

CITY OF PALACIOS
PROPOSED ANNUAL BUDGET

Fiscal Year

October 1, 2017
to
September 30, 2018

This budget will raise more total property taxes than last year's budget by an amount of \$70,731 which is a 5.5 percent increase from last year's budget. The property tax revenue to be raised from new property added to the roll this year is \$7,924.

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

Total debt obligation for the City of Palacios secured by property taxes: \$109,029.64

**City Manager's
Budget Message
For the
2017-2018 Fiscal Year**

Budget Goals

The Budget Goals for the 2017-2018 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

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 \$124,350. The fund has a projected increase in expenditures of \$124,350 in total expenditures. The 2017-18 expenditures increased 4.8 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, 2017 is \$601,433.59.

Debt Service Fund

2017 Tax Note for the completion of the Palacios Pavilion was secured on March 7th.

Water Fund

Revenues in the Water Fund are projected to be the same as last year. Budgeted revenues are estimated at \$1.72 million. The fund has a projected no increase in expenditures from this year's current budget. We have been utilizing grants to make capital improvements.

The 2011 Series Certificate of Obligation principal and interest are \$312,550 for the budget year 2017-2018.

We will make our fifth 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 Maintenance Fund

The amount transferred into the Equipment Maintenance Fund by the other Funds will be reduced to \$157,000. The capital leases for the dump truck and gradall were paid off in the 2016-17 budget year. 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 and Water Funds that transfer monies to support this fund.

Equipment Replacement Fund

This year we are creating an Equipment Replacement Fund to be utilized to purchase vehicles for the police department and water department. The goal is to set up a life cycle on each vehicle owned by the city to match the depreciation of the vehicles. The amount transferred into this fund will be \$30,000 for the General Fund and \$20,000 for the Water Fund. We will be utilizing a portion of the fund balance in the amount of \$30,000 from this current year's Equipment Fund balance.

Other Major Changes

The city experienced an increase of fifteen percent for the employee insurance benefits, one and one-half percent increase in the city's portion of TMRS employee retirement benefit, and an average increase of three percent in salaries. A position was reallocated from the Water Department to the Street Department. Property, General Liability, Flood, and Windstorm insurances budgeted amounts remained the same as last year budgeted amount. 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 \$640,000 total per year.

Reserves allocated in the Restricted Fund Balance for use on future projects are budgeted at \$10,000 for new fire station and \$50,000 for street rehabilitation program. At the beginning of the 2017-2018 budget year, the reserve balance will be \$100,000 for a Fire Station, \$50,000 for Street Rehabilitation, \$10,000 for Swimming Pool Repairs, \$10,000 for Park Restrooms, and \$15,000 for Emergency Preparedness.

The 2017-2018 General Fund's approximate cash balance is expected to be \$685,000 at the beginning of this fiscal year. The restricted cash balance of \$185,000 will leave unrestricted cash balance of \$500,000.

Water Fund

The financial condition of the city's Water Fund is improving due to the utilization of grants to finance capital improvements. The unreserved cash balance at the beginning of the 2017-2018 budget year is projected to be \$175,000.

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. We continue to use the matching grant for maintenance of the Airport. The fund balance at the beginning of the 2017-2018 budget year is projected to be \$5,900.

Equipment Maintenance 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 2017-2018 budget year is projected to be \$25,000.

Equipment Replacement Fund

This Internal Service Fund is new fund to allocate funds to purchase vehicles in the future when the life expectancy has ended for each vehicle in the program.

Departments

The City provides services to the citizens and visitors of Palacios through a departmental structure including Administration, Police, Municipal Court, and Public Works. The City currently has thirty-five full-time and fourteen part-time employees.

Administration

The Administration department currently consists of seven full-time positions and two part-time positions. These positions consist of the City Manager, City Secretary, City Treasurer, Assistant Treasurer, Code Enforcement Officer, Building Inspector, Utility Billing Clerk, a part-time Assistant Utility Billing Clerk, and a part-time Custodian.

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 Code Enforcement Department works to address issues such as unpermitted signs, illegal tree dumping, high grass and other nuisances and code violations. The department also works closely with the Building Department on such cases as unpermitted building, expired permits, and new mobile home inspections and monitors abandoned structure demolition projects.

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 sixteen full-time and nine part-time positions. The department has a total of twenty-five employees consisting of the Chief of Police, Lieutenant, Investigator, Patrol Sergeant, seven full-time patrol officers and five part-time patrol officers, four full-time Dispatchers and four part-time Dispatchers, and an Administrative Clerk.

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 two 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, and Animal Control Divisions. The department currently has ten full-time employees. The department is responsible for all water and sewer infrastructure repairs, maintenance of streets and parks, manage the airport 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**

2017-2018 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 \$200,000.00 and Interest amount of \$112,550 for a total of \$312,550 will be paid for Fiscal Year 2017-2018. 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.

2017 Tax Note were issued on March 7, 2017 for the funding of the completion of the Pavilion. The original issue is \$700,000 in Principal and \$60,245.39 in Interest with a final maturity date of September 30, 2024. The interest rate for this tax note is fixed at 2.15% and is callable anytime at par. A Principal amount of \$89,000 and the Interest amount of \$20,029.64 for a total of \$109,029.64 is allocated in this budget.

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
2017-2018
FISCAL YEAR**

The following is a summary of Capital Expenditures for the City of Palacios. These amounts are reflected in the 2017-2018 budget.

General Fund

The City is proposing a Capital Expenditure of \$100,000 this budget year for a new Fire Station, \$100,000 for street rehabilitation project, and \$15,000 for engineering services. \$50,000 for the street project will come from the unrestricted cash fund balance. An allocation of \$57,000 has been designated for reconstruction material and culverts for street repairs and drainage projects. The Street Department is proposing an allocation of \$100,000 for a Street Rehabilitation project in the 2017-2018 budget year. 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 balances for the 2017-2018 budget year 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 and sales taxes.

Water Fund

The City of Palacios will be utilizing grants to fund replacement of water lines in the amount of \$350,000 from the Texas Community Development Block Grant Program (TXCDBG). An allocation of \$52,500 is allocated in the budget in the Special Services Department. This amount was spent last year for replacing water mains and installing fire hydrants.

Airport Fund

No capital expenditures are scheduled for 2017-2018 budget.

Equipment Replacement Fund

A vehicle replacement fund has been established to replace vehicles on a scheduled basis. The Equipment Replacement Fund is proposing a Capital Expenditure of \$30,000 for replacement of one vehicle. These expenditure items will be financed through the Replacement Fund transfers from the General and Water Funds.

