

City of Palacios

Fiscal Year 2016-2017

Budget Cover Page

This budget will raise more revenue from property taxes than last year's budget by an amount of \$18,683, which is a 1.48 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 \$11,387.

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

FOR: Mayor Glen Smith, Johnny Tran, Judy Chavez, Mary Crocker, Wayne Dodd, Andy Erdelt, Stephen McGovern

AGAINST:

PRESENT and not voting:

ABSENT:

Property Tax Rate Comparison

	2016-2017	2015-2016
Property Tax Rate:	\$0.84000/100	\$0.84000/100
Effective Tax Rate:	\$0.83460/100	\$0.81661/100
Effective Maintenance & Operations Tax Rate:	\$0.83289/100	\$0.79632/100
Rollback Tax Rate:	\$0.90803/100	\$0.86827/100
Debt Rate:	\$0.00000/100	\$0.00000/100

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

**City Manager's
Budget Message
For the
2016-2017 Fiscal Year**

Budget Goals

The Budget Goals for the 2016-2017 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 \$89,734. The fund has a projected increase in expenditures of \$89,734 in total expenditures. The 2016-17 expenditures increased 3.587 percent 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 July 31, 2016 is \$489,053.

Debt Service Fund

Tax Notes, Series 2008 is paid off.

Water Fund

Revenues in the Water Fund are projected to increase by \$45,985 due to increasing the estimated water and sewer revenues in their respective accounts. Budgeted revenues are estimated at \$1.72 million. The fund has a projected increase in expenditures of \$45,985 from this year's current budget.

The 2011 Series Certificate of Obligation principal and interest are \$308,250 for the budget year 2016-2017.

We will make our fourth 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 replaced the fuel pump and performed other maintenance at the Airport. Depending on 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 for the dump truck will be paid off in December of 2016. The capital lease payment for the dump truck and gradall is \$15,320. 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

The city did not experience an increase for the employee insurance benefits. 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 have leveled off to approximately \$600,000 total per year.

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 2016-2017 budget year, the reserve balance will be \$100,000 for a Fire Station, \$10,000 for Swimming Pool Repairs, \$10,000 for Park Restrooms, and \$15,000 for Emergency Preparedness.

The 2015-2016 General Fund's approximate ending cash balance is expected to be \$615,000 at the beginning of this fiscal year. The restricted cash balance of \$185,000 will leave unrestricted cash balance of \$430,000.

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 2016-2017 budget year is projected to be \$143,000.

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 2016-2017 budget year is projected to be \$5,800.

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 2016-2017 budget year is projected to be \$8,500.

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 15 full-time and 11 part-time employees. The department has 6 full-time patrol officers and 7 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**

2016-2017 Budget

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 \$190,000.00 and Interest amount of \$118,250 for a total of \$308,250 will be paid for Fiscal Year 2016-2017. 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
2016-2017
FISCAL YEAR**

The following is a summary of Capital Expenditures for the City of Palacios. These amounts are reflected in the 2016-2017 budget.

General Fund

The Streets Department is proposing a Capital Expenditure of \$75,000 this budget year for street projects. An allocation of \$15,000.00 has been designated for related services to support these projects. An allocation of \$60,000.00 has been designated for reconstruction material and culverts for street repairs and drainage projects. An allocation of \$50,000 has been designated for the street reconstruction program. These funds will be transferred to the restricted fund at the end of each year to fund the program. The Fire Department is proposing an allocation of \$10,000 for the new Fire Station.

A restricted fund has been established for the General Fund. The restricted reserve beginning balances as of October 1, 2016 for the Fire Station is \$100,000, Street Rehabilitation is \$50,000, Swimming Pool Repairs is \$10,000, Park Restrooms is \$10,000, and for Emergency Preparedness is \$15,000 for a total restricted fund balance of \$185,000.

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 2016-2017 budget.

Equipment Fund

The Equipment Fund is proposing a Capital Expenditure of \$30,000.00 for replacement of one public works vehicle and implementing a vehicle replacement fund for future purchases. 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
2016 - 2017 ANNUAL BUDGET

GENERAL FUND

SUMMARY OF RESTRICTED FUND BALANCE

	ADOPTED BUDGET 2015-2016	ACTUAL RESTRICTED 2015-2016	PROPOSED BUDGET 2016-2017
FIRE STATION	\$0	\$0	\$10,000
STREET REHABILITATION	\$50,000	\$50,000	\$50,000
SAFE TO SCHOOL BRIDGE	\$0	\$0	\$0
SWIMMING POOL	\$0	\$0	\$0
REWARD FUND	\$0	\$0	\$0
PARKS RESTROOM	\$0	\$0	\$0
LEGAL	\$0	\$0	\$0
CITY SERVICE FACILITIES	\$0	\$0	\$0
ANIMAL SHELTER	\$0	\$0	\$0
DRAINAGE FUND	\$0	\$0	\$0
COUNCIL CONTINGENCY	\$0	\$0	\$0
EMERGENCY PREPAREDNESS	\$0	\$0	\$0
PAVILION ROOF	\$0	\$0	\$0
	----- \$50,000	----- \$50,000	----- \$60,000

RESTRICTED FUND HISTORY BALANCES

	ENDING BALANCE 2015-2016	BEGINNING BALANCE 2016-2017
FIRE STATION	\$90,000	\$100,000
STREET REHABILITATION	\$0	\$50,000
SAFE TO SCHOOL BRIDGE	\$0	\$0
SWIMMING POOL	\$10,000	\$10,000
REWARD FUND	\$0	\$0
PARKS RESTROOM	\$10,000	\$10,000
LEGAL	\$0	\$0
CITY SERVICE FACILITIES	\$0	\$0
ANIMAL SHELTER	\$0	\$0
DRAINAGE FUND	\$0	\$0
EMERGENCY PREPAREDNESS	\$15,000	\$15,000
	----- \$125,000	----- \$185,000

CITY OF PALACIOS
 BUDGET PRESENTATION
 AS OF: SEPTEMBER 30TH, 2016

01 -GENERAL FUND
 BUDGET SUMMARY

ACCT#	ACCOUNT NAME	2014-2015 ACTUAL	2015-2016 ACTUAL	2015-2016 BUDGET	2016-2017 APPROVED
<u>REVENUE SUMMARY</u>					
	ALL REVENUES	<u>2,487,255.12</u>	<u>2,697,439.46</u>	<u>2,676,541.00</u>	<u>2,591,650.00</u>
	TOTAL REVENUES	<u>2,487,255.12</u> =====	<u>2,697,439.46</u> =====	<u>2,676,541.00</u> =====	<u>2,591,650.00</u> =====
<u>EXPENDITURE SUMMARY</u>					
	10-MAYOR AND CITY COUNCIL	28,497.46	26,346.41	28,550.00	28,550.00
	11-ELECTIONS	0.00	70.00	2,300.00	2,300.00
	12-ADMINISTRATION	499,350.86	515,286.81	545,375.00	556,080.00
	15-LEGAL	2,542.50	1,732.50	8,000.00	8,000.00
	16-CORPORATION COURT	94,742.19	95,675.93	96,325.00	96,460.00
	17-LIBRARY	30,000.00	30,000.00	30,000.00	30,000.00
	20-POLICE	1,173,755.71	1,115,575.97	1,119,570.00	1,074,640.00
	30-FIRE	25,528.05	50,820.24	48,920.00	46,000.00
	35-RECYCLE CENTER	16,883.18	16,269.68	16,255.00	15,670.00
	40-SWIMMING POOL	20,689.06	23,405.54	23,406.00	22,000.00
	42-PARKS	131,453.05	173,518.99	174,125.00	176,500.00
	43-STREETS	112,595.72	231,179.23	284,180.00	225,500.00
	55-ANIMAL CONTROL	5,688.09	5,873.36	7,395.00	32,600.00
	70-SPECIAL ITEMS	<u>249,532.76</u>	<u>287,477.25</u>	<u>292,140.00</u>	<u>277,350.00</u>
	TOTAL EXPENDITURES	<u>2,391,258.63</u> =====	<u>2,573,231.91</u> =====	<u>2,676,541.00</u> =====	<u>2,591,650.00</u> =====
	REVENUES OVER/(UNDER) EXPENDITURES	95,996.49	124,207.55	0.00	0.00

