

**CITY OF PALACIOS
CITY COUNCIL MEETING**

AGENDA

**THURSDAY, SEPTEMBER 8, 2022
6:00PM**

**PUBLIC HEARING AND
REGULAR CITY COUNCIL MEETING**

**City of Palacios Council Chambers
311 Henderson
Palacios, Texas 77465**

CALL TO ORDER:

- a. Quorum Call.
- b. Invocation. Councilmember Lewis.
- c. Pledge of Allegiance to the United States Flag.
- d. Pledge of Allegiance to the Texas Flag.
- e. Pledge of Allegiance to the Palacios Flag.

PUBLIC HEARING:

NOTICE IS HEREBY GIVEN Pursuant to Chapter 214, of the Texas Local Government Code, that a hearing before the City Council of the City of Palacios, Texas, shall be held on September 8, 2022, at 6:00PM, in the Council Chambers at 311 Henderson Ave., Palacios, Texas, concerning the proposed budget and proposed tax rate for FY 2022-23.

At this time, the public is invited to address the City Council and speak on the proposed budget and proposed tax rate for the City of Palacios for Fiscal Year 2022-2023. Presentations shall be no longer than three (3) minutes.

PROCLAMATION:

Recognition of the Palacios High School Alumni Reunion

ANNOUNCEMENTS:

With respect to items not listed on this agenda, Council Members may announce community events, may announce community recognitions, may request specific factual information or a recitation of existing policy from staff, or may request placement of items on the Board agenda for discussion or action at the following meeting.

- a. Mayor's Announcements
- b. Council Member's Announcements

CITIZEN COMMUNICATION FORUM:

At this time, the public is invited to address the City Council and speak on any matter not specifically listed for public hearing elsewhere in this Agenda. Please note Council Members may not deliberate on topics not included on this agenda. Presentation shall be no longer than three (3) minutes.

CONSENT AGENDA ITEMS ~ OLD BUSINESS

Discuss, consider and/or take possible action on the following consent agenda items:

1. Ratify Off-Season Pool Agreement with YMCA.
2. MINUTES –August 18, 2022– Special City Council Meeting.
3. MINUTES – August 25, 2022 – Regular City Council Meeting
4. MINUTES – September 1, 2022 – Special City Council Meeting.

DISCUSSION AND ACTION ITEMS ~ NEW BUSINESS

5. ORDINANCE NO. 2022-T-11 – Adoption of the Fiscal Year 2022-2023 Budget
6. ORDINANCE NO. 2022-T-12 – Adoption of the Fiscal Year 2022-2023 Tax Rate

CLOSED/EXECUTIVE SESSION:

7. Pursuant to Texas Government Code §551.074, to discuss hires, dismissals, resignations, and other personnel matters in regard to the roles and responsibilities of City Council in regard to the City Manager.

RECONVENE TO OPEN / REGULAR SESSION

8. City Council shall reconvene in Open Session and may discuss, consider, and take possible action on any item listed above that was considered and discussed in Executive/Closed Session (If necessary).

ADJOURNMENT

AGENDA NOTICES:

Action by Council Authorized: The City Council may vote and act upon any item within this Agenda. The Council reserves the right to retire into executive session concerning any of the items listed on this Agenda, pursuant to and in accordance with Texas Government Code Section 551.071, to seek the advice of its attorney about pending or contemplated litigation, settlement offer or on a matter in which the duty of the attorney to the governmental body under the Texas Disciplinary Rules of Professional Conduct of the State Bar of Texas conflict with the Open Meetings Act and may invoke this right where the City Attorney, the Mayor or a majority of the Governing Body

deems an executive session is necessary to allow privileged consultation between the City Attorney and the governing body if considered necessary and legally justified under the Open Meetings Act. The City Attorney may appear in person or appear in executive session by conference call in accordance with applicable state law.

Attendance By Other Elected or Appointed Officials: It is anticipated that members of other city boards, commissions, and committees may attend the meeting in numbers that may constitute a quorum of the other city boards, commissions, and committees. Notice is hereby given that the meeting, to the extent required by law, is also noticed as a meeting of the other boards, commissions, and committees of the City, whose members may be in attendance. The members of the boards, commissions, and committees may participate in discussions on the same items listed on the agenda, which occur at the meeting. Still, such in attendance will not take any action unless such item and action are expressly provided for on the agenda for that board, commission, or committee subject to the Texas Open Meetings Act.

Executive Sessions Authorized: This agenda has been reviewed and approved by the City's legal counsel, and the presence of any subject in any Executive Session portion of the agenda constitutes a written interpretation of Texas Government Code Chapter 551 by legal counsel for the governmental body and constitutes an opinion by the attorney that the items discussed therein may be legally addressed in the closed portion of the meeting considering public views of a court of record and opinions of the Texas Attorney General known to the attorney. This provision has been added to this agenda to meet all elements necessary to satisfy Texas Government Code Chapter 551.144(c). The meeting is conducted by all participants in reliance on this opinion.

Certification of Posting: This is to certify that the above notice of a Regular Called Council Meeting was posted on the front bulletin board of the City Hall of the City of Palacios, Texas, **on Saturday, September 3, 2022, before 6:00 PM.** If you have any questions concerning the above items, please contact City Manager Cynthia Raleigh at (361) 972-3605. This Notice was posted under the Texas Open Meeting Act (TEX.REV.CIV.STAT.ANN. Chapter 551) and recent guidelines from the Texas Attorney General.

Cynthia Raleigh, City Manager

This facility is accessible in accordance with the Americans with Disabilities Act. Accessible parking spaces are available. If you require special assistance or have a request for sign interpretative services or other services, please call 361-972-3605 at least 24 hours before the meeting.

CITY COUNCIL MEMORANDUM

City Council Meeting: September 8, 2022
Department: City Manager
Subject: Consent Agenda Items

BACKGROUND

The City entered into an agreement with the YMCA for on-season (swim season) operational costs in the amount of \$1,500. Now that the pool is closed, the City of Palacios entered into an agreement with the YMCA for off-season pool maintenance. The

The City shall provide and/or maintain the following:

- A. Pay for all chemicals used for pool maintenance
- B. Will pay for the cost of repairs and replacement of parts and equipment with purchases of over \$25 approved by the city.
- C. Will maintain landscape.
- D. Pay for electricity
- E. Will pay phone bill.
- F. Will provide cleaning supplies and test kits
- G. Will provide pre-season maintenance/cleaning and preparation.
- H. Will work with the YMCA of the Golden Crescent, Inc to promote facilities.

The YMCA will provide the skilled and trained staff to properly test water and add chemicals as needed twice a week for 8 months (September through April) or until the On-Season Agreement is ratified.

The City of Palacios held Council meetings on August 18, August 25, and September 1, 2022.

GOALS

To ratify the off-season pool agreement with the YMCA and approve the minutes of the meetings of August 18, August 25, and September 1.

FISCAL IMPACT

\$325 a month for 8 months for the off-season pool agreement, no fiscal impact for the approval of minutes. The invoice may be paid with one payment of \$2600 if the Council so desires.

RECOMMENDATION

Ratify the agreement, approve minutes

ATTACHMENT

Agreement and Minutes

YMCA of the Golden Crescent
POOL MAINTENCE AGREEMENT
WITH
The City of Palacios

This Pool Management Contract (hereinafter referred to as the "Contract") is entered into by and between the YMCA of the Golden Crescent, whose address is 1806 N. Nimitz, Victoria, Texas 77901 (hereinafter referred to as the "YMCA") and who agrees to manage as an independent contractor, and not an agent or employee, the City of Palacios Pool (hereinafter referred to as the "Pool") owned by the City of Palacios whose address is 311 Henderson Ave, Palacios, TX 77465 (hereinafter referred to as the "City") the terms set forth in this Contract.

The YMCA agrees to perform the following services and to accept the following obligation during the term of the Contract:

- 1. YMCA enters into this maintenance contract with the City to keep and maintain pool chemicals and maintenance during what is considered to be the off season. This time frame is from August 21, 2022 until what would be considered operational contract starting in April or May 2023.**
- 2. The YMCA will perform all necessary maintenance and labor on all pool equipment above ground that could be considered ordinary scheduled daily maintenance with respect to the operation of the Pool. Maintenance, as used herein, does not include responsibility for new or replacement parts. The purchase of any parts, to be paid for by the City which cost in excess of \$25 must be approved in advance by the City.**
- 3. The YMCA will clean the Pool, deck and fenced areas. This includes: checking the PH and chlorine levels by a certified pool maintenance employee, adding chemicals as needed and logging those readings and adjustments biweekly; policing grounds; sweeping and hosing off the deck area; bagging trash and placing trash in the dumpster when needed, keeping pool surface algae free; checking the operating condition of all related equipment; backwashing filters as needed; maintaining lifeguard and pump room in a clean and orderly fashion, and brushing the Pool as needed. Complete vacuuming of the Pool will be performed bi-monthly or as seen necessary.**
- 4. The YMCA will keep the chlorine residual and PH level of pool water within city health standards, using chemicals purchased by the City.**
- 5. The YMCA will notify the City of pool related supplies needing to be ordered in reasonable lead time.**
- 6. In the event that this contract is terminated by either party the City may not employ any YMCA staff member employed by the YMCA while this contract was in effect to work in any capacity related to the City pool for a period of six months.**

7. The City of Palacios shall pay to the YMCA a monthly contract fee of \$325 for this Maintenance Agreement.
8. In the case of a natural disaster the YMCA may ask assistance from the City of Palacios to help with maintaining chemical balances. A person on staff with the city will be knowledgeable in what will need to be done.

The City agrees to accept the following obligations during the term of the Agreement:

1. The City shall provide and/or maintain the following:
 - A. Pay for all chemicals used for pool maintenance
 - B. Will pay for the cost of repairs and replacement of parts and equipment with purchases of over \$25 approved by the City.
 - C. Will maintain landscape.
 - D. Pay for electricity
 - E. Will pay phone bill.
 - F. Will provide cleaning supplies and test kits
 - G. Will provide pre-season maintenance/cleaning and preparation.
 - H. Will work with the YMCA of the Golden Crescent, Inc to promote facilities.
2. If pool hours for the general public approach evening hours, adequate pool lighting must be provided. Proper electrical controls around the pool area are necessary and if present must be GFCI protected.
3. The City agrees to provide an operational phone during all operational hours and the following safety equipment: ring buoy with throw rope, shepherd's crook with a separate pole, backboard with 6 straps, head immobilizer, safety goggles, 2 guard stands and a first aid kit.
4. The City will be responsible for all costs associated with the maintenance and operation of the pool not assumed pursuant to the Contract by the YMCA.
5. The City and the YMCA agree to provide each other with a certificate of insurance showing coverage in the amounts required in Exhibit D. The YMCA agrees to provide the City written notice of any accident, personal injury and or property damage. The report shall be provided to the City manager immediately or no later than 3 days after the occurrence. YMCA personnel will be made available to the City for questions regarding the incident/accident.

The YMCA agrees to indemnify, defend, protect, and hold harmless the City its agency employees from all liability, responsibility, or losses arising out of any accident, injury or claim that may result from YMCA conducted, sponsored or operated events to include swim lessons, parties, or other YMCA events conducted at the Pool.

