3%		
	14 STREET & DRAINAGE	0	0	0	0	0	0	0	0.0%	0	0.0%		
	15 GOLF COURSE	235,028	199,706	177,962	352,800	387,366	387,366	0	0.0%	34,566	9.8%		
	16 MARINA	405,589	0	0	0	0	0	0	0.0%	0	0.0%		
	17 BEACH MAINTENANCE	19,413	0	9,079	8,500	9,981	8,500	-1,481	-14.8%	0	0.0%		
	18 HOTEL - MOTEL TAX	17,953	16,524	3,506	14,500	14,500	14,500	0	0.0%	0	0.0%		
	20 AMBULANCE	816,342	474,081	369,536	935,795	869,245	668,745	-200,500	-23.1%	-267,050	-28.5%		
	56 WATER & SEWER	5,314,780	6,296,310	3,159,393	5,157,918	5,459,975	5,393,369	-66,606	-1.2%	235,451	4.6%		
	63 COO 2008 CONSTRUCT	0	0	0	0	0	0	0	0.0%	0	0.0%		
	64 CAPITAL DEBT SVC	280,181	304,161	260,143	280,099	280,099	279,806	-293	-0.1%	-293	-0.1%		
	65 COO 2008 DEBT SVC	298,943	315,612	277,078	298,330	298,330	299,614	1,284	0.4%	1,284	0.4%		
	TOTAL:	24,038,474	21,520,311	12,211,978	20,043,862	20,127,105	25,811,077	5,683,972	28.2%	5,767,215	28.8%		



BUDGETED STATEMENT OF OPERATIONS BY DEPARTMENT/FUND

ACCT#	DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	APPLY YTD	2016-2017 BUDGET	PROJECTED	2017-2018 BUDGET	INC BUD-PROJ %	INC FROM BUDGET \$	INC FROM BUDGET %	
10-400	MAYOR & COUNCIL	37,003	52,225	45,205	97,733	65,259	52,733	-12,528	-19.2%	-45,000	-46.0%
10-405	MAIN STREET	-450	0	0	0	0	0	0	0.0%	0	0.0%
10-410	GENERAL ADMINISTRATION	1,822,927	1,982,068	974,692	1,625,473	1,645,282	2,048,625	403,343	24.5%	423,152	26.0%
10-415	PURCHASING	0	0	0	0	0	0	0	0.0%	0	0.0%
10-420	SERVICE CENTER	118,712	171,530	99,864	270,560	266,150	202,857	-63,293	-23.8%	-67,703	-25.0%
10-430	MUNICIPAL COURT	108,251	112,044	78,047	137,820	138,198	142,680	4,492	3.3%	4,870	3.5%
10-525	POLICE DEPARTMENT	3,762,870	4,548,418	2,674,580	4,604,988	4,592,954	4,571,008	-21,948	-0.5%	-33,980	-0.7%
10-530	FIRE	1,036,834	983,175	709,349	1,148,398	1,058,088	1,336,694	278,606	26.3%	188,296	16.4%
10-555	BUILDING BLOCKS	0	0	0	0	0	0	0	0.0%	0	0.0%
10-557	CODE ENFORCEMENT	185,103	234,874	179,232	335,906	304,318	337,414	33,096	10.9%	1,508	0.4%
10-558	BUILDING	212,968	184,521	170,198	279,358	269,720	330,380	60,660	22.5%	51,022	18.3%
10-564	GARBAGE COLLECTION	810,919	914,275	386,787	936,000	936,000	936,000	0	0.0%	0	0.0%
10-575	STREET	2,523,355	2,090,739	986,308	2,003,422	1,875,978	2,415,246	539,268	28.7%	411,824	20.6%
10-578	HISTORICAL MUSEUM	151,882	226,023	66,565	111,894	117,870	208,628	90,758	77.0%	96,744	86.5%
10-579	SR CITIZENS COMMISSION	11,835	10,615	5,579	18,055	18,055	18,485	430	2.4%	430	2.4%
10-650	LIBRARY	47,467	18,933	15,979	38,912	38,912	41,862	2,950	7.6%	2,950	7.6%
10-655	PARKS	1,190,689	1,325,205	1,236,805	1,955,754	1,883,018	1,981,132	98,114	5.2%	25,378	1.3%
10-665	RECREATION	382,080	415,667	228,425	549,501	532,980	556,270	23,290	4.4%	6,769	1.2%
10-800	CONTINGENCY	0	0	0	0	0	0	0	0.0%	0	0.0%
10-900	MAJOR CAPITAL FUND	10,034	0	0	0	0	0	0	0.0%	0	0.0%
14-575	STREET & DRAINAGE FUND	0	0	0	0	0	0	0	0.0%	0	0.0%
15-656	GOLF COURSE FUND	683,209	838,688	433,952	704,470	752,524	736,223	-16,301	-2.2%	31,753	4.5%
16-418	MARINA	206,982	-2,100	0	0	0	0	0	0.0%	0	0.0%
17-575	BEACH MAINTENANCE FUND	10,211	15,731	0	4,500	4,500	6,500	2,000	44.4%	2,000	44.4%
18-412	HOTEL-MOTEL TAX FUND	24,000	11,500	10,500	11,250	11,250	11,250	0	0.0%	0	0.0%
20-535	AMBLANCE/EMS FUND	683,060	808,052	414,416	812,321	757,720	811,131	53,411	7.0%	-1,190	-0.1%
56-565	WATER & SEWER FUND	4,398,014	5,549,231	3,355,148	5,841,217	5,775,603	5,896,118	120,515	2.1%	54,901	0.9%
63-410	COO 2008 CONSTRUCTION	0	0	0	0	0	0	0	0.0%	0	0.0%
64-410	CAPITAL DEBT SVC FUND	282,128	281,056	280,687	280,099	280,099	279,806	-293	-0.1%	-293	-0.1%
65-410	COO 2008 DEBT SVC	299,517	298,959	298,031	298,330	288,330	299,614	1,284	0.4%	1,284	0.4%
EXPENSES		18,999,598	21,059,139	12,650,349	22,065,951	21,622,808	23,220,666	1,597,858	7.4%	1,154,715	5.2%

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2017

15 -GOLF COURSE FUND

REVENUES	----- 2016-2017 -----) (----- 2017-2018 -----)							
	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
15-348-200 C O G S - CART RENTAL FEE	0	51,090	22,500	45,000	22,417	51,286	38,650	51,286
15-348-401 C O G S - MERCHANDISE	(52,390)	55,620	59,853	50,000	34,529	59,192	35,000	59,192
15-348-402 C O G S - FOOD	(6,796)	6,081	4,829	7,000	2,978	5,648	8,500	5,648
15-348-403 C O G S - BEER	(27,383)	24,496	28,593	27,000	20,437	29,190	30,000	29,190
15-348-404 C O G S - SOFT DRINKS&CHIPS	(18,144)	17,802	18,935	19,000	7,588	16,318	18,000	16,318
15-349-100 REVENUE - RECEIPTS (NO TAX)	158,627	107,769	85,904	161,000	85,280	181,000	275,000	181,000
15-349-101 REVENUE - RECEIPTS (TAXABLE)	2,228	1,841	285	1,800	41	600	1,498	600
15-349-200 REVENUE - GOLF CART RENTAL	94,311	80,339	64,377	100,000	41,938	105,000	120,000	105,000
15-349-401 REVENUE - MERCHANDISE	65,990	70,100	67,811	71,000	48,755	82,000	60,000	82,000
15-349-402 REVENUE - PREPARED FOODS	9,532	8,766	6,173	12,000	4,138	13,000	13,500	13,000
15-349-403 REVENUE - BEER SALES	48,108	40,593	38,684	53,000	26,418	60,000	60,000	60,000
15-349-404 REVENUE - SOFT DRINKS&CHIPS	21,939	19,642	20,292	27,000	12,208	22,000	30,000	22,000
15-349-450 REVENUE - MEMBERSHIPS	77,866	60,307	56,018	75,000	46,912	85,000	82,000	85,000
15-360-100 INTEREST INCOME	5	1	507	0	9	0	0	0
15-360-101 MISC INCOME	(547)	345	4,304	0	215	400	0	400
15-360-200 GAIN-LOSS SALE OF CAPITAL	0	0	16,782	0	0	0	0	0
15-360-300 CART STORAGE FEE	0	358	0	0	0	0	0	0
15-360-400 GRANT REVENUE	0	0	6,412	0	0	0	0	0
15-360-920 DONATIONS - MISCELLANEOUS	73	33	274	0	0	0	0	0
15-370-005 CASH OVER CR SHORT	0	22	156	0	0	0	0	0
15-381-700 BAD DEBT WRITE-OFF	0	0	0	0	0	0	0	0
15-399-100 INSURANCE RECOVERY	0	0	0	0	0	0	0	0
TOTAL REVENUES	373,418	235,028	199,706	352,800	177,962	387,366	511,848	387,366