01 -GENERAL FUND

REVENUES	2014-2015 ACTUAL	2015-2016 ACTUAL	2015-2016 BUDGET	2016-2017 APPROVED
01-04020 TAXES	1,252,460.52	1,353,993.03	1,353,300.00	1,375,300.00
01-04021 TAXES DELINQUENT	68,842.72	109,398.66	104,651.00	65,000.00
01-04022 PENALTY & INTEREST	50,607.51	102,274.53	100,000.00	60,000.00
01-04023 OTHER FEES	505.00	2,590.00	3,000.00	3,000.00
01-04030 PLAT FEES	300.00	0.00	300.00	300.00
01-04040 BLDG/MOVING/PLUMB/PERM.	16,282.20	23,386.10	16,000.00	18,000.00
01-04050 DOG LICENSES	365.00	345.00	300.00	300.00
01-04051 ANIMAL CONTROL FEES	3,730.00	2,630.00	3,000.00	3,000.00
01-04055 MH & RV LICENSE FEES	11,920.00	5,125.00	8,000.00	8,000.00
01-04060 FRANCHISE TAXES	155,123.38	146,628.03	145,000.00	150,000.00
01-04065 INTERNET CONTRACT	3,000.00	3,000.00	3,500.00	3,500.00
01-04070 SALES TAX	311,937.40	327,375.68	324,000.00	300,000.00
01-04071 PROP TAX REDUCT SALES TAX	155,950.85	163,687.82	162,000.00	150,000.00
01-04072 MIXED BEVERAGE TAX	5,319.32	5,988.07	6,500.00	6,000.00
01-04074 BINGO TAX	0.00	77.60	100.00	100.00
01-04080 FINES & COURT COSTS	94,741.63	88,395.91	88,200.00	80,000.00
01-04120 SALE-LABOR & MATERIAL	8,675.55	12,289.00	7,500.00	7,000.00
01-04150 DONATIONS POLICE DEPT	498.60	1,649.33	0.00	0.00
01-04200 CHAMBER CONTRACT	0.00	6,782.82	6,700.00	13,000.00
01-04210 WATER FUND TRANSFERS	150,600.00	150,600.00	150,600.00	150,600.00
01-04265 HOTEL/MOTEL & EDC ADMIN	8,000.00	8,000.00	8,000.00	8,000.00
01-04306 RENT - CITY HALL PLAZA	13,828.00	15,247.50	14,600.00	15,000.00
01-04310 LEOSE	1,288.94	1,337.60	2,000.00	2,000.00
01-04311 REIMBURS SANE	4,676.00	4,037.00	4,500.00	2,000.00
01-04316 DOCK RENTAL	2,400.00	2,400.00	2,400.00	2,400.00
01-04550 GARBAGE RETAINAGE	0.00	0.00	0.00	40,000.00
01-04700 INTEREST INCOME	969.06	2,564.98	1,500.00	1,500.00
01-04710 MISC. RECEIPTS	6,926.14	1,899.88	2,500.00	2,500.00
01-04712 INSURANCE PROCEEDS	62,273.15	0.00	0.00	0.00
01-04720 SEAWALL MAINTENANCE CONTRACT	50,000.00	50,000.00	50,000.00	50,000.00
01-04730 INSURANCE REIMBURSEMENT	24,782.76	29,439.72	29,400.00	25,000.00
01-04800 SALE OF RECYCLABLE MATERIAL	7,397.50	9,122.61	9,000.00	8,000.00
01-04801 RECYCLE TRAILER LEASE	672.50	890.00	900.00	900.00
01-04804 RESERVATION FEES FOR PARK	3,665.00	3,895.00	3,000.00	3,000.00
01-04805 PARK IMPROVEMENT REIMBURS	0.00	3,699.74	3,700.00	0.00
01-04820 TRULL FOUNDATION DONATION	0.00	7,600.00	7,600.00	0.00
01-04830 BOYS & GIRLS CLUB GRANT	0.00	47,190.00	47,190.00	37,750.00
01-04950 POLICE GRANT PROCEEDS	1,276.41	3,898.85	7,100.00	0.00
01-04962 WEED LOTS/DEMOLITIONS	8,239.98	0.00	500.00	500.00
TOTAL REVENUES	2,487,255.12	2,697,439.46	2,676,541.00	2,591,650.00
	=====	=====	=====	=====