The City, to the extent allowed by Texas law, agrees to indemnify, defend, protect, and hold harmless the YMCA from liability, responsibility or loss arising out of any negligent act or omission or any willful wrongdoing on the part of the City or any agent or employee of the City.

Insurance Requirements are outlined in Exhibit D

All salaries include workers' compensation, social security, unemployment insurance and travel. The actual salaries will be paid at the discretion of the YMCA.

Termination on Notice: Either party hereto may terminate this Agreement at any time by giving fifteen (15) days written notice to the other party.

Attorneys' Fees and Costs: If any action at law or in equity, including an action for declaratory relief, is brought to enforce or interpret the terms of this Agreement, the prevailing party will be entitled to reasonable attorneys' fees and costs, which may be set by the court in the same action or a separate action brought for that purpose, in addition to any other relief to which that party may be entitled.

Governing Law: This Agreement shall be governed by and construed in accordance with the laws of the State of Texas. Venue for any action at law or in equity shall be proper in Matagorda County State Courts.

This Contract shall be in force from August 21, 2022 to May 1, 2023.

Executed in duplicate counterparts by the duly authorized representatives of the respective parties, this _____ day of _____, 2022.



**Jim Gardner
Mayor, City Palacios**

**Michele Morales
Executive Director
Calhoun County YMCA**

**EXHIBIT D
INSURANCE PROVISIONS**

Below are listed the provisions required for all leases, agreements, and contracts between the YMCA and non-YMCA groups. Proof of insurance must be exchanged at least two weeks prior to the beginning of Aquatic Services.

MINIMUM REQUIREMENTS

1. Workers' Compensation Insurance, including Occupational Diseases in accordance with the laws of Texas and Employer's Liability Insurance with a limit of \$1,000,000.
2. General Liability Insurance, with limits
 - a. Each Occurrence: \$1,000,000
 - b. Operations Aggregate: \$1,000,000
 - c. General Aggregate: \$1,000,000
3. The City of Palacios shall have the YMCA named an additional insured on their General Liability Insurance policies for any agreement in force. Also, the City of Palacios policy carriers are required to notify the YMCA within 30 days of any changes and/or if the insurance is canceled by the City Palacios.
4. Professional Liability Insurance may be required depending on the services being provided to the YMCA. Minimum requirements would be \$1,000,000 per occurrence & \$1,000,000 aggregate
5. It is hereby understood and agreed that any insurance provided by the City Palacios in accordance with an agreement, contract, etc., shall be deemed primary insurance and is provided exclusively for activities related to pool.
6. To the extent permitted by law the City of Palacios will defend, hold harmless, and indemnify the YMCA against any claims and losses arising in any way out of their use of the premises, caused by the negligence of the City of Palacios.

_____ Certificate holder must be shown as YMCA of the Golden Crescent
Attn: CEO 1806 North Nimitz, Victoria, Texas 77901
_____ Certificate holder must be named as an additional insured
_____ Certificate must be current.

CITY OF PALACIOS, TEXAS
BUDGET WORKSHOP / REGULAR CITY COUNCIL MEETING

MINUTES

August 18, 2022

REGULAR AND BUDGET CITY COUNCIL MEETING

A REGULAR and BUDGET City Council meeting was held by the City Council of the City of Palacios on August 18, 2022, at 6:00 p.m., in the Council Chamber, 311 Henderson, Palacios, Texas 77465.

CALL TO ORDER

Mayor Gardner called the Budget/Regular meeting to order at 6:00PM.

CERTIFICATION OF A QUORUM

Mayor Gardner certified a quorum was present.

ATTENDANCE ROLL CALL

*Mayor, Jim Gardner, Present
Councilmember Place 6, Michael Dotson, Present
Councilmember Place 5, Raylynn Samora, Present
Councilmember, Place 4, Troy Lewis, Present
Councilmember Place 3, Chip Woolf, Present
Councilmember, Place 2, Sharon Trainor, Present
Councilmember Place 1, Larry Glenn, Present*

CITY STAFF IN ATTENDANCE:

*Cynthia Raleigh, City Manager
Tobie Bias, Police Chief
Ryan Adams, Code Compliance
Christi Adams, Public Works
David Holubec, City Secretary*

INVOCATION & PLEDGES

Mayor Gardner recognized Councilmember Lewis, who led the Council, Staff, and Citizens in prayer and pledges to the U.S., Texas, and Palacios Flags.

1. Announcements:

- a. Mayor's Announcements~ None
- b. Council Member's Announcements ~ None

- c. City Manager's Announcements ~ None

2. **Citizen Communication:** *Public comments.*

- a. *Ryan Adams ~ Fire Chief, Palacios Volunteer Fire Department, wanted to let the public know that they need people to fill the seats of the Fire Department Retirement Board*
- b. *Mark Garrett ~ wanted to voice that he was not happy with the ordinance not being printed in its entirety in the local newspaper regarding changes in trash services and credit card rates.*
- c. *Allison Gardner~ stated she did not think it was appropriate for Joe Monk to be on the Planning and Zoning Committee due to a pending lawsuit between Himself, Mark Rusk, and the City of Palacios.*
- d. *Sigrid J. Colesio ~ petitioned Council to place an R.V. as a permanent residence at 708 Rorem, as it is currently against city ordinance.*

3. **Budget Workshop:** Final Review of the Budget ~ began at 6:15PM

4. **Reports and Discussion Items:**

- a. *City Manager's Report~ began at 7:21PM~ City Manager, Cynthia Raleigh, gave update regarding current projects within the city.*

Action Items:

5. **RESOLUTION #2022-R--07** ~ An amended Resolution by the City Council of City of Palacios designating authorized signatories for contractual documents and documents for requesting funds pertaining to the *Community Development Block Grant – Coastal Resiliency Program (CDBG-MITIGATION) General Land Office (GLO)*, state contract number 22-085-048-D301. *Approved by motion. Motion: Woolf/ Dotson. Unanimous.*
6. **RESOLUTION #2022-R-18** ~ A Resolution by the City Council of the City of Palacios designating authorized signatories for contractual documents and documents for requesting funds pertaining to the *Community Development Block Grant – Coastal Resiliency Program (CDBG-MIT) General Land Office (GLO)*, state contract number 22-87-002-D227. *Approved by motion. Motion: Woolf/ Dotson. Unanimous.*
7. **Planning and Zoning Commission Members** ~ Council will review membership applications for the Planning and Zoning Commission and possibly appoint new members. *Approved by motion. Motion: Dotson/ Glenn. Unanimous.*

ADJOURNMENT

Adjourned by Mayor Gardner at 7:46PM.

Jim Gardner, MAYOR

ATTEST:

Cynthia Raleigh, CITY MANAGER

CITY OF PALACIOS, TEXAS
REGULAR CITY COUNCIL MEETING

MINUTES

August 25, 2022

REGULAR CITY COUNCIL MEETING

A REGULAR City Council meeting was held by the City Council of the City of Palacios on August 25, 2022, at 6:00 p.m., in the Council Chamber, 311 Henderson, Palacios, Texas 77465.

CALL TO ORDER

Mayor Gardner called the Regular meeting to order at 6:00PM.

CERTIFICATION OF A QUORUM

Mayor Gardner certified a quorum was present.

ATTENDANCE ROLL CALL

Mayor, Jim Gardner, Present
Councilmember Place 6, Michael Dotson, Present
Councilmember Place 5, Raylynn Samora, Present
Councilmember, Place 4, Troy Lewis, Present
Councilmember Place 3, Chip Woolf, Present
Councilmember, Place 2, Sharon Trainor, Present
Councilmember Place 1, Larry Glenn, Present

CITY STAFF IN ATTENDANCE:

Cynthia Raleigh, City Manager
Anne Marie Odefey, City Attorney
Tobie Bias, Police Chief
Aleigha Galvan, Executive Assistant
Tammy McDonald, HR/ Finance

INVOCATION & PLEDGES

Mayor Gardner recognized Councilmember Samora, who led the Council, Staff, and Citizens in prayer and pledges to the U.S., Texas, and Palacios Flags.

1. **Announcements:**
 - a. Mayor's Announcements

- i. Encouraged more people to attend council meetings
- b. Council Member's Announcements
 - i. Council Members Trainor and Dotson asked questions regarding retrieval of city property.
- c. City Manager's Announcements ~ none

2. Citizen Communication: *Public comments.*

- a. Ron Linton ~ Realtor with the Linton Group, let the staff know they were doing an awesome job on the budget. He spoke on real estate in the area and passed out an informational booklet to the Council and Mayor.
- b. Judge Robert Garrett ~ former Municipal Court Judge for the City of Palacios, wanted to let council know he supports having a golf cart ordinance within the city limits of Palacios, and urged council to consider adopting one in the future.

3. Consent Agenda Items

- a. **Schedule Public Hearing – Proposed Budget for Fiscal Year 2022 – 2023** ~ Set a Public Hearing for citizen comments on the Proposed Budget for Fiscal Year 2022 – 2023 for **September 1, 2022**, at 6PM and **September 8, 2022**, at 6PM. Cynthia Raleigh, City Manager.
- b. **Schedule Public Hearing – Proposed Tax-Rate for Fiscal Year 2022 – 2023** ~ Set a Public Hearing for citizen comments on the Proposed Tax-Rate for Fiscal Year 2022 – 2023 for **September 1, 2022**, at 6PM, and **September 8, 2022**, at 6PM. Cynthia Raleigh, City Manager.
- c. **Schedule Adoption of the Fiscal Year 2022 – 2023 Budget** ~ Schedule a meeting for **September 8, 2022**, to adopt the Fiscal Year 2022 – 2023 Budget at 6PM. Cynthia Raleigh, City Manager.
- d. **Schedule Adoption of the Fiscal Year 2022 – 2023 Tax-Rate** ~ Schedule a meeting for **September 8, 2022**, to adopt the Fiscal Year 2022 – 2023 Tax-Rate at 6PM. Cynthia Raleigh, City Manager.
 - i. *Mayor Gardner suggested they combine these all into one vote.*
MOTION: Lewis/ Trainor. Unanimous

ADJOURNMENT

MOTION: Lewis/ Dotson
Adjourned by Mayor Gardner at 6:13PM.

Jim Gardner, MAYOR

ATTEST:

Cynthia Raleigh, City Manager

CITY OF PALACIOS, TEXAS
REGULAR CITY COUNCIL MEETING

MINUTES

September 1, 2022

PUBLIC HEARING AND SPECIAL CITY COUNCIL MEETING

A PUBLIC HEARING and SPECIAL City Council meeting was held by the City Council of the City of Palacios on September 1, 2022, at 6:00 p.m., in the Council Chamber, 311 Henderson, Palacios, Texas 77465.

CALL TO ORDER

Mayor Gardner called the Public Hearing and Special City Council meeting to order at 6:00PM.

CERTIFICATION OF A QUORUM

Mayor Gardner certified a quorum was present.

ATTENDANCE ROLL CALL

*Mayor, Jim Gardner, Present
Councilmember Place 6, Michael Dotson, Present
Councilmember Place 5, Raylynn Samora, Present
Councilmember, Place 4, Troy Lewis, Present
Councilmember Place 3, Chip Woolf, Present
Councilmember, Place 2, Sharon Trainor, Present
Councilmember Place 1, Larry Glenn, Present*

CITY STAFF IN ATTENDANCE:

*Cynthia Raleigh, City Manager
Tammy McDonald, HR/ Finance
Tobie Bias, Police Chief
Aleigha Galvan, Executive Assistant*

INVOCATION & PLEDGES

Mayor Gardner recognized Councilmember Lewis, who led the Council, Staff, and Citizens in prayer and pledges to the U.S., Texas, and Palacios Flags.