Equipment Maintenance Fund

The equipment maintenance fund will be used to purchase fuel, perform preventative maintenance, and make repairs to vehicles and heavy equipment.

David Kocurek
City Manager

CITY OF PALACIOS
2017 - 2018 ANNUAL BUDGET

GENERAL FUND

SUMMARY OF RESTRICTED FUND BALANCE

	ADOPTED BUDGET 2016-2017	ACTUAL RESTRICTED 2016-2017	PROPOSED BUDGET 2017-2018
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 2016-2017	BEGINNING BALANCE 2017-2018
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

01 -GENERAL FUND

REVENUES	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017			2017-2018	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
01-04020 TAXES	1,252,461	1,353,993	1,375,300	1,350,276	0	1,445,000	
01-04021 TAXES DELINQUENT	68,843	109,399	65,000	44,751	0	60,000	
01-04022 PENALTY & INTEREST	50,608	102,275	60,000	27,444	0	50,000	
01-04023 OTHER FEES	505	2,590	3,000	670	0	3,000	
01-04030 PLAT FEES	300	0	300	175	0	300	
01-04040 BLDG/MOVING/PLUMB/PERM.	16,282	23,386	18,000	16,363	0	19,000	
01-04050 DOG LICENSES	365	345	300	175	0	300	
01-04051 ANIMAL CONTROL FEES	3,730	2,630	3,000	1,295	0	3,000	
01-04055 MH & RV LICENSE FEES	11,920	5,125	8,000	8,230	0	8,000	
01-04060 FRANCHISE TAXES	155,123	146,546	150,000	84,298	0	155,000	
01-04065 INTERNET CONTRACT	3,000	3,000	3,500	3,000	0	3,500	
01-04070 SALES TAX	311,937	327,376	300,000	239,452	0	320,000	
01-04071 PROP TAX REDUCT SALES TAX	155,951	163,688	150,000	119,726	0	160,000	
01-04072 MIXED BEVERAGE TAX	5,319	5,988	6,000	4,192	0	5,000	
01-04074 BINGO TAX	0	78	100	44	0	100	
01-04080 FINES & COURT COSTS	94,742	92,385	80,000	87,732	0	95,000	
01-04120 SALE-LABOR & MATERIAL	8,676	12,289	7,000	18,056	0	13,000	
01-04150 DONATIONS POLICE DEPT	499	1,649	0	1,429	0	0	
01-04200 CHAMBER CONTRACT	0	6,783	13,000	7,635	0	13,000	
01-04210 WATER FUND TRANSFERS	150,600	150,600	150,600	112,950	0	150,600	
01-04265 HOTEL/MOTEL & EDC ADMIN	8,000	8,000	8,000	8,000	0	8,000	
01-04306 RENT - CITY HALL PLAZA	13,828	15,248	15,000	11,010	0	15,000	
01-04310 LEOSE	1,289	1,338	2,000	1,326	0	2,000	
01-04311 REIMBURS SANE	4,676	4,037	2,000	2,518	0	2,000	
01-04316 DOCK RENTAL	2,400	2,400	2,400	2,400	0	2,400	
01-04550 GARBAGE RETAINAGE	0	0	40,000	14,785	0	40,000	
01-04700 INTEREST INCOME	969	2,686	1,500	2,983	0	4,000	
01-04705 EMPLOYEE PROGRAMS	0	0	0	1,180	0	0	
01-04710 MISC. RECEIPTS	6,926	1,900	2,500	2,410	0	3,500	
01-04712 INSURANCE PROCEEDS	62,273	0	0	0	0	0	
01-04720 SEAWALL MAINTENANCE CONTRAC	50,000	50,000	50,000	50,000	0	50,000	
01-04730 INSURANCE REIMBURSEMENT	24,783	29,440	25,000	30,374	0	30,000	
01-04800 SALE OF RECYCLABLE MATERIAL	7,398	9,123	8,000	12,117	0	10,000	
01-04801 RECYCLE TRAILER LEASE	673	890	900	430	0	600	
01-04804 RESERVATION FEES FOR PARK	3,665	3,895	3,000	3,590	0	4,000	
01-04805 PARK IMPROVEMENT REIMBURS	0	3,700	0	0	0	0	
01-04806 PAVILION RENTAL	0	0	0	0	0	5,000	
01-04820 TRULL FOUNDATION DONATION	0	7,600	0	0	0	0	
01-04830 BOYS & GIRLS CLUB GRANT	0	47,190	37,750	27,533	0	30,200	
01-04950 POLICE GRANT PROCEEDS	1,276	3,899	0	19,290	0	5,000	
01-04962 WEED LOTS/DEMOLITIONS	8,240	0	500	0	0	500	
TOTAL REVENUES	2,487,255	2,701,467	2,591,650	2,317,839	0	2,716,000	

CITY OF PALACIOS
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2017

01 -GENERAL FUND
 10-MAYOR AND CITY COUNCIL

DEPARTMENTAL EXPENDITURES	2014-2015 ACTUAL	2015-2016 ACTUAL	(----- 2016-2017 -----)			(----- 2017-2018 -----)	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
01-10-05000 SALARIES & WAGES	20,600	20,200	20,400	15,300	0	20,400	_____
01-10-05021 CELL PHONE ALLOWANCE	1,200	1,200	1,200	900	0	1,200	_____
01-10-05060 OFFICE SUPPLIES	193	62	200	212	0	200	_____
01-10-05130 MAINT-OFFICE EQUIPMENT	69	30	800	0	0	800	_____
01-10-05300 CONTRACTUAL SERVICES	779	25	1,000	451	0	1,000	_____
01-10-05310 TRAVEL-TRAINING	2,713	1,962	2,000	1,380	0	2,000	_____
01-10-05315 SUBSCRIPTIONS & MEMBERSHP D	1,223	1,175	1,200	0	0	1,200	_____
01-10-05700 SOCIAL SECURITY	1,668	1,637	1,650	1,239	0	1,650	_____
01-10-05744 WORKER'S COMPENSATION	53	55	100	52	0	100	_____
TOTAL 10-MAYOR AND CITY COUNCIL	28,497	26,346	28,550	19,534	0	28,550	

CITY OF PALACIOS
PROPOSED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2017

