

CITY OF PALACIOS
PROPOSED ANNUAL BUDGET

Fiscal Year

October 1, 2015

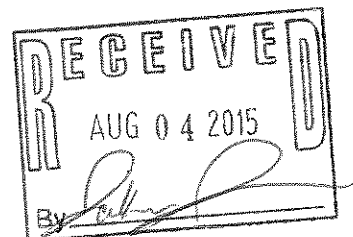
to

September 30, 2016

This budget will raise more total property taxes than last year's budget by an amount of \$44,775, which is a 3.68 percent increase from last year's budget. The property tax revenue to be raised from new property added to the roll this year is \$12,271.

Tax revenue amount from new property is more than budgeted difference over last year's budgeted amount due to legislative calculation requirements.

Total debt obligation for the City of Palacios secured by property taxes: \$0



**City Manager's
Budget Message
For the
2015-2016 Fiscal Year**

Budget Goals

The Budget Goals for the 2015-2016 Fiscal year will be to increase unreserved cash balances for all funds including General, Water, Equipment, and Airport Funds. This year's budget is projected to maintain cash balances to match the City's goal of maintaining a minimum unassigned cash balance in the General Fund of fifteen percent (15%) of the subsequent year's budgeted expenditures and outgoing transfers. We will have to closely monitor cash flow and expenditures on a monthly basis to prevent each fund from dipping into their respective unreserved cash balances. Major goals included in this budget are to continue water and wastewater infrastructure projects, street and drainage improvements, and beautification of the City.

Financial Policies

During the 2012-3013 budget year, Council adopted a Fund Balance Policy to protect fund balances as required by Governmental Accounting Standards Board ("GASB") Statement No. 54, *Fund Balance Reporting and Governmental Fund Definitions*. By applying this policy to all of the city's funds, staff will continue to be as conservative as possible, while expending funds to provide and improve necessary services.

In addition to adopting a Fund Balance Policy, Council adopted a Fraud Policy, Cash Receipts Policy, Fixed Assets Policy, and an Investment Policy to provide direction for city staff to manage monies and budgets.

SIGNIFICANT CHANGES in EXPENDITURES

General Fund

Revenues from all sources in the fund are projected to be higher than this year's current budgeted revenues by \$23,000. The fund has a projected increase in expenditures of \$23,000 in total expenditures. The 2015-16 expenditures increased 1percent over last year's budget.

In the Special Items department, the line item for a 75% reimbursement of the taxes collected on the Beachside Subdivision is offset in the tax revenue section of the General Fund. It is important to note that reimbursements are only made from this line item when taxes from the Beachside Subdivision are paid. The total developer reimbursement as of October 1, 2014 is \$352,914.

Debt Service Fund

Tax Notes, Series 2008 is paid off.

Water Fund

Revenues in the Water Fund are projected to decrease by \$90,000 due to lowering the estimated water and sewer revenues; penalty and service charges in their respective accounts. Budgeted revenues are estimated at \$1.67 million. The fund has a projected decrease in expenditures of \$90,000 from this year's current budget.

Major expenditures were completed last year which were funded from the proceeds of the sale of Certificates of Obligation for a new well, groundwater storage tank and other improvements. These expenditures are accounted for in the 2011 Series Certificate of Obligation Fund. Principal and interest are \$308,800 for the budget year 2015-2016.

We will make our third payment in the amount of \$88,500 towards the capital lease for the new water meters.

This year's budget includes participating in the CDBG Program. The City will match \$52,500 toward the program.

Airport Fund

The city completed the Airport Runway Repair project in the RAMP program with TxDOT Aviation. Depending on oil and gas revenues, minor rehabilitation and maintenance of airport facilities are planned for the budget year.

Equipment Fund

The amount transferred into this fund by the other departments remained the same at \$207,000. The capital lease payment for the dump truck and gradall is \$29,200. The fluctuation in the cost of fuel and maintenance repairs continues to require close monitoring to preserve the balance in this fund. Being that this is an Internal Service Fund, increased operating costs burdens the General, Water, and Airport funds that transfer monies to support this fund. This budget includes the purchase of vehicles for the police department and water department.

Other Major Changes

Employee insurance benefits throughout the funds increased by 3 percent. Property, General Liability, Flood, and Windstorm insurances budgeted amounts increased by 10 percent. Workman's Compensation remained the same from last years' budget.

FINANCIAL CONDITION

General Fund

The financial condition of the city's General Fund is sound. Sales Tax revenues for the current budget year are lower than what was budgeted. We have reduced expenditures to meet this shortfall.

Reserves allocated in the Restricted Fund Balance for use on future projects are budgeted at \$50,000 for street rehabilitation. At the beginning of the 2015-2016 budget year, the reserve balance will be \$90,000 for a Fire Truck, \$100,000 for Street Rehabilitation, \$10,000 for Swimming Pool Repairs, \$10,000 for Park Restrooms, and \$15,000 for Emergency Management.

The 2014-2015 General Fund's approximate ending cash balance is expected to be \$435,000 at the beginning of this fiscal year. The restricted cash balance of \$225,000 will leave unrestricted cash balance of \$210,000.

Water Fund

The financial condition of the city's Water Fund is improving due to the payoff of the 2004 bond in the amount of \$151,355. The unreserved cash balance at the beginning of the 2015-16 budget year is projected to be \$26,500.

Airport Fund

The financial condition of the city's Airport Fund needs to be closely monitored. The continued lack of interest in new leases and landing activity has reduced the fund balance. For years expenditures have exceeded revenues. The fund balance at the beginning of the 2015-2016 budget year is projected to be \$5,000.

Equipment Fund

The financial status of this internal service fund is solvent due to the support by the other major funds. Any increase or decrease in needed funding will continue to be reflected by an increase or decrease in expenditures from the other major funds. The financial policy of this fund is generally to have revenues and expenditures match with a goal of building the unreserved cash balance to \$20,000 to offset the fluctuations in fuel costs and repairs. The goal is to eliminate additional transfers to the Internal Service Fund when expenditures exceed revenues. The unreserved cash balance at the beginning of the 2015-2016 budget year is projected to be \$6,000.

Departments

The City provides services to the citizens and visitors of Palacios through a departmental structure including Administration, Police, Municipal Court, and Public Works.

Administration

The Administration department currently consists of five employees including the office of the city manager, city secretary, code enforcement officer, finance, and utility billing.

The City Manager's duties are spelled out in the City Charter. In summary, the City Manager is employed by the City Council, and is responsible for managing the day-to-day affairs of the City. This includes the management of the City workforce, and the development, presentation, and monitoring of the City budget. The City Manager's office is responsible for ensuring timely and accurate responses to complaints and information requests from the public and City Council. The City Secretary's office posts all required notices to the public, prepares agendas and keeps minutes of all City Council, Boards, Commissions meetings, and public hearings and the custodian of all public records. Anyone wanting to request public information must submit the request in writing.

The Building and Inspections department oversees permits and inspections that are required by the City of Palacios' Code of Ordinances providing safe construction with sound materials for new commercial and home construction including major remodeling and repairs. Once construction has begun, inspections are necessary throughout the construction process to assure compliance with safety standards and City regulations.