PUBLIC HEARING ~

- i. *No public comments or questions were made. Mayor Gardner closed the public hearing at 6:03PM*

CLOSED/ EXECUTIVE SESSION

- a. Pursuant to Texas Government Code §551.074 to discuss the roles and responsibilities of the City Council in regard to the City Manager. Item requested by Councilmember Samora and Mayor Gardner. *Mayor Gardner and Council went into executive session at 6:04PM without legal council or City Manager, Cynthia Raleigh.*

RECONVENE TO OPEN / REGULAR SESSION

- b. City Council shall reconvene in Open Session and may discuss, consider, and take possible action on any item listed above that was considered and discussed in Executive/Closed Session (If necessary). *Council returned from Executive/Closed Session at 6:57PM and decided no action would be taken.*

ADJOURNMENT

*MOTION: Dotson / Lewis
Adjourned by Mayor Gardner at 6:57PM.*

Jim Gardner, MAYOR

ATTEST:

Cynthia Raleigh, MBA, CPM City Manager

CITY COUNCIL MEMORANDUM

City Council Meeting: September 8, 2022
Department: City Manager
Subject: Ordinance 2022-T-11

BACKGROUND

The City of Palacios is a home rule city acting under its charter adopted by the electorate pursuant to Chapter 9 of the Local Government Code.

The City Manager of the City of Palacios submitted a budget proposal to the City Council prior to the beginning of the fiscal year, and in said budget proposal set forth the estimated revenues and expenditures and made the detailed classification as required by the City.

A Public Hearing was held by the City Council of the City of Palacios, Texas, on the 1st day of September, and the 8th day of September 2022.

GOALS

The budget expenditures of the City of Palacios for the fiscal year beginning October 1, 2022, and ending September 30, 2023, be in all things adopted and approved by the City Council of the City of Palacios.

FISCAL IMPACT

General Fund:	3,975,465
Utility Fund:	1,983,000
Airport Fund:	59,340
Economic Development Fund:	241,800
<u>Hotel Occupancy Fund:</u>	<u>25,000</u>
Total:	\$6,284,605

RECOMMENDATION

Adopt and approve the Budget for FY 2022-23 on first and final reading as allowed for in City of Palacios Charter Section 3.13

ATTACHMENT

Excel version of the FY 2022-23 Budget

(The budget books are in final draft format and will be delivered by September 30, 2022)

Ordinance 2022-T-11

(T is the codification code for taxes and budget)

ORDINANCE NO. 2022-T-11

AN ORDINANCE ADOPTING A BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2022, AND ENDING SEPTEMBER 30, 2023, IN ACCORDANCE WITH THE CHARTER OF THE CITY OF PALACIOS, TEXAS; PROVIDING FOR THE FILING OF THE BUDGET; PROVIDING THAT THIS ORDINANCE SHALL BE CUMULATIVE OF ALL ORDINANCES; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City of Palacios is a home rule city acting under its charter adopted by the electorate pursuant to Chapter 9 of the Local Government Code; and

WHEREAS, the City Manager of the City of Palacios submitted a budget proposal to the City Council prior to the beginning of the fiscal year, and in said budget proposal set forth the estimated revenues and expenditures and made the detailed classification as required by the City Charter; and

WHEREAS, the City Council finds that all provisions pertaining to the adoption of a budget contained in the City Charter have been met; and

WHEREAS, a Public Hearing was held by the City Council of the City of Palacios, Texas, on the 1st day of September, and the 8th day of September 2022; and

WHEREAS, the City Council is of its opinion that the budget should be approved and adopted; and

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF PALACIOS:

SECTION 1: The budget expenditures of the City of Palacios for the fiscal year beginning October 1, 2022, and ending September 30, 2023, be in all things adopted and approved by the City Council of the City of Palacios.

SECTION 2: The sums below are hereby appropriated from the respective funds for the payment of expenditures on behalf of the City of Palacios as established in the approved budget document:

General Fund:	\$3,975,465
Utility Fund:	\$1,983,000
Airport Fund:	\$59,340
Economic Development Fund:	\$241,800
Hotel Occupancy Fund:	\$25,000
Total:	\$6,284,605

SECTION 3: A true and correct copy of this ordinance along with the approved budget attached hereto and any amendments thereto, shall be filed according to the Charter of the City of Palacios. In addition, the City Manager, as required by law, shall file a true and correct copy of the ordinance along with the approved budget in the office of the County Clerk of Matagorda County.

SECTION 4: This ordinance shall be cumulative of all provisions and ordinances and of the Code of Ordinances of the City of Palacios, Texas, as amended, except where the provisions of this ordinance are in direct conflict with the provisions of such ordinances and such Code, in which event the conflicting provisions of such ordinances and such Code are hereby repealed.

SECTION 5: It is hereby declared to be the intention of the City Council that the phrases, clauses, sentences, paragraphs, and sections of this ordinance are severable, and if any phrase, clause, sentence, paragraph, or section of this ordinance shall be declared unconstitutional by the valid judgment or decree of any court of competent jurisdiction, such unconstitutionality shall not affect any of the remaining phrases, clauses, sentences, paragraphs, and sections of this ordinance, since the same would have been enacted by the City Council without the incorporation in this ordinance of any such unconstitutional phrase, clause, sentence, paragraph, or section.

SECTION 6: This ordinance shall be in full force and effect from and after its final passage, and it is so ordained.

PASSED, APPROVED AND ADOPTED on this 8th day of September, 2022.

CITY OF PALACIOS, TEXAS

James Gardner, Mayor

ATTEST:

Cynthia Raleigh, City Manager

CITY COUNCIL MEMORANDUM

City Council Meeting: September 8, 2022
Department: City Manager
Subject: Ordinance 2022-T-12

BACKGROUND

The City of Palacios is a home rule city acting under its charter adopted by the electorate pursuant to Chapter 9 of the Local Government Code.

The City Manager of the City of Palacios submitted a budget proposal to the City Council prior to the beginning of the fiscal year and in the said budget proposal, set forth the estimated revenues and expenditures and made the detailed classification as required by the City.

A Public Hearing was held by the City Council of the City of Palacios, Texas, on the 1st day of September and the 8th day of September 2022.

The budget presented is based on the No New Revenue Tax Rate of .076570

Other options for tax rate are:

Voter-Approved Tax Rate: 0.79908

Deminis Tax Rate: 1.01922

The difference between the NNR Tax Rate and the Voter Approved Tax Rate is approximately \$66K.

GOALS

To set the tax rate for the FY 2022-23

FISCAL IMPACT

Approximate NNR Tax Rate Income \$1,766,479

Approximate Vote Approved Tax Rate Income \$1,832,366

Approximate Deminis Tax Rate Income \$2,266,887

RECOMMENDATION

Adopt and approve the Tax Rate FY 2022-23 on first and final reading as allowed for in City of Palacios Charter Section 3.13

ATTACHMENT

Excel version of the FY 2022-23 Budget

(The budget books are in final draft format and will be delivered by September 30, 2022)

Ordinance 2022-T-11

(T is the codification code for taxes and budget)

ORDINANCE NO. 2022-T-12

AN ORDINANCE APPROVING THE APPRAISAL ROLL, SETTING THE TAX RATE; LEVYING AND ASSESSING AD VALOREM TAXES FOR THE USE AND SUPPORT OF THE MUNICIPAL GOVERNMENT OF THE CITY OF PALACIOS, TEXAS; APORTIONING THE LEVIES FOR SPECIFIC PURPOSES; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City Manager of the City of Palacios submitted a tax rate proposal to the City Council prior to the beginning of the fiscal year, and in said tax rate proposal set forth the estimated necessary tax rate required to provide adequate revenues for the general use and support of the Municipal Government of the City of Palacios Texas; and

WHEREAS, the City Council finds that all provisions pertaining to the adoption of an ad valorem tax rate have been in all things compiled with; and

WHEREAS, a Public Hearing was held by the City Council of the City of Palacios on the 1st day of September 2022 and a second Public Hearing was held on the 8th day of September 2022; and

WHEREAS, after a full and final consideration, the City Council is of the opinion that the tax rate and ad valorem tax appraisal roll should be approved and adopted; and

WHEREAS, the taxes have been levied in accordance with the adopted FY 2022-23 budget as required by state law;

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF PALACIOS:

SECTION 1: The ad valorem tax appraisal roll and effective tax rate information as presented by the tax assessor for the tax year 2022, be and is hereby in all things approved and adopted.

SECTION 2: The tax rate will not raise more taxes for Maintenance and Operations than last year's tax rate.

SECTION 3: There is hereby levied and assessed and there shall be collected for the tax year 2022 for the general use and support of the Municipal Government of the City of Palacios, Texas a total ad valorem tax of Seventy-Six Fifty-Seven Cents (\$0.7657) on each One Hundred Dollars (\$100) of valuation of property – real and personal – within the corporate limits of the City of Palacios, Texas, subject to taxation. The assessment ration shall be One Hundred percent (100%)

SECTION 4: It is hereby declared to be the intention of the City Council that the phrases, clauses, sentences, paragraphs, and sections of this ordinance are severable, and if any phrase, clause, sentence, paragraph, or section of this ordinance shall be declared unconstitutional by the valid judgment or decree of any court of competent jurisdiction, such unconstitutionality shall not affect any of the remaining phrases, clauses, sentences, paragraphs, and sections of this ordinance, since the same would have been enacted by the City Council without the incorporation in this ordinance of any such unconstitutional phrase, clause, sentence, paragraph, or section.

PASSED, APPROVED AND ADOPTED on this 8th day of September, 2022.