01 -GENERAL FUND
11-ELECTIONS

DEPARTMENTAL EXPENDITURES	2014-2015 ACTUAL	2015-2016 ACTUAL	(----- 2016-2017 -----)			(----- 2017-2018 -----)	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
01-11-05060 OFFICE SUPPLIES	0	70	1,500	1,901	0	1,500	_____
01-11-05300 CONTRACTUAL SERVICES	0	0	800	213	0	800	_____
TOTAL 11-ELECTIONS	0	70	2,300	2,114	0	2,300	

CITY OF PALACIOS
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2017

01 -GENERAL FUND
 12-ADMINISTRATION

DEPARTMENTAL EXPENDITURES	2014-2015 ACTUAL	2015-2016 ACTUAL	(----- 2016-2017 -----)			(----- 2017-2018 -----)	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
01-12-05000 SALARIES & WAGES	230,379	280,755	289,000	221,110	0	307,300	_____
01-12-05010 OVERTIME	0	23	1,000	0	0	200	_____
01-12-05020 AUTO ALLOWANCE	6,000	6,000	6,000	4,500	0	6,000	_____
01-12-05021 CELL PHONE ALLOWANCE	2,430	2,784	2,900	2,180	0	2,900	_____
01-12-05025 PERSONNEL RELATED COSTS	330	0	200	0	0	200	_____
01-12-05050 SUPPLIES	2,459	2,801	2,500	1,438	0	2,500	_____
01-12-05060 OFFICE SUPPLIES	5,849	4,783	6,000	6,797	0	6,000	_____
01-12-05080 CLOTHING	0	0	0	306	0	500	_____
01-12-05130 MAINT-OFFICE EQUIPMENT	7,017	5,963	6,500	2,643	0	6,000	_____
01-12-05135 MAINT-COMP SOFTWARE/SYSTEM	16,851	20,415	21,000	15,512	0	21,000	_____
01-12-05150 MAINT-HEAT & AIR COND.	268	217	1,000	0	0	0	_____
01-12-05160 MAINT- BUILDINGS	37,974	848	4,000	1,766	0	6,000	_____
01-12-05250 TELEPHONE	5,631	5,726	6,000	4,423	0	6,000	_____
01-12-05260 ELECTRICITY	3,684	3,317	3,300	2,670	0	3,300	_____
01-12-05270 GAS	470	441	480	320	0	480	_____
01-12-05300 CONTRACTUAL SERVICES	21,460	6,499	5,000	2,529	0	5,000	_____
01-12-05301 DRUG TESTING SERVICES	2,662	2,767	2,500	1,402	0	2,500	_____
01-12-05304 APPRAISAL DISTR. & TAX COLL	26,125	20,091	28,500	27,487	0	28,500	_____
01-12-05305 AUDIT SERVICES	10,750	11,000	22,500	19,000	0	22,500	_____
01-12-05310 TRAVEL-TRAINING	5,912	1,348	8,000	2,696	0	6,000	_____
01-12-05315 SUBSCRIPTIONS & DUES	2,892	3,528	3,500	2,720	0	3,500	_____
01-12-05500 OFFICE EQUIPMENT	0	2,247	2,000	775	0	2,000	_____
01-12-05530 CAPITAL OUTLAY	10,000	19,000	0	0	0	0	_____
01-12-05700 SOCIAL SECURITY	18,145	21,570	23,800	17,866	0	24,200	_____
01-12-05710 HEALTH INSURANCE	43,259	48,039	60,200	45,304	0	68,600	_____
01-12-05740 RETIREMENT	37,809	44,147	49,000	37,161	0	50,800	_____
01-12-05744 WORKER'S COMPENSATION	994	979	1,200	1,275	0	1,400	_____
TOTAL 12-ADMINISTRATION	499,351	515,287	556,080	421,880	0	583,380	

CITY OF PALACIOS
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2017

01 -GENERAL FUND
 15-LEGAL

DEPARTMENTAL EXPENDITURES	2014-2015 ACTUAL	2015-2016 ACTUAL	(----- 2016-2017 -----)			(----- 2017-2018 -----)	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
01-15-05300 CONTRACTUAL SERVICES	2,543	1,733	8,000	2,835	0	8,000	_____
TOTAL 15-LEGAL	2,543	1,733	8,000	2,835	0	8,000	

CITY OF PALACIOS
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2017

01 -GENERAL FUND
 16-CORPORATION COURT

DEPARTMENTAL EXPENDITURES	2014-2015 ACTUAL	2015-2016 ACTUAL	(----- 2016-2017 -----)			(----- 2017-2018 -----)	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
01-16-05000 SALARIES & WAGES	66,884	68,271	68,000	50,739	0	69,000	_____
01-16-05010 OVERTIME	0	0	200	0	0	200	_____
01-16-05021 CELL PHONE ALLOWANCE	480	480	480	360	0	480	_____
01-16-05060 OFFICE SUPPLIES	184	392	300	265	0	300	_____
01-16-05135 MAINT-COMP SOFTWARE/SYSTEM	6,227	5,314	5,500	5,232	0	5,600	_____
01-16-05250 TELEPHONE	99	83	80	58	0	100	_____
01-16-05300 CONTRACTUAL SERVICES	222	216	500	161	0	500	_____
01-16-05310 TRAVEL-TRAINING-DUES	1,967	1,936	2,000	2,123	0	2,500	_____
01-16-05700 SOCIAL SECURITY	5,109	5,168	5,300	4,057	0	5,500	_____
01-16-05710 HEALTH INSURANCE	7,150	7,364	7,400	5,551	0	8,400	_____
01-16-05740 RETIREMENT	6,233	6,252	6,500	5,060	0	6,800	_____
01-16-05744 WORKER'S COMPENSTATION	186	199	200	183	0	200	_____
TOTAL 16-CORPORATION COURT	94,742	95,676	96,460	73,788	0	99,580	

CITY OF PALACIOS
PROPOSED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2017

01 -GENERAL FUND
17-LIBRARY

DEPARTMENTAL EXPENDITURES	2014-2015 ACTUAL	2015-2016 ACTUAL	(----- 2016-2017 -----)			(----- 2017-2018 -----)	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
01-17-05300 CONTRACTUAL SERVICES	30,000	30,000	30,000	15,000	0	30,000	_____
TOTAL 17-LIBRARY	30,000	30,000	30,000	15,000	0	30,000	

