

City of Palacios Fiscal Year 2015-2016 Budget Cover Page

This budget will raise more revenue from 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 tax roll this year is \$12,271.

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

FOR: Mayor Sardelich, Johnny Tran, Judy Chavez, Mary Crocker, Glen Smith, Andy Erdelt, and Troy Lewis.

AGAINST: None

PRESENT and not voting: None

ABSENT: None

Property Tax Rate Comparison

	2015-2016	2014-2015
Property Tax Rate:	\$0.84000/100	\$0.85787/100
Effective Tax Rate:	\$0.81661/100	\$0.84817/100
Effective Maintenance & Operations Tax Rate:	\$0.79632/100	\$0.83261/100
Rollback Tax Rate:	\$0.86827/100	\$0.94245/100
Debt Rate:	\$0.00000/100	\$0.03175/100

Total debt obligation for 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 2012-2013 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
 BUDGET PRESENTATION
 AS OF: SEPTEMBER 30TH, 2015

01 -GENERAL FUND
 BUDGET SUMMARY

ACCT#	ACCOUNT NAME	2013-2014 ACTUAL	2014-2015 ACTUAL	2014-2015 BUDGET	2015-2016 APPROVED
<u>REVENUE SUMMARY</u>					
	ALL REVENUES	<u>2,420,756.23</u>	<u>2,467,367.69</u>	<u>2,524,007.00</u>	<u>2,431,000.00</u>
	TOTAL REVENUES	<u>2,420,756.23</u> =====	<u>2,467,367.69</u> =====	<u>2,524,007.00</u> =====	<u>2,431,000.00</u> =====
<u>EXPENDITURE SUMMARY</u>					
	10-MAYOR AND CITY COUNCIL	27,567.74	28,497.46	29,350.00	28,550.00
	11-ELECTIONS	2,343.34	0.00	1,950.00	2,300.00
	12-ADMINISTRATION	405,971.73	495,950.86	537,875.00	544,080.00
	15-LEGAL	4,252.50	2,542.50	8,000.00	8,000.00
	16-CORPORATION COURT	87,461.39	94,742.19	95,530.00	93,160.00
	17-LIBRARY	30,000.00	30,000.00	30,000.00	30,000.00
	20-POLICE	1,111,497.34	1,173,755.71	1,174,020.00	1,103,580.00
	30-FIRE	34,859.01	25,528.05	36,500.00	35,300.00
	35-RECYCLE CENTER	42,404.39	16,883.18	16,600.00	15,270.00
	40-SWIMMING POOL	17,992.85	20,689.06	22,000.00	22,000.00
	42-PARKS	198,586.43	131,453.05	151,555.00	138,480.00
	43-STREETS	174,972.60	110,858.72	176,185.00	176,880.00
	55-ANIMAL CONTROL	9,387.88	5,688.09	7,635.00	7,400.00
	70-SPECIAL ITEMS	<u>260,070.72</u>	<u>243,711.76</u>	<u>246,765.00</u>	<u>226,000.00</u>
	TOTAL EXPENDITURES	<u>2,407,367.92</u> =====	<u>2,380,300.63</u> =====	<u>2,533,965.00</u> =====	<u>2,431,000.00</u> =====
	REVENUES OVER/(UNDER) EXPENDITURES	13,388.31	87,067.06	(9,958.00)	0.00

01 -GENERAL FUND

REVENUES	2013-2014 ACTUAL	2014-2015 ACTUAL	2014-2015 BUDGET	2015-2016 APPROVED
01-04020 TAXES	1,221,752.93	1,253,512.41	1,276,300.00	1,345,300.00
01-04021 TAXES DELINQUENT	61,378.08	68,842.72	67,000.00	55,000.00
01-04022 PENALTY & INTEREST	53,544.08	49,793.21	50,000.00	50,000.00
01-04023 OTHER FEES	3,185.00	505.00	3,500.00	3,000.00
01-04030 PLAT FEES	125.00	300.00	300.00	300.00
01-04040 BLDG/MOVING/PLUMB/PERM.	21,230.40	16,282.20	16,000.00	16,000.00
01-04050 DOG LICENSES	290.00	365.00	300.00	300.00
01-04051 ANIMAL CONTROL FEES	2,970.00	3,730.00	3,700.00	3,000.00
01-04055 MH & RV LICENSE FEES	8,270.00	11,920.00	8,000.00	8,000.00
01-04060 FRANCHISE TAXES	143,169.81	146,222.40	145,000.00	145,000.00
01-04065 INTERNET CONTRACT	3,750.00	3,000.00	3,500.00	3,500.00
01-04070 SALES TAX	341,860.77	311,937.40	340,000.00	300,000.00
01-04071 PROP TAX REDUCT SALES TAX	171,197.07	155,950.85	170,000.00	150,000.00
01-04072 MIXED BEVERAGE TAX	4,551.60	5,319.32	6,000.00	6,500.00
01-04074 BINGO TAX	24.79	0.00	100.00	100.00
01-04080 FINES & COURT COSTS	76,537.98	90,807.57	90,800.00	75,000.00
01-04120 SALE-LABOR & MATERIAL	4,827.36	8,675.55	6,000.00	6,000.00
01-04150 DONATIONS POLICE DEPT	0.00	498.60	500.00	0.00
01-04210 WATER FUND TRANSFERS	150,600.00	150,600.00	150,600.00	150,600.00
01-04260 OPERATING TRANSFERS IN	2.34	0.00	0.00	0.00
01-04265 HOTEL/MOTEL ADMINISTRATION	5,000.00	8,000.00	8,000.00	8,000.00
01-04306 RENT - CITY HALL PLAZA	13,830.00	13,828.00	14,600.00	14,600.00
01-04310 LEASE	1,743.95	1,288.94	2,000.00	2,000.00
01-04311 REIMBURS SANE	0.00	4,676.00	4,676.00	0.00
01-04316 DOCK RENTAL	2,400.00	2,400.00	2,400.00	2,400.00
01-04700 INTEREST INCOME	1,526.18	969.06	1,500.00	1,500.00
01-04710 MISC. RECEIPTS	2,309.77	6,926.14	2,500.00	2,500.00
01-04712 INSURANCE PROCEEDS	0.00	62,273.15	62,275.00	0.00
01-04720 SEAWALL MAINTENANCE CONTRACT	65,377.00	50,000.00	50,000.00	50,000.00
01-04730 INSURANCE REIMBURSEMENT	20,773.86	24,782.76	24,780.00	20,000.00
01-04735 ABANDON VEHICLE PROCEEDS	100.00	0.00	0.00	0.00
01-04800 SALE OF RECYCLABLE MATERIAL	6,806.43	7,397.50	8,000.00	8,000.00
01-04801 RECYCLE TRAILER LEASE	1,073.00	672.50	900.00	900.00
01-04804 RESERVATION FEES FOR PARK	2,790.00	3,665.00	3,000.00	3,000.00
01-04805 PARK IMPROVEMENT REIMBURS	24,121.44	0.00	0.00	0.00
01-04950 POLICE GRANT PROCEEDS	0.00	1,276.41	1,276.00	0.00
01-04962 WEED LOTS/DEMOLITIONS	3,637.39	950.00	500.00	500.00
TOTAL REVENUES	2,420,756.23	2,467,367.69	2,524,007.00	2,431,000.00
	=====	=====	=====	=====