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2017

15 -GOLF COURSE FUND

GOLF COURSE

EXPENDITURES	2013-2014	2014-2015	2015-2016	2016-2017			2017-2018	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
SALARIES								
15-656-100 SALARIES/WAGES	299,777	353,610	383,612	403,593	207,782	365,000	325,694	405,605
15-656-175 LONGEVITY	1,067	2,027	2,529	3,206	1,743	3,206	750	2,899
15-656-190 OVERTIME	2,032	1,588	727	1,000	1,577	1,577	1,000	1,000
TOTAL SALARIES	302,876	357,225	386,868	407,799	211,103	369,783	327,444	409,504
BENEFITS								
15-656-201 F I C A & MEDICARE	23,493	26,374	28,374	31,197	16,048	28,900	25,049	31,327
15-656-210 GROUP INSURANCE	51,096	73,622	67,697	71,956	39,738	74,000	56,003	85,977
15-656-230 T M R	31,558	35,690	77,801	48,583	26,202	41,500	31,834	49,722
15-656-240 WORKMEN'S COMPENSATION	8,792	8,792	3,709	1,886	2,660	2,660	12,000	2,793
15-656-250 OPEB EXPENSE	0	1,704	2,154	0	0	0	0	0
15-656-291 UNEMPLOYMENT INSURANCE	57	3,875	2,272	0	0	0	0	0
TOTAL BENEFITS	114,996	150,057	182,018	153,622	84,648	147,060	124,886	169,819
SUPPLIES								
15-656-310 OFFICE/COMPUTER SUPPLIES	1,510	997	1,583	1,500	1,096	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	428	745	0	500	0	500	500	500
15-656-352 FURNITURE & FIXTURES	591	559	1,222	1,000	393	1,000	0	1,000
15-656-385 SMALL TOOLS & EQUIPMENT	2,988	2,835	2,644	3,000	1,724	3,000	3,300	3,000
15-656-389 CHEMICALS	29,215	29,024	40,207	30,000	18,680	30,000	30,000	30,000
15-656-390 FUEL	16,311	10,142	9,394	13,000	5,675	13,000	13,000	13,000
15-656-392 JANITORIAL SUPPLIES	438	358	688	1,000	540	1,000	1,000	1,000
15-656-399 OTHER SUPPLIES	1,382	1,603	23,013	1,500	2,361	1,500	1,500	1,500
TOTAL SUPPLIES	52,863	46,262	78,751	51,500	30,470	51,500	50,800	51,500
SERVICES								
15-656-413 PROFESSIONAL SERVICES	0	0	0	0	0	0	0	0
15-656-414 BANK CHARGES	7,089	6,114	5,561	6,500	4,763	6,500	10,500	6,500
15-656-415 TELEPHONE	6,939	5,824	6,895	6,499	2,823	6,500	6,500	6,500
15-656-426 PHYSICALS/SCREENING	1,615	880	528	750	485	750	0	750
15-656-430 ADVERTISING	2,864	1,917	2,837	3,000	1,051	3,000	3,000	3,000
15-656-440 ELECTRICITY	22,121	18,320	21,308	16,000	10,496	16,000	10,985	16,000
15-656-482 SERVICE CONTRACTS	0	0	0	0	0	0	0	0
15-656-485 LAUNDRY SERVICES	3,257	3,835	1,198	1,500	848	3,000	3,000	0
15-656-499 OTHER SERVICES	3,390	2,997	3,968	3,500	2,752	3,500	2,500	5,500
TOTAL SERVICES	47,276	39,886	42,296	37,749	23,218	39,250	36,485	38,250
MAINTENANCE								
15-656-524 VEHICLE MAINTENANCE	12,999	12,756	18,733	16,000	7,284	16,000	13,200	15,000
15-656-545 BLDG/BLDG EQUIP MAINTENANCE	2,226	1,301	9,102	2,500	3,518	2,500	2,500	11,350
15-656-546 LAND/GROUNDS MAINT	19,800	13,157	19,835	20,000	13,924	20,000	18,500	24,500
TOTAL MAINTENANCE	35,024	27,214	47,670	38,500	24,726	38,500	34,200	50,850

CITY OF FREEPORT
APPROVED BUDGET
AS OF: APRIL 30TH, 2017

15 -GOLF COURSE FUND

GOLF COURSE

EXPENDITURES	2016-2017						2017-2018	
	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
SUNDRY								
15-656-602 SEMINARS/DUES/TRAVEL	864	494	561	700	252	700	500	1,700
15-656-604 LIABILITY INSURANCE	795	0	2,465	0	0	0	1,887	0
15-656-629 VEHICLE INSURANCE	703	105	2,465	800	0	800	601	800
15-656-687 DAMAGE CLAIMS	0	0	0	0	0	0	0	0
15-656-697 LEASE PRINCIPAL	0	3,220	0	13,800	0	0	28,742	0
15-656-698 LEASE INTEREST	8,770	6,826	2,147	0	0	0	0	0
15-656-699 OTHER - SUNDRY	0	21	250	0	0	0	0	0
TOTAL SUNDRY	11,212	10,667	7,888	15,300	252	1,500	31,730	2,500
DEBT SERVICE								
15-656-775 LEASE INTEREST	0	0	0	0	0	0	0	0
15-656-776 LEASE PRINCIPAL	0	(51,090)	0	0	5,103	13,800	0	13,800
TOTAL DEBT SERVICE	0	51,090	0	0	5,103	13,800	0	13,800
CAPITAL OUTLAY								
15-656-880 LAND ACQUISITION	0	0	0	0	0	0	0	0
15-656-899 CAPITAL OUTLAY	0	0	0	0	54,431	91,131	0	0
TOTAL CAPITAL OUTLAY	0	0	0	0	54,431	91,131	0	0
ACCRUAL								
15-656-995 DEPRECIATION EXPENSE	107,996	102,988	93,195	0	0	0	0	0
15-656-999 ACCRUAL: CAPITAL OUTLAY	0	0	0	0	0	0	0	0
TOTAL ACCRUAL	107,996	102,988	93,195	0	0	0	0	0
TOTAL GOLF COURSE	672,243	683,209	838,686	704,470	433,952	752,524	605,545	736,223

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2017

15 -GOLF COURSE FUND
 TRANSFERRED FROM

EXPENDITURES	2013-2014		2014-2015		2015-2016		2016-2017		2017-2018	
	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	(250,895)	(192,598)	(350,816)	(351,670)	(351,670)	(351,670)	(93,697)	(348,857)		
TOTAL INTERFUND TRANSFERS	(250,895)	(192,598)	(350,816)	(351,670)	(351,670)	(351,670)	(93,697)	(348,857)		
TOTAL TRANSFERRED FROM	(250,895)	(192,598)	(350,816)	(351,670)	(351,670)	(351,670)	(93,697)	(348,857)		
TOTAL EXPENDITURES	421,348	490,611	487,870	352,800	82,282	400,854	511,848	387,366		
REVENUE OVER/(UNDER) EXPENDITURES	(47,930)	(255,584)	(288,163)	0	95,681	(13,488)	0	0		



**FISCAL YEAR 2017-2018
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY**

15-656 GOLF COURSE FUND

ACCT#	DESCRIPTION	2014-2015		2015-2016		2016-2017		2017-2018		INC BUD-PROJ		INC FROM BUDGET	
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET	PROJECTn	BUDGET	BUDGET	\$	%	\$	%
REVENUES		235,027	199,707	181,369	352,800	387,366	387,366	387,366	0	0.0%	34,566	9.8%	
15 656-100	SALARIES/WAGES	353,610	383,612	207,782	403,593	365,000	365,000	405,605	40,605	11.1%	2,012	0.5%	
15 656-175	LONGEVITY	2,027	2,529	1,743	3,206	3,206	3,206	2,899	-307	-9.6%	-307	-9.6%	
15 656-190	OVERTIME	1,588	727	1,577	1,000	1,577	1,577	1,000	-577	-36.6%	0	0.0%	
15 656-201	F I C A & MEDICARE	26,374	28,374	16,048	31,197	28,900	28,900	31,327	2,427	8.4%	130	0.4%	
15 656-210	GROUP INSURANCE	73,622	67,697	39,738	71,956	74,000	74,000	85,977	11,977	16.2%	14,021	19.5%	
15 656-230	T M R S	35,690	77,801	26,202	48,583	41,500	41,500	49,722	8,222	19.8%	1,139	2.3%	
15 656-240	WORKMEN'S COMPENSATION	8,792	3,709	2,660	1,886	2,660	2,660	2,793	133	5.0%	907	48.1%	
15-656-250	OPEB EXPENSES	1,704	2,164	0	0	0	0	0	0	0.0%	0	0.0%	
15 656-291	UNEMPLOYMENT INSURANCE	3,875	2,272	0	0	0	0	0	0	0.0%	0	0.0%	
15 656-310	OFFICE/COMPUTER SUPPLIES	997	1,583	1,096	1,500	1,500	1,500	1,500	0	0.0%	0	0.0%	
15 656-320	OTHER ELECTRONICS	0	0	0	0	0	0	0	0	0.0%	0	0.0%	
15 656-331	AGRICULTURAL/BOTANICAL	0	0	0	0	0	0	0	0	0.0%	0	0.0%	
15 656-335	CLOTHING	745	0	0	500	500	500	500	0	0.0%	0	0.0%	
15 656-352	FURNITURE & FIXTURES	559	1,222	393	1,000	1,000	1,000	1,000	0	0.0%	0	0.0%	
15 656-385	SMALL TOOLS & EQUIPMENT	2,835	2,644	1,724	3,000	3,000	3,000	3,000	0	0.0%	0	0.0%	
15 656-389	CHEMICALS	29,024	40,207	18,680	30,000	30,000	30,000	30,000	0	0.0%	0	0.0%	
15 656-390	FUEL	10,142	9,394	5,675	13,000	13,000	13,000	13,000	0	0.0%	0	0.0%	
15 656-392	JANITORIAL SUPPLIES	358	688	540	1,000	1,000	1,000	1,000	0	0.0%	0	0.0%	
15 656-399	OTHER SUPPLIES	1,603	23,013	2,361	1,500	1,500	1,500	1,500	0	0.0%	0	0.0%	
15 656-413	PROFESSIONAL SERVICES	0	0	0	0	0	0	0	0	0.0%	0	0.0%	
15 656-414	BANK CHARGES	6,114	5,561	4,763	6,500	6,500	6,500	6,500	0	0.0%	0	0.0%	
15 656-415	TELEPHONE	5,824	6,895	2,823	6,500	6,500	6,500	6,500	0	0.0%	0	0.0%	
15 656-426	PHYSICALS/SCREENING	880	528	485	750	750	750	750	0	0.0%	0	0.0%	
15 656-430	ADVERTISING	1,917	2,837	1,051	3,000	3,000	3,000	3,000	0	0.0%	0	0.0%	
15 656-440	ELECTRICITY	18,320	21,308	10,496	16,000	16,000	16,000	16,000	0	0.0%	0	0.0%	
15 656-482	SERVICE CONTRACTS	0	0	0	0	0	0	0	0	0.0%	0	0.0%	
15 656-485	LAUNDRY SERVICES	3,835	1,198	848	1,500	1,500	1,500	1,500	-3,000	-100.0%	-1,500	-100.0%	
15 656-499	OTHER SERVICES	2,997	3,968	2,752	3,500	3,500	3,500	5,500	2,000	57.1%	2,000	57.1%	
15 656-524	VEHICLE MAINTENANCE	12,756	18,733	7,284	16,000	16,000	16,000	15,000	-1,000	-6.3%	-1,000	-6.3%	
15 656-545	BLDG/BLDG EQUIP MAINTENANCE	1,301	9,102	3,518	2,500	2,500	2,500	11,350	8,850	354.0%	8,850	354.0%	
15 656-546	LAND/GROUNDS MAINT	13,157	19,835	13,924	20,000	20,000	20,000	24,500	4,500	22.5%	4,500	22.5%	
15 656-602	SEMINARS/DUES/TRAVEL	494	561	255	700	700	700	1,700	1,000	142.9%	1,000	142.9%	
15 656-604	LIABILITY INSURANCE	0	2,465	0	0	0	0	0	0	0.0%	0	0.0%	
15 656-629	VEHICLE INSURANCE	105	2,465	0	800	800	800	800	0	0.0%	0	0.0%	
15 656-687	DAMAGE CLAIMS	0	0	0	0	0	0	0	0	0.0%	0	0.0%	
15 656-699	OTHER - SUNDRY	20	252	0	0	0	0	0	0	0.0%	0	0.0%	
15-656-775	LEASE INTEREST	6,826	2,147	0	0	0	0	0	0	0.0%	0	0.0%	