CITY OF PALACIOS
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2017

01 -GENERAL FUND

20-POLICE

DEPARTMENTAL EXPENDITURES	2014-2015 ACTUAL	2015-2016 ACTUAL	(----- 2016-2017 -----)			(----- 2017-2018 -----)	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
01-20-05000 SALARIES & WAGES	761,595	718,749	675,000	512,914	0	696,000	_____
01-20-05010 OVERTIME	23,255	24,017	17,000	15,871	0	17,000	_____
01-20-05021 CELL PHONE ALLOWANCE	8,020	8,923	7,700	4,520	0	7,700	_____
01-20-05025 PERSONNEL RELATED COSTS	2,264	1,254	1,000	952	0	1,000	_____
01-20-05050 SUPPLIES	5,203	3,524	3,500	3,001	0	3,500	_____
01-20-05055 GUNS & AMMUNITION	864	1,080	2,500	41	0	2,500	_____
01-20-05060 OFFICE SUPPLIES	5,768	2,884	5,000	3,102	0	5,000	_____
01-20-05080 CLOTHING	3,732	1,330	3,000	1,452	0	3,000	_____
01-20-05130 MAINT- OFFICE EQUIP.	7,310	5,543	7,400	3,912	0	7,400	_____
01-20-05135 MAINT-COMP SOFTWARE/SYSTEM	28,978	32,709	28,560	9,230	0	28,560	_____
01-20-05140 MAINT. RADIOS-RADAR	2,825	0	1,200	137	0	1,200	_____
01-20-05160 MAINT-BUILDINGS	211	0	800	0	0	800	_____
01-20-05215 INVESTIGATIVE EXPENSE	4,193	6,802	600	498	0	600	_____
01-20-05250 TELEPHONE	9,550	10,277	7,600	7,831	0	8,000	_____
01-20-05260 ELECTRICITY	4,238	4,309	5,000	3,210	0	5,000	_____
01-20-05270 Gas	487	466	480	322	0	480	_____
01-20-05275 INTERNET	1,704	1,779	1,800	1,278	0	1,800	_____
01-20-05300 CONTRACTUAL SERVICES	729	191	1,500	175	0	1,500	_____
01-20-05310 TRAVEL-TRAINING	3,260	3,794	5,600	3,478	0	5,600	_____
01-20-05315 SUBSCRIPTIONS & DUES	1,784	787	1,900	(42)	0	1,000	_____
01-20-05320 SUPPORT OF PRISONERS	277	262	500	79	0	500	_____
01-20-05500 OFFICE EQUIPMENT	0	0	0	500	0	500	_____
01-20-05510 INSTRUMENT/APPARATUS	0	0	0	5,157	0	2,500	_____
01-20-05700 SOCIAL SECURITY	60,570	55,748	54,000	41,793	0	56,000	_____
01-20-05710 HEALTH INSURANCE	101,780	102,228	118,000	77,962	0	134,200	_____
01-20-05740 RETIREMENT	120,332	111,748	108,000	87,211	0	118,500	_____
01-20-05744 WORKER'S COMPENSATION	14,823	17,170	17,000	16,457	0	17,000	_____
TOTAL 20-POLICE	1,173,756	1,115,576	1,074,640	801,040	0	1,126,840	

CITY OF PALACIOS
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2017

01 -GENERAL FUND

30-FIRE

DEPARTMENTAL EXPENDITURES	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017			2017-2018	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
01-30-05030 VEHICLE SUPPLIES	626	775	1,000	0	0	1,000	_____
01-30-05080 CLOTHING	0	8,918	9,000	9,135	0	8,000	_____
01-30-05090 FIRE SUPPLIES	268	648	1,500	38	0	1,500	_____
01-30-05110 FIRE TRUCK REPAIRS	0	3,934	6,000	1,058	0	6,000	_____
01-30-05120 MAINT.-MACH-TOOL-IMPL.	0	0	0	1,011	0	0	_____
01-30-05160 MAINT. - BUILDINGS	0	0	1,000	0	0	0	_____
01-30-05250 TELEPHONE	1,346	1,206	1,000	314	0	1,000	_____
01-30-05260 ELECTRICITY	1,470	1,353	1,500	629	0	1,500	_____
01-30-05270 GAS	373	426	400	297	0	400	_____
01-30-05300 CONTRACTUAL SERVICES	1,540	9,197	1,000	12,000	0	1,000	_____
01-30-05510 INSTRUMENT/APPARATUS	0	1,819	3,000	1,230	0	3,000	_____
01-30-05740 RETIREMENT	19,317	21,975	20,000	15,150	0	21,000	_____
01-30-05744 WORKERS COMP	548	568	600	484	0	600	_____
TOTAL 30-FIRE	25,487	50,820	46,000	41,346	0	45,000	

CITY OF PALACIOS
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2017

01 -GENERAL FUND
 35-RECYCLE CENTER

DEPARTMENTAL EXPENDITURES	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017			2017-2018	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
01-35-05000 SALARIES & WAGES	9,180	8,884	8,800	6,350	0	9,500	_____
01-35-05050 SUPPLIES	755	732	800	704	0	800	_____
01-35-05060 OFFICE SUPPLIES	25	91	100	109	0	100	_____
01-35-05160 MAINT-BUILDINGS	689	609	820	1,346	0	800	_____
01-35-05250 TELEPHONE	783	698	700	508	0	700	_____
01-35-05260 ELECTRICITY	904	1,047	800	503	0	800	_____
01-35-05300 CONTRACTUAL SERVICES	709	1,108	0	83	0	0	_____
01-35-05304 TIRE & USED OIL DISPOSAL	732	755	600	2,452	0	600	_____
01-35-05310 TRAVEL-TRAINING	837	171	750	283	0	800	_____
01-35-05700 SOCIAL SECURITY	692	665	700	503	0	750	_____
01-35-05740 RETIREMENT	1,576	1,508	1,600	1,169	0	1,700	_____
TOTAL 35-RECYCLE CENTER	16,883	16,270	15,670	14,010	0	16,550	

CITY OF PALACIOS
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2017

01 -GENERAL FUND
 40-SWIMMING POOL

DEPARTMENTAL EXPENDITURES	2014-2015 ACTUAL	2015-2016 ACTUAL	(----- 2016-2017 -----)			(----- 2017-2018 -----)	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
01-40-05206 REPAIRS & MAINTENANCE	20,689	23,406	22,000	14,481	0	20,000	_____
TOTAL 40-SWIMMING POOL	20,689	23,406	22,000	14,481	0	20,000	