01 -GENERAL FUND

EXPENDITURES	2013-2014 ACTUAL	2014-2015 ACTUAL	2014-2015 BUDGET	2015-2016 APPROVED
10-MAYOR AND CITY COUNCIL				
=====				
01-10-05000 SALARIES & WAGES	20,400.00	20,600.00	20,600.00	20,400.00
01-10-05021 CELL PHONE ALLOWANCE	1,200.00	1,200.00	1,200.00	1,200.00
01-10-05060 OFFICE SUPPLIES	0.00	192.50	200.00	200.00
01-10-05130 MAINT-OFFICE EQUIPMENT	0.00	69.00	865.00	800.00
01-10-05300 CONTRACTUAL SERVICES	1,944.42	779.00	779.00	1,000.00
01-10-05310 TRAVEL-TRAINING	2,342.43	2,713.42	2,715.00	2,000.00
01-10-05315 SUBSCRIPTIONS & MEMBERSHP DUES	0.00	1,223.00	1,223.00	1,200.00
01-10-05700 SOCIAL SECURITY	1,652.40	1,667.70	1,668.00	1,650.00
01-10-05744 WORKER'S COMPENSATION	28.49	52.84	100.00	100.00
TOTAL 10-MAYOR AND CITY COUNCIL	27,567.74	28,497.46	29,350.00	28,550.00
11-ELECTIONS				
=====				
01-11-05060 OFFICE SUPPLIES	1,493.80	0.00	1,200.00	1,500.00
01-11-05300 CONTRACTUAL SERVICES	849.54	0.00	750.00	800.00
TOTAL 11-ELECTIONS	2,343.34	0.00	1,950.00	2,300.00
12-ADMINISTRATION				
=====				
01-12-05000 SALARIES & WAGES	197,624.16	230,379.20	256,000.00	289,000.00
01-12-05010 OVERTIME	804.87	0.00	1,000.00	1,000.00
01-12-05020 AUTO ALLOWANCE	6,000.00	6,000.00	6,000.00	6,000.00
01-12-05021 CELL PHONE ALLOWANCE	1,380.00	2,430.00	2,430.00	2,900.00
01-12-05025 PERSONNEL RELATED COSTS	374.50	330.00	500.00	500.00
01-12-05050 SUPPLIES	2,528.97	2,459.02	2,500.00	2,000.00
01-12-05060 OFFICE SUPPLIES	7,151.46	5,849.34	6,000.00	6,000.00
01-12-05130 MAINT-OFFICE EQUIPMENT	8,066.62	7,016.98	7,400.00	8,400.00
01-12-05135 MAINT-COMP SOFTWARE/SYSTEM	20,990.91	16,851.14	18,000.00	20,300.00
01-12-05150 MAINT-HEAT & AIR COND.	245.00	268.44	1,000.00	1,000.00
01-12-05160 MAINT- BUILDINGS	10,404.15	37,973.88	38,000.00	2,000.00
01-12-05250 TELEPHONE	5,344.86	5,630.87	5,635.00	5,500.00
01-12-05260 ELECTRICITY	3,425.65	3,684.02	3,685.00	3,300.00
01-12-05270 GAS	426.08	469.83	480.00	480.00
01-12-05300 CONTRACTUAL SERVICES	37,220.43	18,060.19	18,100.00	10,000.00
01-12-05301 DRUG TESTING SERVICES	1,444.00	2,662.03	2,670.00	2,500.00
01-12-05304 APPRAISAL DISTR. & TAX COLL	0.00	26,124.53	26,125.00	26,500.00
01-12-05305 AUDIT SERVICES	10,750.00	10,750.00	10,750.00	10,750.00
01-12-05310 TRAVEL-TRAINING	6,201.81	5,912.10	9,000.00	9,000.00
01-12-05315 SUBSCRIPTIONS & DUES	1,880.00	2,891.94	2,900.00	2,500.00
01-12-05500 OFFICE EQUIPMENT	0.00	0.00	0.00	1,550.00
01-12-05530 CAPITAL OUTLAY	0.00	10,000.00	10,000.00	0.00
01-12-05700 SOCIAL SECURITY	15,753.39	18,145.22	22,500.00	22,500.00
01-12-05710 HEALTH INSURANCE	34,508.60	43,258.67	48,000.00	60,200.00
01-12-05740 RETIREMENT	32,464.12	37,809.41	38,000.00	49,000.00

01 -GENERAL FUND

EXPENDITURES	2013-2014 ACTUAL	2014-2015 ACTUAL	2014-2015 BUDGET	2015-2016 APPROVED
01-12-05744 WORKER'S COMPENSATION	982.15	994.05	1,200.00	1,200.00
TOTAL 12-ADMINISTRATION	405,971.73	495,950.86	537,875.00	544,080.00
15-LEGAL				
=====				
01-15-05300 CONTRACTUAL SERVICES	4,252.50	2,542.50	8,000.00	8,000.00
TOTAL 15-LEGAL	4,252.50	2,542.50	8,000.00	8,000.00
16-CORPORATION COURT				
=====				
01-16-05000 SALARIES & WAGES	63,957.48	66,883.77	66,900.00	66,000.00
01-16-05010 OVERTIME	0.00	0.00	0.00	200.00
01-16-05021 CELL PHONE ALLOWANCE	480.00	480.00	480.00	480.00
01-16-05060 OFFICE SUPPLIES	280.54	184.22	300.00	300.00
01-16-05135 MAINT-COMP SOFTWARE/SYSTEM	4,401.82	6,226.91	6,230.00	5,000.00
01-16-05250 TELEPHONE	43.21	99.18	100.00	80.00
01-16-05300 CONTRACTUAL SERVICES	60.00	222.14	800.00	500.00
01-16-05310 TRAVEL-TRAINING-DUES	619.41	1,967.11	1,970.00	2,000.00
01-16-05700 SOCIAL SECURITY	4,886.93	5,109.40	5,110.00	5,000.00
01-16-05710 HEALTH INSURANCE	6,942.60	7,149.72	7,200.00	7,400.00
01-16-05740 RETIREMENT	5,625.37	6,233.46	6,240.00	6,000.00
01-16-05744 WORKER'S COMPENSTATION	164.03	186.28	200.00	200.00
TOTAL 16-CORPORATION COURT	87,461.39	94,742.19	95,530.00	93,160.00
17-LIBRARY				
=====				
01-17-05300 CONTRACTUAL SERVICES	30,000.00	30,000.00	30,000.00	30,000.00
TOTAL 17-LIBRARY	30,000.00	30,000.00	30,000.00	30,000.00
20-POLICE				
=====				
01-20-05000 SALARIES & WAGES	731,740.59	761,594.87	761,600.00	700,000.00
01-20-05010 OVERTIME	17,624.87	23,255.40	23,260.00	17,000.00
01-20-05021 CELL PHONE ALLOWANCE	8,660.00	8,020.00	8,020.00	9,600.00
01-20-05025 PERSONNEL RELATED COSTS	882.16	2,264.20	2,270.00	1,000.00
01-20-05050 SUPPLIES	3,677.94	5,203.29	4,800.00	3,500.00
01-20-05055 GUNS & AMMUNITION	1,499.88	864.00	864.00	1,500.00
01-20-05060 OFFICE SUPPLIES	3,788.48	5,768.22	5,770.00	5,000.00
01-20-05080 CLOTHING	3,045.92	3,732.20	3,740.00	3,000.00
01-20-05130 MAINT- OFFICE EQUIP.	6,126.16	7,310.42	7,400.00	7,400.00
01-20-05135 MAINT-COMP SOFTWARE/SYSTEM	26,982.90	28,977.63	28,980.00	27,200.00
01-20-05140 MAINT. RADIOS-RADAR	403.26	2,825.38	2,826.00	1,200.00
01-20-05160 MAINT-BUILDINGS	1,303.06	211.45	212.00	800.00
01-20-05215 INVESTIGATIVE EXPENSE	1,050.88	4,193.00	4,193.00	600.00
01-20-05250 TELEPHONE	8,718.77	9,549.93	9,550.00	7,600.00
01-20-05260 ELECTRICITY	4,131.44	4,238.44	4,240.00	5,000.00