CITY OF PALACIOS, TEXAS

James Gardner, Mayor

ATTEST:

Cynthia Raleigh, City Manager

FY 2022-23 Proposed Budget

City of Palacios-General Fund

Account	Description	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Estimated	2022-23 Budget
Fund Balance						
	Prior EOY Balance	\$ 1,449,064	\$ 1,292,354	\$ 1,357,011	\$ 1,437,624	\$ 1,555,366
	Expenses	\$ (3,110,547)	\$ (3,795,356)	\$ (3,104,287)	\$ (3,128,295)	\$ (3,955,775)
	Revenues	\$ 3,405,595	\$ 3,577,638	\$ 3,184,900	\$ 3,246,037	\$ 3,975,465
	Ending Fund Balance	\$ 1,744,112	\$ 1,074,636	\$ 1,437,624	\$ 1,555,366	\$ 1,575,056
Revenues						
	Ad Valorem*	\$ 1,611,902	\$ 1,696,424	\$ 1,728,000	\$ 1,714,565	\$ 1,766,479
	*NNR Rate = \$.076570					
	Sales/Franchise Tax/Beverage/Bingo Tax/Prop Reduction Tax	\$ 733,203	\$ 890,432	\$ 701,000	\$ 719,898	\$ 790,700
	Permits, Licenses, & Fees	\$ 81,768	\$ 105,818	\$ 83,000	\$ 154,226	\$ 200,000
	Fines & Forfeitures	\$ 61,553	\$ 75,977	\$ 85,000	\$ 98,561	\$ 90,000
	Grants*	\$ 232,698	\$ 136,618	\$ -	\$ 20,000	\$ 150,000
	*Nav District to Police FY 21-22 and Admin Grant from ERF FY 22-23					
	Interest	\$ 22,998	\$ 28,277	\$ 20,000	\$ 20,000	\$ 20,000
	Contracts/Rentals*	\$ 68,950	\$ 80,780	\$ 93,900	\$ 80,900	\$ 80,000
	*Seawall Contract, Pavilion and Park Rentals, Internet Contract \$3000 a year, EDC bldg lease (removed in FY 2022-23)					
	Insurance Reimbursement*	\$ 24,740	\$ 31,008	\$ 25,000	\$ 25,000	\$ 25,000
	*Do not budget due to only receive funds if we have an accident.					
	Transfer In (Water)	\$ 423,534	\$ 377,772	\$ 201,400	\$ 195,196	\$ -
	Brush Heavy/Pick Up	\$ 8,572	\$ 846	\$ -	\$ -	\$ -
	Misc/Other*	\$ 135,677	\$ 153,686	\$ 247,600	\$ 217,691	\$ 90,000
	*Sale of Labor/Materials, Misc. Receipts, Sale of Recycled Material, Donations (Nav Dist. \$20K)					
	Solid Waste Revenue	\$ -	\$ 15,713	\$ -	\$ 21,483	\$ 763,286
	Supports Streets & Recycle - was not budgeted in prior years, only retainage was budgeted historically					
Total General Fund Revenue		\$ 3,405,595	\$ 3,577,638	\$ 3,184,900	\$ 3,246,037	\$ 3,975,465
Expenses						
	Mayor & City Council	\$ 25,282	\$ 28,012	\$ 27,650	\$ 26,699	\$ 32,748
	Elections	\$ (1,500)	\$ 5,022	\$ 4,500	\$ 3,318	\$ 4,500
	Administrative*	\$ 670,814	\$ 828,136	\$ 760,961	\$ 788,620	\$ 897,773
	* FY 2022-23 Increase includes expenses from admin grant that will be used for contractual services.					
	Legal	\$ 5,760	\$ 2,430	\$ 31,000	\$ 40,000	\$ 50,000
	Municipal Court	\$ 106,164	\$ 280,700	\$ 148,600	\$ 166,478	\$ 154,113
	Library	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
	Police Department	\$ 1,182,465	\$ 1,312,344	\$ 1,155,252	\$ 1,223,822	\$ 1,160,996
	Parks Expense	\$ 143,205	\$ 167,684	\$ 127,100	\$ 122,351	\$ 212,620
	Fire Department	\$ 169,153	\$ 23,250	\$ 44,000	\$ 27,578	\$ 63,616
	Animal Services	\$ 33,187	\$ 62,916	\$ 44,824	\$ 42,581	\$ 13,912
	Recycling Center	\$ 40,342	\$ 47,130	\$ 41,100	\$ 62,331	\$ 48,620
	Streets and Drainage Expense	\$ 166,846	\$ 401,670	\$ 362,400	\$ 323,322	\$ 402,027
	Solid Waste Expense	\$ -	\$ -	\$ -	\$ -	\$ 709,850
	Supports Streets & Recycle - was not budgeted in prior years, only retainage was budgeted historically					
	Capital Outlay	\$ -	\$ 114,821	\$ -	\$ -	\$ -
	*Equipment Replacement Fund					
	Swimming Pool	\$ 13,468	\$ -	\$ 20,000	\$ 13,000	\$ 20,000
	Special Items*	\$ 423,534	\$ 377,772	\$ 201,400	\$ 147,482	\$ 35,000
	CDBG match grant \$26,250, What was called the Mayors Contingency: Contributions to special events in the city, CofC, Boys & Girls Club and Museum					
	Insurance*	\$ 115,295	\$ 113,469	\$ 105,500	\$ 110,715	\$ 120,000
	*Property, General Liability, Wind Insurance - owned infrastructure not properly covered					
Total General Fund Expense		\$ 3,110,547	\$ 3,795,356	\$ 3,104,287	\$ 3,128,295	\$ 3,955,775

FY 2022-23 Proposed Budget

City of Palacios - Mayor & Council

Account	Description	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Estimated	2022-23 Budget
Expenses						
	Salaries & Wages	\$ 20,058	\$ 20,800	\$ 20,400	\$ 20,400	\$ 20,400
	Social Security/Medi	\$ 1,760	\$ 1,683	\$ 1,650	\$ 1,561	\$ 1,561
	Workers Compensation	\$ 47	\$ (184)	\$ 100	\$ 100	\$ -
	Cell Phone Allowance	\$ 1,200	\$ 1,200	\$ 1,200	\$ 800	\$ -
	Municode					\$ 2,500
	Payroll Processing Services					\$ 437
	Office Supplies*	\$ 195	\$ 159	\$ 200	\$ 2,038	\$ 250
*Overrages TVs for council chambers, is an expense, but covered by donation						
	Office Equipment	\$ -	\$ -	\$ 800	\$ 800	\$ 800
	Contractual Services	\$ 395	\$ 2,858	\$ 600	\$ 600	\$ 600
	Travel Training	\$ 331	\$ -	\$ 1,500	\$ -	\$ 5,000
*TML, Public Funds Investment, HOT Tax						
	Subscriptions/Memberships	\$ 1,296	\$ 1,496	\$ 1,200	\$ 400	\$ 1,200
Total General Fund Expense		\$ 25,282	\$ 28,012	\$ 27,650	\$ 26,699	\$ 32,748

FY 2022-23 Proposed Budget

City of Palacios - Municipal Court

Account	Description	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Estimated	2022-23 Budget
Expenses						
	Salaries & Wages	\$ 73,546	\$ 78,623	\$ 101,000	\$ 103,873	\$ 90,000
3% increase budgeted for FY 2022-23 -raises will be based on merit and range will be from 0%-3%.						
	Overtime	\$ 186	\$ 820	\$ 100	\$ 215	\$ -
	Social Security/Medicare	\$ 5,603	\$ 6,041	\$ 7,900	\$ 7,727	\$ 6,885
	Workers Compensation	\$ 155	\$ (115)	\$ 200	\$ 200	\$ 200
	Benefits			\$ 16,800	\$ 16,800	\$ 18,186
	Retirement	\$ 7,149	\$ 7,132	\$ 12,000	\$ 17,731	\$ 8,723
	Payroll Processing Services					\$ 187
	Cell Phone Allowance*	\$ 170	\$ 650	\$ 500	\$ 850	\$ 600
*\$50 per month/Overpaid in 2022						
	Office Supplies	\$ 3,068	\$ 3,117	\$ 500	\$ 3,914	\$ 500
	Hardware					\$ 1,000
*Replacement Computer						
	Software	\$ 6,095	\$ 8,746	\$ 6,000	\$ 8,534	\$ 7,500
	Telephone	\$ 48	\$ 675	\$ 300	\$ 4,240	\$ 832
	Contractual Services	\$ 97	\$ 5,149	\$ 500	\$ 1,534	\$ 500
	Travel Training*	\$ 835	\$ 608	\$ 1,000	\$ 860	\$ 19,000
*Texas Municipal Clerks Certification Program for Clerks, Incode Training for Clerks						
	Capital Outlay	\$ -	\$ 160,812	\$ -	\$ -	\$ -
Total General Fund Expense						
		\$ 96,952	\$ 272,258	\$ 146,800	\$ 166,478	\$ 154,113

FY 2022-23 Proposed Budget

City of Palacios - Legal

Account	Description	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Estimated	2022-23 Budget
Expenses						
	Contractual Services	\$ 5,760	\$ 2,430	\$ 31,000	\$ 40,000	\$ 50,000
Total General Fund Expense		\$ 5,760	\$ 2,430	\$ 31,000	\$ 40,000	\$ 50,000

FY 2022-23 Proposed Budget

City of Palacios - Elections

Account	Description	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Estimated	2022-23 Budget
Expenses						
	Contractual Services	\$ (1,500)	\$ 5,022	\$ 4,500	\$ 3,318	\$ 4,500
Total General Fund Expense		\$ (1,500)	\$ 5,022	\$ 4,500	\$ 3,318	\$ 4,500

FY 2022-23 Proposed Budget

City of Palacios - Library

Account	Description	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Estimated	2022-23 Budget
Expenses						
	Contractual Services	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Total General Fund Expense		\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000

FY 2022-23 Proposed Budget

City of Palacios - Administrative

Account	Description	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Estimated	2022-23 Budget
Expenses						
	Salaries & Wages*	\$ 344,299	\$ 462,791	\$ 388,711	\$ 381,027	\$ 396,165
	*Grant Administrator Position vacant/frozen - 3% increase budgeted for FY 2022-23 -raises will be based on merit and range will be from 0%-3%.					
	Overtime	\$ 235	\$ 54	\$ -	\$ -	\$ -
	Social Security/Medicare	\$ 25,590	\$ 34,466	\$ 29,500	\$ 29,736	\$ 29,149
	Employee Benefits*	\$ 76,488	\$ 75,536	\$ 85,000	\$ 91,800	\$ 99,118
	*New CM Family & Treasurer Family (Treasurer has contract with City approved by previous leadership and council to provide insurance coverage)					
	Retirement	\$ 56,236	\$ 77,304	\$ 56,500	\$ 65,041	\$ 38,398
	Workers Compensation	\$ 2,674	\$ 982	\$ 1,000	\$ 2,675	\$ 2,700
	Vehicle Allowance	\$ 6,000	\$ 6,000	\$ 6,000	\$ -	\$ -
	*CM does not get Vehicle Allowance					
	Cell Phone Allowance*	\$ 2,637	\$ 2,700	\$ 2,700	\$ 480	\$ 480
	*CM does not get Vehicle Allowance - Cell phone for Code Compliance					
	Payroll Processing Services					\$ 437
	Personnel Related Costs*	\$ -	\$ -	\$ -	\$ 3,572	\$ 500
	*Pre-employment physicals (turnover driven cost) & FY 2022-23 one time set up charge for webpayroll services					
	Supplies*	\$ 10,539	\$ 10,152	\$ 11,750	\$ 10,688	\$ 11,750
	*Office and Other Supplies					
	Office Equipment	\$ 5,906	\$ 5,851	\$ 4,000	\$ 5,782	\$ 4,000
	Software*	\$ 24,793	\$ 24,851	\$ 30,000	\$ 26,440	\$ 30,000
	*May reduce, change from Incode to product less expensive					
	Building Maintenance	\$ 30,995	\$ 17,516	\$ 20,000	\$ 12,000	\$ 5,000
	Telephone	\$ 8,266	\$ 8,201	\$ 6,500	\$ 11,535	\$ 4,576
	Electricity	\$ 2,430	\$ 2,060	\$ 2,500	\$ 2,500	\$ 2,500
	Gas	\$ 476	\$ 792	\$ 1,000	\$ 840	\$ 1,000
	Contractual Services	\$ 18,417	\$ 45,496	\$ 55,000	\$ 79,144	\$ 193,000
	*\$140,000 Admin Grant from GF (records the expenses) and \$53,000 payment to Bureau Veritas per year based on FY 2021-22					
	Drug Testing Services	\$ 1,159	\$ 2,414	\$ 2,500	\$ 2,500	\$ 2,500
	Appraisal & Tax Collector*	\$ 15,022	\$ 21,707	\$ 26,000	\$ 26,000	\$ 31,000
	*Our city share of appraisal district lawsuit \$5,000 (appraisal contesting) It is a countywide responsibility per Tax Assessor Collector					
	Audit Services*	\$ 26,340	\$ 22,500	\$ 22,500	\$ 22,500	\$ 30,000
	*Full Audit this year, new firm					
	Travel/Training	\$ 10,006	\$ 4,708	\$ 4,000	\$ 3,097	\$ 4,000
	*TML, TCMA, Other Workshops					
	Subscriptions/Dues	\$ 1,325	\$ 1,346	\$ 1,500	\$ 2,040	\$ 1,500
	Office Equipment	\$ 900	\$ 709	\$ 13,000	\$ 9,224	\$ 10,000
Total General Fund Expense*		\$ 670,733	\$ 828,136	\$ 769,661	\$ 788,620	\$ 897,773