01 -GENERAL FUND

EXPENDITURES	2014-2015 ACTUAL	2015-2016 ACTUAL	2015-2016 BUDGET	2016-2017 APPROVED
10-MAYOR AND CITY COUNCIL				
=====				
01-10-05000 SALARIES & WAGES	20,600.00	20,200.00	20,400.00	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	192.50	61.87	200.00	200.00
01-10-05130 MAINT-OFFICE EQUIPMENT	69.00	30.00	800.00	800.00
01-10-05300 CONTRACTUAL SERVICES	779.00	25.45	1,000.00	1,000.00
01-10-05310 TRAVEL-TRAINING	2,713.42	1,962.17	2,000.00	2,000.00
01-10-05315 SUBSCRIPTIONS & MEMBERSHP DUES	1,223.00	1,175.00	1,200.00	1,200.00
01-10-05700 SOCIAL SECURITY	1,667.70	1,637.10	1,650.00	1,650.00
01-10-05744 WORKER'S COMPENSATION	52.84	54.82	100.00	100.00
TOTAL 10-MAYOR AND CITY COUNCIL	28,497.46	26,346.41	28,550.00	28,550.00
11-ELECTIONS				
=====				
01-11-05060 OFFICE SUPPLIES	0.00	70.00	1,500.00	1,500.00
01-11-05300 CONTRACTUAL SERVICES	0.00	0.00	800.00	800.00
TOTAL 11-ELECTIONS	0.00	70.00	2,300.00	2,300.00
12-ADMINISTRATION				
=====				
01-12-05000 SALARIES & WAGES	230,379.20	280,755.35	289,000.00	289,000.00
01-12-05010 OVERTIME	0.00	23.42	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	2,430.00	2,783.99	2,900.00	2,900.00
01-12-05025 PERSONNEL RELATED COSTS	330.00	0.00	500.00	200.00
01-12-05050 SUPPLIES	2,459.02	2,801.48	2,750.00	2,500.00
01-12-05060 OFFICE SUPPLIES	5,849.34	4,782.77	5,250.00	6,000.00
01-12-05130 MAINT-OFFICE EQUIPMENT	7,016.98	5,962.66	8,400.00	6,500.00
01-12-05135 MAINT-COMP SOFTWARE/SYSTEM	16,851.14	20,415.29	20,420.00	21,000.00
01-12-05150 MAINT-HEAT & AIR COND.	268.44	216.77	1,000.00	1,000.00
01-12-05160 MAINT- BUILDINGS	37,973.88	848.15	2,000.00	4,000.00
01-12-05250 TELEPHONE	5,630.87	5,725.68	5,700.00	6,000.00
01-12-05260 ELECTRICITY	3,684.02	3,317.36	3,400.00	3,300.00
01-12-05270 GAS	469.83	440.67	480.00	480.00
01-12-05300 CONTRACTUAL SERVICES	21,460.19	6,498.60	10,000.00	5,000.00
01-12-05301 DRUG TESTING SERVICES	2,662.03	2,766.54	2,775.00	2,500.00
01-12-05304 APPRAISAL DISTR. & TAX COLL	26,124.53	20,090.81	26,500.00	28,500.00
01-12-05305 AUDIT SERVICES	10,750.00	11,000.00	11,000.00	22,500.00
01-12-05310 TRAVEL-TRAINING	5,912.10	1,348.32	2,500.00	8,000.00
01-12-05315 SUBSCRIPTIONS & DUES	2,891.94	3,527.94	3,600.00	3,500.00
01-12-05500 OFFICE EQUIPMENT	0.00	2,246.68	2,300.00	2,000.00
01-12-05530 CAPITAL OUTLAY	10,000.00	19,000.00	19,000.00	0.00
01-12-05700 SOCIAL SECURITY	18,145.22	21,569.78	22,500.00	23,800.00
01-12-05710 HEALTH INSURANCE	43,258.67	48,038.54	50,200.00	60,200.00
01-12-05740 RETIREMENT	37,809.41	44,147.32	45,000.00	49,000.00

01 -GENERAL FUND

EXPENDITURES	2014-2015 ACTUAL	2015-2016 ACTUAL	2015-2016 BUDGET	2016-2017 APPROVED
01-12-05744 WORKER'S COMPENSATION	994.05	978.69	1,200.00	1,200.00
TOTAL 12-ADMINISTRATION	499,350.86	515,286.81	545,375.00	556,080.00
15-LEGAL				
=====				
01-15-05300 CONTRACTUAL SERVICES	2,542.50	1,732.50	8,000.00	8,000.00
TOTAL 15-LEGAL	2,542.50	1,732.50	8,000.00	8,000.00
16-CORPORATION COURT				
=====				
01-16-05000 SALARIES & WAGES	66,883.77	68,270.78	68,300.00	68,000.00
01-16-05010 OVERTIME	0.00	0.00	200.00	200.00
01-16-05021 CELL PHONE ALLOWANCE	480.00	480.00	480.00	480.00
01-16-05060 OFFICE SUPPLIES	184.22	392.25	400.00	300.00
01-16-05135 MAINT-COMP SOFTWARE/SYSTEM	6,226.91	5,314.41	5,315.00	5,500.00
01-16-05250 TELEPHONE	99.18	82.55	80.00	80.00
01-16-05300 CONTRACTUAL SERVICES	222.14	216.00	500.00	500.00
01-16-05310 TRAVEL-TRAINING-DUES	1,967.11	1,936.38	2,000.00	2,000.00
01-16-05700 SOCIAL SECURITY	5,109.40	5,168.14	5,175.00	5,300.00
01-16-05710 HEALTH INSURANCE	7,149.72	7,364.04	7,400.00	7,400.00
01-16-05740 RETIREMENT	6,233.46	6,252.32	6,275.00	6,500.00
01-16-05744 WORKER'S COMPENSTATION	186.28	199.06	200.00	200.00
TOTAL 16-CORPORATION COURT	94,742.19	95,675.93	96,325.00	96,460.00
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	761,594.87	718,749.20	718,750.00	675,000.00
01-20-05010 OVERTIME	23,255.40	24,017.39	24,020.00	17,000.00
01-20-05021 CELL PHONE ALLOWANCE	8,020.00	8,923.36	9,000.00	7,700.00
01-20-05025 PERSONNEL RELATED COSTS	2,264.20	1,254.40	1,260.00	1,000.00
01-20-05050 SUPPLIES	5,203.29	3,524.08	3,500.00	3,500.00
01-20-05055 GUNS & AMMUNITION	864.00	1,080.00	1,100.00	2,500.00
01-20-05060 OFFICE SUPPLIES	5,768.22	2,883.59	3,000.00	5,000.00
01-20-05080 CLOTHING	3,732.20	1,330.02	1,800.00	3,000.00
01-20-05130 MAINT- OFFICE EQUIP.	7,310.42	5,543.28	5,900.00	7,400.00
01-20-05135 MAINT-COMP SOFTWARE/SYSTEM	28,977.63	32,709.06	32,710.00	28,560.00
01-20-05140 MAINT. RADIOS-RADAR	2,825.38	0.00	200.00	1,200.00
01-20-05160 MAINT-BUILDINGS	211.45	0.00	0.00	800.00
01-20-05215 INVESTIGATIVE EXPENSE	4,193.00	6,802.00	6,900.00	600.00
01-20-05250 TELEPHONE	9,549.93	10,277.24	10,250.00	7,600.00
01-20-05260 ELECTRICITY	4,238.44	4,308.88	4,350.00	5,000.00