01 -GENERAL FUND

EXPENDITURES	2013-2014 ACTUAL	2014-2015 ACTUAL	2014-2015 BUDGET	2015-2016 APPROVED
01-20-05270 Gas	572.77	487.42	480.00	480.00
01-20-05275 INTERNET	3,230.32	1,703.88	1,705.00	1,800.00
01-20-05300 CONTRACTUAL SERVICES	1,015.57	729.47	730.00	1,500.00
01-20-05310 TRAVEL-TRAINING	2,627.97	3,260.39	3,270.00	5,000.00
01-20-05315 SUBSCRIPTIONS & DUES	1,729.00	1,783.95	1,900.00	1,900.00
01-20-05320 SUPPORT OF PRISONERS	328.52	277.25	700.00	500.00
01-20-05700 SOCIAL SECURITY	58,071.58	60,570.17	60,571.00	55,000.00
01-20-05710 HEALTH INSURANCE	100,022.09	101,779.74	101,780.00	118,000.00
01-20-05740 RETIREMENT	108,716.61	120,331.77	120,335.00	112,000.00
01-20-05744 WORKER'S COMPENSATION	15,546.60	14,823.24	14,824.00	17,000.00
TOTAL 20-POLICE	1,111,497.34	1,173,755.71	1,174,020.00	1,103,580.00

30-FIRE

01-30-05030 VEHICLE SUPPLIES	933.80	625.66	1,000.00	1,000.00
01-30-05050 SUPPLIES	4,276.19	41.01	4,700.00	3,000.00
01-30-05070 CHEMICALS	0.00	0.00	200.00	200.00
01-30-05080 CLOTHING	0.00	0.00	1,000.00	500.00
01-30-05090 FIRE SUPPLIES	2,926.22	268.17	1,500.00	1,500.00
01-30-05110 VEHICLE EXPENSE	125.00	0.00	500.00	500.00
01-30-05160 MAINT. - BUILDINGS	268.99	0.00	1,000.00	1,000.00
01-30-05250 TELEPHONE	1,168.77	1,345.77	1,100.00	1,100.00
01-30-05260 ELECTRICITY	1,238.36	1,469.81	1,000.00	1,500.00
01-30-05270 GAS	338.30	373.16	400.00	400.00
01-30-05300 CONTRACTUAL SERVICES	925.00	1,540.00	1,000.00	1,000.00
01-30-05310 TRAVEL-TRAINING-DUES	0.00	0.00	800.00	800.00
01-30-05510 INSTRUMENT/APPARATUS	1,745.27	0.00	2,200.00	2,200.00
01-30-05740 RETIREMENT	20,433.61	19,316.81	19,500.00	20,000.00
01-30-05744 WORKERS COMP	479.50	547.66	600.00	600.00
TOTAL 30-FIRE	34,859.01	25,528.05	36,500.00	35,300.00

35-RECYCLE CENTER

01-35-05000 SALARIES & WAGES	21,822.02	9,179.96	8,965.00	8,800.00
01-35-05021 CELL PHONE ALLOWANCE	678.13	0.00	0.00	0.00
01-35-05050 SUPPLIES	1,167.71	755.23	760.00	900.00
01-35-05060 OFFICE SUPPLIES	0.00	24.99	25.00	0.00
01-35-05160 MAINT-BUILDINGS	183.49	689.23	690.00	500.00
01-35-05250 TELEPHONE	747.79	782.87	700.00	700.00
01-35-05260 ELECTRICITY	793.51	904.07	900.00	800.00
01-35-05300 CONTRACTUAL SERVICES	2,808.66	709.39	710.00	520.00
01-35-05304 TIRE DISPOSAL	0.00	731.75	735.00	100.00
01-35-05310 TRAVEL-TRAINING	1,023.85	837.27	838.00	750.00
01-35-05700 SOCIAL SECURITY	1,726.11	692.06	700.00	700.00
01-35-05710 HEALTH INSURANCE	6,890.76	0.00	0.00	0.00
01-35-05740 RETIREMENT	3,740.49	1,576.36	1,577.00	1,500.00
01-35-05744 WORKER'S COMPENSATION	821.87	0.00	0.00	0.00
TOTAL 35-RECYCLE CENTER	42,404.39	16,883.18	16,600.00	15,270.00