FY 2022-23 Proposed Budget

City of Palacios - Police

Account	Description	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Estimated	2022-23 Budget
Expenses						
	Salaries & Wages*	\$ 485,476	\$ 746,273	\$ 739,992	\$ 615,000	\$ 620,358
	Overtime*	\$ 15,618	\$ 67,839	\$ 15,000	\$ 55,619	\$ 15,000
*Partly grant funded						
	Social Security/Medi	\$ 54,494	\$ 60,945	\$ 55,000	\$ 47,048	\$ 47,457
	Employee Benefits*	\$ 132,785	\$ 119,650	\$ 109,200	\$ 109,200	\$ 127,299
*When Fully Staffed						
	Retirement	\$ 123,818	\$ 132,137	\$ 115,600	\$ 104,981	\$ 60,128
	Workers Compensation*	\$ 13,285	\$ 14,163	\$ 14,000	\$ 26,372	\$ 15,000
*Safety Program/Less Accidents						
	Payroll Processing Services					\$ 874
	Cell Phone Allowance*	\$ 5,820	\$ 5,820	\$ 5,500	\$ 5,383	\$ 5,000
*Reduced allowances to be consistent						
	Personnel Related Costs*	\$ 1,454	\$ 2,853	\$ 1,000	\$ 1,396	\$ -
*Pre employment Physicals/Turnover driven cost						
	Supplies*	\$ 8,632	\$ 20,102	\$ 9,060	\$ 12,822	\$ 10,000
*Office and Other Supplies						
	Guns & Ammunition*	\$ 935	\$ -	\$ 1,500	\$ 10,000	\$ 1,500
*Consistent gun and ammunition use						
	Uniforms	\$ 7,312	\$ 6,663	\$ 2,500	\$ 22,570	\$ 2,500
*Navigation donated funds for new bullet proof vests FY 2021-22, expenditures over by \$20K, income increased by \$20K in General Fund						
	Office Equipment	\$ 5,521	\$ 4,483	\$ 2,750	\$ 6,517	\$ 2,750
	Software	\$ 35,611	\$ 38,838	\$ 30,000	\$ 27,382	\$ 30,000
	Radios Radar	\$ 529	\$ 4,996	\$ 2,600	\$ 2,600	\$ 2,600
	Building Maintenance	\$ 730	\$ 18	\$ 1,550	\$ 1,550	\$ 1,550
	Investigative Expense	\$ 1,567	\$ 149	\$ 600	\$ 600	\$ 600
	Telephone	\$ 12,093	\$ 13,904	\$ 10,000	\$ 19,914	\$ 2,080
	Electricity	\$ 4,044	\$ 4,324	\$ 3,800	\$ 5,619	\$ 6,000
	Gas	\$ 460	\$ 719	\$ 500	\$ 787	\$ 1,000
	Contractual Services*	\$ 3,348	\$ 36,658	\$ 8,800	\$ 24,291	\$ 65,000
*Funds to modify the front reception area to connect to court to create a Judicial Center for better customer service						
	Dispatcher Services*					\$ 80,000
*Dispatch payments to Matagorda County (2 Dispatchers salary and benefits)						
	Travel/Training*	\$ 2,697	\$ 8,941	\$ 4,000	\$ 3,361	\$ 10,300
*New Chief Development, Texas Police Chief, Basic Internal Affairs (FBI), Texas Association of Property & Evidence Technicians, TPCA Conference all required by Texas Commission on Law Enforcement TCLOE						
	Subscriptions/Dues	\$ 159	\$ 507	\$ 1,000	\$ 1,000	\$ 1,000
	Support of Prisoners	\$ 1,096	\$ -	\$ 500	\$ 2,189	\$ -
	Office Equipment	\$ 5,470	\$ 4,962	\$ 2,500	\$ 2,500	\$ 2,500
	Instruments & Apparatus	\$ 1,113	\$ 5,530	\$ 2,500	\$ 4,984	\$ 2,500
	Capital Outlay	\$ -	\$ 11,846	\$ -	\$ -	\$ -
	Vehicle/Equipment Maintenance	\$ -	\$ 11,846	\$ -	\$ -	\$ 48,000
Total General Fund Expense		\$ 924,067	\$ 1,324,166	\$ 1,139,452	\$ 1,113,682	\$ 1,160,996

FY 2022-23 Proposed Budget

City of Palacios - Fire

Account	Description	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Estimated	2022-23 Budget
Expenses						
	Workers Compensation	\$ 704	\$ 717	\$ 600	\$ 1,200	\$ 1,200
	Retirement	\$ 16,050	\$ 12,525	\$ 20,000	\$ 15,000	\$ 20,000
	Cell Phone Allowance	\$ -	\$ -	\$ -	\$ -	\$ -
	Vehicle Supplies	\$ -	\$ -	\$ 1,000	\$ -	\$ -
	Uniforms	\$ -	\$ -	\$ 8,000	\$ 3,000	\$ 6,000
	Fire Supplies	\$ 675	\$ 123	\$ 1,500	\$ 944	\$ 1,500
	Fire Truck Repairs	\$ 2,644	\$ 149	\$ 6,000	\$ 1,000	\$ 6,000
	Maintenance/Tools/Implements	\$ -	\$ 568	\$ -	\$ -	\$ 1,000
	Building Maintenance	\$ -	\$ 6,324	\$ -	\$ -	\$ 1,000
	Telephone	\$ 135	\$ 108	\$ 1,000	\$ 474	\$ 416
	Electricity	\$ 1,361	\$ 1,434	\$ 1,500	\$ 1,356	\$ 1,500
	Gas	\$ 549	\$ 951	\$ 400	\$ 799	\$ 1,000
	Contractual Services	\$ 1,174	\$ 325	\$ 1,000	\$ 680	\$ 1,000
	Dispatcher Services*					\$ 20,000
	*Dispatch payments to Matagorda County (2 Dispatchers salary and benefits)					
	Instruments/Apparatus	\$ -	\$ -	\$ 3,000	\$ 3,000	\$ 3,000
	Capital Outlay	\$ -	\$ 26	\$ -	\$ 125	\$ -
Total General Fund Expense		\$ 23,292	\$ 23,250	\$ 44,000	\$ 27,578	\$ 63,616

FY 2022-23 Proposed Budget

City of Palacios - Recycle Center

This Department Changing Names to: Solid Waste Code Compliance and Recycling

Account	Description	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Estimated	2022-23 Budget
Expenses						
	Salaries & Wages*	\$ 21,227	\$ 28,361	\$ 30,000	\$ 30,000	\$ 30,000
	Split 1/2 with GF and 1/2 with Utility Fund					
	Social Security/Medi	\$ 1,594	\$ 2,148	\$ 2,400	\$ 2,295	\$ 2,295
	Workers Compensation	\$ -	\$ -	\$ -	\$ 200	\$ -
	Benefits	\$ -	\$ -	\$ 9,300	\$ 10,080	\$ 9,093
	*Benefits not budgeted for FY 2019-20 and FY 2020-21 (most likely came out of Admin)					
	Retirement	\$ 2,257	\$ 3,491	\$ 3,500	\$ 5,121	\$ 2,908
	Payroll Processing Services					\$ 125
	Personnel Related Costs	\$ -	\$ 610	\$ -	\$ -	\$ -
	Supplies	\$ 2,324	\$ 2,262	\$ 800	\$ 800	\$ 800
	Tools	\$ 16	\$ -	\$ -	\$ -	\$ -
	Office Supplies	\$ 1,568	\$ 420	\$ 100	\$ 100	\$ 100
	Building Maintenance*	\$ 1,077	\$ 1,068	\$ 800	\$ 6,935	\$ 800
	*Fire line inspected August 2022 and out of compliance. Needs to be repaired for protection and safety of the building and for insurance purposes.					
	Electricity	\$ 528	\$ 700	\$ 800	\$ 800	\$ 800
	Contractual Services	\$ 1,218	\$ 1,036	\$ -	\$ 1,200	\$ -
	Tire & Used Oil Disposal	\$ 7,617	\$ 6,089	\$ 1,200	\$ 4,000	\$ 1,200
	*Clean Up Initiative					
	Travel/Training	\$ 174	\$ 50	\$ 800	\$ 800	\$ 500
	Subscriptions & Dues	\$ -	\$ 115	\$ -	\$ -	\$ -
Total General Fund Expense		\$ 39,600	\$ 46,350	\$ 49,700	\$ 62,331	\$ 48,620

FY 2022-23 Proposed Budget

City of Palacios - Swimming Pool

Account	Description	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Estimated	2022-23 Budget	\$ Change
<u>Expenses</u>							
	Contractual Services	\$ 30,000	\$ 30,000	\$ 20,000	\$ 13,000	\$ 20,000	\$ -
Total General Fund Expense		\$ 30,000	\$ 30,000	\$ 20,000	\$ 13,000	\$ 20,000	\$ -

FY 2022-23 Proposed Budget

City of Palacios - Parks

Account	Description	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Estimated	2022-23 Budget
Expenses						
	Salaries & Wages	\$ 29,228	\$ 47,109	\$ 30,000	\$ 30,000	\$ 72,421
2 Employees	Overtime	\$ 40	\$ 507	\$ 400	\$ 400	\$ 7,242
	Social Security/Medi	\$ 2,232	\$ 3,626	\$ 2,300	\$ 2,295	\$ 5,540
	Employee Benefits	\$ 9,142	\$ 9,887	\$ 8,400	\$ 8,400	\$ 9,093
	Retirement	\$ 5,133	\$ 8,149	\$ 5,100	\$ 5,121	\$ 7,019
	Workers Compensation	\$ 617	\$ 922	\$ 1,000	\$ 1,505	\$ 1,500
	Cell Phone Allowance	\$ -	\$ -	\$ -	\$ -	\$ 480
	Personnel Related Costs	\$ -	\$ 2,409	\$ -	\$ 1,336	\$ -
	Payroll Processing Services					\$ 125
	Supplies	\$ 10,955	\$ 11,925	\$ 9,500	\$ 5,561	\$ 9,500
	Tools	\$ 243	\$ 66	\$ -	\$ -	\$ 500
	Chemicals	\$ 168	\$ 40	\$ 200	\$ 200	\$ 200
	Uniforms	\$ 746	\$ 1,069	\$ 800	\$ 1,098	\$ 2,600
*adding in safety reflective shirts and one pair work boots per employee per year						
	Maintenance Machines & Tools	\$ 404	\$ -	\$ -	\$ -	\$ -
	Building Maintenance	\$ -	\$ 2,991	\$ 1,400	\$ 1,400	\$ 1,400
	Reconstruction Material	\$ 1,350	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
	Electricity	\$ 5,861	\$ 7,159	\$ 7,000	\$ 4,035	\$ 5,000
	Contractual Services*	\$ 77,086	\$ 71,825	\$ 60,000	\$ 60,000	\$ 89,000
*Lawn Care and improvements for new restroom at 6th Street -plumber and electrician						
	Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Total General Fund Expense		\$ 143,205	\$ 167,684	\$ 127,100	\$ 122,351	\$ 212,620