FISCAL YEAR 2017-2018
 BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

15-656 GOLF COURSE FUND

ACCT#	DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET	INC BUD-PROJ		INC FROM BUDGET	
				APR YTD	BUDGET		PROJECTn	BUDGET	\$	%
15-656-776	LEASE PRINCIPAL	-47,870	0	5,103	13,800	13,800	0	0.0%	0	0.0%
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%
15-656-899	CAPITAL OUTLAY	102,988	93,195	54,431	0	91,131	-91,131	-100.0%	0	0.0%
	TOTAL EXPENSES	683,209	838,686	433,952	704,470	752,524	-91,131	-12.1%	31,752	4.5%
	NET: OPERATING	-448,182	-638,979	-252,583	-351,670	-365,158	15,301	-4.5%	2,814	-0.8%
	INTERFUND TRANSFERS	-192,598	-350,816	-351,670	-351,670	-351,670	-9,694	2.8%	-9,694	2.8%
	NET	-255,384	-288,163	99,087	0	12,507	25,995	-192.7%	12,508	-394.1919.4%



FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION

15-656 GOLF COURSE FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET	
				APR YTD	BUDGET		PROJECTION
15 656-100	SALARIES/WAGES	353,610	383,612	207,782	403,593	405,605	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Current Full-Time Employees	341,632					
	New Full-Time Employees						
	Current Part-Time Employees	63,973					
	New Part-Time Employees						
	Temporary Employees						

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET	
				APR YTD	BUDGET		PROJECTION
15 656-175	LONGEVITY	2,027	2,529	1,743	3,206	2,899	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Longevity Pay	2,899					

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET	
				APR YTD	BUDGET		PROJECTION
15 656-190	OVERTIME	1,588	727	1,577	1,000	1,000	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Summertime/Tournaments/General Maintenance	1,000					



**FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION**

15-656 GOLF COURSE FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
15 656-201	F I C A & MEDICARE	26,374	28,374	16,048	31,197	31,327
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	Calculated Field	31,327		Calculated Field		
	(do not attempt to input)			(do not attempt to input)		

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
15 656-210	GROUP INSURANCE	73,622	67,697	39,738	71,956	85,977
	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	16,200				
	TML - Employee Health					
	Estimated % Increase					
	TML Estimated Rate/Mo	66,429				

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
15 656-230	T M R S	35,690	77,801	26,202	48,583	49,722
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	OCT - DEC					
	JAN - SEP					
	Weighted Average	49,722				
	Calculated Field			Calculated Field		
	(do not attempt to input)			(do not attempt to input)		



FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION

15-656 GOLF COURSE FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
15 656-240	WORKMEN'S COMPENSATION	8,792	3,709	2,660	1,886	2,660
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	WORKMEN'S COMPENSATION	2,793				2,793
						AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
15-656-250	OPEB EXPENSES	1,704	2,164	0	0	0
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	OPEB EXPENSES					AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
15 656-291	UNEMPLOYMENT INSURANCE	3,875	2,272	0	0	0
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	Unemployment Insurance					AMOUNT\$



FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION

15-656 GOLF COURSE FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET	
				APR YTD	BUDGET		PROJECTION
15 656-310	OFFICE/COMPUTER SUPPLIES	997	1,583	1,096	1,500	1,500	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	cash register paper, copier paper and ink, pens, pencils, etc.	1,500					

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET	
				APR YTD	BUDGET		PROJECTION
15 656-320	OTHER ELECTRONICS	0	0	0	0	-	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET	
				APR YTD	BUDGET		PROJECTION
15 656-331	AGRICULTURAL/BOTANICAL	0	0	0	0	-	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$



**FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION**

15-656 GOLF COURSE FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
15 656-335	CLOTHING	745	0	0	500	500
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
						AMOUNT\$
	employee shirts	500				

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
15 656-352	FURNITURE & FIXTURES	559	1,222	393	1,000	1,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
						AMOUNT\$
	new led lighting in proshop,lightbulbs,etc	1,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
15 656-385	SMALL TOOLS & EQUIPMENT	2,835	2,644	1,724	3,000	3,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
						AMOUNT\$
	weed eater x 2	1,000				
	blower	500				
	string, parts for weed eaters, edgers	500				
	misc parts for goicarts(tires,etc)	1,000				



**FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION**

15-656 GOLF COURSE FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
15 656-389	CHEMICALS	29,024	40,207	18,680	30,000	30,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Fertilizer/Fungicides/Pesticides	30,000				
	Herbicides for fairways/roughs					

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
15 656-390	FUEL	10,142	9,394	5,675	13,000	13,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Fuel for mowers, and gas golf carts	13,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
15 656-392	JANITORIAL SUPPLIES	358	688	540	1,000	1,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	bowl cleaner, paper towels, toilet paper, misc supplies	1,000				



FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION

15-656 GOLF COURSE FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
15 656-399	OTHER SUPPLIES	1,603	23,013	2,361	1,500	1,500
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Scorecards,pencils,tournamnet supplies	1,500				

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
15 656-413	PROFESSIONAL SERVICES	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
15 656-414	BANK CHARGES	6,114	5,561	4,763	6,500	6,500
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	BANK CHARGES	6,500				



FISCAL YEAR 2017-2018

ACCOUNT DETAIL JUSTIFICATION

15-656 GOLF COURSE FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
15 656-415	TELEPHONE	5,824	6,895	2,823	6,500	6,500
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Proshop telephone, cell phone(1), internet,cable	6,500				

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
15 656-426	PHYSICALS/SCREENING	880	528	485	750	750
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Physicals/Screening	750				

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
15 656-430	ADVERTISING	1,917	2,837	1,051	3,000	3,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Advertising in local paper	3,000				
	misc advertising(Brazos Cup)					



**FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION**

15-656 GOLF COURSE FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
					APR YTD	BUDGET	
15 656-440	ELECTRICITY	18,320	21,308	10,496	16,000	16,000	16,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	ELECTRICITY						
		16,000					

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
					APR YTD	BUDGET	
15 656-482	SERVICE CONTRACTS	0	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
					APR YTD	BUDGET	
15 656-485	LAUNDRY SERVICES	3,835	1,198	848	1,500	3,000	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$



**FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION**

15-656 GOLF COURSE FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
15 656-499	OTHER SERVICES	2,997	3,968	2,752	3,500	5,500
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Maintenance on ice machine	500				
	Pest control	1,000				
	Service and parts for course irrigation	4,000				
	Replace broken irrigation heads					

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
15 656-524	VEHICLE MAINTENANCE	12,756	18,733	7,284	16,000	15,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Maintenance on mowers, golf carts, maintenance equip.	15,000				
	repairs to 72" mower					
	repairs to sprayer					

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
15 656-545	BLDG/BLDG EQUIP MAINTENANCE	1,301	9,102	3,518	2,500	11,350
	ITEM DESCRIPTION	AMOUNT\$		2013-2014		AMOUNT\$
	Misc. repairs on Pro shop	2,500				
	2 overhead doors for maintenance shop	8,850				



**FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION**

15-656 GOLF COURSE FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET	
				APR YTD	BUDGET		PROJECTION
15 656-546	LAND/GROUNDS MAINT	13,157	19,835	13,924	20,000	24,500	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Pesticide for ants	2,000					
	Top dressing for greens/tees	10,000					
	Trash services	2,500					
	seed to overseed greens for winter	7,000					
	new water jugs/trashcans	1,000					
	aerification tines	1,000					
	new flag sticks,rakes for sandtraps	1,000					