01 -GENERAL FUND

EXPENDITURES	2013-2014 ACTUAL	2014-2015 ACTUAL	2014-2015 BUDGET	2015-2016 APPROVED
40-SWIMMING POOL				
=====				
01-40-05206 REPAIRS & MAINTENANCE	<u>17,992.85</u>	<u>20,689.06</u>	<u>22,000.00</u>	<u>22,000.00</u>
TOTAL 40-SWIMMING POOL	17,992.85	20,689.06	22,000.00	22,000.00
42-PARKS				
=====				
01-42-05000 SALARIES & WAGES	28,820.13	14,774.88	26,150.00	29,150.00
01-42-05010 OVERTIME	20.12	178.54	500.00	500.00
01-42-05050 SUPPLIES	9,868.31	8,069.01	8,070.00	6,000.00
01-42-05070 CHEMICALS	140.41	0.00	0.00	0.00
01-42-05080 CLOTHING	163.66	305.59	400.00	400.00
01-42-05160 MAINT BUILDING & FACILITIES	0.00	5,102.69	5,105.00	1,000.00
01-42-05260 ELECTRICITY	19,453.43	12,333.68	15,000.00	18,000.00
01-42-05300 CONTRACTUAL SERVICES	86,555.77	82,060.58	85,200.00	67,000.00
01-42-05530 CAPITAL OUTLAY	39,280.82	0.00	0.00	0.00
01-42-05700 SOCIAL SECURITY	2,232.15	1,143.88	2,230.00	2,230.00
01-42-05710 HEALTH INSURANCE	5,766.87	3,529.73	4,100.00	7,400.00
01-42-05740 RETIREMENT	4,754.20	2,568.20	2,800.00	4,800.00
01-42-05744 WORKER'S COMPENSATION	<u>1,530.56</u>	<u>1,386.27</u>	<u>2,000.00</u>	<u>2,000.00</u>
TOTAL 42-PARKS	198,586.43	131,453.05	151,555.00	138,480.00
43-STREETS				
=====				
01-43-05000 SALARIES & WAGES	22,678.42	14,774.82	25,150.00	29,150.00
01-43-05010 OVERTIME	147.77	199.84	500.00	500.00
01-43-05050 SUPPLIES	18,712.12	2,536.72	3,500.00	2,500.00
01-43-05052 TOOLS	738.53	512.47	500.00	500.00
01-43-05070 CHEMICALS	1,512.50	2,904.36	2,500.00	2,500.00
01-43-05080 CLOTHING	156.38	0.00	0.00	0.00
01-43-05140 MAINT. RADIOS	0.00	0.00	100.00	100.00
01-43-05170 STREET SIGNS & REPAIRS	0.00	6,558.53	6,600.00	2,500.00
01-43-05180 RECONSTRUCTION MATERIAL	28,889.12	24,174.41	24,200.00	15,000.00
01-43-05190 PIPE & CULVERTS	17,587.00	5,304.80	6,000.00	10,000.00
01-43-05260 ELECTRICITY	38,911.88	45,001.68	45,005.00	40,000.00
01-43-05300 CONTRACTUAL SERVICES	34,310.58	1,644.21	2,000.00	10,000.00
01-43-05310 TRAVEL-TRAINING-DUES	24.52	0.00	0.00	0.00
01-43-05530 OTHER-CAPITAL OUTLAY	0.00	0.00	50,000.00	50,000.00
01-43-05700 SOCIAL SECURITY	1,771.81	1,145.51	2,230.00	2,230.00
01-43-05710 HEALTH INSURANCE	5,766.86	3,529.80	4,600.00	7,100.00
01-43-05740 RETIREMENT	<u>3,765.11</u>	<u>2,571.57</u>	<u>3,300.00</u>	<u>4,800.00</u>
TOTAL 43-STREETS	174,972.60	110,858.72	176,185.00	176,880.00

01 -GENERAL FUND

EXPENDITURES	2013-2014 ACTUAL	2014-2015 ACTUAL	2014-2015 BUDGET	2015-2016 APPROVED
55-ANIMAL CONTROL				
=====				
01-55-05050 SUPPLIES	880.27	612.35	1,100.00	1,500.00
01-55-05051 DOG/CAT FOOD	1,211.52	714.13	715.00	700.00
01-55-05052 TOOLS	77.96	0.00	200.00	200.00
01-55-05070 CHEMICALS	4,180.93	0.00	500.00	1,500.00
01-55-05160 MAINT BUILDING	0.00	1,471.06	1,475.00	0.00
01-55-05250 TELEPHONE	701.26	770.70	800.00	800.00
01-55-05260 ELECTRICITY	1,265.15	1,345.90	1,345.00	1,200.00
01-55-05300 SPECIAL SERVICES	635.00	723.95	1,000.00	1,000.00
01-55-05310 TRAVEL-TRAINING-DUES	435.79	50.00	500.00	500.00
TOTAL 55-ANIMAL CONTROL	9,387.88	5,688.09	7,635.00	7,400.00
70-SPECIAL ITEMS				
=====				
01-70-05732 UNEMPLOYMENT	10,247.06	1,323.17	1,400.00	4,000.00
01-70-05750 PROP, GL, WIND INSURANCE	70,463.09	79,502.48	79,505.00	74,000.00
01-70-05760 COMMUNITY IMPROV.	797.59	2,534.57	2,500.00	1,000.00
01-70-05770 TRANSFERS TO EQUIPMENT FD	70,000.08	72,000.00	72,000.00	82,000.00
01-70-05771 OPERATING TRANSFER OUT	91,889.29	0.00	0.00	0.00
01-70-05780 MAYOR'S CONTINGENCY	6,673.61	1,995.54	5,000.00	5,000.00
01-70-05785 HOSPITAL ASSISTANCE	10,000.00	10,000.00	10,000.00	10,000.00
01-70-05787 DEVELOPMENT AGREEMENT REBATE	0.00	76,356.00	76,360.00	50,000.00
TOTAL 70-SPECIAL ITEMS	260,070.72	243,711.76	246,765.00	226,000.00
TOTAL EXPENDITURES	2,407,367.92	2,380,300.63	2,533,965.00	2,431,000.00
=====				
REVENUES OVER/(UNDER) EXPENDITURES	13,388.31	87,067.06	(9,958.00)	0.00
=====				

CITY OF PALACIOS
 BUDGET PRESENTATION
 AS OF: SEPTEMBER 30TH, 2015

02 -WATER FUND
 BUDGET SUMMARY

ACCT#	ACCOUNT NAME	2013-2014 ACTUAL	2014-2015 ACTUAL	2014-2015 BUDGET	2015-2016 APPROVED
<u>REVENUE SUMMARY</u>					
	ALL REVENUES	<u>1,883,412.98</u>	<u>1,716,639.91</u>	<u>1,755,000.00</u>	<u>1,665,000.00</u>
	TOTAL REVENUES	<u>1,883,412.98</u> =====	<u>1,716,639.91</u> =====	<u>1,755,000.00</u> =====	<u>1,665,000.00</u> =====
<u>EXPENDITURE SUMMARY</u>					
	WATER DEPARTMENT	645,617.34	567,827.21	624,200.00	588,200.00
	SEWER DEPARTMENT	282,086.49	314,000.40	325,225.00	296,900.00
	SPECIAL SERVICES DEPARTM	<u>486,316.33</u>	<u>708,296.47</u>	<u>805,575.00</u>	<u>779,900.00</u>
	TOTAL EXPENDITURES	<u>1,414,020.16</u> =====	<u>1,590,124.08</u> =====	<u>1,755,000.00</u> =====	<u>1,665,000.00</u> =====
	REVENUES OVER/(UNDER) EXPENDITURES	469,392.82	126,515.83	0.00	0.00