The Finance Department is responsible for providing fiscal control and guidance for all financial transactions of the City. In addition, Finance is responsible for complying with all applicable local, state and federal requirements. Utility billing is responsible for cash receipts and receivables of revenues from utility services provided by the City.

In addition, the utility building clerk coordinates all sanitation activities with outside providers to ensure services are received at a reasonable cost.

Police

The Police department staff consists of 16 full-time and 11 part-time employees. The department has 6 full-time patrol officers and 8 part-time patrol officers. The department has three divisions including an administration, crime investigations, and patrol division. The department provides a variety of services to improve the public safety and quality of life for its citizens and visitors of Palacios.

Municipal Court

The Municipal Court consists of a Judge and 2 associate judges, court clerk, and one part-time warrant officer. The department is responsible for processing and recording all traffic violation and other misdemeanor charges. The Court compiles statistical reports for the Texas Judicial Council and reports all moving violations to the Texas Department of Public safety.

Public Works

The Public Works department includes the street, water, sewer, parks, airport, recycling center, and animal control divisions. The department currently has 10 full-time employees. The department is responsible for all water and sewer infrastructure repairs, maintenance of streets and parks, manage the airport and recycling center, and perform animal control functions for the city.

Summary

The major challenge of the City of Palacios is to increase current services to its citizens while decreasing operating costs through efficiencies, management of individual departments, and accountability of its employees. Our plan is to improve all services to the citizens of Palacios by making water and sewer infrastructure improvements, joining with the other entities in making improvements to the city's parks, and additional street and drainage improvements.

Sincerely,



David Kocurek
City Manager
City of Palacios

**CITY OF PALACIOS
OUTSTANDING BOND INDEBTEDNESS**

2015-2016 Budget

Tax Notes in the amount of \$264,000 were issued on August 5, 2008 for the purchase of the building that currently houses City Hall. Portions of the building will be utilized for additional Police Department, Code Enforcement, and Administrative Offices.


The proceeds from the City of Palacios Series 2008 Tax Notes were distributed with \$252,000 being allocated toward the purchase of the building and \$12,000 being allocated for related financial and legal expenses. The debt service requirements for this combined issue are funded from General Fund revenue sources.

The final payment was made on August 15, 2015 in the amount of \$43,100 in Principal and \$915.88 in Interest. The interest cost for this year was 4.25 %. The issuance of the bonds was handled by Victor Quiroga, Jr. of Frost Bank in San Antonio, Texas.

Certificates of Obligation, Series 2011 were issued on February 22, 2011 for the funding of water and wastewater infrastructure improvements. Such improvements were for the drilling of a new water well, new main line construction between the two elevated tanks, replacement of old water mains, and rehabilitation of structures at the wastewater treatment plant.

The original issue is \$3,580,000.00 in Principal and \$ 1,720,583.33 in Interest. The interest rate for this bond varies from 2% to 4.375 %. The final maturity date of the issue is August 15, 2031. A Principal amount of \$185,000.00 and Interest amount of \$123,800 for a total of \$308,800 will be paid for Fiscal Year 2015-2016. The issuance was structured with interest only payments for the first two years to allow a buildup of reserves for the first principal payment.

The issuance of the Certificates of Obligation was handled by Victor Quiroga, Jr. of Frost Bank in San Antonio, Texas.



David Kocurek
City Manager

**CAPITAL EXPENDITURES
FOR THE
2015-2016
FISCAL YEAR**

The following is a summary of Capital Expenditures for the City of Palacios. These amounts are reflected in the 2015-2016 budget.

General Fund

The Streets Department is proposing a Capital Expenditure of \$50,000 this budget year and \$100,000 from the accumulated restricted funds from prior years for street reconstruction and seal coat. An allocation of \$10,000.00 has been designated for related services to support these projects. An allocation of \$25,000.00 has been designated for reconstruction material for street repairs and drainage projects.

These items will be financed through General Fund revenues such as property tax, sales tax, and franchise taxes.

Water Fund

The City of Palacios will utilize participate in the Community Development Block Grant Program to replace deteriorated water lines with the City's match of \$52,500.

Airport Fund

No capital expenditures are scheduled for 2015-2016 budget.

Equipment Fund

The Equipment Fund is proposing a Capital Expenditure of \$30,000.00 for replacement of one police vehicle and one public works vehicle. These expenditure items will be financed through the Equipment Fund revenue, which is funded by the General, Water, and Airport Funds.



David Kocurek
City Manager

CITY OF PALACIOS
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2015

01 -GENERAL FUND

REVENUES	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015			2015-2016	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
01-04020 TAXES	1,218,974	1,221,753	1,276,300	1,166,577	0	1,345,300	
01-04021 TAXES DELINQUENT	65,228	61,378	50,000	54,445	0	55,000	
01-04022 PENALTY & INTEREST	52,315	53,544	50,000	30,476	0	50,000	
01-04023 OTHER FEES	590	3,185	3,500	365	0	3,000	
01-04030 PLAT FEES	400	125	300	100	0	300	
01-04040 BLDG/MOVING/PLUMB/PERM.	16,132	21,230	16,000	12,154	0	16,000	
01-04050 DOG LICENSES	3,015	290	300	305	0	300	
01-04051 ANIMAL CONTROL FEES	0	2,970	3,000	3,160	0	3,000	
01-04055 MH & RV LICENSE FEES	8,200	8,270	8,000	7,765	0	8,000	
01-04060 FRANCHISE TAXES	141,619	143,170	145,000	104,772	0	145,000	
01-04065 INTERNET CONTRACT	3,000	3,750	3,500	3,000	0	3,500	
01-04070 SALES TAX	443,146	341,861	340,000	227,506	0	300,000	
01-04071 PROP TAX REDUCT SALES TAX	221,344	171,197	170,000	113,753	0	150,000	
01-04072 MIXED BEVERAGE TAX	3,237	4,552	6,000	3,744	0	6,500	
01-04074 BINGO TAX	63	25	100	0	0	100	
01-04080 FINES & COURT COSTS	80,094	76,538	66,000	68,050	0	75,000	
01-04120 SALE-LABOR & MATERIAL	4,783	4,827	6,000	8,268	0	6,000	
01-04150 DONATIONS POLICE DEPT	0	0	0	(1)	0	0	
01-04210 WATER FUND TRANSFERS	95,625	150,600	150,600	112,950	0	150,600	
01-04260 OPERATING TRANSFERS IN	0	2	0	0	0	0	
01-04265 HOTEL/MOTEL ADMINISTRATION	5,000	5,000	8,000	0	0	8,000	
01-04306 RENT - CITY HALL PLAZA	13,785	13,830	14,600	10,371	0	14,600	
01-04310 LEOSE	0	1,744	2,000	1,289	0	2,000	
01-04316 DOCK RENTAL	2,400	2,400	2,400	2,400	0	2,400	
01-04700 INTEREST INCOME	1,031	1,526	1,500	703	0	1,500	
01-04710 MISC. RECEIPTS	8,403	2,310	2,500	10,726	0	2,500	
01-04712 INSURANCE PROCEEDS	13,721	0	0	0	0	0	
01-04720 SEAWALL MAINTENANCE CONTRAC	117,438	65,377	50,000	50,000	0	50,000	
01-04730 INSURANCE REIMBURSEMENT	13,371	20,774	20,000	24,783	0	20,000	
01-04735 ABANDON VEHICLE PROCEEDS	0	100	0	0	0	0	
01-04800 SALE OF RECYCLABLE MATERIAL	4,207	6,806	8,000	7,398	0	8,000	
01-04801 RECYCLE TRAILER LEASE	540	1,073	900	620	0	900	
01-04804 RESERVATION FEES FOR PARK	3,475	2,790	3,000	3,025	0	3,000	
01-04805 PARK IMPROVEMENT REIMBURS	0	24,121	0	0	0	0	
01-04820 TRULL FOUNDATION DONATION	10,000	0	0	0	0	0	
01-04825 RECYCLING GRANT	22,500	0	0	0	0	0	
01-04953 SECO GRANT REVENUE	40,303	0	0	0	0	0	
01-04962 WEED LOTS/DEMOLITIONS	227	3,637	500	0	0	500	
TOTAL REVENUES	2,614,167	2,420,756	2,408,000	2,028,701	0	2,431,000	