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET	
				APR YTD	BUDGET		PROJECTION
15 656-602	SEMINARS/DUES/TRAVEL	494	561	255	700	1,700	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	GCSSA dues	300					
	GHIN dues	200					
	Beer renewal license	1,200					

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET	
				APR YTD	BUDGET		PROJECTION
15 656-604	LIABILITY INSURANCE	0	2,465	0	0	-	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	INSURANCE						



FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION

15-656 GOLF COURSE FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
15 656-629	VEHICLE INSURANCE	105	2,465	0	800	800
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	VEHICLE INSURANCE	800				AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
15 656-687	DAMAGE CLAIMS	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	DAMAGE CLAIMS					AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
15 656-699	OTHER - SUNDRY	20	252	0	0	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
						AMOUNT\$



FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION

15-656 GOLF COURSE FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
15-656-775	LEASE INTEREST	6,826	2,147	0	0	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	LEASE INTEREST					

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
15-656-776	LEASE PRINCIPAL	-47,870	0	5,103	13,800	13,800
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	greensmower	10,200				
	Topdresser	3600				

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
15 656-880	LAND ACQUISITION	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$



FISCAL YEAR 2017-2018

ACCOUNT DETAIL JUSTIFICATION

15-656 GOLF COURSE FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
15-656-995	DEPRECIATION	0	0	0	0	-
	AMOUNTS					AMOUNTS

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
15-656-899	CAPITAL OUTLAY	102,988	93,195	54,431	0	91,131
	ITEM DESCRIPTION	AMOUNTS				AMOUNTS

TOTAL: 683,209 838,686 433,952 704,470 752,524 736,223

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2017

17 -BEACH MAINTENANCE FUND

REVENUES	2013-2014	2014-2015	2015-2016	2016-2017			2017-2018	APPROVED
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	BUDGET
17-356-105 BEACH REVENUES	7,983	19,413	0	8,500	9,079	9,981	40,000	8,500
TOTAL REVENUES	7,983	19,413	0	8,500	9,079	9,981	40,000	8,500

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2017

17 - BEACH MAINTENANCE FUND

BEACH FUND EXPENSES

EXPENDITURES	2013-2014			2016-2017			2017-2018	
	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
SALARIES								
17-576-100 SALARIES-WAGES	0	1,035	1,679	0	0	0	0	0
17-576-190 OVERTIME	734	526	7,783	0	0	0	0	0
TOTAL SALARIES	734	1,562	9,462	0	0	0	0	0
BENEFITS								
17-576-201 FICA-MEDICARE	56	119	719	0	0	0	0	0
17-576-210 GROUP INSURANCE	0	0	0	0	0	0	0	0
17-576-230 T.M.R.S.	90	201	(1,178)	0	0	0	0	0
TOTAL BENEFITS	146	320	(459)	0	0	0	0	0
MAINTENANCE								
17-576-591 BEACH MAINTENANCE EXPENSE	6,438	8,330	6,596	4,500	0	4,500	0	6,500
TOTAL MAINTENANCE	6,438	8,330	6,596	4,500	0	4,500	0	6,500
SUNDRY								
17-576-604 LIABILITY INSURANCE	0	0	132	0	0	0	0	0
TOTAL SUNDRY	0	0	132	0	0	0	0	0
TOTAL BEACH FUND EXPENSES	7,318	10,211	15,731	4,500	0	4,500	0	6,500
TOTAL EXPENDITURES	7,318	10,211	15,731	4,500	0	4,500	0	6,500
REVENUE OVER/(UNDER) EXPENDITURES	665	9,201	(15,731)	4,000	9,079	5,481	40,000	2,000



FISCAL YEAR 2017 - 2018
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

17-575 BEACH MAINTENANCE FUND

ACCT#	DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET	INC BUD-PROJ		INC FROM BUDGET		
				APL YTD	BUDGET		PROJECTn	%	\$	%	\$
	REVENUES	19,412	0	9,079	8,500	9,981	8,500	-1,481	-14.6%	0	0.0%
17-576-100	SALARIES-WAGES	1035	1679	0				0	0.0%	0	0.0%
17-576-190	OVERTIME	526	7783	0				0	0.0%	0	0.0%
17-576-201	FICA-MEDICARE	119	719	0				0	0.0%	0	0.0%
17-576-210	GROUP INSURANCE	0	0	0				0	0.0%	0	0.0%
17-576-230	T.M.R.S.	201	-1178	0				0	0.0%	0	0.0%
17-575-591	BEACH MAINTENANCE FUND	8,330	6,596	0	4,500	4,500	6,500	2,000	44.4%	2,000	44.4%
17-576-604	LIABILITY INSURANCE	0	132	0				0	0.0%	0	0.0%
	TOTAL EXPENSES	10,211	15,731	0	4,500	4,500	6,500	2,000	0	2,000	0.0%
	NET: OPERATING	9,201	-15,731	9,079	4,000	5,481	2,000	-3,481	-1	-2,000	0
	INTERFUND TRANSFERS	0	0	0	0	0	0	0	0	0	0
	NET	9,201	-15,731	9,079	4,000	5,481	2,000	-3,481	-1	-2,000	0

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2017

20 -AMBULANCE REVENUE FUND

REVENUES	----- 2016-2017 -----						----- 2017-2018 -----	
	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
20-301-100 AMBULANCE REVENUE	724,964	547,845	385,783	848,695	317,599	600,000	550,000	600,000
20-302-100 WATER BILL DONATIONS	91,454	90,517	90,198	87,600	52,723	70,000	89,500	70,000
20-302-700 BAD DEBT - WATER BILL DONATNS	(3,408)	(1,063)	(798)	(500)	(1,049)	(1,000)	(1,600)	(1,500)
20-360-100 INTEREST INCOME	0	40	88	0	17	0	113	0
20-360-101 MISC INCOME	5,843	3	1,188	0	0	0	0	0
20-360-200 GAIN-LOSS SALE OF CAPITAL	0	0	(2,637)	0	0	0	0	0
20-360-400 GRANT REVENUE	0	179,000	0	0	0	200,000	0	0
20-360-920 DONATIONS - MISCELLANEOUS	0	0	260	0	245	245	0	245
20-399-100 INSURANCE RECOVERY	0	0	0	0	0	0	0	0
TOTAL REVENUES	818,853	816,342	474,081	935,795	369,536	869,245	638,013	668,745

CITY OF FREEPORT
APPROVED BUDGET
AS OF: APRIL 30TH, 2017

20 -AMBULANCE REVENUE FUND
FIRE AND EMS BILLING

EXPENDITURES	(----- 2016-2017 -----) (----- 2017-2018 -----)						APPROVED BUDGET	
	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END		REQUESTED BUDGET
SALARIES								
20-535-100 SALARIES/WAGES	355,472	342,962	428,172	426,493	232,857	410,000	349,122	445,528
20-535-165 EDUCATIONAL PAY	11,275	7,548	8,920	12,000	6,070	12,000	600	12,000
20-535-175 LONGEVITY	629	1,278	1,226	2,161	(29)	2,161	192	2,691
20-535-190 OVERTIME	32,685	50,920	51,682	47,000	47,441	47,000	35,500	47,000
TOTAL SALARIES	400,061	402,709	490,000	487,654	286,339	471,161	385,414	507,219
BENEFITS								
20-535-201 F I C A & MEDICARE	28,775	30,095	33,938	37,306	21,361	34,000	29,484	38,802
20-535-210 GROUP INSURANCE	55,622	56,153	47,059	71,956	23,127	67,000	56,052	85,977
20-535-230 T M R S	44,333	51,928	68,683	68,906	40,114	64,000	44,669	72,989
20-535-240 WORKMEN'S COMPENSATION	5,000	5,000	5,000	5,000	5,138	5,000	5,000	5,394
20-535-250 OPEB EXPENSE	0	2,435	3,091	0	0	0	0	0
20-535-291 UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0	0
TOTAL BENEFITS	133,730	145,612	157,770	183,168	89,740	170,000	135,205	203,162
SUPPLIES								
20-535-311 POSTAGE/SHIPPING	301	444	204	500	53	500	500	500
20-535-320 OTHER ELECTRONICS	0	0	0	0	0	0	0	0
20-535-335 CLOTHING	14,466	12,947	9,353	15,000	2,960	15,000	27,300	19,450
20-535-352 FURNITURE & FIXTURES	0	0	0	0	0	0	0	0
20-535-383 EMS EXPENDABLES	37,495	38,789	31,158	35,000	20,646	35,000	35,000	40,000
20-535-399 OTHER SUPPLIES	0	0	4,610	0	59	59	0	5,000
TOTAL SUPPLIES	52,262	52,180	45,324	50,500	23,718	50,559	62,800	64,950
SERVICES								
20-535-407 BILLING AGENCY FEES	58,667	20,260	0	25,000	0	0	50,000	0
20-535-413 PROFESSIONAL SERVICES	6,000	5,500	5,500	12,000	4,500	12,000	0	12,000
20-535-414 BANK CHARGES	202	183	177	199	85	200	163	0
20-535-425 CONTRACT LABOR	0	0	0	0	0	0	0	0
20-535-426 PHYSICALS/SCREENING	0	551	223	800	22	800	800	800
20-535-499 OTHER SERVICES	0	0	0	0	0	0	0	0
TOTAL SERVICES	64,870	26,494	5,900	37,999	4,607	13,000	50,963	12,800
SUNDRY								
20-535-602 SEMINARS/DUES/TRAVEL	10,812	10,975	19,038	18,000	10,014	18,000	16,950	18,000
20-535-699 OTHER - SUNDRY	5,843	0	0	0	0	0	0	5,000
TOTAL SUNDRY	16,655	10,975	19,038	18,000	10,014	18,000	16,950	23,000
CAPITAL OUTLAY								
20-535-899 CAPITAL OUTLAY	0	0	0	35,000	0	35,000	0	0
TOTAL CAPITAL OUTLAY	0	0	0	35,000	0	35,000	0	0