01 -GENERAL FUND

EXPENDITURES	2014-2015 ACTUAL	2015-2016 ACTUAL	2015-2016 BUDGET	2016-2017 APPROVED
01-20-05270 Gas	487.42	466.08	480.00	480.00
01-20-05275 INTERNET	1,703.88	1,778.88	1,800.00	1,800.00
01-20-05300 CONTRACTUAL SERVICES	729.47	191.00	200.00	1,500.00
01-20-05310 TRAVEL-TRAINING	3,260.39	3,793.73	4,000.00	5,600.00
01-20-05315 SUBSCRIPTIONS & DUES	1,783.95	787.17	1,900.00	1,900.00
01-20-05320 SUPPORT OF PRISONERS	277.25	262.01	500.00	500.00
01-20-05700 SOCIAL SECURITY	60,570.17	55,748.37	55,750.00	54,000.00
01-20-05710 HEALTH INSURANCE	101,779.74	102,227.98	103,000.00	118,000.00
01-20-05740 RETIREMENT	120,331.77	111,748.16	112,000.00	108,000.00
01-20-05744 WORKER'S COMPENSATION	14,823.24	17,170.09	17,200.00	17,000.00
TOTAL 20-POLICE	1,173,755.71	1,115,575.97	1,119,570.00	1,074,640.00
30-FIRE				
=====				
01-30-05030 VEHICLE SUPPLIES	625.66	774.64	1,000.00	1,000.00
01-30-05050 SUPPLIES	41.01	0.00	1,000.00	0.00
01-30-05070 CHEMICALS	0.00	0.00	200.00	0.00
01-30-05080 CLOTHING	0.00	8,917.79	8,920.00	9,000.00
01-30-05090 FIRE SUPPLIES	268.17	648.43	1,500.00	1,500.00
01-30-05110 FIRE TRUCK REPAIRS	0.00	3,934.46	500.00	6,000.00
01-30-05160 MAINT. - BUILDINGS	0.00	0.00	0.00	1,000.00
01-30-05250 TELEPHONE	1,345.77	1,206.11	1,100.00	1,000.00
01-30-05260 ELECTRICITY	1,469.81	1,353.31	1,500.00	1,500.00
01-30-05270 GAS	373.16	425.98	400.00	400.00
01-30-05300 CONTRACTUAL SERVICES	1,540.00	9,197.21	9,200.00	1,000.00
01-30-05310 TRAVEL-TRAINING-DUES	0.00	0.00	800.00	0.00
01-30-05510 INSTRUMENT/APPARATUS	0.00	1,819.00	2,200.00	3,000.00
01-30-05740 RETIREMENT	19,316.81	21,975.12	20,000.00	20,000.00
01-30-05744 WORKERS COMP	547.66	568.19	600.00	600.00
TOTAL 30-FIRE	25,528.05	50,820.24	48,920.00	46,000.00
35-RECYCLE CENTER				
=====				
01-35-05000 SALARIES & WAGES	9,179.96	8,884.11	8,885.00	8,800.00
01-35-05050 SUPPLIES	755.23	731.76	730.00	800.00
01-35-05060 OFFICE SUPPLIES	24.99	91.28	100.00	100.00
01-35-05160 MAINT-BUILDINGS	689.23	609.00	610.00	820.00
01-35-05250 TELEPHONE	782.87	698.48	700.00	700.00
01-35-05260 ELECTRICITY	904.07	1,047.41	1,050.00	800.00
01-35-05300 CONTRACTUAL SERVICES	709.39	1,108.30	1,040.00	0.00
01-35-05304 TIRE & USED OIL DISPOSAL	731.75	755.00	755.00	600.00
01-35-05310 TRAVEL-TRAINING	837.27	170.79	175.00	750.00
01-35-05700 SOCIAL SECURITY	692.06	665.27	700.00	700.00
01-35-05740 RETIREMENT	1,576.36	1,508.28	1,510.00	1,600.00
TOTAL 35-RECYCLE CENTER	16,883.18	16,269.68	16,255.00	15,670.00

01 -GENERAL FUND

EXPENDITURES	2014-2015 ACTUAL	2015-2016 ACTUAL	2015-2016 BUDGET	2016-2017 APPROVED
40-SWIMMING POOL				
=====				
01-40-05206 REPAIRS & MAINTENANCE	<u>20,689.06</u>	<u>23,405.54</u>	<u>23,406.00</u>	<u>22,000.00</u>
TOTAL 40-SWIMMING POOL	20,689.06	23,405.54	23,406.00	22,000.00
42-PARKS				
=====				
01-42-05000 SALARIES & WAGES	14,774.88	28,068.09	28,150.00	52,500.00
01-42-05010 OVERTIME	178.54	427.86	500.00	500.00
01-42-05050 SUPPLIES	8,069.01	6,855.51	6,900.00	6,000.00
01-42-05070 CHEMICALS	0.00	0.00	0.00	200.00
01-42-05080 CLOTHING	305.59	483.46	425.00	600.00
01-42-05160 MAINT BUILDING & FACILITIES	5,102.69	12,254.91	13,500.00	3,000.00
01-42-05260 ELECTRICITY	12,333.68	7,366.28	7,500.00	16,000.00
01-42-05300 CONTRACTUAL SERVICES	82,060.58	77,270.16	76,100.00	67,000.00
01-42-05530 CAPITAL OUTLAY	0.00	27,435.00	27,500.00	0.00
01-42-05700 SOCIAL SECURITY	1,143.88	2,062.42	2,230.00	4,200.00
01-42-05710 HEALTH INSURANCE	3,529.73	5,194.43	5,200.00	14,800.00
01-42-05740 RETIREMENT	2,568.20	4,619.47	4,620.00	9,700.00
01-42-05744 WORKER'S COMPENSATION	<u>1,386.27</u>	<u>1,481.40</u>	<u>1,500.00</u>	<u>2,000.00</u>
TOTAL 42-PARKS	131,453.05	173,518.99	174,125.00	176,500.00
43-STREETS				
=====				
01-43-05000 SALARIES & WAGES	14,774.82	21,383.43	21,450.00	35,000.00
01-43-05010 OVERTIME	199.84	180.35	500.00	500.00
01-43-05050 SUPPLIES	4,273.72	1,513.91	2,000.00	2,500.00
01-43-05052 TOOLS	512.47	356.62	500.00	500.00
01-43-05070 CHEMICALS	2,904.36	419.32	500.00	2,500.00
01-43-05080 CLOTHING	0.00	0.00	0.00	400.00
01-43-05140 MAINT. RADIOS	0.00	0.00	100.00	100.00
01-43-05170 STREET SIGNS & REPAIRS	6,558.53	5,056.26	5,100.00	5,000.00
01-43-05180 RECONSTRUCTION MATERIAL	24,174.41	54,462.44	54,500.00	42,700.00
01-43-05190 PIPE & CULVERTS	5,304.80	9,314.60	10,000.00	15,000.00
01-43-05260 ELECTRICITY	45,001.68	43,482.28	43,500.00	40,000.00
01-43-05300 CONTRACTUAL SERVICES	1,644.21	84,737.84	85,000.00	15,000.00
01-43-05310 TRAVEL-TRAINING-DUES	0.00	83.75	100.00	0.00
01-43-05530 OTHER-CAPITAL OUTLAY	0.00	0.00	50,000.00	50,000.00
01-43-05700 SOCIAL SECURITY	1,145.51	1,539.62	2,230.00	2,700.00
01-43-05710 HEALTH INSURANCE	3,529.80	5,194.42	5,200.00	7,400.00
01-43-05740 RETIREMENT	<u>2,571.57</u>	<u>3,454.39</u>	<u>3,500.00</u>	<u>6,200.00</u>
TOTAL 43-STREETS	112,595.72	231,179.23	284,180.00	225,500.00