CITY OF PALACIOS
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2015

01 -GENERAL FUND
 10-MAYOR AND CITY COUNCIL

DEPARTMENTAL EXPENDITURES	2012-2013 ACTUAL	2013-2014 ACTUAL	(----- 2014-2015 -----)			(----- 2015-2016 -----)	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
01-10-05000 SALARIES & WAGES	20,350	20,400	20,400	15,500	0	20,400	_____
01-10-05021 CELL PHONE ALLOWANCE	0	1,200	1,200	900	0	1,200	_____
01-10-05060 OFFICE SUPPLIES	97	0	200	585	0	200	_____
01-10-05130 MAINT-OFFICE EQUIPMENT	0	0	1,600	69	0	1,000	_____
01-10-05250 TELEPHONE	1,200	0	0	0	0	0	_____
01-10-05300 SPECIAL SERVICES	434	1,944	500	200	0	1,000	_____
01-10-05310 TRAVEL-TRAINING	3,416	2,342	2,500	980	0	2,000	_____
01-10-05315 SUBSCRIPTIONS & MEMBERSHP D	0	0	1,200	0	0	1,000	_____
01-10-05700 SOCIAL SECURITY	1,649	1,652	1,650	1,255	0	1,650	_____
01-10-05744 WORKER'S COMPENSATION	91	28	100	53	0	100	_____
TOTAL 10-MAYOR AND CITY COUNCIL	27,236	27,568	29,350	19,541	0	28,550	

CITY OF PALACIOS
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2015

01 -GENERAL FUND
 11-ELECTIONS

DEPARTMENTAL EXPENDITURES	2012-2013 ACTUAL	2013-2014 ACTUAL	(----- 2014-2015 -----)			(----- 2015-2016 -----)	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
01-11-05060 OFFICE SUPPLIES	888	1,494	1,200	0	0	1,500	_____
01-11-05300 SPECIAL SERVICES	0	850	750	0	0	800	_____
TOTAL 11-ELECTIONS	888	2,343	1,950	0	0	2,300	

CITY OF PALACIOS
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2015

01 -GENERAL FUND
 12-ADMINISTRATION

DEPARTMENTAL EXPENDITURES	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015			2015-2016	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
01-12-05000 SALARIES & WAGES	260,326	197,624	286,000	159,061	0	289,000	
01-12-05010 OVERTIME	2,279	805	1,000	0	0	1,000	
01-12-05020 AUTO ALLOWANCE	1,000	6,000	6,000	4,500	0	6,000	
01-12-05021 CELL PHONE ALLOWANCE	0	1,380	2,400	1,750	0	2,900	
01-12-05025 PERSONNEL RELATED COSTS	0	375	500	274	0	500	
01-12-05050 SUPPLIES	1,564	2,529	2,000	1,896	0	2,000	
01-12-05052 TOOLS	151	0	0	0	0	0	
01-12-05060 OFFICE SUPPLIES	8,424	7,151	6,000	5,149	0	6,000	
01-12-05130 MAINT-OFFICE EQUIPMENT	19,626	8,067	8,400	4,066	0	8,400	
01-12-05135 MAINT-COMP SOFTWARE/SYSTEM	0	20,991	20,000	15,552	0	20,300	
01-12-05150 MAINT-HEAT & AIR COND.	0	245	1,000	0	0	1,000	
01-12-05160 MAINT- BUILDINGS	48,421	10,404	2,000	2,800	0	2,000	
01-12-05250 TELEPHONE	5,662	5,345	5,500	3,718	0	5,500	
01-12-05260 ELECTRICITY	3,571	3,426	3,300	1,914	0	3,300	
01-12-05270 GAS	328	426	480	336	0	480	
01-12-05300 SPECIAL SERVICES	36,758	37,220	12,900	15,405	0	10,000	
01-12-05301 DRUG TESTING SERVICES	1,850	1,444	2,000	2,489	0	2,500	
01-12-05304 APPRAISAL DISTR. & TAX COLL	0	0	22,100	16,444	0	26,500	
01-12-05305 AUDIT SERVICES	10,750	10,750	10,750	10,750	0	10,750	
01-12-05310 TRAVEL-TRAINING	9,390	6,202	9,000	4,768	0	9,000	
01-12-05315 SUBSCRIPTIONS & DUES	0	1,880	2,500	2,127	0	2,500	
01-12-05500 OFFICE EQUIPMENT	0	0	0	0	0	1,550	
01-12-05530 CAPITAL OUTLAY	0	0	0	10,000	0	0	
01-12-05700 SOCIAL SECURITY	20,602	15,753	22,500	12,984	0	22,500	
01-12-05710 HEALTH INSURANCE	37,712	34,509	48,000	31,408	0	60,200	
01-12-05740 RETIREMENT	40,230	32,464	49,000	27,068	0	49,000	
01-12-05744 WORKER'S COMPENSATION	1,058	982	1,200	994	0	1,200	
TOTAL 12-ADMINISTRATION	509,704	405,972	524,530	335,454	0	544,080	

CITY OF PALACIOS
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2015

01 -GENERAL FUND
 15-LEGAL

DEPARTMENTAL EXPENDITURES	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015			2015-2016	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
01-15-05300 SPECIAL SERVICES	7,745	4,253	8,000	1,853	0	8,000	_____
TOTAL 15-LEGAL	7,745	4,253	8,000	1,853	0	8,000	