02 -WATER FUND

REVENUES	2013-2014 ACTUAL	2014-2015 ACTUAL	2014-2015 BUDGET	2015-2016 APPROVED
02-04120 SALE - LABOR AND MATERIAL	8,190.00	6,700.00	5,000.00	5,000.00
02-04200 GENERAL FUND TRANSFERS	91,889.29	0.00	0.00	0.00
02-04500 WATER REVENUES	884,489.05	851,288.71	905,000.00	850,000.00
02-04501 SEWER REVENUES	795,672.77	755,644.97	744,000.00	712,000.00
02-04504 PENALTY CHARGES	39,229.98	34,253.09	38,000.00	35,000.00
02-04508 BRUSH/HEAVY PICK-UP	559.93	1,034.02	0.00	0.00
02-04510 WATER TAPS	4,300.00	3,000.00	5,000.00	3,000.00
02-04520 SEWER TAPS	2,000.00	5,750.00	1,500.00	4,000.00
02-04530 SERVICE CHARGES	12,088.02	12,258.74	12,500.00	12,500.00
02-04601 GARBAGE RETAINAGE	41,460.45	43,802.51	40,000.00	40,000.00
02-04700 INTEREST INCOME	1,113.90	860.52	1,000.00	1,000.00
02-04710 MISC. RECEIPTS	2,213.10	1,862.96	3,000.00	2,300.00
02-04730 INSURANCE REIMBURSEMENT	136.27	201.97	0.00	200.00
02-04980 CASH OVER/SHORT	70.22	(17.58)	0.00	0.00
TOTAL REVENUES	1,883,412.98 =====	1,716,639.91 =====	1,755,000.00 =====	1,665,000.00 =====

02 -WATER FUND

EXPENDITURES	2013-2014 ACTUAL	2014-2015 ACTUAL	2014-2015 BUDGET	2015-2016 APPROVED
WATER DEPARTMENT				
=====				
02-22-05000 SALARIES & WAGES	248,873.25	254,320.98	254,350.00	236,500.00
02-22-05010 OVERTIME	31,997.78	20,676.14	20,700.00	30,000.00
02-22-05021 CELL PHONE ALLOWANCE	1,200.00	1,200.00	1,200.00	1,200.00
02-22-05025 PERSONNEL RELATED COSTS	219.13	0.00	450.00	450.00
02-22-05050 SUPPLIES	79,034.55	35,222.73	37,000.00	40,000.00
02-22-05052 TOOLS	2,717.56	1,731.61	3,000.00	2,000.00
02-22-05060 UTILITY OFFICE SUPPLIES	579.12	529.48	530.00	500.00
02-22-05070 CHEMICALS	8,348.57	3,023.78	5,190.00	6,000.00
02-22-05080 CLOTHING	1,215.30	1,850.76	2,000.00	1,500.00
02-22-05122 STATIONARY EQUIPMENT	7,016.41	5,355.32	7,000.00	7,000.00
02-22-05130 MAINT.OFFICE EQUIPMENT	141.00	0.00	0.00	0.00
02-22-05135 MAINT-COMP SOFTWARE/SYSTEM	9,520.64	11,070.68	11,075.00	11,000.00
02-22-05140 MAINT. RADIOS	0.00	0.00	500.00	300.00
02-22-05160 MAINT-BUILDINGS	227.31	247.15	1,500.00	1,200.00
02-22-05230 WATER SAMPLES & TESTING	7,672.62	3,699.33	5,000.00	5,000.00
02-22-05240 INSPECTION & PERMIT FEES	4,838.95	3,682.95	5,000.00	4,000.00
02-22-05250 TELEPHONE	3,426.11	3,842.81	3,845.00	3,600.00
02-22-05260 ELECTRICITY	43,190.16	49,203.64	49,205.00	40,000.00
02-22-05300 CONTRACTUAL SERVICES	30,326.18	12,511.26	25,000.00	20,000.00
02-22-05302 BUILDING LEASE	9,600.00	9,600.00	9,600.00	9,600.00
02-22-05303 STATEMENT PRINT/MAIL SERVICE	14,876.69	13,072.29	15,000.00	15,000.00
02-22-05305 AUDIT FEES	10,750.00	10,750.00	10,750.00	10,750.00
02-22-05310 TRAVEL-TRAINING-DUES	1,162.00	131.75	1,000.00	500.00
02-22-05510 INSTRUMENTS/APPARATUS	8,875.12	0.00	9,000.00	5,000.00
02-22-05530 OTHER-CAPITAL OUTLAY	0.00	0.00	20,000.00	10,000.00
02-22-05700 SOCIAL SECURITY	21,126.89	21,338.32	21,340.00	20,500.00
02-22-05710 HEALTH INSURANCE	47,130.15	50,054.04	50,100.00	51,600.00
02-22-05740 RETIREMENT	44,846.40	47,361.88	47,365.00	46,500.00
02-22-05744 WORKER'S COMPENSATION	6,705.45	7,350.31	7,500.00	8,500.00
TOTAL WATER DEPARTMENT	645,617.34	567,827.21	624,200.00	588,200.00
SEWER DEPARTMENT				
=====				
02-23-05000 SALARIES & WAGES	33,966.03	49,813.12	50,800.00	61,800.00
02-23-05010 OVERTIME	8,229.09	5,950.13	6,450.00	10,000.00
02-23-05025 PERSONNEL RELATED COSTS	0.00	360.00	360.00	200.00
02-23-05050 SUPPLIES	13,743.37	14,817.19	15,000.00	15,000.00
02-23-05052 TOOLS	611.28	1,406.15	1,410.00	500.00
02-23-05070 CHEMICALS	9,947.45	13,374.69	14,000.00	15,000.00
02-23-05080 CLOTHING	192.96	700.01	800.00	600.00
02-23-05120 STATIONARY EQUIP MAINT	12,456.68	20,791.45	20,800.00	8,000.00
02-23-05140 MAINT. RADIOS	0.00	0.00	500.00	200.00
02-23-05160 MAINT-BUILDINGS	775.00	0.00	500.00	1,000.00
02-23-05230 WATER SAMPLES & TESTING	6,734.00	7,422.00	7,430.00	6,500.00
02-23-05240 INSPECTION & PERMIT FEES	7,588.35	4,792.75	5,000.00	4,500.00