01 -GENERAL FUND

EXPENDITURES	2014-2015 ACTUAL	2015-2016 ACTUAL	2015-2016 BUDGET	2016-2017 APPROVED
55-ANIMAL CONTROL				
=====				
01-55-05000 SALARIES	0.00	0.00	0.00	16,200.00
01-55-05010 OVERTIME	0.00	0.00	0.00	500.00
01-55-05050 SUPPLIES	612.35	718.09	1,100.00	1,500.00
01-55-05051 DOG/CAT FOOD	714.13	1,033.58	1,050.00	700.00
01-55-05052 TOOLS	0.00	0.00	200.00	200.00
01-55-05070 CHEMICALS	0.00	0.00	500.00	1,500.00
01-55-05160 MAINT BUILDING	1,471.06	474.00	475.00	1,000.00
01-55-05250 TELEPHONE	770.70	879.25	870.00	800.00
01-55-05260 ELECTRICITY	1,345.90	1,447.72	1,450.00	1,200.00
01-55-05300 CONTRACTUAL SERVICES	723.95	1,217.00	1,250.00	0.00
01-55-05304 RABIES VACCINATIONS	0.00	0.00	0.00	500.00
01-55-05310 TRAVEL-TRAINING-DUES	50.00	103.72	500.00	500.00
01-55-05700 SOCIAL SECURITY	0.00	0.00	0.00	1,300.00
01-55-05710 HEALTH INSURANCE	0.00	0.00	0.00	3,700.00
01-55-05740 RETIREMENT	0.00	0.00	0.00	3,000.00
	<u>5,688.09</u>	<u>5,873.36</u>	<u>7,395.00</u>	<u>32,600.00</u>
TOTAL 55-ANIMAL CONTROL	5,688.09	5,873.36	7,395.00	32,600.00
70-SPECIAL ITEMS				
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01-70-05732 UNEMPLOYMENT	1,323.17	6,127.75	6,150.00	4,000.00
01-70-05750 PROP, GL, WIND INSURANCE	85,323.48	83,927.34	84,000.00	90,000.00
01-70-05760 COMMUNITY IMPROV.	2,534.57	560.48	1,000.00	1,000.00
01-70-05770 TRANSFERS TO EQUIPMENT FD	72,000.00	82,000.00	82,000.00	82,000.00
01-70-05771 OPERATING TRANSFER OUT	76,356.00	0.00	0.00	0.00
01-70-05780 MAYOR'S CONTINGENCY	1,995.54	889.01	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	59,782.67	59,800.00	50,000.00
01-70-05830 BOYS & GIRLS CLUB EXPENSES	0.00	44,190.00	44,190.00	35,350.00
	<u>249,532.76</u>	<u>287,477.25</u>	<u>292,140.00</u>	<u>277,350.00</u>
TOTAL 70-SPECIAL ITEMS	249,532.76	287,477.25	292,140.00	277,350.00
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TOTAL EXPENDITURES	2,391,258.63	2,573,231.91	2,676,541.00	2,591,650.00
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REVENUES OVER/(UNDER) EXPENDITURES	95,996.49	124,207.55	0.00	0.00
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CITY OF PALACIOS
 BUDGET PRESENTATION
 AS OF: SEPTEMBER 30TH, 2016

02 -WATER FUND
 BUDGET SUMMARY

ACCT#	ACCOUNT NAME	2014-2015 ACTUAL	2015-2016 ACTUAL	2015-2016 BUDGET	2016-2017 APPROVED
<u>REVENUE SUMMARY</u>					
	ALL REVENUES	<u>1,806,061.13</u>	<u>1,704,572.53</u>	<u>1,716,415.00</u>	<u>1,722,000.00</u>
	TOTAL REVENUES	<u>1,806,061.13</u> =====	<u>1,704,572.53</u> =====	<u>1,716,415.00</u> =====	<u>1,722,000.00</u> =====
<u>EXPENDITURE SUMMARY</u>					
	WATER DEPARTMENT	591,081.71	709,438.32	713,140.00	596,100.00
	SEWER DEPARTMENT	306,241.80	313,468.50	315,825.00	303,050.00
	SPECIAL SERVICES DEPARTM	<u>1,160,957.44</u>	<u>697,153.10</u>	<u>697,450.00</u>	<u>822,850.00</u>
	TOTAL EXPENDITURES	<u>2,058,280.95</u> =====	<u>1,720,059.92</u> =====	<u>1,726,415.00</u> =====	<u>1,722,000.00</u> =====
	REVENUES OVER/(UNDER) EXPENDITURES	(252,219.82)	(15,487.39)	(10,000.00)	0.00

02 -WATER FUND

REVENUES	2014-2015 ACTUAL	2015-2016 ACTUAL	2015-2016 BUDGET	2016-2017 APPROVED
02-04120 SALE - LABOR AND MATERIAL	6,700.00	9,846.25	9,515.00	7,000.00
02-04200 GENERAL FUND TRANSFERS	76,356.00	0.00	0.00	0.00
02-04500 WATER REVENUES	857,821.32	839,699.85	850,000.00	855,000.00
02-04501 SEWER REVENUES	762,177.58	743,355.75	742,000.00	760,000.00
02-04504 PENALTY CHARGES	34,253.09	33,183.36	35,000.00	35,000.00
02-04508 BRUSH/HEAVY PICK-UP	1,034.02	482.60	0.00	0.00
02-04510 WATER TAPS	3,000.00	7,500.00	7,500.00	4,000.00
02-04520 SEWER TAPS	5,750.00	11,973.04	11,900.00	5,000.00
02-04530 SERVICE CHARGES	12,258.74	12,200.09	12,500.00	12,500.00
02-04601 GARBAGE RETAINAGE	43,802.51	44,505.44	44,500.00	40,000.00
02-04700 INTEREST INCOME	860.52	957.27	1,000.00	1,000.00
02-04710 MISC. RECEIPTS	1,862.96	841.68	2,300.00	2,300.00
02-04730 INSURANCE REIMBURSEMENT	201.97	0.00	200.00	200.00
02-04980 CASH OVER/SHORT	(17.58)	27.20	0.00	0.00
TOTAL REVENUES	1,806,061.13 =====	1,704,572.53 =====	1,716,415.00 =====	1,722,000.00 =====