CITY OF PALACIOS
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2015

01 -GENERAL FUND
 16-CORPORATION COURT

DEPARTMENTAL EXPENDITURES	2012-2013 ACTUAL	2013-2014 ACTUAL	(----- 2014-2015 -----)			(----- 2015-2016 -----)	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
01-16-05000 SALARIES & WAGES	63,256	63,957	64,500	47,094	0	66,000	_____
01-16-05010 OVERTIME	60	0	0	0	0	200	_____
01-16-05021 CELL PHONE ALLOWANCE	0	480	480	360	0	480	_____
01-16-05060 OFFICE SUPPLIES	505	281	300	161	0	300	_____
01-16-05130 MAINTENANCE-OFFICE EQUIPMEN	4,304	0	0	0	0	0	_____
01-16-05135 MAINT-COMP SOFTWARE/SYSTEM	0	4,402	4,700	6,002	0	5,000	_____
01-16-05250 TELEPHONE	550	43	80	56	0	80	_____
01-16-05300 SPECIAL SERVICES	720	60	800	117	0	500	_____
01-16-05310 TRAVEL-TRAINING-DUES	2,126	619	1,500	1,400	0	2,000	_____
01-16-05700 SOCIAL SECURITY	4,815	4,887	5,000	3,721	0	5,000	_____
01-16-05710 HEALTH INSURANCE	6,943	6,943	7,200	5,362	0	7,400	_____
01-16-05740 RETIREMENT	5,100	5,625	6,000	4,536	0	6,000	_____
01-16-05744 WORKER'S COMPENSTATION	227	164	200	186	0	200	_____
TOTAL 16-CORPORATION COURT	88,605	87,461	90,760	68,997	0	93,160	

CITY OF PALACIOS
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2015

01 -GENERAL FUND
 17-LIBRARY

DEPARTMENTAL EXPENDITURES	2012-2013 ACTUAL	2013-2014 ACTUAL	(----- 2014-2015 -----)			(----- 2015-2016 -----)	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
01-17-05300 SPECIAL SERVICES	29,000	30,000	30,000	22,500	0	30,000	_____
TOTAL 17-LIBRARY	29,000	30,000	30,000	22,500	0	30,000	

CITY OF PALACIOS
PROPOSED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2015

01 -GENERAL FUND
20-POLICE

DEPARTMENTAL EXPENDITURES	2012-2013 ACTUAL	2013-2014 ACTUAL	(----- 2014-2015 -----)			(----- 2015-2016 -----)	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
01-20-05000 SALARIES & WAGES	762,033	731,741	700,000	545,247	0	700,000	_____
01-20-05010 OVERTIME	11,494	17,625	12,000	17,849	0	17,000	_____
01-20-05021 CELL PHONE ALLOWANCE	0	8,660	9,600	6,440	0	9,600	_____
01-20-05025 PERSONNEL RELATED COSTS	0	882	1,000	1,446	0	1,000	_____
01-20-05050 SUPPLIES	3,400	3,678	3,000	3,476	0	3,500	_____
01-20-05055 GUNS & AMMUNITION	0	1,500	1,500	864	0	1,500	_____
01-20-05060 OFFICE SUPPLIES	4,805	3,788	5,000	4,983	0	5,000	_____
01-20-05080 CLOTHING	3,834	3,046	3,000	3,297	0	3,000	_____
01-20-05130 MAINT- OFFICE EQUIP.	32,886	6,126	7,400	4,642	0	7,400	_____
01-20-05135 MAINT-COMP SOFTWARE/SYSTEM	0	26,983	27,200	9,228	0	27,200	_____
01-20-05140 MAINT. RADIOS-RADAR	0	403	1,200	2,298	0	1,200	_____
01-20-05160 MAINT-BUILDINGS	0	1,303	800	200	0	800	_____
01-20-05215 INVESTIGATIVE EXPENSE	0	1,051	600	4,193	0	600	_____
01-20-05250 TELEPHONE	17,385	8,719	7,600	6,247	0	7,600	_____
01-20-05260 ELECTRICITY	5,640	4,131	5,000	2,928	0	5,000	_____
01-20-05270 Gas	454	573	480	353	0	480	_____
01-20-05275 INTERNET	444	3,230	0	1,278	0	1,800	_____
01-20-05300 SPECIAL SERVICES	3,387	1,016	2,000	729	0	1,500	_____
01-20-05310 TRAVEL-TRAINING	6,065	2,628	6,000	1,723	0	5,000	_____
01-20-05315 SUBSCRIPTIONS & DUES	0	1,729	1,900	1,784	0	1,900	_____
01-20-05320 SUPPORT OF PRISONERS	614	329	700	201	0	500	_____
01-20-05510 INSTRUMENT/APPARATUS	900	0	0	0	0	0	_____
01-20-05530 CAPITAL OUTLAY	9,368	0	0	0	0	0	_____
01-20-05700 SOCIAL SECURITY	59,145	58,072	55,000	44,955	0	55,000	_____
01-20-05710 HEALTH INSURANCE	105,857	100,022	115,000	79,634	0	118,000	_____
01-20-05740 RETIREMENT	102,023	108,717	112,000	89,417	0	112,000	_____
01-20-05744 WORKER'S COMPENSATION	15,966	15,547	16,000	14,823	0	17,000	_____
TOTAL 20-POLICE	1,145,699	1,111,497	1,093,980	848,235	0	1,103,580	

CITY OF PALACIOS
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2015

01 -GENERAL FUND

30-FIRE

DEPARTMENTAL EXPENDITURES	2012-2013 ACTUAL	2013-2014 ACTUAL	(----- 2014-2015 -----)			(----- 2015-2016 -----)	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
01-30-05030 VEHICLE SUPPLIES	0	934	1,000	626	0	1,000	_____
01-30-05050 SUPPLIES	954	4,276	4,700	28	0	3,000	_____
01-30-05070 CHEMICALS	0	0	200	0	0	200	_____
01-30-05080 CLOTHING	0	0	1,000	0	0	500	_____
01-30-05090 FIRE SUPPLIES	0	2,926	1,500	0	0	1,500	_____
01-30-05110 VEHICLE EXPENSE	0	125	500	0	0	500	_____
01-30-05160 MAINT. - BUILDINGS	0	269	1,000	0	0	1,000	_____
01-30-05250 TELEPHONE	1,118	1,169	1,100	866	0	1,100	_____
01-30-05260 ELECTRICITY	1,073	1,238	1,000	891	0	1,500	_____
01-30-05270 GAS	303	338	400	239	0	400	_____
01-30-05300 SPECIAL SERVICES	3,227	925	1,000	250	0	1,000	_____
01-30-05310 TRAVEL-TRAINING-DUES	0	0	800	0	0	800	_____
01-30-05510 INSTRUMENT/APPARATUS	0	1,745	2,200	0	0	2,200	_____
01-30-05530 CAPITAL OUTLAY	12,438	0	0	0	0	0	_____
01-30-05740 RETIREMENT	17,874	20,434	19,500	14,350	0	20,000	_____
01-30-05744 WORKERS COMP	557	480	600	548	0	600	_____
TOTAL 30-FIRE	37,543	34,859	36,500	17,797	0	35,300	