CITY OF PALACIOS
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2017

01 -GENERAL FUND

42-PARKS

DEPARTMENTAL EXPENDITURES	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017			2017-2018	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
01-42-05000 SALARIES & WAGES	14,775	28,068	52,500	39,015	0	53,200	_____
01-42-05010 OVERTIME	179	428	500	399	0	500	_____
01-42-05050 SUPPLIES	8,069	6,856	6,000	3,954	0	5,000	_____
01-42-05070 CHEMICALS	0	0	200	0	0	200	_____
01-42-05080 CLOTHING	306	483	600	802	0	800	_____
01-42-05160 MAINT BUILDING & FACILITIES	5,103	12,255	3,000	8,093	0	5,700	_____
01-42-05260 ELECTRICITY	12,334	7,366	16,000	6,003	0	10,000	_____
01-42-05300 CONTRACTUAL SERVICES	82,061	77,270	67,000	51,686	0	65,000	_____
01-42-05330 PAVILION EXPENSE	0	0	0	0	0	5,000	_____
01-42-05530 CAPITAL OUTLAY	0	27,435	0	0	0	0	_____
01-42-05700 SOCIAL SECURITY	1,144	2,062	4,200	3,159	0	4,200	_____
01-42-05710 HEALTH INSURANCE	3,530	5,194	14,800	11,041	0	16,700	_____
01-42-05740 RETIREMENT	2,568	4,619	9,700	7,257	0	9,700	_____
01-42-05744 WORKER'S COMPENSATION	1,386	1,481	2,000	817	0	2,000	_____
TOTAL 42-PARKS	131,453	173,519	176,500	132,225	0	178,000	

CITY OF PALACIOS
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2017

01 -GENERAL FUND

43-STREETS

DEPARTMENTAL EXPENDITURES	2014-2015 ACTUAL	2015-2016 ACTUAL	(----- 2016-2017 -----)			(----- 2017-2018 -----)	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
01-43-05000 SALARIES & WAGES	14,775	21,383	35,000	25,142	0	63,000	_____
01-43-05010 OVERTIME	200	180	500	333	0	500	_____
01-43-05050 SUPPLIES	4,274	(3,219)	2,500	2,453	0	2,500	_____
01-43-05052 TOOLS	512	357	500	90	0	500	_____
01-43-05070 CHEMICALS	2,904	419	2,500	280	0	1,600	_____
01-43-05080 CLOTHING	0	0	400	335	0	800	_____
01-43-05140 MAINT. RADIOS	0	0	100	0	0	100	_____
01-43-05170 STREET SIGNS & REPAIRS	6,559	5,056	5,000	5,704	0	6,000	_____
01-43-05180 RECONSTRUCTION MATERIAL	24,174	54,462	42,700	31,027	0	41,000	_____
01-43-05190 PIPE & CULVERTS	5,305	9,315	15,000	4,053	0	12,000	_____
01-43-05260 ELECTRICITY	45,002	43,482	40,000	29,634	0	40,000	_____
01-43-05300 CONTRACTUAL SERVICES	1,644	84,738	15,000	84,609	0	15,000	_____
01-43-05310 TRAVEL-TRAINING-DUES	0	84	0	0	0	0	_____
01-43-05530 OTHER-CAPITAL OUTLAY	0	0	50,000	206,647	0	50,000	_____
01-43-05700 SOCIAL SECURITY	1,146	1,540	2,700	2,041	0	4,900	_____
01-43-05710 HEALTH INSURANCE	3,530	5,194	7,400	5,541	0	16,700	_____
01-43-05740 RETIREMENT	2,572	3,454	6,200	4,690	0	11,400	_____
01-43-05744 WORKER'S COMPENSATION	0	0	0	0	0	4,000	_____
TOTAL 43-STREETS	112,596	226,446	225,500	402,578	0	270,000	

CITY OF PALACIOS
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2017

01 -GENERAL FUND
 55-ANIMAL CONTROL

DEPARTMENTAL EXPENDITURES	2014-2015 ACTUAL	2015-2016 ACTUAL	(----- 2016-2017 -----)			(----- 2017-2018 -----)	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
01-55-05000 SALARIES	0	0	16,200	11,948	0	16,600	_____
01-55-05010 OVERTIME	0	0	500	281	0	500	_____
01-55-05050 SUPPLIES	612	718	1,500	920	0	1,500	_____
01-55-05051 DOG/CAT FOOD	714	1,034	700	625	0	700	_____
01-55-05052 TOOLS	0	0	200	0	0	200	_____
01-55-05070 CHEMICALS	0	0	1,500	0	0	1,500	_____
01-55-05160 MAINT BUILDING	1,471	474	1,000	640	0	1,000	_____
01-55-05250 TELEPHONE	771	879	800	572	0	800	_____
01-55-05260 ELECTRICITY	1,346	1,448	1,200	1,003	0	1,200	_____
01-55-05300 CONTRACTUAL SERVICES	724	1,217	0	0	0	0	_____
01-55-05304 RABIES VACCINATIONS	0	0	500	195	0	500	_____
01-55-05310 TRAVEL-TRAINING-DUES	50	104	500	453	0	500	_____
01-55-05700 SOCIAL SECURITY	0	0	1,300	953	0	1,400	_____
01-55-05710 HEALTH INSURANCE	0	0	3,700	2,769	0	4,200	_____
01-55-05740 RETIREMENT	0	0	3,000	2,249	0	3,100	_____
TOTAL 55-ANIMAL CONTROL	5,688	5,873	32,600	22,609	0	33,700	

CITY OF PALACIOS
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2017

01 -GENERAL FUND

70-SPECIAL ITEMS

DEPARTMENTAL EXPENDITURES	2014-2015 ACTUAL	2015-2016 ACTUAL	(----- 2016-2017 -----)			(----- 2017-2018 -----)	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
01-70-05732 UNEMPLOYMENT	1,323	6,128	4,000	0	0	3,000	_____
01-70-05750 PROP, GL, WIND INSURANCE	85,323	83,927	90,000	84,385	0	84,500	_____
01-70-05760 COMMUNITY IMPROV.	2,535	560	1,000	1,523	0	1,300	_____
01-70-05770 TRANSFERS TO EQUIPMENT FD	72,000	82,000	82,000	61,500	0	52,000	_____
01-70-05771 OPERATING TRANSFER OUT	76,356	59,783	0	0	0	0	_____
01-70-05773 TRANSFERS TO EQUIP REPLACE	0	0	0	0	0	30,000	_____
01-70-05780 MAYOR'S CONTINGENCY	1,996	889	5,000	1,457	0	5,000	_____
01-70-05785 HOSPITAL ASSISTANCE	10,000	10,000	10,000	10,000	0	10,000	_____
01-70-05787 DEVELOPMENT AGREEMENT REBAT	0	0	50,000	112,391	0	60,000	_____
01-70-05830 BOYS & GIRLS CLUB EXPENSES	0	44,190	35,350	25,647	0	28,300	_____
TOTAL 70-SPECIAL ITEMS	249,533	287,477	277,350	296,903	0	274,100	
TOTAL EXPENDITURES	2,391,218	2,568,499	2,591,650	2,260,345	0	2,716,000	=====
REVENUE OVER/(UNDER) EXPENDITURES	96,038	132,969	0	57,494	0	0	=====