02 -WATER FUND

EXPENDITURES	2013-2014 ACTUAL	2014-2015 ACTUAL	2014-2015 BUDGET	2015-2016 APPROVED
02-23-05250 TELEPHONE	1,117.58	696.25	1,000.00	600.00
02-23-05260 ELECTRICITY	90,367.02	87,719.17	90,000.00	80,000.00
02-23-05300 CONTRACTUAL SERVICES	78,801.18	65,081.95	66,400.00	60,000.00
02-23-05310 TRAVEL-TRAINING-DUES	0.00	0.00	700.00	500.00
02-23-05530 OTHER-CAPITAL OUTLAY	0.00	18,074.00	18,075.00	0.00
02-23-05700 SOCIAL SECURITY	3,189.43	4,211.38	5,000.00	5,000.00
02-23-05710 HEALTH INSURANCE	6,928.56	7,803.34	8,200.00	14,700.00
02-23-05740 RETIREMENT	6,793.84	9,468.49	11,200.00	11,200.00
02-23-05744 WORKER'S COMPENSATION	644.67	1,518.33	1,600.00	1,600.00
TOTAL SEWER DEPARTMENT	282,086.49	314,000.40	325,225.00	296,900.00
SPECIAL SERVICES DEPARTM				
=====				
02-25-05220 PRINCIPAL EXPENSE - BONDS	0.00	180,000.00	180,000.00	185,000.00
02-25-05230 INTEREST EXPENSE - BONDS	133,516.25	128,300.00	128,300.00	123,800.00
02-25-05336 CAPITAL LEASE	(0.50)	88,233.86	88,500.00	88,500.00
02-25-05730 GENERAL FUND CONTRIBUTION	150,600.00	150,600.00	150,600.00	150,600.00
02-25-05732 UNEMPLOYMENT	0.00	0.00	1,000.00	3,000.00
02-25-05750 PROP, GL, WIND INSURANCE	18,754.09	20,271.61	20,275.00	20,000.00
02-25-05765 HAZARD MITIGATION MATCH	0.00	2,066.00	31,000.00	31,000.00
02-25-05770 TRANSFER TO EQUIPMENT FND	135,000.00	135,000.00	135,000.00	125,000.00
02-25-05772 CDBG MATCH	0.00	3,325.00	70,000.00	52,500.00
02-25-05782 TRANSFERS OUT	31,225.09	0.00	0.00	0.00
02-25-05800 FEE PAYMENTS	900.00	500.00	900.00	500.00
02-25-05812 INTEREST EXPENSE	16,321.40	0.00	0.00	0.00
TOTAL SPECIAL SERVICES DEPARTM	486,316.33	708,296.47	805,575.00	779,900.00
TOTAL EXPENDITURES	1,414,020.16	1,590,124.08	1,755,000.00	1,665,000.00
=====				
REVENUES OVER/(UNDER) EXPENDITURES	469,392.82	126,515.83	0.00	0.00
=====				

CITY OF PALACIOS
 BUDGET PRESENTATION
 AS OF: SEPTEMBER 30TH, 2015

04 -AIRPORT FUND
 BUDGET SUMMARY

ACCT#	ACCOUNT NAME	2013-2014 ACTUAL	2014-2015 ACTUAL	2014-2015 BUDGET	2015-2016 APPROVED
<u>REVENUE SUMMARY</u>					
	ALL REVENUES	<u>73,234.25</u>	<u>71,046.84</u>	<u>71,127.00</u>	<u>60,075.00</u>
	TOTAL REVENUES	<u>73,234.25</u> =====	<u>71,046.84</u> =====	<u>71,127.00</u> =====	<u>60,075.00</u> =====
<u>EXPENDITURE SUMMARY</u>					
	AIRPORT DEPARTMENT	65,891.12	62,113.42	62,115.00	42,200.00
	SPECIAL ITEMS DEPARTMENT	<u>15,540.31</u>	<u>14,549.28</u>	<u>14,550.00</u>	<u>14,300.00</u>
	TOTAL EXPENDITURES	<u>81,431.43</u> =====	<u>76,662.70</u> =====	<u>76,665.00</u> =====	<u>56,500.00</u> =====
	REVENUES OVER/(UNDER) EXPENDITURES	(8,197.18)	(5,615.86)	(5,538.00)	3,575.00

CITY OF PALACIOS
 BUDGET PRESENTATION
 AS OF: SEPTEMBER 30TH, 2015

04 -AIRPORT FUND

REVENUES	2013-2014 ACTUAL	2014-2015 ACTUAL	2014-2015 BUDGET	2015-2016 APPROVED
04-04122 FUEL SALES	20,920.10	28,235.56	28,236.00	20,000.00
04-04306 HANGAR RENTAL & TIEDOWNS	5,900.00	5,800.00	5,800.00	5,000.00
04-04320 PISD SCHOOL BARN LEASE	148.00	148.00	150.00	150.00
04-04330 GOLF ASSOC LEASE	103.60	103.60	100.00	100.00
04-04350 T HANGAR LEASE	5,875.00	6,050.00	6,050.00	6,000.00
04-04370 FARMING LEASE	1,900.00	1,800.00	1,900.00	1,900.00
04-04390 GRAZING LEASE	21,937.50	21,937.50	21,900.00	21,900.00
04-04700 INTEREST INCOME	0.93	11.48	25.00	0.00
04-04704 MINERAL LEASE	10,000.00	0.00	0.00	0.00
04-04710 MISC. RECEIPTS	91.00	20.00	25.00	25.00
04-04860 TXDOT REIMBURSEMENT	6,358.12	6,940.70	6,941.00	5,000.00
TOTAL REVENUES	73,234.25 =====	71,046.84 =====	71,127.00 =====	60,075.00 =====

04 -AIRPORT FUND

EXPENDITURES	2013-2014 ACTUAL	2014-2015 ACTUAL	2014-2015 BUDGET	2015-2016 APPROVED
AIRPORT DEPARTMENT				
04-41-05050 SUPPLIES	688.98	1,255.99	1,256.00	1,000.00
04-41-05070 CHEMICALS	0.00	1,954.00	1,954.00	0.00
04-41-05100 AVIATION FUEL & OIL	19,613.01	28,650.45	28,650.50	20,000.00
04-41-05120 MAINT-MACH-TOOLS-IMPL	0.00	300.00	300.00	300.00
04-41-05160 MAINT-BUILDINGS	800.00	0.00	0.00	100.00
04-41-05250 TELEPHONE	1,367.78	1,345.49	1,345.50	1,300.00
04-41-05260 ELECTRICITY	10,625.96	6,671.40	6,672.00	7,500.00
04-41-05300 CONTRACTUAL SERVICES	20,436.59	21,936.09	21,937.00	12,000.00
04-41-05310 TRAVEL-TRAINING- DUES	36.80	0.00	0.00	0.00
04-41-05530 CAPITAL OUTLAY	12,322.00	0.00	0.00	0.00
TOTAL AIRPORT DEPARTMENT	65,891.12	62,113.42	62,115.00	42,200.00
SPECIAL ITEMS DEPARTMENT				
04-44-05750 PROP, GL, WIND INSURANCE	14,040.28	14,549.28	14,550.00	14,300.00
04-44-05770 EQUIPMENT FUND TRANSFERS	1,500.03	0.00	0.00	0.00
TOTAL SPECIAL ITEMS DEPARTMENT	15,540.31	14,549.28	14,550.00	14,300.00
TOTAL EXPENDITURES	81,431.43	76,662.70	76,665.00	56,500.00
REVENUES OVER/(UNDER) EXPENDITURES	(8,197.18)	(5,615.86)	(5,538.00)	3,575.00

CITY OF PALACIOS
 BUDGET PRESENTATION
 AS OF: SEPTEMBER 30TH, 2015

05 -EQUIPMENT FUND
 BUDGET SUMMARY

ACCT#	ACCOUNT NAME	2013-2014 ACTUAL	2014-2015 ACTUAL	2014-2015 BUDGET	2015-2016 APPROVED
<u>REVENUE SUMMARY</u>					
	ALL REVENUES	<u>206,502.66</u>	<u>207,006.67</u>	<u>207,000.00</u>	<u>207,000.00</u>
	TOTAL REVENUES	<u>206,502.66</u> =====	<u>207,006.67</u> =====	<u>207,000.00</u> =====	<u>207,000.00</u> =====
<u>EXPENDITURE SUMMARY</u>					
	EQUIPMENT DEPARTMENT	<u>166,782.14</u>	<u>199,788.22</u>	<u>207,000.00</u>	<u>207,000.00</u>
	TOTAL EXPENDITURES	<u>166,782.14</u> =====	<u>199,788.22</u> =====	<u>207,000.00</u> =====	<u>207,000.00</u> =====
	REVENUES OVER/(UNDER) EXPENDITURES	39,720.52	7,218.45	0.00	0.00