FY 2022-23 Proposed Budget

City of Palacios - Animal Care Services

Account	Description	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Estimated	2022-23 Budget
Expenses						
	Salaries & Wages*	\$ 19,270	\$ 32,061	\$ 21,244	\$ 20,800	\$ -
Moved to PD	Overtime	\$ -	\$ 2,182	\$ 4,566	\$ 4,566	\$ -
Moved to PD	Social Security	\$ 1,372	\$ 2,749	\$ 2,169	\$ 2,169	\$ -
Moved to PD	Employee Benefits	\$ 2,843	\$ 7,626	\$ 8,400	\$ 5,315	\$ -
Moved to PD	Retirement	\$ 3,236	\$ 6,180	\$ 5,602	\$ 5,602	\$ -
	Supplies	\$ 2,129	\$ 5,960	\$ 1,745	\$ 1,745	\$ 1,745
	Dog/Cat Food*	\$ 664	\$ 384	\$ 75	\$ 75	\$ 75
*Most is donated, but need to have \$	Tools	\$ -	\$ 100	\$ 15	\$ 15	\$ -
	Uniforms	\$ 328	\$ 925	\$ 625	\$ 625	\$ 500
Will get shirts for volunteers	Building Maintenance	\$ 325	\$ -	\$ -	\$ -	\$ 4,000
*add fence and cover for run	Telephone	\$ 156	\$ 205	\$ 92	\$ 232	\$ 92
	Electricity	\$ 774	\$ 599	\$ 472	\$ 653	\$ 2,500
	Contractual Services	\$ 634	\$ 417	\$ 267	\$ 359	\$ 5,000
*Non Profit Manage Shelter	Rabies Vaccinations	\$ 311	\$ 627	\$ 380	\$ 425	\$ -
*Donated						
Total General Fund Expense		\$ 32,042	\$ 60,015	\$ 45,652	\$ 42,581	\$ 13,912

FY 2022-23 Proposed Budget

City of Palacios - Streets & Drainage

Account	Description	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Estimated	2022-23 Budget
Expenses						
	Salaries & Wages	\$ 7,932	\$ 29,074	\$ 30,000	\$ 48,332	\$ 153,061
4 Employees - includes 2 new employees for FY 2023-23						
	Overtime	\$ 306	\$ 2,347	\$ 1,500	\$ 480	\$ 15,306
	Social Security/Medi	\$ 752	\$ 2,279	\$ 2,400	\$ 3,697	\$ 11,709
	Employee Benefits	\$ 3,132	\$ 6,855	\$ 8,400	\$ 8,400	\$ 18,186
	Retirement	\$ 1,369	\$ 4,966	\$ 4,200	\$ 8,250	\$ 14,835
	Workers Compensation	\$ 1,844	\$ 2,282	\$ 2,000	\$ 3,203	\$ 2,000
*Safety Program/Less Accidents						
	Cell Phone Allowance	\$ -	\$ -	\$ -	\$ -	\$ 480
*Added cell phone allowance for workers						
	Payroll Processing Services					\$ 250
	Supplies	\$ 9,114	\$ 8,089	\$ 4,000	\$ 8,920	\$ 4,000
	Tools	\$ 218	\$ 375	\$ 500	\$ 500	\$ 500
	Chemicals	\$ 1,765	\$ 3,890	\$ 1,000	\$ 250	\$ 1,000
	Uniforms	\$ 155	\$ 790	\$ 400	\$ 1,507	\$ 2,700
*adding in safety reflective shirts and one pair work boots per employee per year						
	Street Signs & Repairs	\$ 5,896	\$ 12,712	\$ 6,000	\$ 3,033	\$ 23,000
*Need City wide signs - may be grant funded						
	Building Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
	Reconstruction Material	\$ 31,776	\$ 47,744	\$ 35,000	\$ 39,512	\$ 50,000
	Pipe & Culverts	\$ 17,114	\$ 13,932	\$ 10,000	\$ 2,980	\$ 10,000
	Electricity	\$ 40,435	\$ 36,335	\$ 40,000	\$ 44,257	\$ 45,000
	Capital Outlay	\$ 45,038	\$ 230,000	\$ 217,000	\$ 150,000	\$ -
	Vehicle/Equipment Maintenance					\$ 50,000
Total Utility Fund Expense		\$ 166,846	\$ 401,670	\$ 362,400	\$ 323,322	\$ 402,027

FY 2022-23 Proposed Budget

City of Palacios - Pavillion

Account	Description	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Estimated	2022-23 Budget
Revenues						
	Rental & Interest*	\$ 3,832	\$ 10,225	\$ 15,000	\$ 12,920	\$ 10,000
*Interest is nominal (less than \$5)/*Selling Pavillion						
Total Pavillion Revenues		\$ 3,832	\$ 10,225	\$ 15,000	\$ 12,920	\$ 5,000
Expenses						
	Office Supplies	\$ -	\$ -	\$ 500	\$ -	\$ -
	Building Maintenance	\$ 1,236	\$ 1,674	\$ 1,000	\$ -	\$ -
	Maintenance	\$ -	\$ 338	\$ 500	\$ 268	\$ 1,500
	Telephone	\$ 1,232	\$ -	\$ 1,500	\$ (268)	\$ -
	Electricity	\$ 5,269	\$ 4,236	\$ 6,000	\$ 4,170	\$ 4,170
	Contractual Services	\$ 1,142	\$ 11,872	\$ 5,000	\$ (8)	\$ -
	Pavillion Expense	\$ 98	\$ 1,097	\$ 500	\$ 51	\$ 51
Total Pavillion Expense		\$ 8,977	\$ 19,217	\$ 15,000	\$ 4,213	\$ 5,721

FY 2022-23 Proposed Budget

City of Palacios - Utility Fund Detail

Account	Description	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Estimated	2022-23 Budget
Fund Balance						
	EOY Balance	\$ 13,152,366	\$ 12,832,790	\$ 12,999,532	\$ 13,345,532	\$ 13,341,461
	Expenses	\$ 1,180,009	\$ 1,135,049	\$ 1,292,800	\$ 1,339,729	\$ 1,530,215
	Revenues	\$ 1,641,249	\$ 1,706,786	\$ 1,803,800	\$ 1,794,734	\$ 1,983,000
	Operating Cash Flow	\$ 599,789	\$ 711,165	\$ 511,000	\$ 455,006	\$ 452,785
	Less Depreciation/Interest	\$ (766,852)	\$ (792,334)	\$ (699,131)	\$ (699,131)	\$ (669,131)
	Net Income	\$ (167,063)	\$ (81,169)	\$ (188,131)	\$ (214,125)	\$ (216,346)
	Principal Payments	\$ 495,895	\$ 580,524	\$ 165,000	\$ 210,054	\$ 216,761
	Capital Expenditures				\$ 100,000	\$ 250,000
*Meter Replacement						
	Ending Fund Balance	\$ 12,832,790	\$ 12,999,532	\$ 13,345,532	\$ 13,341,461	\$ 13,211,875

Account	Description	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Estimated	2022-23 Budget
Revenues						
	Sale - Labor & Materials		\$ 4,640	\$ 4,500	\$ 4,500	\$ 4,500
	Operating Transfers In			\$ 83,000	\$ 139,500	\$ -
	Water Revenues	\$ 788,648	\$ 845,693	\$ 870,000	\$ 833,719	\$ 1,000,500
	Sewer Revenues	\$ 749,862	\$ 798,011	\$ 800,000	\$ 774,762	\$ 920,000
	Penalty Charges	\$ 31,395	\$ 28,031	\$ 30,000	\$ 36,108	\$ 40,000
	Water/Sewer Taps & Service Charges	\$ 26,096	\$ 26,485	\$ 16,000	\$ 4,455	\$ 16,000
	Interest Income	\$ 1,563	\$ 173	\$ 300	\$ 1,691	\$ 2,000
	Misc*	\$ 43,685	\$ 3,753	\$ -		\$ -

*Misc Receipts, Insurance Reimbursement, Cash Over/Short 2020-21

Total Utility Fund Revenues		\$ 1,641,249	\$ 1,706,786	\$ 1,803,800	\$ 1,794,734	\$ 1,983,000
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Expenses						
	Salaries & Wages*	\$ 255,479	\$ 201,261	\$ 474,500	\$ 472,346	\$ 489,559
8 Employees plus half cost of recycling employees - include new employee for FY 2022-23						
	Overtime	\$ 26,997	\$ 19,499	\$ 23,000	\$ 24,178	\$ 25,000
	Social Security/Medi	\$ 22,026	\$ 16,205	\$ 24,000	\$ 16,134	\$ 37,451
	Employee Benefits	\$ 70,806	\$ 32,181	\$ 75,000	\$ 66,318	\$ 136,391
	Retirement	\$ 35,204	\$ 22,057	\$ 53,000	\$ 80,629	\$ 47,451
	Workers Comp	\$ 6,965	\$ 4,703	\$ 5,000	\$ 5,856	\$ 5,000
	Interest Expense	\$ 107,275	\$ 100,374	\$ 51,000	\$ 57,991	\$ 51,334
	Property, General Liability, Wind Insurance	\$ 22,702	\$ 22,495	\$ 13,500	\$ 22,495	\$ 25,000
	Auto Allowance	\$ 4,000	\$ -	\$ 600	\$ -	\$ -
	Cell Phone Allowance	\$ 837	\$ -	\$ -	\$ 550	\$ 5,760
	Payroll Processing Services				\$ 499	
	Personnel Related Costs	\$ 215	\$ 649	\$ 100	\$ 550	\$ -
	Supplies*	\$ 35,249	\$ 51,751	\$ 47,100	\$ 56,798	\$ 42,229
	Tools	\$ 2,064	\$ 2,156	\$ 2,500	\$ 2,489	\$ 2,500
	Chemicals	\$ 2,495	\$ (537)	\$ 2,500	\$ 2,500	\$ 4,440

*Chemical use for water \$370 each month.