CITY OF PALACIOS
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2015

01 -GENERAL FUND
 35-RECYCLE CENTER

DEPARTMENTAL EXPENDITURES	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015			2015-2016	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
01-35-05000 SALARIES & WAGES	24,740	21,822	8,800	6,570	0	8,800	_____
01-35-05021 CELL PHONE ALLOWANCE	0	678	0	0	0	0	_____
01-35-05050 SUPPLIES	1,964	1,168	1,000	606	0	900	_____
01-35-05052 TOOLS	13	0	0	0	0	0	_____
01-35-05060 OFFICE SUPPLIES	580	0	0	0	0	0	_____
01-35-05160 MAINT-BUILDINGS	0	183	800	80	0	500	_____
01-35-05250 TELEPHONE	742	748	700	519	0	700	_____
01-35-05260 ELECTRICITY	911	794	900	540	0	800	_____
01-35-05300 SPECIAL SERVICES	2,717	2,809	0	1,349	0	620	_____
01-35-05310 TRAVEL-TRAINING	740	1,024	750	754	0	750	_____
01-35-05315 SUBSCRIPTIONS & DUES	0	0	120	0	0	0	_____
01-35-05530 CAPITAL OUTLAY	21,060	0	0	0	0	0	_____
01-35-05700 SOCIAL SECURITY	1,843	1,726	700	512	0	700	_____
01-35-05710 HEALTH INSURANCE	6,891	6,891	0	0	0	0	_____
01-35-05740 RETIREMENT	3,735	3,740	1,500	1,160	0	1,500	_____
01-35-05744 WORKER'S COMPENSATION	902	822	0	0	0	0	_____
TOTAL 35-RECYCLE CENTER	66,839	42,404	15,270	12,089	0	15,270	

CITY OF PALACIOS
PROPOSED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2015

01 -GENERAL FUND
40-SWIMMING POOL

DEPARTMENTAL EXPENDITURES	2012-2013 ACTUAL	2013-2014 ACTUAL	(----- 2014-2015 -----)			(----- 2015-2016 -----)	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
01-40-05206 REPAIRS & MAINTENANCE	20,598	17,993	22,000	20,689	0	22,000	_____
TOTAL 40-SWIMMING POOL	20,598	17,993	22,000	20,689	0	22,000	

CITY OF PALACIOS
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2015

01 -GENERAL FUND

42-PARKS

DEPARTMENTAL EXPENDITURES	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015			2015-2016	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
01-42-05000 SALARIES & WAGES	29,679	28,820	29,150	10,447	0	29,150	_____
01-42-05010 OVERTIME	379	20	500	51	0	500	_____
01-42-05050 SUPPLIES	6,073	9,868	6,000	5,433	0	6,000	_____
01-42-05052 TOOLS	24	0	0	0	0	0	_____
01-42-05070 CHEMICALS	0	140	0	0	0	0	_____
01-42-05080 CLOTHING	173	164	400	219	0	400	_____
01-42-05260 ELECTRICITY	20,498	19,453	18,000	10,965	0	18,000	_____
01-42-05300 SPECIAL SERVICES	98,679	86,556	88,200	61,448	0	68,000	_____
01-42-05530 CAPITAL OUTLAY	67,982	39,281	0	0	0	0	_____
01-42-05700 SOCIAL SECURITY	2,293	2,232	2,230	831	0	2,230	_____
01-42-05710 HEALTH INSURANCE	6,919	5,767	7,100	2,638	0	7,400	_____
01-42-05740 RETIREMENT	4,557	4,754	4,800	1,856	0	4,800	_____
01-42-05744 WORKER'S COMPENSATION	1,629	1,531	2,000	1,386	0	2,000	_____
TOTAL 42-PARKS	238,885	198,586	158,380	95,274	0	138,480	

CITY OF PALACIOS
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2015

01 -GENERAL FUND
 43-STREETS

DEPARTMENTAL EXPENDITURES	2012-2013 ACTUAL	2013-2014 ACTUAL	(----- 2014-2015 -----)			(----- 2015-2016 -----)	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
01-43-05000 SALARIES & WAGES	27,187	22,678	29,150	10,446	0	29,150	_____
01-43-05010 OVERTIME	63	148	500	72	0	500	_____
01-43-05050 SUPPLIES	(6,287)	18,712	6,000	1,775	0	2,500	_____
01-43-05052 TOOLS	48	739	500	367	0	500	_____
01-43-05070 CHEMICALS	0	1,513	2,500	2,904	0	2,500	_____
01-43-05080 CLOTHING	155	156	0	0	0	0	_____
01-43-05140 MAINT. RADIOS	0	0	100	0	0	100	_____
01-43-05170 STREET SIGNS & REPAIRS	0	0	0	6,559	0	2,500	_____
01-43-05180 RECONSTRUCTION MATERIAL	11,423	28,889	15,000	15,080	0	15,000	_____
01-43-05190 PIPE & CULVERTS	7,677	17,587	10,000	4,304	0	10,000	_____
01-43-05260 ELECTRICITY	47,490	38,912	40,000	29,023	0	40,000	_____
01-43-05300 SPECIAL SERVICES	9,481	34,311	10,000	1,278	0	10,000	_____
01-43-05310 TRAVEL-TRAINING-DUES	0	25	0	0	0	0	_____
01-43-05530 OTHER-CAPITAL OUTLAY	49,902	0	50,000	0	0	50,000	_____
01-43-05700 SOCIAL SECURITY	2,078	1,772	2,230	832	0	2,230	_____
01-43-05710 HEALTH INSURANCE	6,919	5,767	7,100	2,638	0	7,100	_____
01-43-05740 RETIREMENT	4,114	3,765	4,800	1,860	0	4,800	_____
TOTAL 43-STREETS	160,251	174,973	177,880	77,140	0	176,880	

CITY OF PALACIOS
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2015

01 -GENERAL FUND
 55-ANIMAL CONTROL

DEPARTMENTAL EXPENDITURES	2012-2013 ACTUAL	2013-2014 ACTUAL	(----- 2014-2015 -----)			(----- 2015-2016 -----)	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
01-55-05050 SUPPLIES	2,275	880	1,500	330	0	1,500	_____
01-55-05051 DOG/CAT FOOD	1,114	1,212	700	631	0	700	_____
01-55-05052 TOOLS	0	78	200	0	0	200	_____
01-55-05070 CHEMICALS	3,480	4,181	1,500	0	0	1,500	_____
01-55-05250 TELEPHONE	753	701	800	517	0	800	_____
01-55-05260 ELECTRICITY	1,302	1,265	1,200	805	0	1,200	_____
01-55-05300 SPECIAL SERVICES	780	635	1,000	620	0	1,000	_____
01-55-05310 TRAVEL-TRAINING-DUES	442	436	500	50	0	500	_____
TOTAL 55-ANIMAL CONTROL	10,145	9,388	7,400	2,954	0	7,400	

CITY OF PALACIOS
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2015

01 -GENERAL FUND

70-SPECIAL ITEMS

DEPARTMENTAL EXPENDITURES	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015			2015-2016	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
01-70-05732 UNEMPLOYMENT	4,292	10,247	4,000	1,323	0	4,000	_____
01-70-05750 PROP, GL, WIND INSURANCE	67,974	70,463	70,000	79,502	0	74,000	_____
01-70-05760 COMMUNITY IMPROV.	41	798	1,000	1,696	0	1,000	_____
01-70-05770 TRANSFERS TO EQUIPMENT FD	70,000	70,000	72,000	54,000	0	82,000	_____
01-70-05771 OPERATING TRANSFER OUT	0	91,889	0	0	0	0	_____
01-70-05772 TRANSFERS TO FUND 39	6,000	0	0	0	0	0	_____
01-70-05780 MAYOR'S CONTINGENCY	1,294	6,674	5,000	1,414	0	5,000	_____
01-70-05785 HOSPITAL ASSISTANCE	10,000	10,000	10,000	10,000	0	10,000	_____
01-70-05787 DEVELOPMENT AGREEMENT REBAT	24,087	0	50,000	76,356	0	50,000	_____
TOTAL 70-SPECIAL ITEMS	183,688	260,071	212,000	224,292	0	226,000	
TOTAL EXPENDITURES	2,526,825	2,407,368	2,408,000	1,746,814	0	2,431,000	=====
REVENUE OVER/(UNDER) EXPENDITURES	87,342	13,388	0	281,887	0	0	=====