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2017

20 -AMBULANCE REVENUE FUND

FIRE AND EMS BILLING

EXPENDITURES	2013-2014	2014-2015	2015-2016	2016-2017		2017-2018		
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
ACCRUAL								
20-535-995 DEPRECIATION EXPENSE	54,221	45,090	90,019	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	54,221	45,090	90,019	0	0	0	0	0
TOTAL FIRE AND EMS BILLING	721,798	683,060	808,052	812,321	414,416	757,720	651,332	811,131

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2017

20 -AMBULANCE REVENUE FUND
 TRANSFERRED FROM

EXPENDITURES	2013-2014		2014-2015		2015-2016		2016-2017		2017-2018	
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET	
<hr/>										
<u>INTERFUND TRANSFERS</u>										
20-710-010 TRANSFER FROM GENERAL FUND	(21,283)	(167,425)	(78,950)		0	0	0	0	(142,386)	
TOTAL INTERFUND TRANSFERS	(21,283)	(167,425)	(78,950)		0	0	0	0	(142,386)	
<hr/>										
TOTAL TRANSFERRED FROM	(21,283)	(167,425)	(78,950)		0	0	0	0	(142,386)	
<hr/>										
TOTAL EXPENDITURES	700,515	515,635	729,102		812,321	414,416	757,720	651,332	668,745	
<hr/>										
REVENUE OVER/(UNDER) EXPENDITURES	118,330	300,708	(255,021)		123,474	(44,880)	111,525	(13,319)	0	
<hr/>										



**FISCAL YEAR 2017-2018
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY**

20-535 AMBULANCE / EMS FUND

ACCT#	DESCRIPTION	2014-2015		2015-2016		2016-2017		2017-2018		INC BUD-PROJ		INC FROM BUDGET	
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET	PROJECTn	BUDGET	BUDGET	\$	%	\$	%
	REVENUES	816,343	474,081	369,536	935,795	869,245	668,745	-200,500	-23.1%	-267,050	-28.5%		
20 535-100	SALARIES/WAGES	342,962	428,172	232,857	426,493	410,000	445,528	35,528	8.7%	19,035	4.5%		
20 535-165	EDUCATIONAL PAY	7,548	8,920	6,070	12,000	12,000	12,000	0	0.0%	0	0.0%		
20 535-175	LONGEVITY	1,278	1,226	-29	2,161	2,161	2,691	530	24.5%	530	24.5%		
20 535-190	OVERTIME	50,920	51,682	47,441	47,000	47,000	47,000	0	0.0%	0	0.0%		
20 535-201	F I C A & MEDICARE	30,095	33,938	21,361	37,306	34,000	38,802	4,802	14.1%	1,497	4.0%		
20 535-210	GROUP INSURANCE	56,153	47,059	23,127	71,956	67,000	85,977	18,977	28.3%	14,021	19.5%		
20 535-230	T M R S	51,928	68,683	40,114	68,906	64,000	72,989	8,989	14.0%	4,083	5.9%		
20 535-240	WORKMEN'S COMPENSATION	5,000	5,000	5,138	5,000	5,000	5,394	394	7.9%	394	7.9%		
20-535-250	OPEB EXPENSE	2,435	3,091	0	0	0	0	0	0.0%	0	0.0%		
20 535-291	UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0	0.0%	0	0.0%		
20 535-311	POSTAGE/SHIPPING	444	204	53	500	500	500	0	0.0%	0	0.0%		
20 535-335	CLOTHING	12,947	9,353	2,960	15,000	15,000	19,450	4,450	29.7%	4,450	29.7%		
20 535-383	EMS EXPENDABLES	38,789	31,158	20,646	35,000	35,000	40,000	5,000	14.3%	5,000	14.3%		
20-535-399	OTHER SUPPLIES	0	4,610	59	0	59	5,000	0	0.0%	0	0.0%		
20 535-407	BILLING AGENCY FEES	20,260	0	0	25,000	0	0	0	0.0%	0	0.0%		
20-535-413	PROFESSIONAL SERVICES	5,500	5,500	4,500	12,000	12,000	12,000	0	0.0%	0	0.0%		
20 535-414	BANK CHARGES	183	177	85	200	200	0	-200	-100.0%	-200	-100.0%		
20 535-426	PHYSICALS/SCREENING	553	222	20	800	800	800	0	0.0%	0	0.0%		
20 535-602	SEMINARS/DUES/TRAVEL	10,975	19,038	10,014	18,000	18,000	18,000	0	0.0%	0	0.0%		
20 535-699	OTHER - SUNDRY	0	0	0	0	0	5,000	5,000	0.0%	5,000	0.0%		
20 535-899	CAPITAL OUTLAY	0	0	0	35,000	35,000	0	-35,000	-100.0%	-35,000	-100.0%		
20-535-995	DEPRECIATION	45,090	90,019	0	0	0	0	0	0.0%	0	0.0%		
	TOTAL EXPENSES	683,060	808,052	414,416	812,321	757,720	811,131	-30,000	-4.0%	-1,190	-0.1%		
	NET: OPERATING	133,283	-333,971	-44,880	123,474	111,525	-142,386	-253,911	-227.7%	-285,860	-215.3%		
	INTERFUND TRANSFERS	-167,425	-78,950	0	0	0	-158,698	-158,698	0.0%	-158,698	0.0%		
	NET	300,708	-255,021	-44,880	123,474	111,525	16,312	-95,213	-85.4%	-107,162	0.0%		



FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION

20-535 AMBULANCE / EMS FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015	2015-2016	2016-2017		2017-2018
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
20 535-100	SALARIES/WAGES	342,962	428,172	232,857	426,493	445,528
	ITEM DESCRIPTION	AMOUNT\$			ITEM DESCRIPTION	AMOUNT\$
	Current Full-Time Employees	445,528				
	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)				410,000	

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015	2015-2016	2016-2017		2016-2017
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
20 535-165	EDUCATIONAL PAY	7,548	8,920	6,070	12,000	12,000
	ITEM DESCRIPTION	AMOUNT\$			ITEM DESCRIPTION	AMOUNT\$
	Education Pay	12,000			(Estimated \$9,900 +)	
	Calculated Field (do not attempt to input)					

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015	2015-2016	2016-2017		2016-2017
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
20 535-175	LONGEVITY	1,278	1,226	-29	2,161	2,691
	ITEM DESCRIPTION	AMOUNT\$			ITEM DESCRIPTION	AMOUNT\$
	Longevity Pay	2,691				
	Calculated Field (do not attempt to input)					



**FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION**

20-535 AMBULANCE / EMS FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2015-2016		2016-2017 BUDGET
				APR YTD	BUDGET	
20 535-190	OVERTIME	50,920	51,682	47,441	47,000	47,000
	ITEM DESCRIPTION	AMOUNTS	AMOUNTS	ITEM DESCRIPTION		
	FLSA Weekly					AMOUNTS
	FLSA Monthly					
	Shift Coverage/Major Incidents	47,000				
	Holiday					

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2015-2016		2016-2017 BUDGET
				APR YTD	BUDGET	
20 535-201	FICA & MEDICARE	30,095	33,938	21,361	37,306	38,802
	ITEM DESCRIPTION	AMOUNTS	AMOUNTS	ITEM DESCRIPTION		
	Calculated Field	38,802				AMOUNTS
	(do not attempt to input)			Calculated Field		
				(do not attempt to input)		

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2015-2016		2016-2017 BUDGET
				APR YTD	BUDGET	
20 535-210	GROUP INSURANCE	56,153	47,059	23,127	71,956	85,977
	ITEM DESCRIPTION	AMOUNTS	AMOUNTS	ITEM DESCRIPTION		
	Life Insurance / AD&D	1,449				AMOUNTS
	Long Term Disability	1,899		Calculated Field		
	Health Reimbursement Account	16,200		(do not attempt to input)		
	TML - Employee Health					
	Estimated % Increase	15%				
	TML Estimated Rate/Mo	615.08	9			



FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION

20-535 AMBULANCE / EMS FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2015-2016		2016-2017 BUDGET
				APR YTD	BUDGET	
20 535-230	T M R S	51,928	68,683	40,114	68,906	72,989
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	OCT - DEC	14.39%				
	JAN - SEP	14.39%				
	Weighted Average	14.39%	72,989		Calculated Field	
	Calculated Field				(do not attempt to input)	
	(do not attempt to input)					

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2015-2016		2016-2017 BUDGET
				APR YTD	BUDGET	
20 535-240	WORKMEN'S COMPENSATION	5,000	5,000	5,138	5,000	5,394
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	WORKMEN'S COMPENSATION	5,394				

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2015-2016		2016-2017 BUDGET
				APR YTD	BUDGET	
20-535-250	OPEB EXPENSE	2,435	3,091	0	0	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	WORKMEN'S COMPENSATION					



FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION

20-535 AMBULANCE / EMS FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2015-2016		2016-2017	
				APR YTD	BUDGET	BUDGET	BUDGET
20 535-291	UNEMPLOYMENT INSURANCE	0	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNTS					AMOUNTS
	UNEMPLOYMENT INSURANCE	-					

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2015-2016		2016-2017	
				APR YTD	BUDGET	BUDGET	BUDGET
20 535-311	POSTAGE/SHIPPING	444	204	53	500	500	500
	ITEM DESCRIPTION	AMOUNTS					AMOUNTS
	POSTAGE/SHIPPING						