02 -WATER FUND

EXPENDITURES	2014-2015 ACTUAL	2015-2016 ACTUAL	2015-2016 BUDGET	2016-2017 APPROVED
WATER DEPARTMENT				
=====				
02-22-05000 SALARIES & WAGES	253,573.51	271,080.09	271,100.00	236,500.00
02-22-05010 OVERTIME	20,676.14	11,533.39	11,600.00	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	0.00	212.87	450.00	450.00
02-22-05050 SUPPLIES	59,224.70	54,151.23	55,000.00	50,000.00
02-22-05052 TOOLS	1,731.61	3,188.45	3,200.00	2,000.00
02-22-05060 UTILITY OFFICE SUPPLIES	529.48	1,907.33	2,000.00	2,000.00
02-22-05070 CHEMICALS	3,023.78	2,235.20	2,500.00	6,000.00
02-22-05080 CLOTHING	1,850.76	1,920.20	2,300.00	1,500.00
02-22-05122 STATIONARY EQUIPMENT	5,355.32	7,655.27	7,660.00	10,000.00
02-22-05135 MAINT-COMP SOFTWARE/SYSTEM	11,070.68	10,713.32	11,000.00	12,050.00
02-22-05140 MAINT. RADIOS	0.00	0.00	300.00	300.00
02-22-05160 MAINT-BUILDINGS	247.15	1,443.75	1,550.00	1,200.00
02-22-05230 WATER SAMPLES & TESTING	3,699.33	2,037.50	2,500.00	4,000.00
02-22-05240 INSPECTION & PERMIT FEES	3,682.95	5,914.05	6,015.00	4,000.00
02-22-05250 TELEPHONE	3,842.81	2,306.68	2,400.00	3,600.00
02-22-05260 ELECTRICITY	49,203.64	45,945.90	45,950.00	40,000.00
02-22-05300 CONTRACTUAL SERVICES	12,511.26	100,635.34	100,500.00	25,000.00
02-22-05302 BUILDING LEASE	9,600.00	10,400.00	10,400.00	9,600.00
02-22-05303 STATEMENT PRINT/MAIL SERVICE	13,072.29	12,946.98	13,000.00	15,000.00
02-22-05305 AUDIT FEES	10,750.00	11,000.00	11,000.00	0.00
02-22-05310 TRAVEL-TRAINING-DUES	131.75	2,403.34	2,500.00	1,000.00
02-22-05510 INSTRUMENTS/APPARATUS	0.00	4,657.48	5,000.00	7,000.00
02-22-05530 OTHER-CAPITAL OUTLAY	0.00	12,792.10	12,800.00	10,000.00
02-22-05700 SOCIAL SECURITY	21,338.32	21,330.78	21,340.00	20,500.00
02-22-05710 HEALTH INSURANCE	50,054.04	52,744.86	52,750.00	48,200.00
02-22-05740 RETIREMENT	47,361.88	48,610.86	48,625.00	46,500.00
02-22-05744 WORKER'S COMPENSATION	7,350.31	8,471.35	8,500.00	8,500.00
TOTAL WATER DEPARTMENT	591,081.71	709,438.32	713,140.00	596,100.00
SEWER DEPARTMENT				
=====				
02-23-05000 SALARIES & WAGES	48,960.52	33,426.92	33,500.00	32,000.00
02-23-05010 OVERTIME	5,950.13	2,214.13	2,300.00	10,000.00
02-23-05025 PERSONNEL RELATED COSTS	360.00	0.00	200.00	200.00
02-23-05050 SUPPLIES	25,985.19	20,610.77	20,600.00	15,000.00
02-23-05052 TOOLS	1,406.15	539.88	540.00	500.00
02-23-05070 CHEMICALS	13,374.69	13,054.53	13,200.00	15,000.00
02-23-05080 CLOTHING	700.01	343.12	600.00	600.00
02-23-05120 STATIONARY EQUIP MAINT	20,791.45	23,853.52	23,860.00	26,650.00
02-23-05140 MAINT. RADIOS	0.00	0.00	200.00	200.00
02-23-05160 MAINT-BUILDINGS	0.00	364.99	500.00	1,000.00
02-23-05230 WATER SAMPLES & TESTING	7,422.00	6,915.00	6,915.00	7,000.00
02-23-05240 INSPECTION & PERMIT FEES	4,792.75	4,425.95	4,500.00	4,500.00
02-23-05250 TELEPHONE	696.25	632.32	640.00	600.00

02 -WATER FUND

EXPENDITURES	2014-2015 ACTUAL	2015-2016 ACTUAL	2015-2016 BUDGET	2016-2017 APPROVED
02-23-05260 ELECTRICITY	87,719.17	81,214.81	81,220.00	80,000.00
02-23-05300 CONTRACTUAL SERVICES	65,081.95	83,833.74	84,000.00	70,000.00
02-23-05310 TRAVEL-TRAINING-DUES	0.00	490.10	500.00	1,000.00
02-23-05530 OTHER-CAPITAL OUTLAY	0.00	23,000.00	23,000.00	20,000.00
02-23-05700 SOCIAL SECURITY	4,211.38	2,762.98	3,000.00	3,000.00
02-23-05710 HEALTH INSURANCE	7,803.34	7,966.95	8,700.00	7,400.00
02-23-05740 RETIREMENT	9,468.49	6,196.27	6,200.00	6,800.00
02-23-05744 WORKER'S COMPENSATION	1,518.33	1,622.52	1,650.00	1,600.00
TOTAL SEWER DEPARTMENT	306,241.80	313,468.50	315,825.00	303,050.00
SPECIAL SERVICES DEPARTM				
=====				
02-25-05220 PRINCIPAL EXPENSE - BONDS	0.00	185,000.00	185,000.00	190,000.00
02-25-05230 INTEREST EXPENSE - BONDS	127,737.50	123,800.00	123,800.00	118,250.00
02-25-05336 CAPITAL LEASE	0.00	88,233.86	88,500.00	88,500.00
02-25-05726 GARBAGE RETAINAGE TRANSFER	0.00	0.00	0.00	40,000.00
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	0.00	3,000.00
02-25-05750 PROP, GL, WIND INSURANCE	20,271.61	21,769.24	21,800.00	23,500.00
02-25-05765 HAZARD MITIGATION MATCH	2,066.00	2,250.00	2,250.00	31,000.00
02-25-05770 TRANSFER TO EQUIPMENT FND	135,000.00	125,000.00	125,000.00	125,000.00
02-25-05772 CDBG MATCH	3,325.00	0.00	0.00	52,500.00
02-25-05800 FEE PAYMENTS	500.00	500.00	500.00	500.00
02-25-05812 INTEREST EXPENSE	5,777.92	0.00	0.00	0.00
02-25-05875 DEPRECIATION EXPENSE	715,679.41	0.00	0.00	0.00
TOTAL SPECIAL SERVICES DEPARTM	1,160,957.44	697,153.10	697,450.00	822,850.00
TOTAL EXPENDITURES	2,058,280.95	1,720,059.92	1,726,415.00	1,722,000.00
=====				
REVENUES OVER/(UNDER) EXPENDITURES	(252,219.82)	(15,487.39)	(10,000.00)	0.00
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CITY OF PALACIOS
BUDGET PRESENTATION
AS OF: SEPTEMBER 30TH, 2016

04 -AIRPORT FUND
BUDGET SUMMARY

ACCT#	ACCOUNT NAME	2014-2015 ACTUAL	2015-2016 ACTUAL	2015-2016 BUDGET	2016-2017 APPROVED
<u>REVENUE SUMMARY</u>					
	ALL REVENUES	<u>71,046.84</u>	<u>57,480.08</u>	<u>64,475.00</u>	<u>61,375.00</u>
	TOTAL REVENUES	<u>71,046.84</u> =====	<u>57,480.08</u> =====	<u>64,475.00</u> =====	<u>61,375.00</u> =====
<u>EXPENDITURE SUMMARY</u>					
	AIRPORT DEPARTMENT	114,675.46	29,161.08	42,280.00	40,375.00
	SPECIAL ITEMS DEPARTMENT	<u>14,549.28</u>	<u>18,165.36</u>	<u>18,170.00</u>	<u>21,000.00</u>
	TOTAL EXPENDITURES	<u>129,224.74</u> =====	<u>47,326.44</u> =====	<u>60,450.00</u> =====	<u>61,375.00</u> =====
	REVENUES OVER/(UNDER) EXPENDITURES	(58,177.90)	10,153.64	4,025.00	0.00