CITY OF PALACIOS
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2015

02 -WATER FUND

REVENUES	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015			2015-2016	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
02-04120 SALE - LABOR AND MATERIAL	4,198	8,190	5,000	4,140	0	5,000	
02-04200 GENERAL FUND TRANSFERS	24,087	91,889	0	0	0	0	
02-04500 WATER REVENUES	918,201	884,489	905,000	601,750	0	850,000	
02-04501 SEWER REVENUES	831,541	795,673	744,000	545,744	0	712,000	
02-04504 PENALTY CHARGES	47,430	39,230	38,000	26,578	0	35,000	
02-04508 BRUSH/HEAVY PICK-UP	1,035	560	0	1,034	0	0	
02-04510 WATER TAPS	6,200	4,300	5,000	3,000	0	3,000	
02-04520 SEWER TAPS	5,100	2,000	1,500	5,750	0	4,000	
02-04530 SERVICE CHARGES	17,061	12,088	12,500	9,078	0	12,500	
02-04600 GARBAGE REVENUE	596,553	0	0	0	0	0	
02-04601 GARBAGE RETAINAGE	40,735	41,460	40,000	32,770	0	40,000	
02-04700 INTEREST INCOME	2,688	1,114	1,000	669	0	1,000	
02-04710 MISC. RECEIPTS	1,608	2,213	3,000	782	0	2,300	
02-04730 INSURANCE REIMBURSEMENT	331	136	0	202	0	200	
02-04980 CASH OVER/SHORT	(104)	70	0	(23)	0	0	
TOTAL REVENUES	2,496,664	1,883,413	1,755,000	1,231,475	0	1,665,000	

CITY OF PALACIOS
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2015

02 -WATER FUND
 WATER DEPARTMENT

DEPARTMENTAL EXPENDITURES	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015			2015-2016	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
02-22-05000 SALARIES & WAGES	264,933	248,873	238,500	180,066	0	236,500	
02-22-05010 OVERTIME	34,137	31,998	30,000	13,335	0	30,000	
02-22-05021 CELL PHONE ALLOWANCE	0	1,200	1,200	900	0	1,200	
02-22-05025 PERSONNEL RELATED COSTS	0	219	450	0	0	450	
02-22-05050 SUPPLIES	61,486	79,035	50,000	28,804	0	40,000	
02-22-05052 TOOLS	1,431	2,718	3,000	1,313	0	2,000	
02-22-05060 UTILITY OFFICE SUPPLIES	353	579	500	433	0	500	
02-22-05070 CHEMICALS	5,386	8,349	8,000	2,526	0	6,000	
02-22-05080 CLOTHING	1,396	1,215	2,000	1,299	0	1,500	
02-22-05122 STATIONARY EQUIPMENT	1,196	7,016	7,000	5,355	0	7,000	
02-22-05130 MAINT.OFFICE EQUIPMENT	11,350	141	0	0	0	0	
02-22-05135 MAINT-COMP SOFTWARE/SYSTEM	0	9,521	11,000	9,967	0	11,000	
02-22-05140 MAINT. RADIOS	0	0	500	0	0	300	
02-22-05160 MAINT-BUILDINGS	0	227	1,500	184	0	1,200	
02-22-05230 WATER SAMPLES & TESTING	0	7,673	5,000	2,030	0	5,000	
02-22-05240 INSPECTION & PERMIT FEES	0	4,839	5,000	3,683	0	4,000	
02-22-05250 TELEPHONE	4,762	3,426	3,600	2,582	0	3,600	
02-22-05260 ELECTRICITY	34,906	43,190	42,000	31,630	0	40,000	
02-22-05270 GAS	247	0	0	0	0	0	
02-22-05300 SPECIAL SERVICES	34,244	30,326	25,000	3,180	0	20,000	
02-22-05302 BUILDING LEASE	9,600	9,600	9,600	8,000	0	9,600	
02-22-05303 STATEMENT PRINT/MAIL SERVIC	13,883	14,877	15,000	10,696	0	15,000	
02-22-05304 GARBAGE CONTRACT SERVICES	614,805	0	0	0	0	0	
02-22-05305 AUDIT FEES	10,750	10,750	10,750	10,750	0	10,750	
02-22-05310 TRAVEL-TRAINING-DUES	865	1,162	1,000	82	0	500	
02-22-05510 INSTRUMENTS/APPARATUS	4,324	8,875	9,000	0	0	5,000	
02-22-05530 OTHER-CAPITAL OUTLAY	0	0	20,000	0	0	10,000	
02-22-05700 SOCIAL SECURITY	22,786	21,127	20,500	15,651	0	20,500	
02-22-05710 HEALTH INSURANCE	53,180	47,130	50,100	37,541	0	51,600	
02-22-05740 RETIREMENT	45,228	44,846	46,500	34,433	0	46,500	
02-22-05744 WORKER'S COMPENSATION	6,925	6,705	7,500	7,350	0	8,500	
TOTAL WATER DEPARTMENT	1,238,172	645,617	624,200	411,791	0	588,200	

CITY OF PALACIOS
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2015

02 -WATER FUND
 SEWER DEPARTMENT

DEPARTMENTAL EXPENDITURES	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015			2015-2016	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
02-23-05000 SALARIES & WAGES	28,901	33,966	59,800	33,009	0	61,800	
02-23-05010 OVERTIME	6,235	8,229	10,000	3,820	0	10,000	
02-23-05025 PERSONNEL RELATED COSTS	0	0	200	280	0	200	
02-23-05050 SUPPLIES	15,293	13,743	15,000	9,503	0	15,000	
02-23-05052 TOOLS	506	611	500	535	0	500	
02-23-05070 CHEMICALS	15,644	9,947	15,000	9,553	0	15,000	
02-23-05080 CLOTHING	182	193	800	450	0	600	
02-23-05120 STATIONARY EQUIP MAINT	3,397	12,457	12,500	19,900	0	8,000	
02-23-05140 MAINT. RADIOS	0	0	500	0	0	200	
02-23-05160 MAINT-BUILDINGS	0	775	1,500	0	0	1,000	
02-23-05230 WATER SAMPLES & TESTING	0	6,734	7,000	5,726	0	6,500	
02-23-05240 INSPECTION & PERMIT FEES	0	7,588	5,000	4,793	0	4,500	
02-23-05250 TELEPHONE	1,344	1,118	1,000	443	0	600	
02-23-05260 ELECTRICITY	83,167	90,367	90,000	57,958	0	80,000	
02-23-05300 SPECIAL SERVICES	85,573	78,801	70,000	55,198	0	60,000	
02-23-05310 TRAVEL-TRAINING-DUES	351	0	700	0	0	500	
02-23-05530 OTHER-CAPITAL OUTLAY	20,770	0	0	0	0	0	
02-23-05700 SOCIAL SECURITY	2,615	3,189	5,000	2,888	0	5,000	
02-23-05710 HEALTH INSURANCE	6,929	6,929	14,200	6,018	0	14,700	
02-23-05740 RETIREMENT	5,311	6,794	11,200	6,461	0	11,200	
02-23-05744 WORKER'S COMPENSATION	720	645	1,600	1,518	0	1,600	
TOTAL SEWER DEPARTMENT	276,938	282,086	321,500	218,055	0	296,900	