CITY OF PALACIOS
BUDGET PRESENTATION
AS OF: SEPTEMBER 30TH, 2015

05 -EQUIPMENT FUND

REVENUES	2013-2014 ACTUAL	2014-2015 ACTUAL	2014-2015 BUDGET	2015-2016 APPROVED
05-04200 GENERAL FUND TRANSFERS	70,000.08	72,000.00	72,000.00	82,000.00
05-04210 WATER FUND TRANSFERS	135,000.00	135,000.00	135,000.00	125,000.00
05-04230 AIRPORT FUND TRANSFERS	1,500.03	0.00	0.00	0.00
05-04700 INTEREST INCOME	2.55	6.67	0.00	0.00
TOTAL REVENUES	206,502.66 =====	207,006.67 =====	207,000.00 =====	207,000.00 =====

CITY OF PALACIOS
 BUDGET PRESENTATION
 AS OF: SEPTEMBER 30TH, 2015

05 -EQUIPMENT FUND

EXPENDITURES	2013-2014 ACTUAL	2014-2015 ACTUAL	2014-2015 BUDGET	2015-2016 APPROVED
EQUIPMENT DEPARTMENT				
=====				
05-51-05030 VEHICLE PARTS	0.00	3,271.06	4,500.00	5,000.00
05-51-05035 HEAVY EQUIP PARTS & SUPPLIES	1,999.99	3,759.19	5,200.00	6,000.00
05-51-05040 FUEL & OIL	111,127.68	81,535.07	85,925.00	100,000.00
05-51-05050 SUPPLIES	11,258.90	1,233.39	1,235.00	1,000.00
05-51-05052 TOOLS	123.92	0.00	0.00	0.00
05-51-05125 HEAVY EQUIP REPAIR & MAINT	0.00	2,871.23	2,900.00	1,700.00
05-51-05140 MAINT-RADIOS & RADAR	591.76	85.50	86.00	0.00
05-51-05300 CONTRACTUAL SERVICES	37,661.33	44,930.05	44,931.00	34,000.00
05-51-05336 CAPITAL LEASE - PRINCIPAL	4,018.56	29,180.11	29,300.00	29,300.00
05-51-05530 CAPITAL OUTLAY	0.00	32,922.62	32,923.00	30,000.00
	<u>166,782.14</u>	<u>199,788.22</u>	<u>207,000.00</u>	<u>207,000.00</u>
TOTAL EQUIPMENT DEPARTMENT	166,782.14	199,788.22	207,000.00	207,000.00
<hr/>				
TOTAL EXPENDITURES	166,782.14	199,788.22	207,000.00	207,000.00
	=====	=====	=====	=====
REVENUES OVER/(UNDER) EXPENDITURES	39,720.52	7,218.45	0.00	0.00
	=====	=====	=====	=====

CITY OF PALACIOS
 BUDGET PRESENTATION
 AS OF: SEPTEMBER 30TH, 2015

16 -REVENUE BONDS DEBT SERVIC
 BUDGET SUMMARY

ACCT#	ACCOUNT NAME	2013-2014 ACTUAL	2014-2015 ACTUAL	2014-2015 BUDGET	2015-2016 APPROVED
<u>REVENUE SUMMARY</u>					
	ALL REVENUES	<u>54,526.67</u>	<u>52,632.88</u>	<u>45,332.00</u>	<u>0.00</u>
	TOTAL REVENUES	<u>54,526.67</u> =====	<u>52,632.88</u> =====	<u>45,332.00</u> =====	<u>0.00</u> =====
<u>EXPENDITURE SUMMARY</u>					
	DEBT SERVICE EXPENSE	<u>45,037.42</u>	<u>45,331.76</u>	<u>45,332.00</u>	<u>0.00</u>
	TOTAL EXPENDITURES	<u>45,037.42</u> =====	<u>45,331.76</u> =====	<u>45,332.00</u> =====	<u>0.00</u> =====
	REVENUES OVER/(UNDER) EXPENDITURES	9,489.25	7,301.12	0.00	0.00

CITY OF PALACIOS
BUDGET PRESENTATION
AS OF: SEPTEMBER 30TH, 2015

16 -REVENUE BONDS DEBT SERVIC

REVENUES	2013-2014 ACTUAL	2014-2015 ACTUAL	2014-2015 BUDGET	2015-2016 APPROVED
16-04020 TAX COLLECTIONS	47,371.38	47,852.10	45,332.00	0.00
16-04021 DELINQUENT TAXES	3,261.90	2,656.47	0.00	0.00
16-04022 PENALTY AND INTEREST	3,626.30	1,925.33	0.00	0.00
16-04700 INTEREST INCOME	267.09	198.98	0.00	0.00
TOTAL REVENUES	54,526.67 =====	52,632.88 =====	45,332.00 =====	0.00 =====

16 -REVENUE BONDS DEBT SERVIC

EXPENDITURES	2013-2014 ACTUAL	2014-2015 ACTUAL	2014-2015 BUDGET	2015-2016 APPROVED
DEBT SERVICE EXPENSE				
=====				
16-14-05220 BOND PAYMENT PRINCIPAL EX	41,100.00	43,100.00	43,100.00	0.00
16-14-05230 BOND PAYMENT INTEREST EXP	3,537.42	1,831.76	1,832.00	0.00
16-14-05800 FEE PAYMENTS	400.00	400.00	400.00	0.00
TOTAL DEBT SERVICE EXPENSE	45,037.42	45,331.76	45,332.00	0.00
<hr/>				
TOTAL EXPENDITURES	45,037.42	45,331.76	45,332.00	0.00
=====				
REVENUES OVER/(UNDER) EXPENDITURES	9,489.25	7,301.12	0.00	0.00
=====				

CITY OF PALACIOS
 BUDGET PRESENTATION
 AS OF: SEPTEMBER 30TH, 2015

26 -HOTEL/MOTEL TAX FUND
 BUDGET SUMMARY

ACCT#	ACCOUNT NAME	2013-2014 ACTUAL	2014-2015 ACTUAL	2014-2015 BUDGET	2015-2016 APPROVED
<u>REVENUE SUMMARY</u>					
	ALL REVENUES	<u>39,409.97</u>	<u>28,624.71</u>	<u>21,600.00</u>	<u>21,600.00</u>
	TOTAL REVENUES	<u>39,409.97</u> =====	<u>28,624.71</u> =====	<u>21,600.00</u> =====	<u>21,600.00</u> =====
<u>EXPENDITURE SUMMARY</u>					
	HOTEL/MOTEL TAX FUND	<u>14,040.00</u>	<u>15,000.00</u>	<u>21,500.00</u>	<u>21,600.00</u>
	TOTAL EXPENDITURES	<u>14,040.00</u> =====	<u>15,000.00</u> =====	<u>21,500.00</u> =====	<u>21,600.00</u> =====
	REVENUES OVER/(UNDER) EXPENDITURES	25,369.97	13,624.71	100.00	0.00