	Uniforms	\$ 5,036	\$ 4,279	\$ 4,500	\$ 6,798	\$ 8,800
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*adding in safety reflective shirts and one pair work boots per employee per year

	Vehicle Expense	\$ 136	\$ -	\$ -	\$ -	\$ -
	Stationary Equipment	\$ 18,602	\$ 17,268	\$ 2,500	\$ 9,364	\$ 2,500
	Software/System	\$ 12,723	\$ 11,995	\$ 20,000	\$ 23,330	\$ 20,000
	Building Maintenance	\$ 1,286	\$ 1,098	\$ 2,500	\$ 2,500	\$ -
	Water Sampling/Testing	\$ 4,352	\$ 2,013	\$ 3,500	\$ 740	\$ 2,000
	Inspection/Permit Fees	\$ 5,898	\$ 10,205	\$ 12,000	\$ 9,706	\$ 10,000
	Telephone	\$ 2,206	\$ 3,682	\$ 3,000	\$ 2,204	\$ 832
	Electricity	\$ 43,159	\$ 40,575	\$ 42,500	\$ 42,000	\$ 45,000
	Contractual Services*	\$ 47,471	\$ 43,573	\$ 20,000	\$ 45,000	\$ 50,000
	Miscellaneous	\$ 68,466	\$ 33,006	\$ -	\$ 5,639	\$ -
	Building Lease	\$ 9,600	\$ 9,600	\$ 9,600	\$ 9,600	\$ 9,600
	Monthly Billing Statements	\$ 14,157	\$ 16,237	\$ 15,000	\$ 15,000	\$ 15,000
	Travel/Training	\$ 2,448	\$ 2,523	\$ 2,200	\$ 2,340	\$ 2,200
	Office Equipment	\$ 2,726	\$ 101	\$ 5,000	\$ 5,000	\$ 5,000
	Instruments/Apparatus*	\$ 11,027	\$ 14,543	\$ 15,000	\$ 15,000	\$ 25,000
	Sewer Expense	\$ 385,873	\$ 451,557	\$ 311,200	\$ 306,674	\$ 352,669
	Vehicle/Equipment Maintenance Fund	\$ -	\$ -	\$ 52,500	\$ 30,000	\$ 109,000

Total Utility Fund Expense		\$ 1,180,009	\$ 1,135,049	\$ 1,292,800	\$ 1,339,729	\$ 1,530,215
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FY 2022-23 Proposed Budget

City of Palacios - Sewer (Water Fund)

Account	Description	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Estimated	2022-23 Budget
Expenses						
	Salaries & Wages	\$ 73,953	\$ 66,020	\$ 49,000	\$ 57,490	\$ 73,913
2 Employees -includes additional employee FY 2022-23						
	Overtime	\$ 3,599	\$ 13,253	\$ 15,000	\$ 12,168	\$ 7,391
	Social Security/Medi	\$ 5,562	\$ 6,154	\$ 3,500	\$ 4,398	\$ 5,654
	Employee Benefits	\$ 12,699	\$ 14,474	\$ 9,300	\$ 8,400	\$ 18,186
	Retirement	\$ 9,813	\$ 8,900	\$ 7,500	\$ 9,814	\$ 7,164
	Workers Compensation*	\$ 1,035	\$ 1,181	\$ 1,500	\$ 1,500	\$ 1,500
*Safety Program/Less Accidents						
	Cell Phone Allowance*	\$ -	\$ -	\$ -	\$ -	\$ 480
*Added cell phone allowance for workers						
	Payroll Processing Services					\$ 125
	Supplies	\$ 21,684	\$ 18,020	\$ 18,000	\$ 6,521	\$ 18,000
	Tools	\$ 863	\$ -	\$ 500	\$ 500	\$ 500
	Chemicals	\$ 24,531	\$ 17,038	\$ 25,000	\$ 25,000	\$ 38,040
*Two one-ton tanks each month at \$3,170 (total cost)						
	Uniforms	\$ 1,491	\$ 2,497	\$ 2,500	\$ 1,592	\$ 2,600
*adding in safety reflective shirts and one pair work boots per employee per year						
	Stationary Equipment Maintenance	\$ 96,458	\$ 25,589	\$ 35,000	\$ 12,311	\$ 35,000
	Radios	\$ -	\$ -	\$ 200	\$ 200	\$ 200
	Building Maintenance	\$ -	\$ -	\$ 6,500	\$ 6,500	\$ 6,500
	Water Samples & Testing	\$ 5,378	\$ 8,394	\$ 10,000	\$ 7,367	\$ 10,000
	Inspections & Permit Fees	\$ 4,797	\$ -	\$ 6,000	\$ 2,232	\$ 6,000
	Telephone	\$ 783	\$ 775	\$ 700	\$ 424	\$ 416
	Electricity	\$ 79,257	\$ 67,491	\$ 110,000	\$ 83,945	\$ 110,000
	Travel/Training	\$ 1,049	\$ 25	\$ 1,000	\$ 1,000	\$ 1,000
	Contractual Services*	\$ 42,921	\$ 201,746	\$ 10,000	\$ 65,312	\$ 10,000
Total Sewer Expense						
		\$ 385,873	\$ 451,557	\$ 311,200	\$ 306,674	\$ 352,669

FY 2022-23 Proposed Budget

City of Palacios - Airport Fund Detail

Account	Description	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Estimated
Fund Balance					
	EOY Balance	\$ 1,166,877	\$ 1,529,212	\$ 1,450,500	\$ 1,433,741
	Expenses	\$ 145,085	\$ 199,799	\$ 112,650	\$ 73,330
	Revenues	\$ 23,326	\$ 29,402	\$ 156,650	\$ 59,340
	Operating Cash Flow	\$ (121,759)	\$ (170,397)	\$ 44,000	\$ 13,990
	Less Depreciation/Interest	\$ (49,212)	\$ (60,759)	\$ (60,759)	\$ (60,759)
	Net Income	\$ (170,971)	\$ (231,156)	\$ (16,759)	\$ (46,769)
	Ending Fund Balance	\$ 1,529,212	\$ 1,450,500	\$ 1,433,741	\$ 1,358,992

Account	Description	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Estimated
Revenues					
	Fuel Sales	\$ 11,699	\$ 16,114	\$ 15,000	\$ 15,000
	General Fund Transfers	\$ -	\$ (533)	\$ -	\$ -
	Hangar Rentals & Tiedowns	\$ 5,825	\$ 5,307	\$ 6,300	\$ 9,090
	PISD Barn Lease	\$ 148	\$ 148	\$ 150	\$ 150
	Golf Association Lease	\$ 104	\$ 104	\$ 100	\$ -
	T Hangar Lease	\$ 5,550	\$ 5,075	\$ 6,000	\$ 6,000
	Hay Lease	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800
	Grazing Lease	\$ 21,938	\$ 25,935	\$ 27,300	\$ 27,300
	TxDot Reimbursement	\$ 30,845	\$ 63,949	\$ 50,000	
	Capital Grant*	\$ 429,502	\$ -	\$ 50,000	\$ -

*Cost to repair Airport Fuel Tank and Paint - \$32,000, 1/2 gets reimbursed by grant when filed in FY 2022-23

Total Airport Fund Revenues		\$ 507,411	\$ 117,899	\$ 156,650	\$ 59,340
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Expenses					
	Supplies	\$ 254	\$ 15,861	\$ 5,000	\$ 6,767
	Chemicals	\$ 1,020	\$ -	\$ -	\$ -
	Aviation Fuel & Oil	\$ 5,907	\$ 21,384	\$ 3,000	\$ 3,154
	Maintenance Machine Tools Implements	\$ 1,006	\$ 1,078	\$ 1,500	\$ 1,500
	Building Maintenance	\$ 11,967	\$ 1,027	\$ 21,000	\$ 764
	Other Structure Maintenance*	\$ -	\$ -	\$ -	\$ 32,000

*Fuel Tank

	Misc Maintenance	\$ 48,000	\$ -	\$ -	\$ -
	Telephone	\$ 2,120	\$ 2,078	\$ 1,500	\$ 1,500
	Electricity	\$ 5,578	\$ 5,722	\$ 6,000	\$ 4,180
	Contractual Services*	\$ 5,734	\$ 77,608	\$ 60,150	\$ 5,097
	Depreciation Expense	\$ 49,213	\$ 60,760	\$ -	\$ -
	Property, General Liability, Wind Insurance	\$ 14,287	\$ 14,281	\$ 14,500	\$ 18,368

Total Airport Fund Expense		\$ 145,086	\$ 199,799	\$ 112,650	\$ 73,330
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FY 2022-23 Proposed Budget

City of Palacios -Economic Development Corp.

Fund Balance

Account	Description	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Estimated	2022-23 Budget
	Prior EOY Balance	\$ 666,988	\$ 721,458	\$ 1,084,928	\$ 1,084,928	\$ 715,694
	Expenses	\$ 182,730	\$ 165,841	\$ 260,300	\$ 226,695	\$ 54,850
	Revenues	\$ 224,080	\$ 529,312	\$ 196,800	\$ 232,815	\$ 241,800
	Ending Fund Balance	\$ 708,338	\$ 1,084,928	\$ 1,021,428	\$ 715,694	\$ 902,643

Account	Description	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Estimated	2022-23 Budget
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Revenues						
Total Revenue EDC		\$ 224,080	\$ 529,312	\$ 196,800	\$ 232,815	\$ 241,800

Expenses						
	Salaries & Wages	\$ 37,984	\$ 38,810	\$ 40,000	\$ 40,000	\$ -
	Social Security	\$ 2,887	\$ 2,953	\$ 4,500	\$ 3,011	\$ -
	Benefits	\$ 746	\$ 823	\$ 1,300	\$ 1,300	\$ -
	Retirement	\$ 6,637	\$ 6,635	\$ 7,350	\$ 7,053	\$ -
	Workers Comp	\$ 90	\$ -	\$ 250	\$ 124	\$ -
	Supplies	\$ -	\$ 448	\$ 700	\$ 200	\$ -
	Office Equipment	\$ 2,823	\$ 5,995	\$ 2,500	\$ 2,996	\$ -
	Software	\$ 500	\$ -	\$ 1,000	\$ 250	\$ -
	Building Maintenance	\$ -	\$ 3,629	\$ 2,500	\$ 2,500	\$ -
	Telephone	\$ 2,320	\$ 2,697	\$ 1,500	\$ 2,602	\$ -
	Electricity	\$ 1,945	\$ 1,554	\$ 2,500	\$ 1,951	\$ -
	Contractual Services	\$ 43,075	\$ 34,992	\$ 80,000	\$ 50,571	\$ -

*Hangar (Huitt Zollers Inc), Website, Attorney Fees, Public Notices , Pest Control, Advertisements, Notices, Mop Sink, Seed Stock Media, Front of PEDC Bldg

Advertisement*	\$ -	\$ -	\$ 1,000	\$ 544	\$ -
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*Historically Signs for PT Employee, Signs for EDC Advertising (Should be to Advertise Palacios?)

Promotional Expenses*	\$ 617	\$ 441	\$ 1,000	\$ 55	\$ -
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*Historically PT Employee (Should be to Advertise Palacios?)