CITY OF PALACIOS
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2015

02 -WATER FUND
 SPECIAL SERVICES DEPARTM

DEPARTMENTAL EXPENDITURES	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015			2015-2016	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
02-25-05220 PRINCIPAL EXPENSE - BONDS	0	0	180,000	180,000	0	185,000	
02-25-05230 INTEREST EXPENSE - BONDS	151,713	133,516	128,300	128,300	0	123,800	
02-25-05336 CAPITAL LEASE	0	(1)	88,500	88,234	0	88,500	
02-25-05730 GENERAL FUND CONTRIBUTION	95,625	150,600	150,600	112,950	0	150,600	
02-25-05732 UNEMPLOYMENT	0	0	5,000	0	0	3,000	
02-25-05750 PROP, GL, WIND INSURANCE	16,950	18,754	20,000	20,272	0	20,000	
02-25-05765 HAZARD MITIGATION MATCH	0	0	31,000	2,066	0	31,000	
02-25-05770 TRANSFER TO EQUIPMENT FND	118,000	135,000	135,000	101,250	0	125,000	
02-25-05772 CDBG MATCH	0	0	70,000	3,325	0	52,500	
02-25-05782 TRANSFERS OUT	0	31,225	0	0	0	0	
02-25-05800 FEE PAYMENTS	500	900	900	500	0	500	
02-25-05812 INTEREST EXPENSE	11,154	16,321	0	0	0	0	
02-25-05875 DEPRECIATION EXPENSE	567,194	0	0	0	0	0	
TOTAL SPECIAL SERVICES DEPARTM	961,136	486,316	809,300	636,896	0	779,900	
TOTAL EXPENDITURES	2,476,246	1,414,020	1,755,000	1,266,743	0	1,665,000	
REVENUE OVER/(UNDER) EXPENDITURES	20,418	469,393	0	(35,268)	0	0	

CITY OF PALACIOS
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2015

04 -AIRPORT FUND

REVENUES	2012-2013 ACTUAL	2013-2014 ACTUAL	(----- 2014-2015 -----)			(----- 2015-2016 -----)	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
04-04122 FUEL SALES	18,643	20,920	18,000	21,846	0	20,000	_____
04-04306 HANGAR RENTAL & TIEDOWNS	4,700	5,900	5,000	4,300	0	5,000	_____
04-04320 PISD SCHOOL BARN LEASE	148	148	150	148	0	150	_____
04-04330 GOLF ASSOC LEASE	104	104	100	104	0	100	_____
04-04340 FIXED BASE OPERATOR LEASE	17,789	0	0	0	0	0	_____
04-04350 T HANGAR LEASE	5,875	5,875	6,000	4,500	0	6,000	_____
04-04370 FARMING LEASE	1,700	1,900	1,900	1,800	0	1,900	_____
04-04390 GRAZING LEASE	21,938	21,938	21,900	21,938	0	21,900	_____
04-04700 INTEREST INCOME	100	1	25	11	0	0	_____
04-04704 MINERAL LEASE	0	10,000	0	0	0	0	_____
04-04710 MISC. RECEIPTS	2,502	91	25	20	0	25	_____
04-04860 TXDOT REIMBURSEMENT	25,388	6,358	5,000	3,595	0	5,000	_____
TOTAL REVENUES	98,885	73,234	58,100	58,261	0	60,075	=====

CITY OF PALACIOS
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2015

04 -AIRPORT FUND
 AIRPORT DEPARTMENT

DEPARTMENTAL EXPENDITURES	2012-2013 ACTUAL	2013-2014 ACTUAL	(----- 2014-2015 -----)			(----- 2015-2016 -----)	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
04-41-05050 SUPPLIES	935	689	1,000	1,042	0	1,000	_____
04-41-05100 AVIATION FUEL & OIL	20,168	19,613	18,000	14,648	0	20,000	_____
04-41-05120 MAINT-MACH-TOOLS-IMPL	0	0	300	300	0	300	_____
04-41-05160 MAINT-BUILDINGS	708	800	100	0	0	100	_____
04-41-05200 MISC. MAINTENANCE	396	0	0	0	0	0	_____
04-41-05250 TELEPHONE	1,566	1,368	1,300	893	0	1,300	_____
04-41-05260 ELECTRICITY	8,137	10,626	10,000	4,863	0	7,500	_____
04-41-05300 SPECIAL SERVICES	34,703	20,437	13,100	18,498	0	12,000	_____
04-41-05310 TRAVEL-TRAINING- DUES	37	37	0	0	0	0	_____
04-41-05530 CAPITAL OUTLAY	0	12,322	0	0	0	0	_____
04-41-05700 SOCIAL SECURITY	35	0	0	0	0	0	_____
04-41-05740 RETIREMENT	73	0	0	0	0	0	_____
04-41-05875 DEPRECIATION EXPENSE	41,536	0	0	0	0	0	_____
TOTAL AIRPORT DEPARTMENT	108,292	65,891	43,800	40,243	0	42,200	

CITY OF PALACIOS
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2015

04 -AIRPORT FUND
 SPECIAL ITEMS DEPARTMENT

DEPARTMENTAL EXPENDITURES	2012-2013 ACTUAL	2013-2014 ACTUAL	(----- 2014-2015 -----)			(----- 2015-2016 -----)	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
04-44-05750 PROP, GL, WIND INSURANCE	12,914	14,040	14,300	14,549	0	14,300	_____
04-44-05770 EQUIPMENT FUND TRANSFERS	5,000	1,500	0	0	0	0	_____
TOTAL SPECIAL ITEMS DEPARTMENT	17,914	15,540	14,300	14,549	0	14,300	
TOTAL EXPENDITURES	126,206	81,431	58,100	54,792	0	56,500	=====
REVENUE OVER/(UNDER) EXPENDITURES	(27,321)	(8,197)	0	3,469	0	3,575	=====

CITY OF PALACIOS
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2015

05 -EQUIPMENT FUND

REVENUES	2012-2013 ACTUAL	2013-2014 ACTUAL	(----- 2014-2015 -----)			(----- 2015-2016 -----)	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
05-04200 GENERAL FUND TRANSFERS	70,000	70,000	72,000	54,000	0	82,000	_____
05-04210 WATER FUND TRANSFERS	118,000	135,000	135,000	101,250	0	125,000	_____
05-04230 AIRPORT FUND TRANSFERS	5,000	1,500	0	0	0	0	_____
05-04700 INTEREST INCOME	9	3	0	4	0	0	_____
TOTAL REVENUES	193,009	206,503	207,000	155,254	0	207,000	=====