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2015-2016		2016-2017	
				APR YTD	BUDGET	BUDGET	BUDGET
20 535-335	CLOTHING	12,947	9,353	2,960	15,000	15,000	19,450
	ITEM DESCRIPTION	AMOUNTS					AMOUNTS
	Fire Coats	3,450					1,400
	Fire Pants	3,450					600
	Fire Helmets	1,500					300
	Fire Gloves	500					1,200
	Fire Hoods	500					1,950
	Replace Contaminated Items	500					1,800
	Misc	500					1,800



FISCAL YEAR 2017-2018

ACCOUNT DETAIL JUSTIFICATION

20-535 AMBULANCE / EMS FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2015-2016		2016-2017	
				APR YTD	BUDGET	BUDGET	BUDGET
20 535-383	EMS EXPENDABLES	38,789	31,158	20,646	35,000	35,000	40,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			
	EMS Expendables	40,000		Medication increase			
				Bed Linien			
				22439			

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2015-2016		2016-2017	
				APR YTD	BUDGET	BUDGET	BUDGET
20-535-399	OTHER SUPPLIES	0	4,610	59	0	59	5,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			
	EMS Expendables						
	Purchase Medical oxygen bottles 200 cubic ft						
	Replace EMS equipment/Devices	5,000					

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2015-2016		2016-2017	
				APR YTD	BUDGET	BUDGET	BUDGET
20 535-407	BILLING AGENCY FEES	20,260	0	0	25,000	0	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			
	Billing Agency Fees			\$25,000 Reductions			



**FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION**

20-535 AMBULANCE / EMS FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015		2015-2016		2015-2016		2016-2017	
		ACTUAL	AMOUNTS	ACTUAL	AMOUNTS	APR YTD	BUDGET	PROJECTION	BUDGET
20-535-413	PROFESSIONAL SERVICES	5,500	5,500	5,500	5,500	4,500	12,000	12,000	12,000
	ITEM DESCRIPTION								AMOUNTS
	EMS Medical Director	12,000	12,000						
ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015	2015-2016	2015-2016	2015-2016	2015-2016	2015-2016	2015-2016	2016-2017
20 535-414	BANK CHARGES	183	177	177	200	85	200	200	-
	ITEM DESCRIPTION								AMOUNTS
	BANK CHARGES	AMOUNTS							

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015		2015-2016		2015-2016		2016-2017	
		ACTUAL	AMOUNTS	ACTUAL	AMOUNTS	APR YTD	BUDGET	PROJECTION	BUDGET
20 535-426	PHYSICALS/SCREENING	553	222	222	20	20	800	800	800
	ITEM DESCRIPTION								AMOUNTS
	Physicals								
	Drug Screens								



FISCAL YEAR 2017-2018

ACCOUNT DETAIL JUSTIFICATION

20-535 AMBULANCE / EMS FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2015-2016		2016-2017 BUDGET
				APR YTD	BUDGET	
20 535-602	SEMINARS/DUES/TRAVEL	10,975	19,038	10,014	18,000	18,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		
	TDSHS Agency Renewal			EMT Classes		
	TDSHS Personnel Renewals					
	TCFP Renewals					
	RAC-R					
	Arson Conference					
	Hurricane Conference					
	EMS Conference					
	CE Solutions (Continuing Ed Program)					

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2015-2016		2016-2017 BUDGET
				APR YTD	BUDGET	
20 535-699	OTHER - SUNDRY	0	0	0	0	5,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		
	misc					

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2015-2016		2016-2017 BUDGET
				APR YTD	BUDGET	
20 535-899	CAPITAL OUTLAY	0	0	0	35,000	-
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		



FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION

20-535 AMBULANCE / EMS FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2015-2016		2016-2017	
				APR YTD	BUDGET	BUDGET	PROJECTION
20-535-995	DEPRECIATION	45,090	90,019	0	0	0	-
	ITEM DESCRIPTION	AMOUNT\$					AMOUNT\$

TOTAL: 683,060 808,052 414,416 812,321 757,720 811,131

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2017

56 -WATER & SEWER FUND

REVENUES	2013-2014	2014-2015	2015-2016	(----- 2016-2017 -----)			(----- 2017-2018 -----)	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
56-360-100 INTEREST INCOME	6	11	1,342	0	1,200	589	100	1,300
56-360-101 MISC INCOME	25,231	270,091	202,917	19,000	281,259	282,000	0	25,000
56-360-102 MISC INCOME RETURN CHECKS	1,645	1,875	1,982	0	1,350	1,475	1,200	1,475
56-360-400 COMMUNITY DEV GRANT	147,375	0	0	0	0	0	0	0
56-360-401 GRANT REVENUE-EMERGENCY POWER	0	0	1,184,220	0	41,942	41,942	0	0
56-360-920 DONATIONS - MISCELLANEOUS	0	0	0	0	0	0	0	0
56-370-005 CASH OVER OR SHORT	94	84	(254)	0	57	57	0	0
56-381-200 WATER REVENUE	2,172,050	3,104,410	3,032,832	3,175,000	1,805,560	3,175,000	2,266,000	3,300,000
56-381-201 WATER REVENUE - MISC	0	9,700	0	0	2,153	2,153	0	2,153
56-381-202 GARBAGE CAN REVENUE	0	0	0	0	0	0	0	0
56-381-300 SEWER REVENUE	1,392,724	1,815,828	1,792,029	1,893,918	994,754	1,893,318	1,320,000	2,000,000
56-381-301 SEWER REVENUE - MISC	0	0	1,947	0	0	0	0	0
56-381-500 SEWER SURCHARGE	783	0	387	0	1,441	1,441	1,000	1,441
56-381-600 WATER TAP FEE	20,330	42,552	43,547	15,000	12,950	16,000	5,300	16,000
56-381-601 SEWER TAP FEE	0	0	0	0	0	0	0	0
56-381-700 BAD DEBT WRITE-OFF	(51,845)	16,497	(56,123)	(25,000)	(34,106)	(34,000)	(20,000)	34,000
56-381-701 CREDIT ADJUSTMENTS	0	0	0	0	15	0	0	0
56-381-800 PAYMENT DISCOUNTS	0	0	0	0	0	0	0	0
56-381-900 CONNECT & DISCONNECT FEES	95,663	86,893	91,485	80,000	50,818	80,000	125,000	80,000
56-399-050 CONTRIBUTIONS/CAPITAL	0	0	0	0	0	0	0	0
TOTAL REVENUES	3,803,867	5,314,780	6,296,310	5,157,918	3,159,393	5,459,975	3,698,600	5,393,369

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2017

56 -WATER & SEWER FUND

WATER & SEWER

EXPENDITURES	2013-2014	2014-2015	2015-2016	2016-2017		2017-2018		APPROVED BUDGET
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	
SALARIES								
56-565-100 SALARIES/WAGES	74,347	69,343	77,362	83,480	43,701	83,480	76,035	84,940
56-565-175 LONGEVITY	865	2,137	2,211	2,375	1,024	2,375	760	1,934
56-565-190 OVERTIME	<u>866</u>	<u>593</u>	<u>620</u>	<u>500</u>	<u>290</u>	<u>500</u>	<u>0</u>	<u>500</u>
TOTAL SALARIES	76,078	72,072	80,194	86,355	45,015	86,355	76,795	87,374
BENEFITS								
56-565-201 F I C A & MEDICARE	5,339	6,016	6,241	6,606	3,395	6,606	5,875	6,684
56-565-210 GROUP INSURANCE	11,322	16,146	14,994	15,990	7,659	15,990	23,467	19,106
56-565-230 T M R	8,030	9,528	16,667	12,202	5,094	12,202	8,901	12,573
56-565-240 WORKMEN'S COMPENSATION	0	0	0	0	0	0	0	0
56-565-250 OPEB EXPENSE	0	460	584	0	0	0	0	0
56-565-291 UNEMPLOYMENT INSURANCE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL BENEFITS	24,691	32,150	38,486	34,798	16,148	34,798	38,243	38,363
SUPPLIES								
56-565-310 OFFICE/COMPUTER SUPPLIES	9,644	9,815	9,815	9,500	3,420	9,500	6,000	9,500
56-565-311 POSTAGE/SHIPPING	20,100	21,607	22,350	16,800	12,600	16,800	11,000	17,500
56-565-335 CLOTHING	0	0	0	0	0	0	0	0
56-565-385 SMALL TOOLS & EQUIPMENT	0	0	0	0	0	0	0	0
56-565-399 OTHER SUPPLIES	<u>0</u>	<u>0</u>	<u>3,268</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL SUPPLIES	29,744	31,421	35,432	26,300	16,020	26,300	17,000	27,000
SERVICES								
56-565-406 FEES	32,375	30,530	30,272	32,500	32,328	32,500	30,000	33,000
56-565-407 COLLECTION AGENCY FEES	912	97	1,811	1,000	380	1,000	1,200	1,000
56-565-413 PROFESSIONAL SERVICES	0	0	0	0	0	0	0	0
56-565-414 BANK CHARGES	4,543	7,134	11,358	9,261	7,729	9,261	2,200	9,261
56-565-415 TELEPHONE	1,186	1,579	2,226	1,868	1,207	1,868	1,325	1,868
56-565-426 PHYSICALS/SCREENING	0	78	0	35	0	35	0	35
56-565-430 ADVERTISING	2,714	2,622	0	0	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	1,401,600	1,473,313	2,199,757	2,146,200	1,044,112	2,146,200	1,324,136	2,226,500
56-565-498 VEOLIA - OTHER	148,239	349,231	533,528	90,000	105,930	105,930	38,000	90,000
56-565-499 VEOLIA - CONTRACT OPERATIONS	<u>2,082,238</u>	<u>2,065,235</u>	<u>2,293,625</u>	<u>2,302,856</u>	<u>1,535,238</u>	<u>2,302,856</u>	<u>1,991,902</u>	<u>2,371,942</u>
TOTAL SERVICES	3,673,807	3,929,819	5,072,577	4,583,720	2,726,924	4,599,650	3,389,263	4,733,606
MAINTENANCE								
56-565-543 ELECTRONICS/COMPUTER MAINT	<u>5,561</u>	<u>8,639</u>	<u>6,842</u>	<u>8,000</u>	<u>8,839</u>	<u>8,000</u>	<u>8,000</u>	<u>9,075</u>
TOTAL MAINTENANCE	5,561	8,639	6,842	8,000	8,839	8,000	8,000	9,075