CITY OF PALACIOS
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2017

02 -WATER FUND

REVENUES	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017			2017-2018	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
02-04120 SALE - LABOR AND MATERIAL	6,700	9,846	7,000	10,178	0	7,000	
02-04200 GENERAL FUND TRANSFERS	76,356	59,783	0	0	0	0	
02-04500 WATER REVENUES	857,821	850,363	855,000	592,770	0	855,000	
02-04501 SEWER REVENUES	762,178	754,019	760,000	548,807	0	760,000	
02-04504 PENALTY CHARGES	34,253	33,183	35,000	31,776	0	35,000	
02-04508 BRUSH/HEAVY PICK-UP	1,034	483	0	752	0	0	
02-04510 WATER TAPS	3,000	7,500	4,000	3,950	0	4,000	
02-04520 SEWER TAPS	5,750	11,973	5,000	2,060	0	5,000	
02-04530 SERVICE CHARGES	12,259	12,200	12,500	7,862	0	12,500	
02-04601 GARBAGE RETAINAGE	43,803	44,505	40,000	33,247	0	40,000	
02-04700 INTEREST INCOME	861	965	1,000	880	0	1,000	
02-04710 MISC. RECEIPTS	1,863	1,329	2,300	646	0	2,300	
02-04712 INSURANCE PROCEEDS	0	0	0	129	0	0	
02-04730 INSURANCE REIMBURSEMENT	202	0	200	628	0	200	
02-04980 CASH OVER/SHORT	(18)	27	0	49	0	0	
TOTAL REVENUES	1,806,061	1,786,177	1,722,000	1,233,731	0	1,722,000	

CITY OF PALACIOS
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2017

02 -WATER FUND
 WATER DEPARTMENT

DEPARTMENTAL EXPENDITURES	2014-2015 ACTUAL	2015-2016 ACTUAL	(----- 2016-2017 -----)			(----- 2017-2018 -----)	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
02-22-05000 SALARIES & WAGES	253,574	274,041	236,500	179,913	0	240,000	_____
02-22-05010 OVERTIME	20,676	11,533	30,000	8,834	0	15,000	_____
02-22-05020 AUTO ALLOWANCE	0	0	0	0	0	6,000	_____
02-22-05021 CELL PHONE ALLOWANCE	1,200	1,200	1,200	800	0	1,200	_____
02-22-05025 PERSONNEL RELATED COSTS	0	213	450	97	0	400	_____
02-22-05050 SUPPLIES	59,225	52,216	50,000	41,730	0	50,000	_____
02-22-05052 TOOLS	1,732	3,188	2,000	2,834	0	2,000	_____
02-22-05060 UTILITY OFFICE SUPPLIES	529	1,907	2,000	1,955	0	2,000	_____
02-22-05070 CHEMICALS	3,024	2,235	6,000	1,907	0	5,000	_____
02-22-05080 CLOTHING	1,851	1,920	1,500	2,222	0	1,500	_____
02-22-05122 STATIONARY EQUIPMENT	5,355	7,655	10,000	1,165	0	10,000	_____
02-22-05135 MAINT-COMP SOFTWARE/SYSTEM	11,071	10,713	12,050	10,950	0	12,050	_____
02-22-05140 MAINT. RADIOS	0	0	300	0	0	300	_____
02-22-05160 MAINT-BUILDINGS	247	1,444	1,200	6,682	0	1,200	_____
02-22-05230 WATER SAMPLES & TESTING	3,699	2,038	4,000	4,182	0	4,000	_____
02-22-05240 INSPECTION & PERMIT FEES	3,683	5,914	4,000	6,474	0	6,000	_____
02-22-05250 TELEPHONE	3,843	2,307	3,600	1,448	0	3,000	_____
02-22-05260 ELECTRICITY	49,204	45,946	40,000	30,282	0	40,000	_____
02-22-05300 CONTRACTUAL SERVICES	12,511	100,635	25,000	5,385	0	25,000	_____
02-22-05302 BUILDING LEASE	9,600	10,400	9,600	7,200	0	9,600	_____
02-22-05303 STATEMENT PRINT/MAIL SERVIC	13,072	12,947	15,000	9,506	0	15,000	_____
02-22-05305 AUDIT FEES	10,750	11,000	0	0	0	0	_____
02-22-05310 TRAVEL-TRAINING-DUES	132	2,403	1,000	130	0	1,000	_____
02-22-05510 INSTRUMENTS/APPARATUS	0	4,657	7,000	1,694	0	7,000	_____
02-22-05530 OTHER-CAPITAL OUTLAY	0	850	10,000	41,079	0	10,000	_____
02-22-05700 SOCIAL SECURITY	21,338	21,331	20,500	14,311	0	20,000	_____
02-22-05710 HEALTH INSURANCE	50,054	52,745	48,200	34,174	0	54,500	_____
02-22-05740 RETIREMENT	47,362	54,795	46,500	34,519	0	47,500	_____
02-22-05744 WORKER'S COMPENSATION	7,350	8,471	8,500	8,666	0	8,500	_____
TOTAL WATER DEPARTMENT	591,082	704,706	596,100	458,136	0	597,750	