CITY OF PALACIOS
BUDGET PRESENTATION
AS OF: SEPTEMBER 30TH, 2015

26 -HOTEL/MOTEL TAX FUND

REVENUES	2013-2014 ACTUAL	2014-2015 ACTUAL	2014-2015 BUDGET	2015-2016 APPROVED
26-04071 HOTEL TAX REVENUE	39,340.44	28,531.95	21,500.00	21,500.00
26-04700 INTEREST INCOME	69.53	92.76	100.00	100.00
TOTAL REVENUES	39,409.97 =====	28,624.71 =====	21,600.00 =====	21,600.00 =====

26 -HOTEL/MOTEL TAX FUND

EXPENDITURES	2013-2014 ACTUAL	2014-2015 ACTUAL	2014-2015 BUDGET	2015-2016 APPROVED
<hr/>				
HOTEL/MOTEL TAX FUND				
=====				
26-26-05306 PROMOTIONAL EXP/TOURISM	14,040.00	13,000.00	18,500.00	18,600.00
26-26-05307 ADMIN. EXPENSE TO CITY	0.00	2,000.00	2,000.00	2,000.00
26-26-05310 TRAVEL, TRAINING, DUES	0.00	0.00	1,000.00	1,000.00
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL HOTEL/MOTEL TAX FUND	14,040.00	15,000.00	21,500.00	21,600.00
<hr/>				
TOTAL EXPENDITURES	14,040.00	15,000.00	21,500.00	21,600.00
	=====	=====	=====	=====
REVENUES OVER/(UNDER) EXPENDITURES	25,369.97	13,624.71	100.00	0.00
	=====	=====	=====	=====

CITY OF PALACIOS
 BUDGET PRESENTATION
 AS OF: SEPTEMBER 30TH, 2015

28 -ECONOMIC DEVELOPMENT CORP
 BUDGET SUMMARY

ACCT#	ACCOUNT NAME	2013-2014 ACTUAL	2014-2015 ACTUAL	2014-2015 BUDGET	2015-2016 APPROVED
<u>REVENUE SUMMARY</u>					
	ALL REVENUES	<u>182,845.25</u>	<u>172,617.73</u>	<u>187,900.00</u>	<u>169,300.00</u>
	TOTAL REVENUES	<u>182,845.25</u> =====	<u>172,617.73</u> =====	<u>187,900.00</u> =====	<u>169,300.00</u> =====
<u>EXPENDITURE SUMMARY</u>					
	ECONOMIC DEVELOPMENT COR	<u>155,028.55</u>	<u>156,658.34</u>	<u>208,900.00</u>	<u>169,300.00</u>
	TOTAL EXPENDITURES	<u>155,028.55</u> =====	<u>156,658.34</u> =====	<u>208,900.00</u> =====	<u>169,300.00</u> =====
	REVENUES OVER/(UNDER) EXPENDITURES	27,816.70	15,959.39	(21,000.00)	0.00

CITY OF PALACIOS
BUDGET PRESENTATION
AS OF: SEPTEMBER 30TH, 2015

28 -ECONOMIC DEVELOPMENT CORP

REVENUES	2013-2014 ACTUAL	2014-2015 ACTUAL	2014-2015 BUDGET	2015-2016 APPROVED
28-04073 ECONOMIC DEVELOPMENT TAX	171,019.28	155,962.71	170,000.00	150,000.00
28-04200 CHAMBER CONTRACT	10,569.58	10,743.80	12,000.00	12,000.00
28-04300 RENT & REIMBURS C. OF COMMERCE	0.00	3,600.00	3,600.00	4,800.00
28-04700 INTEREST INCOME	1,256.39	811.22	1,300.00	1,000.00
28-04710 MISC. RECEIPTS	0.00	1,500.00	1,000.00	1,500.00
TOTAL REVENUES	182,845.25 =====	172,617.73 =====	187,900.00 =====	169,300.00 =====

28 -ECONOMIC DEVELOPMENT CORP

EXPENDITURES	2013-2014 ACTUAL	2014-2015 ACTUAL	2014-2015 BUDGET	2015-2016 APPROVED
ECONOMIC DEVELOPMENT COR				
=====				
28-28-05000 SALARIES AND WAGES	33,508.91	33,637.62	35,300.00	35,300.00
28-28-05060 OFFICE SUPPLIES	578.56	324.06	700.00	700.00
28-28-05130 MAINT. OFFICE EQUIPMENT	4,767.78	4,809.48	5,000.00	5,000.00
28-28-05135 MAINT-COMP SOFTWARE/SYSTEM	335.00	835.00	1,000.00	1,000.00
28-28-05160 MAINTENANCE OF BUILDING	851.00	0.00	1,000.00	1,000.00
28-28-05250 TELEPHONE	1,673.13	1,657.81	1,800.00	1,800.00
28-28-05260 ELECTRICITY	2,371.81	2,931.94	2,935.00	2,500.00
28-28-05300 SPECIAL SERVICES	0.00	26,260.38	30,000.00	20,000.00
28-28-05302 BUILDING LEASE	4,200.00	4,200.00	4,200.00	4,200.00
28-28-05306 PROMOTIONAL EXPENSES	1,411.66	748.37	5,000.00	4,000.00
28-28-05307 ADMIN EXPENSE TO CITY	5,000.00	6,000.00	6,000.00	6,000.00
28-28-05310 TRAVEL, TRAINING	2,156.91	1,815.03	2,500.00	2,000.00
28-28-05315 DUES & MEMBERSHIPS	30.00	820.00	1,000.00	1,000.00
28-28-05370 CONTRACTS	64,750.00	40,000.00	40,000.00	35,000.00
28-28-05400 GRANTS	20,258.05	22,401.28	43,000.00	25,500.00
28-28-05410 BUILDERS INCENTIVES	3,122.50	0.00	14,340.00	10,000.00
28-28-05500 OFFICE EQUIPMENT	1,311.91	840.95	5,000.00	4,000.00
28-28-05700 SOCIAL SECURITY	2,555.62	2,571.40	2,800.00	2,800.00
28-28-05710 HEALTH INSURANCE	554.88	924.72	925.00	1,100.00
28-28-05740 RETIREMENT	5,442.15	5,771.64	6,100.00	6,100.00
28-28-05744 WORKMANS COMP	95.68	108.66	200.00	200.00
28-28-05750 INSURANCE--PROPERTY	53.00	0.00	100.00	100.00
TOTAL ECONOMIC DEVELOPMENT COR	155,028.55	156,658.34	208,900.00	169,300.00
=====				
TOTAL EXPENDITURES	155,028.55	156,658.34	208,900.00	169,300.00
=====				
REVENUES OVER/(UNDER) EXPENDITURES	27,816.70	15,959.39	(21,000.00)	0.00
=====				