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2017

56 -WATER & SEWER FUND
 WATER & SEWER

EXPENDITURES	2013-2014		2014-2015		2015-2016		2016-2017		2017-2018	
	ACTUAL	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	319	500	0	500	500	350		
56-565-604 PUBLIC OFFICE LIABILITY	0	0	0	0	0	0	0	0		
56-565-699 OTHER - SUNDRY	0	500	0	0	0	0	0	350		
TOTAL SUNDRY	0	500	319	500	0	500	500	700		
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	41,942	0	0	0		
56-565-876 LIFT STATION PUMPS	0	0	0	0	0	0	0	0		
56-565-880 LAND ACQUISITION	0	0	0	0	0	0	0	0		
56-565-899 CAPITAL OUTLAY	0	0	0	1,101,544	584,144	1,020,000	0	1,000,000		
TOTAL CAPITAL OUTLAY	0	0	0	1,101,544	584,144	1,020,000	0	1,000,000		
ACCRUAL										
56-565-995 DEPRECIATION EXPENSE	323,852	323,113	315,381	0	0	0	0	0		
56-565-999 ACCRUAL: CAPITAL OUTLAY	0	0	0	0	0	0	0	0		
TOTAL ACCRUAL	323,852	323,113	315,381	0	0	0	0	0		
TOTAL WATER & SEWER	4,133,734	4,397,714	5,549,231	5,841,217	3,355,148	5,775,603	3,529,801	5,896,118		

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2017

56 -WATER & SEWER FUND

DEBT SERVICE

EXPENDITURES	2013-2014	2014-2015	2015-2016	2016-2017		2017-2018		
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
INTERFUND TRANSFERS								
56-615-004 BOND ISSUE COST AMORTIZATION	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	11,843	0	0	0	0	0	37,927	0
56-615-730 DEBT SERVICE FEES	300	300	0	0	0	0	300	0
TOTAL DEBT SERVICE	12,143	300	0	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	12,143	300	0	0	0	0	246,227	0

CITY OF FREEPORT
 APPROVED BUDGET
 AS OF: APRIL 30TH, 2017

56 -WATER & SEWER FUND

TRANSFERRED FROM

EXPENDITURES	2013-2014			2014-2015			2015-2016			2016-2017			2017-2018	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET						
<u>INTERFUND TRANSFERS</u>														
56-710-010 TRANSFER FROM GENERAL FUND	(108,255)	(390,929)	(620,893)	(539,155)	(539,155)	(539,155)	(77,428)	(502,749)						
56-710-043 XFR FROM W & S TO I & S	0	0	0	0	0	0	0	0						
TOTAL INTERFUND TRANSFERS	(108,255)	(390,929)	(620,893)	(539,155)	(539,155)	(539,155)	(77,428)	(502,749)						
TOTAL TRANSFERRED FROM	(108,255)	(390,929)	(620,893)	(539,155)	(539,155)	(539,155)	(77,428)	(502,749)						
TOTAL EXPENDITURES	4,037,622	4,007,085	4,928,338	5,302,062	2,815,993	5,236,448	3,698,600	5,393,369						
REVENUE OVER/(UNDER) EXPENDITURES	(233,756)	1,307,695	1,367,972	(144,144)	343,399	223,527	0	0						



**FISCAL YEAR 2017-2018
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY**

56-565 WATER & SEWER FUND

ACCT#	DESCRIPTION	2014-2015		2015-2016		2016-2017		2017-2018		INC BUD-PROJ		INC FROM BUDGET	
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECT#	BUDGET	\$	%	\$	%	\$	%
	REVENUES	5,314,780	6,295,310	3,159,381	5,157,918	5,459,975	5,393,369	-66,606	-1.2%	235,451	4.6%		
56 565-100	SALARIES/WAGES	69,343	77,362	43,701	83,480	83,480	84,940	1,460	1.7%	1,460	1.7%	1,460	1.7%
56 565-175	LONGEVITY	2,137	2,211	1,024	2,375	2,375	1,934	-441	-18.6%	-441	-18.6%	-441	-18.6%
56 565-190	OVERTIME	593	620	290	500	500	500	0	0.0%	0	0.0%	0	0.0%
56 565-201	F I C A & MEDICARE	6,016	6,241	3,395	6,606	6,606	6,684	78	1.2%	78	1.2%	78	1.2%
56 565-210	GROUP INSURANCE	16,146	14,994	7,659	15,990	15,990	19,106	3,116	19.5%	3,116	19.5%	3,116	19.5%
56 565-230	T M R S	9,528	16,667	5,094	12,202	12,202	12,573	371	3.0%	371	3.0%	371	3.0%
56 565-240	WORKMEN'S COMPENSATION	0	0	0	0	0	0	0	0.0%	0	0.0%	0	0.0%
56 565-250	OPEB EXPENSE	460	584	0	0	0	0	0	0.0%	0	0.0%	0	0.0%
56 565-291	UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0	0.0%	0	0.0%	0	0.0%
56 565-310	OFFICE/COMPUTER SUPPLIES	9,815	9,815	3,420	9,500	9,500	9,500	0	0.0%	0	0.0%	0	0.0%
56 565-311	POSTAGE/SHIPPING	21,607	22,350	12,600	16,800	16,800	17,500	700	4.2%	700	4.2%	700	4.2%
56 565-399	OTHER SUPPLIES	0	3,268	0	0	0	0	0	0.0%	0	0.0%	0	0.0%
56 565-406	FEES	30,530	30,272	32,328	32,500	32,500	33,000	500	1.5%	500	1.5%	500	1.5%
56 565-407	COLLECTION AGENCY FEES	97	1,811	380	1,000	1,000	1,000	0	0.0%	0	0.0%	0	0.0%
56 565-414	BANK CHARGES	7,134	11,358	7,729	9,261	9,261	9,261	0	0.0%	0	0.0%	0	0.0%
56 565-415	TELEPHONE	1,579	2,226	1,207	1,868	1,868	1,868	0	0.0%	0	0.0%	0	0.0%
56 565-426	PHYSICALS/SCREENING	76	0	0	35	35	35	0	0.0%	0	0.0%	0	0.0%
56 565-430	ADVERTISING	2,622	0	0	0	0	0	0	0.0%	0	0.0%	0	0.0%
56 565-496	BWA WATER RESALE	1,473,313	2,199,757	1,044,112	2,146,200	2,146,200	2,226,500	80,300	3.7%	80,300	3.7%	80,300	3.7%
56 565-498	VEOLIA - OTHER	349,231	533,528	105,930	90,000	105,930	90,000	-15,930	-15.0%	-15,930	-15.0%	0	0.0%
56 565-499	VEOLIA - CONTRACT OPERATIONS	2,065,235	2,293,625	1,535,238	2,302,856	2,302,856	2,371,942	69,086	3.0%	69,086	3.0%	69,086	3.0%
56 565-543	ELECTRONICS/COMPUTER MAINT	8,639	6,842	8,839	8,000	8,000	9,075	1,075	13.4%	1,075	13.4%	1,075	13.4%
56 565-602	SEMINARS/DUES/TRAVEL	0	319	0	500	500	350	-150	-30.0%	-150	-30.0%	-150	-30.0%
56 565-604	PUBLIC OFFICE LIABILITY	0	0	0	0	0	0	0	0.0%	0	0.0%	0	0.0%
56 565-699	OTHER - SUNDRY	500	0	0	0	0	350	350	0.0%	350	0.0%	350	0.0%
56 615-700	PRINCIPAL	0	0	0	0	0	0	0	0.0%	0	0.0%	0	0.0%
56 615-710	INTEREST EXPENSE	0	0	0	0	0	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%	0	0.0%
56 565-875	GRANT-EMERGENCY POWER	0	0	-41,942	0	0	0	0	0.0%	0	0.0%	0	0.0%
56 565-899	CAPITAL OUTLAY	0	0	584,144	1,101,544	1,020,000	1,000,000	-20,000	-2.0%	-20,000	-2.0%	-101,544	-9.2%
56 565-995	DEPRECIATION	323,113	315,381	0	0	0	0	0	0.0%	0	0.0%	0	0.0%
56 615-004	AMORTIZATION	0	0	0	0	0	0	0	0.0%	0	0.0%	0	0.0%
	TOTAL EXPENSES	4,398,014	5,549,231	3,355,148	5,841,217	5,775,603	5,896,118	-19,650	-0.3%	54,901	0.9%	54,901	0.9%

NET: OPERATING	916,766	747,079	-195,767	-683,299	-315,628	-502,749	-187,121	59.3%	180,550	-26.4%
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INTERFUND TRANSFERS	-390,929	-620,893	-539,155	-539,155	-539,155	-505,859	33,296	-6.2%	33,296	-6.2%
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FISCAL YEAR 2017-2018
 BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

56-565 WATER & SEWER FUND

ACCT#	DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	APR YTD	2016-2017		2017-2018 BUDGET	INC BUD-PROJ		INC FROM BUDGET	
					BUDGET	PROJECTn		\$	%	\$	%
		1,307,695	1,367,972	343,388	-144,144	223,527	3,110	-220,417	-98.6%	147,254	-102.2%
	NET										



**FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION**

56-565 WATER & SEWER FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
56 565-100	SALARIES/WAGES	69,343	77,362	43,701	83,480	84,940
	ITEM DESCRIPTION	AMOUNTS	AMOUNTS	ITEM DESCRIPTION	AMOUNTS	AMOUNTS
	Current Full-Time Employees	84,940				
	New Full-Time Employees	-				
	Current Part-Time Employees	-				
	New Part-Time Employees	-				
	Temporary Employees	-				

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
56 565-175	LONGEVITY	2,137	2,211	1,024	2,375	1,934
	ITEM DESCRIPTION	AMOUNTS	AMOUNTS	ITEM DESCRIPTION	AMOUNTS	AMOUNTS
	Longevity Pay	1,934				

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
56 565-190	OVERTIME	593	620	290	500	500
	ITEM DESCRIPTION	AMOUNTS	AMOUNTS	ITEM DESCRIPTION	AMOUNTS	AMOUNTS
	Misc.	500				



FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION

56-565 WATER & SEWER FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
56 565-201	F I C A & M E D I C A R E	6,016	6,241	3,395	6,606	6,684
	ITEM DESCRIPTION	AMOUNTS	AMOUNTS	ITEM DESCRIPTION		AMOUNTS
	Calculated Field	7.65%	6,684	Calculated Field		
	(do not attempt to input)			(do not attempt to input)		

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
56 565-210	G R O U P I N S U R A N C E	16,146	14,994	7,659	15,990	19,106
	ITEM DESCRIPTION	AMOUNTS	AMOUNTS	ITEM DESCRIPTION		AMOUNTS
	Life Insurance / AD&D	422		Calculated Field		
	Long Term Disability	322		(do not attempt to input)		
	Health Reimbursement Account	3,600				
	TML - Employee Health					
	Estimated % Increase	15%				
	TML Estimated Rate/Mo	14,762				

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
56 565-230	T M R S	9,528	16,667	5,094	12,202	12,573
	ITEM DESCRIPTION	AMOUNTS	AMOUNTS	ITEM DESCRIPTION		AMOUNTS
	OCT - DEC	14.39%				
	JAN - SEP	14.39%				
	Weighted Average	14.39%	12,573	Calculated Field		
	Calculated Field			(do not attempt to input)		
	(do not attempt to input)					



FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION

56-565 WATER & SEWER FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET	
				APR YTD	BUDGET		PROJECTION
56 565-240	WORKMEN'S COMPENSATION	0	0	0	0	0	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	WORKMEN'S COMPENSATION						

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET	
				APR YTD	BUDGET		PROJECTION
56-565-250	OPEB EXPENSE	460	584	0	0	0	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	OPEB EXPENSE						

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET	
				APR YTD	BUDGET		PROJECTION
56 565-291	UNEMPLOYMENT INSURANCE	0	0	0	0	0	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	UNEMPLOYMENT INSURANCE						



FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION

56-565 WATER & SEWER FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
56 565-310	OFFICE/COMPUTER SUPPLIES	9,815	9,815	3,420	9,500	9,500
	ITEM DESCRIPTION	AMOUNT\$				AMOUNT\$
	Water Bills, Window Envelopes, Notices	8,000				
	Laser Cartridges	500				
	Copy Paper	1,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
56 565-311	POSTAGE/SHIPPING	21,607	22,350	12,600	16,800	17,500
	ITEM DESCRIPTION	AMOUNT\$				AMOUNT\$
	POSTAGE/SHIPPING	17,500				

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
56-565-399	OTHER SUPPLIES	0	3,268	0	0	-
	ITEM DESCRIPTION	AMOUNT\$				AMOUNT\$
	OTHER SUPPLIES	-				



FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION

56-565 WATER & SEWER FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
56 565-406	FEES	30,530	30,272	32,328	32,500	33,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		
	Reimbursement: Veolia Water for					
	TCEQ Water System Permit Fees	33,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
56 565-407	COLLECTION AGENCY FEES	97	1,811	380	1,000	1,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		
	Municipal Services Bureau					
	Collections for past due water billing	1,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
56 565-414	BANK CHARGES	7,134	11,358	7,729	9,261	9,261
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		
	BANK CHARGES	9,261				



FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION

56-565 WATER & SEWER FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET	
				APR YTD	BUDGET		PROJECTION
56 565-415	TELEPHONE	1,579	2,226	1,207	1,868	1,868	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Telephone	1,868					

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET	
				APR YTD	BUDGET		PROJECTION
56 565-426	PHYSICALS/SCREENING	76	0	0	35	35	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Random Drug Tests	35					

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET	
				APR YTD	BUDGET		PROJECTION
56 565-430	ADVERTISING	2,622	0	0	0	-	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$



FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION

56-565 WATER & SEWER FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015	2015-2016	2016-2017		2017-2018
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
56 565-496	BWA WATER RESALE	1,473,313	2,199,757	1,044,112	2,146,200	2,226,500
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	BWA WATER RESALE					
	FROM 2.94 TO 3.05	2,226,500				

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015	2015-2016	2016-2017		2017-2018
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
56 565-498	VEOLIA - OTHER	349,231	533,528	105,930	90,000	90,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	VEOLIA - OTHER	90,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015	2015-2016	2016-2017		2017-2018
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
56 565-499	VEOLIA - CONTRACT OPERATIONS	2,065,235	2,293,625	1,535,238	2,302,856	2,371,942
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	VEOLIA - CONTRACT OPERATIONS	2,371,942				



FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION

56-565 WATER & SEWER FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
56 565-543	ELECTRONICS/COMPUTER MAINT	8,639	6,842	8,839	8,000	9,075
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Incode Software	7,500				
	Incode Kiosk Software	1,425				
	Misc. Maintenance	150				

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
56 565-602	SEMINARS/DUES/TRAVEL	0	319	0	500	350
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Utilities Training	350				

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
56 565-604	PUBLIC OFFICE LIABILITY	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	PUBLIC OFFICE LIABILITY	-				



FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION

56-565 WATER & SEWER FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET	
				APR YTD	BUDGET		PROJECTION
56 565-699	OTHER - SUNDRY	500	0	0	0	350	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Other Sundry	350					

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET	
				APR YTD	BUDGET		PROJECTION
56 615-700	PRINCIPAL	0	0	0	0	-	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Principal						

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET	
				APR YTD	BUDGET		PROJECTION
56 615-710	INTEREST EXPENSE	0	0	0	0	-	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Interest						



FISCAL YEAR 2017-2018
ACCOUNT DETAIL JUSTIFICATION

56-565 WATER & SEWER FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
56 615-730	DEBT SERVICE FEES	300	0	0	0	0
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
56-565-875	GRANT-EMERGENCY POWER	0	0	-41,942	0	0
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
56 565-899	CAPITAL OUTLAY	0	0	584,144	1,101,544	1,020,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	SSI Program - Sewer Line Replacement Bridge Harbor - Base floors (20)	500,000				
	Sewer Line Repair	500,000				



FISCAL YEAR 2017-2018

ACCOUNT DETAIL JUSTIFICATION

56-565 WATER & SEWER FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
56-565-995	DEPRECIATION	323,113	315,381	0	0	-
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS

ACCOUNT#	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017		2017-2018 BUDGET
				APR YTD	BUDGET	
56-615-004	AMORTIZATION	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS

TOTAL: 4,398,014 5,549,231 3,355,148 5,841,217 5,775,603 5,896,118



CASH / FUND BALANCE PROJECTION

CASH BALANCE:	ACTUAL	PROJECTED	BUDGET	
	Cash as of 09/30/16	Cash as of 09/30/17	2017-2018 Cash Use	TOTAL
10 General Fund	10,163,011	8,337,013	2,585,161	10,922,174
14 Street & Drainage Fund	567	567	0	567
15 Golf Course Fund	-623,875	-637,164	0	-637,164
16 Marina Operations Fund	-201,580	-201,580	0	-201,580
17 Beach Maintenance fund	8,857	6,369	2,000	8,369
18 Hotel-Motel Tax Fund	13,354	3,854	3,250	7,104
20 Ambulance / EMS Fund	27,463	138,988	0	138,988
56 Water & Sewer Fund	814,731	1,038,258	0	1,038,258
63 COO 2008 Construction Fund	1,706	1,707	0	1,707
64 Capital Debt Service	19,747	20,484	0	20,484
65 COO 2008 Debt Service	10,510	4,679	0	4,679
87 Clearing Fund	0	0	0	0
TOTALS:	10,234,491	8,713,175	2,590,411	11,303,586

FUND BALANCE:	ACTUAL	PROJECTED	BUDGET	
	FB as of 09/30/16	FB as of 09/30/17	2017-2018 Activity	TOTAL
10 General Fund	9,062,295	7,236,297	2,585,161	9,821,458
14 Street & Drainage Fund	567	567	0	567
15 Golf Course Fund	-343,640	-357,158	0	-357,158
16 Marina Operations Fund	-205,181	-205,181	0	-205,181
17 Beach Maintenance Fund	752	6,233	2,000	8,233
18 Hotel-Motel Tax Fund	16,914	-9,500	3,250	-6,250
20 Ambulance / EMS Fund	473,343	111,525	0	111,525
56 Water & Sewer Fund	7,849,664	8,073,191	0	8,073,191
63 COO 2008 Construction Fund	54,029	54,029	0	54,029
64 Capital Debt Service	28,806	29,543	0	29,543
65 COO 2008 Debt Service	54,128	48,297	0	48,297
87 Clearing Fund	0	0	0	0
TOTALS:	16,991,677	14,987,843	2,590,411	17,578,254

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