CITY OF PALACIOS
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2015

05 -EQUIPMENT FUND
 EQUIPMENT DEPARTMENT

DEPARTMENTAL EXPENDITURES	2012-2013	2013-2014	(----- 2014-2015 -----)			(----- 2015-2016 -----)	
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
05-51-05030 VEHICLE PARTS	0	0	6,000	3,064	0	5,000	_____
05-51-05035 HEAVY EQUIP PARTS & SUPPLIE	0	2,000	6,700	2,523	0	6,000	_____
05-51-05040 FUEL & OIL	108,261	111,128	100,000	51,313	0	100,000	_____
05-51-05050 SUPPLIES	9,327	11,259	1,000	172	0	1,000	_____
05-51-05052 TOOLS	378	124	0	0	0	0	_____
05-51-05125 HEAVY EQUIP REPAIR & MAINT	0	0	0	0	0	1,700	_____
05-51-05140 MAINT-RADIOS & RADAR	324	592	0	0	0	0	_____
05-51-05300 SPECIAL SERVICES	46,714	37,661	34,000	33,701	0	34,000	_____
05-51-05336 CAPITAL LEASE - PRINCIPAL	4,451	4,019	29,300	25,022	0	29,300	_____
05-51-05530 CAPITAL OUTLAY	0	0	30,000	30,206	0	30,000	_____
05-51-05875 DEPRECIATION EXPENSE	65,046	0	0	0	0	0	_____
TOTAL EQUIPMENT DEPARTMENT	234,502	166,782	207,000	145,999	0	207,000	
TOTAL EXPENDITURES	234,502	166,782	207,000	145,999	0	207,000	=====
REVENUE OVER/(UNDER) EXPENDITURES	(41,493)	39,721	0	9,255	0	0	=====

CITY OF PALACIOS
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2015

26 -HOTEL/MOTEL TAX FUND

REVENUES	2012-2013 ACTUAL	2013-2014 ACTUAL	(----- 2014-2015 -----)			(----- 2015-2016 -----)	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
26-04071 HOTEL TAX REVENUE	25,807	39,340	21,500	18,872	0	21,500	_____
26-04700 INTEREST INCOME	7	70	100	66	0	100	_____
TOTAL REVENUES	25,814	39,410	21,600	18,938	0	21,600	=====

CITY OF PALACIOS
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2015

26 -HOTEL/MOTEL TAX FUND
 HOTEL/MOTEL TAX FUND

DEPARTMENTAL EXPENDITURES	2012-2013 ACTUAL	2013-2014 ACTUAL	(----- 2014-2015 -----)			(----- 2015-2016 -----)	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
26-26-05306 PROMOTIONAL EXP/TOURISM	14,000	14,040	18,500	10,000	0	18,600	_____
26-26-05307 ADMIN. EXPENSE TO CITY	0	0	2,000	0	0	2,000	_____
26-26-05310 TRAVEL, TRAINING, DUES	0	0	1,000	0	0	1,000	_____
TOTAL HOTEL/MOTEL TAX FUND	14,000	14,040	21,500	10,000	0	21,600	
TOTAL EXPENDITURES	14,000 =====	14,040 =====	21,500 =====	10,000 =====	0 =====	21,600 =====	=====
REVENUE OVER/(UNDER) EXPENDITURES	11,814 =====	25,370 =====	100 =====	8,938 =====	0 =====	0 =====	=====

CITY OF PALACIOS
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2015

28 -ECONOMIC DEVELOPMENT CORP

REVENUES	2012-2013 ACTUAL	2013-2014 ACTUAL	(----- 2014-2015 -----)			(----- 2015-2016 -----)	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
28-04073 ECONOMIC DEVELOPMENT TAX	221,497	171,019	170,000	113,753	0	150,000	_____
28-04200 CHAMBER CONTRACT	14,457	10,570	12,000	5,375	0	12,000	_____
28-04300 RENT & REIMBURS C. OF COMME	0	0	0	2,400	0	4,800	_____
28-04700 INTEREST INCOME	563	1,256	1,300	593	0	1,000	_____
28-04710 MISC. RECEIPTS	0	0	1,000	1,500	0	1,500	_____
TOTAL REVENUES	236,517	182,845	184,300	123,620	0	169,300	=====

CITY OF PALACIOS
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2015

28 -ECONOMIC DEVELOPMENT CORP
 ECONOMIC DEVELOPMENT COR

DEPARTMENTAL EXPENDITURES	2012-2013 ACTUAL	2013-2014 ACTUAL	(----- 2014-2015 -----)			(----- 2015-2016 -----)	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
28-28-05000 SALARIES AND WAGES	42,528	33,509	35,300	23,736	0	35,300	_____
28-28-05060 OFFICE SUPPLIES	500	579	700	324	0	700	_____
28-28-05130 MAINT. OFFICE EQUIPMENT	4,277	4,768	5,000	3,172	0	5,000	_____
28-28-05135 MAINT-COMP SOFTWARE/SYSTEM	0	335	1,000	435	0	1,000	_____
28-28-05160 MAINTENANCE OF BUILDING	23	851	1,000	0	0	1,000	_____
28-28-05250 TELEPHONE	1,498	1,673	1,800	1,092	0	1,800	_____
28-28-05260 ELECTRICITY	1,335	2,372	2,000	1,673	0	2,500	_____
28-28-05300 SPECIAL SERVICES	39,352	0	30,000	19,924	0	20,000	_____
28-28-05302 BUILDING LEASE	4,200	4,200	4,200	3,500	0	4,200	_____
28-28-05306 PROMOTIONAL EXPENSES	31,976	1,412	5,000	748	0	4,000	_____
28-28-05307 ADMIN EXPENSE TO CITY	5,000	5,000	6,000	0	0	6,000	_____
28-28-05310 TRAVEL, TRAINING	30	2,157	2,500	1,590	0	2,000	_____
28-28-05315 DUES & MEMBERSHIPS	0	30	1,000	820	0	1,000	_____
28-28-05370 CONTRACTS	2,500	64,750	37,000	30,000	0	35,000	_____
28-28-05400 GRANTS	0	20,258	43,000	12,401	0	25,500	_____
28-28-05410 BUILDERS INCENTIVES	0	3,123	15,000	0	0	10,000	_____
28-28-05500 OFFICE EQUIPMENT	0	1,312	5,000	595	0	4,000	_____
28-28-05530 CAPITAL OUTLAY	1,135	0	0	0	0	0	_____
28-28-05700 SOCIAL SECURITY	3,253	2,556	2,800	1,879	0	2,800	_____
28-28-05710 HEALTH INSURANCE	4,693	555	600	694	0	1,100	_____
28-28-05740 RETIREMENT	6,484	5,442	6,100	4,198	0	6,100	_____
28-28-05744 WORKMANS COMP	158	96	200	109	0	200	_____
28-28-05750 INSURANCE--PROPERTY	0	53	100	0	0	100	_____
TOTAL ECONOMIC DEVELOPMENT COR	148,942	155,029	205,300	106,890	0	169,300	
TOTAL EXPENDITURES	148,942	155,029	205,300	106,890	0	169,300	
REVENUE OVER/(UNDER) EXPENDITURES	87,575	27,817	(21,000)	16,730	0	0	