CITY OF PALACIOS
 BUDGET PRESENTATION
 AS OF: SEPTEMBER 30TH, 2016

04 -AIRPORT FUND

REVENUES	2014-2015 ACTUAL	2015-2016 ACTUAL	2015-2016 BUDGET	2016-2017 APPROVED
04-04122 FUEL SALES	28,235.56	12,447.60	20,000.00	20,000.00
04-04306 HANGAR RENTAL & TIEDOWNS	5,800.00	6,525.00	6,000.00	6,300.00
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
04-04340 FIXED BASE OPERATOR LEASE	0.00	1,400.00	1,400.00	0.00
04-04350 T HANGAR LEASE	6,050.00	6,000.00	6,000.00	6,000.00
04-04370 FARMING LEASE	1,800.00	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	11.48	13.64	0.00	0.00
04-04710 MISC. RECEIPTS	20.00	44.55	25.00	25.00
04-04860 TXDOT REIMBURSEMENT	6,940.70	7,060.19	7,000.00	5,000.00
TOTAL REVENUES	71,046.84 =====	57,480.08 =====	64,475.00 =====	61,375.00 =====

CITY OF PALACIOS
 BUDGET PRESENTATION
 AS OF: SEPTEMBER 30TH, 2016

04 -AIRPORT FUND

EXPENDITURES	2014-2015 ACTUAL	2015-2016 ACTUAL	2015-2016 BUDGET	2016-2017 APPROVED
AIRPORT DEPARTMENT				
04-41-05050 SUPPLIES	1,255.99	642.13	1,000.00	500.00
04-41-05070 CHEMICALS	1,954.00	270.00	300.00	0.00
04-41-05100 AVIATION FUEL & OIL	35,063.20	6,281.46	15,430.00	18,000.00
04-41-05120 MAINT-MACH-TOOLS-IMPL	300.00	2,862.34	3,000.00	800.00
04-41-05150 MAINT-HEAT & AIR COND	0.00	660.00	700.00	0.00
04-41-05160 MAINT-BUILDINGS	0.00	457.98	500.00	275.00
04-41-05250 TELEPHONE	1,345.49	1,444.34	1,450.00	1,300.00
04-41-05260 ELECTRICITY	6,671.40	4,171.94	7,500.00	7,500.00
04-41-05300 CONTRACTUAL SERVICES	21,936.09	12,370.89	12,400.00	12,000.00
04-41-05875 DEPRECIATION EXPENSE	46,149.29	0.00	0.00	0.00
TOTAL AIRPORT DEPARTMENT	114,675.46	29,161.08	42,280.00	40,375.00
SPECIAL ITEMS DEPARTMENT				
04-44-05750 PROP, GL, WIND INSURANCE	14,549.28	18,165.36	18,170.00	21,000.00
TOTAL SPECIAL ITEMS DEPARTMENT	14,549.28	18,165.36	18,170.00	21,000.00
TOTAL EXPENDITURES	129,224.74	47,326.44	60,450.00	61,375.00
REVENUES OVER/(UNDER) EXPENDITURES	(58,177.90)	10,153.64	4,025.00	0.00

CITY OF PALACIOS
BUDGET PRESENTATION
AS OF: SEPTEMBER 30TH, 2016

05 -EQUIPMENT FUND
BUDGET SUMMARY

ACCT#	ACCOUNT NAME	2014-2015 ACTUAL	2015-2016 ACTUAL	2015-2016 BUDGET	2016-2017 APPROVED
<u>REVENUE SUMMARY</u>					
	ALL REVENUES	<u>207,006.67</u>	<u>207,052.89</u>	<u>207,000.00</u>	<u>207,000.00</u>
	TOTAL REVENUES	<u>207,006.67</u> =====	<u>207,052.89</u> =====	<u>207,000.00</u> =====	<u>207,000.00</u> =====
<u>EXPENDITURE SUMMARY</u>					
	EQUIPMENT DEPARTMENT	<u>197,932.32</u>	<u>193,211.97</u>	<u>220,000.00</u>	<u>207,000.00</u>
	TOTAL EXPENDITURES	<u>197,932.32</u> =====	<u>193,211.97</u> =====	<u>220,000.00</u> =====	<u>207,000.00</u> =====
	REVENUES OVER/(UNDER) EXPENDITURES	9,074.35	13,840.92	(13,000.00)	0.00

CITY OF PALACIOS
BUDGET PRESENTATION
AS OF: SEPTEMBER 30TH, 2016

05 -EQUIPMENT FUND

REVENUES	2014-2015 ACTUAL	2015-2016 ACTUAL	2015-2016 BUDGET	2016-2017 APPROVED
05-04200 GENERAL FUND TRANSFERS	72,000.00	82,000.00	82,000.00	82,000.00
05-04210 WATER FUND TRANSFERS	135,000.00	125,000.00	125,000.00	125,000.00
05-04700 INTEREST INCOME	6.67	52.89	0.00	0.00
TOTAL REVENUES	207,006.67 =====	207,052.89 =====	207,000.00 =====	207,000.00 =====

05 -EQUIPMENT FUND

EXPENDITURES	2014-2015 ACTUAL	2015-2016 ACTUAL	2015-2016 BUDGET	2016-2017 APPROVED
EQUIPMENT DEPARTMENT				
=====				
05-51-05030 VEHICLE PARTS	3,271.06	2,174.22	4,000.00	5,000.00
05-51-05035 HEAVY EQUIP PARTS & SUPPLIES	3,759.19	18,023.51	19,000.00	6,000.00
05-51-05040 FUEL & OIL	81,535.07	55,016.04	70,500.00	90,000.00
05-51-05050 SUPPLIES	1,233.39	2,485.08	2,800.00	1,000.00
05-51-05110 VEHICLE REPAIR & MAINT	0.00	10,150.57	10,500.00	36,000.00
05-51-05125 HEAVY EQUIP REPAIR & MAINT	2,871.23	12,435.79	12,900.00	4,700.00
05-51-05140 MAINT-RADIOS & RADAR	85.50	0.00	0.00	0.00
05-51-05300 CONTRACTUAL SERVICES	44,930.05	40,795.65	41,000.00	5,000.00
05-51-05336 CAPITAL LEASE - PRINCIPAL	2,748.69	29,180.11	29,300.00	29,300.00
05-51-05530 CAPITAL OUTLAY	0.00	22,951.00	30,000.00	30,000.00
05-51-05875 DEPRECIATION EXPENSE	57,498.14	0.00	0.00	0.00
TOTAL EQUIPMENT DEPARTMENT	197,932.32	193,211.97	220,000.00	207,000.00

TOTAL EXPENDITURES	197,932.32	193,211.97	220,000.00	207,000.00
=====				
REVENUES OVER/(UNDER) EXPENDITURES	9,074.35	13,840.92	(13,000.00)	0.00
=====				

CITY OF PALACIOS
BUDGET PRESENTATION
AS OF: SEPTEMBER 30TH, 2016

26 -HOTEL/MOTEL TAX FUND
BUDGET SUMMARY

ACCT#	ACCOUNT NAME	2014-2015 ACTUAL	2015-2016 ACTUAL	2015-2016 BUDGET	2016-2017 APPROVED
<u>REVENUE SUMMARY</u>					
	ALL REVENUES	<u>28,624.71</u>	<u>31,449.40</u>	<u>21,600.00</u>	<u>28,100.00</u>
	TOTAL REVENUES	<u>28,624.71</u> =====	<u>31,449.40</u> =====	<u>21,600.00</u> =====	<u>28,100.00</u> =====
<u>EXPENDITURE SUMMARY</u>					
	HOTEL/MOTEL TAX FUND	<u>15,000.00</u>	<u>20,250.00</u>	<u>21,600.00</u>	<u>28,000.00</u>
	TOTAL EXPENDITURES	<u>15,000.00</u> =====	<u>20,250.00</u> =====	<u>21,600.00</u> =====	<u>28,000.00</u> =====
	REVENUES OVER/(UNDER) EXPENDITURES	13,624.71	11,199.40	0.00	100.00