CITY OF PALACIOS
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2017

02 -WATER FUND
 SEWER DEPARTMENT

DEPARTMENTAL EXPENDITURES	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017			2017-2018	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
02-23-05000 SALARIES & WAGES	48,961	33,312	32,000	23,220	0	31,000	
02-23-05010 OVERTIME	5,950	2,214	10,000	1,928	0	5,000	
02-23-05025 PERSONNEL RELATED COSTS	360	0	200	0	0	200	
02-23-05050 SUPPLIES	25,985	18,240	15,000	8,406	0	15,000	
02-23-05052 TOOLS	1,406	540	500	24	0	500	
02-23-05070 CHEMICALS	13,375	13,055	15,000	9,291	0	15,000	
02-23-05080 CLOTHING	700	343	600	335	0	600	
02-23-05120 STATIONARY EQUIP MAINT	20,791	23,854	26,650	38,823	0	27,000	
02-23-05140 MAINT. RADIOS	0	0	200	0	0	200	
02-23-05160 MAINT-BUILDINGS	0	365	1,000	13,700	0	1,000	
02-23-05230 WATER SAMPLES & TESTING	7,422	6,915	7,000	4,703	0	7,000	
02-23-05240 INSPECTION & PERMIT FEES	4,793	4,426	4,500	4,637	0	5,000	
02-23-05250 TELEPHONE	696	632	600	519	0	700	
02-23-05260 ELECTRICITY	87,719	81,215	80,000	58,376	0	79,200	
02-23-05300 CONTRACTUAL SERVICES	65,082	90,892	70,000	48,043	0	70,000	
02-23-05310 TRAVEL-TRAINING-DUES	0	490	1,000	0	0	1,000	
02-23-05530 OTHER-CAPITAL OUTLAY	0	0	20,000	0	0	20,000	
02-23-05700 SOCIAL SECURITY	4,211	2,763	3,000	2,104	0	2,700	
02-23-05710 HEALTH INSURANCE	7,803	7,967	7,400	5,546	0	8,400	
02-23-05740 RETIREMENT	9,468	6,985	6,800	4,631	0	6,500	
02-23-05744 WORKER'S COMPENSATION	1,518	1,623	1,600	1,174	0	1,600	
TOTAL SEWER DEPARTMENT	306,242	295,829	303,050	225,459	0	297,600	

CITY OF PALACIOS
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2017

04 -AIRPORT FUND

REVENUES	2014-2015 ACTUAL	2015-2016 ACTUAL	(----- 2016-2017 -----)			(----- 2017-2018 -----)	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
04-04122 FUEL SALES	28,236	12,448	20,000	7,791	0	20,000	_____
04-04306 HANGAR RENTAL & TIEDOWNS	5,800	6,525	6,300	4,550	0	6,300	_____
04-04320 PISD SCHOOL BARN LEASE	148	148	150	148	0	150	_____
04-04330 GOLF ASSOC LEASE	104	104	100	104	0	100	_____
04-04340 FIXED BASE OPERATOR LEASE	0	1,400	0	1,400	0	0	_____
04-04350 T HANGAR LEASE	6,050	6,000	6,000	4,500	0	6,000	_____
04-04370 FARMING LEASE	1,800	1,800	1,900	1,800	0	1,900	_____
04-04390 GRAZING LEASE	21,938	21,938	21,900	21,938	0	21,900	_____
04-04700 INTEREST INCOME	11	14	0	17	0	0	_____
04-04710 MISC. RECEIPTS	20	45	25	0	0	25	_____
04-04712 INSURANCE PROCEEDS	0	0	0	6,878	0	0	_____
04-04860 TXDOT REIMBURSEMENT	6,941	7,060	5,000	6,451	0	5,000	_____
TOTAL REVENUES	71,047	57,480	61,375	55,576	0	61,375	=====

CITY OF PALACIOS
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2017

04 -AIRPORT FUND
 AIRPORT DEPARTMENT

DEPARTMENTAL EXPENDITURES	2014-2015 ACTUAL	2015-2016 ACTUAL	(----- 2016-2017 -----)			(----- 2017-2018 -----)	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
04-41-05050 SUPPLIES	1,256	642	500	704	0	500	_____
04-41-05070 CHEMICALS	1,954	270	0	2,250	0	0	_____
04-41-05100 AVIATION FUEL & OIL	35,063	12,937	18,000	7,041	0	18,000	_____
04-41-05120 MAINT-MACH-TOOLS-IMPL	300	2,862	800	1,204	0	800	_____
04-41-05150 MAINT-HEAT & AIR COND	0	660	0	0	0	0	_____
04-41-05160 MAINT-BUILDINGS	0	458	275	9,239	0	275	_____
04-41-05250 TELEPHONE	1,345	1,444	1,300	1,175	0	1,300	_____
04-41-05260 ELECTRICITY	6,671	4,172	7,500	2,948	0	7,500	_____
04-41-05300 CONTRACTUAL SERVICES	21,936	12,371	12,000	9,120	0	12,000	_____
04-41-05875 DEPRECIATION EXPENSE	46,149	46,149	0	0	0	0	_____
TOTAL AIRPORT DEPARTMENT	114,675	81,966	40,375	33,681	0	40,375	

CITY OF PALACIOS
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2017

04 -AIRPORT FUND
 SPECIAL ITEMS DEPARTMENT

DEPARTMENTAL EXPENDITURES	2014-2015 ACTUAL	2015-2016 ACTUAL	(----- 2016-2017 -----)			(----- 2017-2018 -----)	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
04-44-05750 PROP, GL, WIND INSURANCE	14,549	18,165	21,000	14,753	0	21,000	_____
TOTAL SPECIAL ITEMS DEPARTMENT	14,549	18,165	21,000	14,753	0	21,000	
TOTAL EXPENDITURES	129,225 =====	100,132 =====	61,375 =====	48,434 =====	0 =====	61,375 =====	=====
REVENUE OVER/(UNDER) EXPENDITURES	(58,178) =====	(42,652) =====	0 =====	7,142 =====	0 =====	0 =====	=====

CITY OF PALACIOS
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2017

05 -EQUIPMENT FUND

REVENUES	2014-2015 ACTUAL	2015-2016 ACTUAL	(----- 2016-2017 -----)			(----- 2017-2018 -----)	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
05-04200 GENERAL FUND TRANSFERS	72,000	82,000	82,000	61,500	0	52,000	_____
05-04210 WATER FUND TRANSFERS	135,000	125,000	125,000	93,750	0	105,000	_____
05-04700 INTEREST INCOME	7	53	0	56	0	0	_____
TOTAL REVENUES	207,007	207,053	207,000	155,306	0	157,000	=====