Admin Expense to City	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ -
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*Admin Fees - EDC HOT Tax

Travel/Training	\$ 448	\$ 55	\$ 1,000	\$ 61	\$ -
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*Lunch with Prospects

Dues & Memberships	\$ 630	\$ 1,035	\$ 1,100	\$ 1,000	\$ -
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C of C Meeting, Chamber Dues, Texas Hotel Motel Association

Contracts	\$ 50,000	\$ 40,000	\$ 30,000	\$ 12,182	\$ -
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*Erickson Promotions - Videos (FY 2021-22)

Sewer Project Payments	\$ -	\$ -	\$ 27,500	\$ 27,500	\$ -
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Burt West Grants	\$ 13,731	\$ 10,000	\$ 8,000	\$ 10,000	\$ -
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*The Montgomery Home, Pirate Queens (FY 2021-22)

Covid 19 Grant	\$ 8,366	\$ 4,184	\$ -	\$ -	\$ -
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Façade Grants	\$ -	\$ -	\$ 8,000	\$ 27,902	\$ -
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*Pirate Queens, Montgomery Home, Prescription Shoppe, Pierce Real Estate, Texas Coastal Properties

Capital Loan Hwy 35 Sewer	\$ -	\$ 2,379	\$ 27,500	\$ 23,530	\$ 27,500
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Capital Loan Hwy 35 Sewer Interest	\$ -	\$ -	\$ 1,100	\$ 1,100	\$ 1,100
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Property Insurance	\$ 3,160	\$ 3,211	\$ 4,000	\$ 4,263	\$ -
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CDBG Sidewalk Grant Match	\$ -	\$ -	\$ -	\$ -	\$ 26,250
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Depreciation Expense	\$ 771	\$ -	\$ -	\$ -	\$ -
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Budgeted Expenses for FY 2022-23 Admin, Utilities, Insurance, Grant Match

Total Expense EDC		\$ 182,730	\$ 165,841	\$ 260,300	\$ 226,695	\$ 54,850
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Advertising for Erickson was to be paid from EDC this year, then budget part from EDC part from HOT tax FY 2022-23, it was not budgeted for in HOT FY 2021-22.

FY 2022-23 Proposed Budget

City of Palacios - HOT Tax

Account	Description	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Estimated	2022-23 Budget
	EOY Balance	\$ 94,194	\$ 107,608	\$ 125,774	\$ 125,774	\$ 139,986
	Expenses	\$ 15,000	\$ 17,500	\$ 28,500	\$ 19,340	\$ 55,000
	Revenues	\$ 28,414	\$ 35,666	\$ 28,500	\$ 33,552	\$ 25,000
	Ending Fund Balance	\$ 107,608	\$ 125,774	\$ 125,774	\$ 139,986	\$ 109,986
Account	Description	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Estimated	2022-23 Budget
Revenues						
	HOT Revenue	\$ 28,415	\$ 35,666	\$ 28,500	\$ 23,694	\$ 25,000
Total HOT Revenues		\$ 28,415	\$ 35,666	\$ 28,500	\$ 23,694	\$ 25,000
Expenses						
	Tourism Expense	\$ 13,000	\$ 15,500	\$ 25,500	\$ 4,459	\$ 55,000
Total HOT Expense		\$ 13,000	\$ 15,500	\$ 25,500	\$ 4,459	\$ 55,000

*\$10K for Museum Events (Jazz Fest, Museum Exhibits, Art Exhibits, Art Shows, etc.) \$45K for other tourism advertising expense.

Per Texas Comptrollers Office and Texas Hotel and Lodging Association: We can use fund balance, we do not need to only budget what we make each year.

FY 2022-23 Proposed Budget

City of Palacios -Grants (Special Projects)

Account	Description	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Estimated	2022-23 Budget
Revenues						
	CDBG Harvey C301	\$ -	\$ -	\$ -	\$ 94,678	\$ 4,970,809
*Drainage improvements city wide						
	GLO Harvey C295	\$ 75,412	\$ 375,255	\$ 1,315,100	\$ 1,095,452	\$ -
*Project completed in FY 2021-22						
	GLO Coastal Resiliency					\$ 6,814,726
*North shoreline revitalization project						
	CDBG Generators	\$ -	\$ 14,374	\$ 389,422	\$ 23,563	\$ 387,239
*Generators at Liftstations and Well #6						
	TEMAP Mortgage Grant	\$ -	\$ 18,797	\$ 269,289	\$ 47,909	\$ -
*Mortgage Assistance						
	Coronavirus Relief/American Rescue	\$ 244,761	\$ 760,901	\$ 566,161	\$ 565,000	\$ 920,951
*replenish lost public sector revenue						
	Disaster Grant Winter Storm 2021	\$ -	\$ -	\$ 57,201	\$ 52,102	\$ -
*Project completed in FY 2021-22						
	HGAC Recycle Grant	\$ -	\$ -	\$ -	\$ 49,694	\$ -
*Forklifts and Boxes completed in 2022						
	Borderstar PD	\$ 4,973	\$ 4,997	\$ 6,000	\$ 5,000	\$ 5,000
*Overtime for Police Officers						
	Technology Grant PD	\$ 104,816	\$ 59,457	\$ 109,000	\$ 109,000	\$ -
*Project completed in FY 2021-22						
	CDBG Sidewalk Grant	\$ -	\$ -	\$ -	\$ -	\$ 425,000
*Downtown Revitalization						
	RAMP Airport Grant	\$ 50,000	\$ 50,000	\$ 50,000	\$ 32,000	\$ -
*TxDOT match grant						
	H-GAC Grant 22-23 Mit	\$ -	\$ -	\$ -	\$ -	\$ 1,384,700
*Low to moderate income repair or demo/clean up of property						
	Administration Grant	\$ -	\$ -	\$ -	\$ -	\$ 150,000
*Financial, Planning, and Court Efficiencies						
Total Revenue Grants		\$ 429,962	\$ 1,233,781	\$ 2,712,173	\$ 2,042,398	\$ 15,058,425
Expenses						
	CDBG Harvey C301	\$ 34,500	\$ -	\$ -	\$ 94,678	\$ 4,970,809
	GLO Harvey C295	\$ 75,412	\$ 375,255	\$ 1,315,100	\$ 1,095,452	\$ -
	GLO Coastal Resiliency					\$ 6,814,726
	CDBG Generators	\$ -	\$ 40,565	\$ 389,422	\$ 42,670	\$ 387,239
	TEMAP Mortgage Grant	\$ -	\$ 2,159	\$ 269,289	\$ (13,644)	\$ -
	Coronavirus Relief/American Resc - Misc Use	\$ -	\$ 194,226	\$ 566,161	\$ 236,238	\$ 920,951
	Disaster Grant Winter Storm 2021	\$ -	\$ 52,102	\$ -	\$ -	\$ -
	HGAC Recycle Grant	\$ -	\$ -	\$ -	\$ 49,694	\$ -
	Borderstar PD	\$ 4,973	\$ 4,997	\$ 6,000	\$ 5,000	\$ 5,000
	Technology Grant PD	\$ -	\$ -	\$ 109,000	\$ 109,000	\$ -
	CDBG Sidewalk Grant*	\$ -	\$ -	\$ -	\$ -	\$ 425,000
*\$350K grant, matching from GF and PEDC - \$26,250						
	Aiport Grant*	\$ -	\$ -	\$ 50,000	\$ 32,000	\$ -
	Administration Grant	\$ -	\$ -	\$ -	\$ -	\$ 150,000
Grant received, looking for filling positions						
	HGAC Grant 2022-23*					\$ 1,384,700
*Intent to accept award signed 7/11/22 - \$692,350 must be used to mitigate disasters for low to moderate income families - if received we will work on cleaning up, repairing properties, and demolishing inhabitable properties.						
Total Expense Grants		\$ 114,885	\$ 669,304	\$ 2,704,972	\$ 1,651,088	\$ 15,058,425

FY 2022-23 Proposed Budget

City of Palacios -Equipment Replacement Fund

Account	Description	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Estimated	2022-23 Budget
Revenues						
	Auction Revenue	\$ 13,861	\$ 789	\$ 2,000	\$ 1,050	\$ -
	General Fund Transfers	\$ 54,000	\$ -			\$ -
	Water Fund Transfers	\$ 8,000	\$ 15,000	\$ 18,500	\$ 13,875	\$ -
Total Revenue Equipment Replacement Fund		\$ 75,861	\$ 15,789	\$ 20,500	\$ 14,925	\$ -
Expenses						
	Depreciation Expense	\$ -	\$ 58,816	\$ -	\$ -	\$ -
	Motor Vehicles GF	\$ -	\$ -	\$ 30,000	\$ 42,380	\$ -
	Motor Vehicles Water	\$ 72,385	\$ 58,816	\$ 30,000	\$ -	\$ -
Total Expense Equipment Replacement Fund		\$ 72,385	\$ 117,632	\$ 60,000	\$ 42,380	\$ -

FY 2022-23 Proposed Budget

City of Palacios -Equipment Maintenance Fund

Account	Description	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Estimated	2022-23 Budget
Revenues						
	General Fund Transfers	\$ 50,000	\$ 50,000	\$ 50,000	\$ 37,500	\$ 98,000
	Water Fund Transfers	\$ 104,000	\$ 104,000	\$ 129,000	\$ 96,750	\$ 109,000
	Interest Income	\$ 62	\$ 94	\$ -	\$ 657	\$ -
	Misc Receipts*	\$ 1,750	\$ -	\$ -	\$ -	\$ -
*Auction Revenue						
Total Revenue Equipment Maintenance Fund		\$ 155,812	\$ 154,094	\$ 179,000	\$ 134,907	\$ 207,000
Expenses						
	Vehicle Parts	\$ 2,913	\$ 4,527	\$ 5,000	\$ 3,746	\$ 5,000
	Heavy Equipment Parts/Supplies	\$ 7,791	\$ 31,596	\$ 20,000	\$ 14,479	\$ 20,000
	Fuel & Oil	\$ 38,279	\$ 61,082	\$ 60,000	\$ 67,859	\$ 98,000
*High Price of Fuel - going to fleet fuel cards for better control and budgeting						
	Supplies	\$ 2,242	\$ 3,510	\$ 2,500	\$ 1,750	\$ 2,000
	Tools	\$ -	\$ 45	\$ -	\$ 180	\$ -
	Vehicle Repair & Maint	\$ 21,332	\$ 16,872	\$ 20,000	\$ 18,450	\$ 20,000
	Heavy Equipment Repair/Maint	\$ 51,428	\$ 18,200	\$ 46,500	\$ 26,174	\$ 37,000
	Building Maintenance	\$ 2,103	\$ -	\$ -	\$ -	\$ -
	Contractural Services	\$ 4,383	\$ 20,537	\$ 20,000	\$ 16,166	\$ 20,000
	Misc Service	\$ -	\$ -	\$ -	\$ 4	\$ -
	Instruments/Apparatus	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
	Depreciation Expense	\$ 14,843	\$ 14,843	\$ -	\$ -	\$ -
Total Expense Equipment Maintenance Fund		\$ 79,246	\$ 55,654	\$ 179,000	\$ 153,808	\$ 207,000



October						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

November						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

December						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

January						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

February						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28				

March						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

April						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

May						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

June						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

July						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

August						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

September						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

City Holidays (Office Closed)			
Oct. 10	Columbus Day	Feb. 20	President's Day
Nov. 11	Veteran's Day	Apr. 7	Good Friday
Nov. 24 – 25	Thanksgiving Holiday	May 29	Memorial Day
Dec. 23 – 26	Christmas Holiday	Jun. 19	Juneteenth
Jan. 2	New Year's Day	Jul. 4	4 th of July
Jan. 16	MLK Day	Sep. 4	Labor Day

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