CITY OF PALACIOS
BUDGET PRESENTATION
AS OF: SEPTEMBER 30TH, 2016

26 -HOTEL/MOTEL TAX FUND

REVENUES	2014-2015 ACTUAL	2015-2016 ACTUAL	2015-2016 BUDGET	2016-2017 APPROVED
26-04071 HOTEL TAX REVENUE	28,531.95	31,325.94	21,500.00	28,000.00
26-04700 INTEREST INCOME	92.76	123.46	100.00	100.00
TOTAL REVENUES	28,624.71 =====	31,449.40 =====	21,600.00 =====	28,100.00 =====

CITY OF PALACIOS
 BUDGET PRESENTATION
 AS OF: SEPTEMBER 30TH, 2016

26 -HOTEL/MOTEL TAX FUND

EXPENDITURES	2014-2015 ACTUAL	2015-2016 ACTUAL	2015-2016 BUDGET	2016-2017 APPROVED
HOTEL/MOTEL TAX FUND				
=====				
26-26-05306 PROMOTIONAL EXP/TOURISM	13,000.00	18,000.00	18,600.00	25,000.00
26-26-05307 ADMIN. EXPENSE TO CITY	2,000.00	2,000.00	2,000.00	2,000.00
26-26-05310 TRAVEL, TRAINING, DUES	0.00	250.00	1,000.00	1,000.00
TOTAL HOTEL/MOTEL TAX FUND	15,000.00	20,250.00	21,600.00	28,000.00
=====				
TOTAL EXPENDITURES	15,000.00	20,250.00	21,600.00	28,000.00
=====				
REVENUES OVER/(UNDER) EXPENDITURES	13,624.71	11,199.40	0.00	100.00
=====				

CITY OF PALACIOS
BUDGET PRESENTATION
AS OF: SEPTEMBER 30TH, 2016

28 -ECONOMIC DEVELOPMENT CORP
BUDGET SUMMARY

ACCT#	ACCOUNT NAME	2014-2015 ACTUAL	2015-2016 ACTUAL	2015-2016 BUDGET	2016-2017 APPROVED
<u>REVENUE SUMMARY</u>					
	ALL REVENUES	<u>169,767.41</u>	<u>181,472.24</u>	<u>169,300.00</u>	<u>169,300.00</u>
	TOTAL REVENUES	<u>169,767.41</u> =====	<u>181,472.24</u> =====	<u>169,300.00</u> =====	<u>169,300.00</u> =====
<u>EXPENDITURE SUMMARY</u>					
	ECONOMIC DEVELOPMENT COR	<u>158,490.22</u>	<u>155,209.74</u>	<u>169,300.00</u>	<u>169,300.00</u>
	TOTAL EXPENDITURES	<u>158,490.22</u> =====	<u>155,209.74</u> =====	<u>169,300.00</u> =====	<u>169,300.00</u> =====
	REVENUES OVER/(UNDER) EXPENDITURES	11,277.19	26,262.50	0.00	0.00

CITY OF PALACIOS
BUDGET PRESENTATION
AS OF: SEPTEMBER 30TH, 2016

28 -ECONOMIC DEVELOPMENT CORP

REVENUES	2014-2015 ACTUAL	2015-2016 ACTUAL	2015-2016 BUDGET	2016-2017 APPROVED
28-04073 ECONOMIC DEVELOPMENT TAX	155,962.71	163,687.83	150,000.00	150,000.00
28-04200 CHAMBER CONTRACT	7,893.48	10,960.39	12,000.00	12,000.00
28-04300 RENT & REIMBURS C. OF COMMERCE	3,600.00	4,400.00	4,800.00	4,800.00
28-04700 INTEREST INCOME	811.22	924.02	1,000.00	1,000.00
28-04710 MISC. RECEIPTS	1,500.00	1,500.00	1,500.00	1,500.00
TOTAL REVENUES	169,767.41 =====	181,472.24 =====	169,300.00 =====	169,300.00 =====

28 -ECONOMIC DEVELOPMENT CORP

EXPENDITURES	2014-2015 ACTUAL	2015-2016 ACTUAL	2015-2016 BUDGET	2016-2017 APPROVED
ECONOMIC DEVELOPMENT COR				
=====				
28-28-05000 SALARIES AND WAGES	35,469.50	35,005.34	35,300.00	35,300.00
28-28-05060 OFFICE SUPPLIES	324.06	336.43	700.00	700.00
28-28-05130 MAINT. OFFICE EQUIPMENT	4,809.48	5,341.00	5,000.00	5,000.00
28-28-05135 MAINT-COMP SOFTWARE/SYSTEM	835.00	860.00	1,000.00	1,000.00
28-28-05160 MAINTENANCE OF BUILDING	0.00	416.76	1,000.00	4,500.00
28-28-05250 TELEPHONE	1,657.81	1,768.31	1,800.00	1,800.00
28-28-05260 ELECTRICITY	2,931.94	2,739.54	2,500.00	3,000.00
28-28-05300 CONTRACTUAL SERVICES	26,260.38	48,041.30	20,000.00	20,000.00
28-28-05302 BUILDING LEASE	4,200.00	4,550.00	4,200.00	4,200.00
28-28-05306 PROMOTIONAL EXPENSES	748.37	30.00	4,000.00	4,000.00
28-28-05307 ADMIN EXPENSE TO CITY	6,000.00	6,000.00	6,000.00	6,000.00
28-28-05310 TRAVEL, TRAINING	1,815.03	549.93	2,000.00	2,000.00
28-28-05315 DUES & MEMBERSHIPS	820.00	555.00	1,000.00	1,000.00
28-28-05370 CONTRACTS	40,000.00	35,000.00	35,000.00	35,000.00
28-28-05400 GRANTS	22,401.28	2,500.00	25,500.00	23,500.00
28-28-05410 BUILDERS INCENTIVES	0.00	0.00	10,000.00	10,000.00
28-28-05500 OFFICE EQUIPMENT	840.95	1,804.08	4,000.00	2,000.00
28-28-05700 SOCIAL SECURITY	2,571.40	2,648.62	2,800.00	2,800.00
28-28-05710 HEALTH INSURANCE	924.72	951.82	1,100.00	1,100.00
28-28-05740 RETIREMENT	5,771.64	5,934.49	6,100.00	6,100.00
28-28-05744 WORKMANS COMP	108.66	116.12	200.00	200.00
28-28-05750 INSURANCE--PROPERTY	0.00	61.00	100.00	100.00
TOTAL ECONOMIC DEVELOPMENT COR	158,490.22	155,209.74	169,300.00	169,300.00
=====				
TOTAL EXPENDITURES	158,490.22	155,209.74	169,300.00	169,300.00
=====				
REVENUES OVER/(UNDER) EXPENDITURES	11,277.19	26,262.50	0.00	0.00
=====				