CITY OF PALACIOS
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2017

05 -EQUIPMENT FUND
 EQUIPMENT DEPARTMENT

DEPARTMENTAL EXPENDITURES	2014-2015 ACTUAL	2015-2016 ACTUAL	(----- 2016-2017 -----)			(----- 2017-2018 -----)	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
05-51-05030 VEHICLE PARTS	3,271	2,174	5,000	5,268	0	7,000	_____
05-51-05035 HEAVY EQUIP PARTS & SUPPLIE	3,759	18,024	6,000	6,997	0	8,000	_____
05-51-05040 FUEL & OIL	81,535	55,016	90,000	37,512	0	85,000	_____
05-51-05050 SUPPLIES	1,233	2,485	1,000	904	0	1,000	_____
05-51-05110 VEHICLE REPAIR & MAINT	0	10,151	36,000	21,040	0	30,000	_____
05-51-05125 HEAVY EQUIP REPAIR & MAINT	2,871	12,436	4,700	13,774	0	12,700	_____
05-51-05140 MAINT-RADIOS & RADAR	86	0	0	0	0	0	_____
05-51-05300 CONTRACTUAL SERVICES	44,930	40,796	5,000	450	0	4,000	_____
05-51-05336 CAPITAL LEASE - PRINCIPAL	2,749	1,438	29,300	13,933	0	0	_____
05-51-05510 INSTRUMENT/APPARATUS	0	0	0	1,621	0	0	_____
05-51-05530 CAPITAL OUTLAY	0	0	30,000	3,992	0	9,300	_____
05-51-05875 DEPRECIATION EXPENSE	57,498	52,028	0	0	0	0	_____
TOTAL EQUIPMENT DEPARTMENT	197,932	194,547	207,000	105,491	0	157,000	
TOTAL EXPENDITURES	197,932	194,547	207,000	105,491	0	157,000	=====
REVENUE OVER/(UNDER) EXPENDITURES	9,074	12,506	0	49,815	0	0	=====

CITY OF PALACIOS
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2017

16 -REVENUE BONDS DEBT SERVIC

REVENUES	2014-2015 ACTUAL	2015-2016 ACTUAL	(----- 2016-2017 -----)			(----- 2017-2018 -----)	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
16-04020 TAX COLLECTIONS	48,059	0	0	0	0	21,680	_____
16-04021 DELINQUENT TAXES	2,656	5,152	0	593	0	0	_____
16-04022 PENALTY AND INTEREST	1,956	4,451	0	365	0	0	_____
16-04700 INTEREST INCOME	199	196	0	141	0	200	_____
TOTAL REVENUES	52,870	9,799	0	1,099	0	21,880	=====

CITY OF PALACIOS
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2017

26 -HOTEL/MOTEL TAX FUND

REVENUES	2014-2015 ACTUAL	2015-2016 ACTUAL	(----- 2016-2017 -----)			(----- 2017-2018 -----)	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
26-04071 HOTEL TAX REVENUE	28,532	33,685	28,000	22,607	0	28,000	_____
26-04700 INTEREST INCOME	93	123	100	157	0	100	_____
TOTAL REVENUES	28,625	33,808	28,100	22,764	0	28,100	=====

CITY OF PALACIOS
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2017

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

DEPARTMENTAL EXPENDITURES	2014-2015 ACTUAL	2015-2016 ACTUAL	(----- 2016-2017 -----)			(----- 2017-2018 -----)	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
26-26-05306 PROMOTIONAL EXP/TOURISM	13,000	18,000	25,000	18,885	0	25,000	_____
26-26-05307 ADMIN. EXPENSE TO CITY	2,000	2,000	2,000	2,000	0	2,000	_____
26-26-05310 TRAVEL, TRAINING, DUES	0	250	1,000	250	0	1,000	_____
TOTAL HOTEL/MOTEL TAX FUND	15,000	20,250	28,000	21,135	0	28,000	
TOTAL EXPENDITURES	15,000	20,250	28,000	21,135	0	28,000	=====
REVENUE OVER/(UNDER) EXPENDITURES	13,625	13,558	100	1,629	0	100	=====

CITY OF PALACIOS
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2017

28 -ECONOMIC DEVELOPMENT CORP

REVENUES	2014-2015 ACTUAL	2015-2016 ACTUAL	(----- 2016-2017 -----)			(----- 2017-2018 -----)	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
28-04073 ECONOMIC DEVELOPMENT TAX	155,963	163,688	150,000	119,726	0	150,000	_____
28-04200 CHAMBER CONTRACT	7,893	10,960	12,000	8,502	0	12,000	_____
28-04300 RENT & REIMBURS C. OF COMME	3,600	4,400	4,800	3,600	0	4,800	_____
28-04700 INTEREST INCOME	811	924	1,000	898	0	1,000	_____
28-04710 MISC. RECEIPTS	1,500	1,500	1,500	1,500	0	1,500	_____
TOTAL REVENUES	169,767	181,472	169,300	134,226	0	169,300	=====

CITY OF PALACIOS
PROPOSED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2017

43 -EQUIP REPLACEMENT

REVENUES	2014-2015 ACTUAL	2015-2016 ACTUAL	(----- 2016-2017 -----)			(----- 2017-2018 -----)	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
43-04200 GENERAL FUND TRANSFERS	0	0	0	0	0	30,000	_____
43-04210 WATER FUND TRANSFERS	0	0	0	0	0	20,000	_____
43-04860 GRANT REVENUE	0	0	0	79,758	0	0	_____
TOTAL REVENUES	0	0	0	79,758	0	50,000	=====

CITY OF PALACIOS
PROPOSED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2017

43 -EQUIP REPLACEMENT
EQUIP REPLACE #3042801

DEPARTMENTAL EXPENDITURES	2014-2015 ACTUAL	2015-2016 ACTUAL	(----- 2016-2017 -----)			(----- 2017-2018 -----)	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
43-43-05520 MOTOR VEHICLES	0	0	0	103,498	0	0	_____
TOTAL EQUIP REPLACE #3042801	0	0	0	103,498	0	0	

CITY OF PALACIOS
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2017

43 -EQUIP REPLACEMENT
 45-EQUIPMENT REPLACEMENT

DEPARTMENTAL EXPENDITURES	2014-2015 ACTUAL	2015-2016 ACTUAL	(----- 2016-2017 -----)			(----- 2017-2018 -----)	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
43-45-05520 MOTOR VEHICLES	0	0	0	0	0	30,000	_____
TOTAL 45-EQUIPMENT REPLACEMENT	0	0	0	0	0	30,000	
TOTAL EXPENDITURES	0	0	0	103,498	0	30,000	=====
REVENUE OVER/(UNDER) EXPENDITURES	0	0	0	(23,740)	0	20,000	=====