

2023-2024

*Adopted Annual
Operating Budget
and Plan of Services*





**ADOPTED ANNUAL
OPERATING BUDGET
AND PLAN OF SERVICES
FOR FISCAL YEAR
2023-2024**

TOWN OF PANTEGO, TEXAS
1614 S BOWEN ROAD | PANTEGO, TEXAS 76013

TOWNOFPANTEGO.COM/BUDGET
817-617-3700 | INFO@TOWNOFPANTEGO.COM

TOWN OF PANTEGO, TEXAS
ADOPTED ANNUAL OPERATING BUDGET
AND PROGRAM OF SERVICES

Filed
Tarrant County Clerk
4:27 pm, Nov 02 2023
Mary Louise Nicholson
County Clerk
by **ngorena**

FOR FISCAL YEAR 2023-2024

This budget as adopted will raise more revenue from property taxes than last year’s budget by an amount of \$ 588,882, which is a 30.8% increase from last year’s budget. The property tax revenue to be raised from new property added to the tax roll this year is \$2,488.

CITY COUNCIL RECORD VOTE

During a regular meeting held on August 28, 2023, the members of the governing body voted on the adoption of the budget as follows:

PRESENT BUT NOT VOTING: Mayor Russell Brewster

FOR: Mayor Pro Tem Mike Duncan, Place 3; Tori Roemmich, Place 1; Tyler Loe, Place 2; Jeff Brown, Place 5; and Gregg Kidd, Place 4

AGAINST: NONE | **ABSTAINING:** NONE | **ABSENT:** NONE

Property Tax Rate (per \$100 of valuation) Comparison:

	<u>ADOPTED</u> <u>FY 2022-23</u>	<u>ADOPTED</u> <u>FY 2023-24</u>
Property Tax Rate	\$ 0.475931	\$ 0.570000
No New Revenue Rate	\$ 0.386896	\$ 0.440905
No New Revenue M&O Rate	\$ 0.343229	\$ 0.400701
M&O Rate	\$ 0.431809	\$ 0.417934
Voter Approval Rate	\$ 0.475931	\$ 0.678687
De Minimis Rate	\$ 0.511713	\$ 0.776350
Debt Rate	\$ 0.044122	\$ 0.152066

The proposed Property Tax rate is made up of \$ 0.417934 for Maintenance and Operations (M&O) and the \$ 0.152066 debt rate (or, Interest and Sinking (I&S)).

The total amount of municipal debt obligation secured by property taxes for the Town of Pantego is \$ 14,785,000.



August 28, 2023

Honorable Mayor and Members of the Pantego Town Council:

In accordance with the Texas Local Government Code, the Proposed Annual Operating Budget for fiscal year beginning October 1, 2023, and ending September 30, 2024, is hereby presented. The proposed Budget presents, in financial terms, is the plan for accomplishment of the delivery of municipal services during the forthcoming fiscal year. The Budget is a funding mechanism and represents one of the most significant policy decisions the Town Council makes – how to allocate resources.

Preparation of this document requires a comparison of the anticipated revenues with adopted programs and priorities, service demands or prior project commitments. While the proposed Budget does not fund all departmental supplemental requests, the proposed Budget has been formulated by reflecting the following core values:

- Remaining fiscally sound.
- Providing exceptional governmental services.
- Effectively allocating resources to meet citizen needs; and
- Valuing our employees.

Due to lingering effects of the COVID-19 pandemic and inflationary concerns, this past year was another period of financial uncertainty in the Town's economy. Overall occupancy rates in commercial spaces appear to have remained consistent and property valuations continued to grow. However, the COVID-19 pandemic made budgeting, which is already a complex endeavor, even more challenging. Despite continued uncertainty surrounding the economy there is currently enough evidence to suggest our sales tax receipts should remain consistent. Therefore, although we are not raising our projections beyond the conservative projections we budgeted for last Fiscal Year, we are comfortable assuming any headwinds would match those of the early part of last year and as such are budgeting them to remain flat.

However, the Town does continue to face challenges as it moves forward. Therefore, the Town utilizes a strategic planning process that enables the organization to work daily to accomplish community short and long-term goals and objectives. The plan and policies that enable us to reach these financial and non-financial goals and objectives include the following areas of concentration:

- Maintaining financial sustainability.
- Maintaining and enhancing the quality, vitality, and attractiveness of the community.

- Public safety sustainability.
- Code enforcement and neighborhood integrity efforts.
- Street improvement projects.
- Promoting employee retention by implementing competitive compensation and benefit packages.
- Maintaining and enhancing infrastructure systems including street and sidewalk repairs, water and sewer system improvements and replacement of major equipment as needed.
- Promote, assist, and enhance economic development activities that attract and retain businesses in Town.
- Enhance the Town's promotional and marketing efforts through social media and participation in the Arlington Chamber of Commerce; and
- Maintaining and enhancing activities that support a sense of community.
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The attached document is a responsible financial plan developed by utilizing advanced planning methods and Governmental Accounting Standards Board (GASB 34) provisions and complying with the adopted Town Financial Management Policies. Prudent financial and operational philosophies have guided the development of this Budget. Every Budget seeks to allocate scarce resources, and there will always be more needs than available funds.

One of my primary goals this year was to continue to initially provide a conservative Budget with minimal decision packages. Staff was instructed on this, and all decision packages were vetted by Sean and me and are recommended as being necessary. There are no decision packages this year that impact the General Fund. One item impacting the General Fund is the addition of two new Firefighters that also would be funded in the first three years by a grant. If this grant is not awarded these firefighters will not be hired.

The narrative which follows provides a detailed overview of the proposed Budget.

Fiscal Year 2023-2024 Overall Budget Considerations – All Funds.

The Fiscal Year 2023-2024 proposed Budget includes total revenues of \$9,264,521 an estimated increase of 29.6% or \$2,118,518 from the current (FY23) adopted Budget. The proposed base Budget expenditures for all funds of \$21,069,502 represents an increase of 167.5% or \$13,191,603 from the current adopted Budget. This increase is due to the 2023 Certificate of Obligation Bond Projects.

This Budget supports 53 full-time equivalent (FTE) personnel in all funds, reflecting a decrease .5 from the current adopted Fiscal Year Budget. The difference the elimination of the part-time building inspector position.

GENERAL FUND

REVENUES - Total operating revenues for FY 2023-2024 for the General Fund are \$5,221,383 as proposed; \$267,912 or 5.4% higher than the FY 2022-2023 adopted Budget of \$4,953,471. The increase reflects increased Property Taxes and maintaining our current Sales Tax Revenues. Furthermore, with our ability to issue citation warrants again, revenue from Fines and Forfeitures are expected to recover to pre-pandemic levels. Aside from Water and Sewer Revenue, the proposed Budget addresses in detail the three primary sources of revenue.

Ad Valorem (Property) Tax. Property tax is the second largest source of revenue for the General Fund, comprising 35.4% of the total General Fund revenue Budget for Fiscal Year 2023-2024. Property tax revenue is calculated by multiplying the tax rate by the property tax base. Revenue from Ad Valorem (Property) taxes is currently projected to increase based upon the Certified Tax Roll from the County Appraisal District and a proposed tax rate increase.

- **Property Tax Rate.** This is the actual rate adopted by the Town Council. It consists of a component which together with various other revenues, funds the operations of the Town’s General Fund (the maintenance and operations (M&O) rate) and a second component which funds principal and interest requirements on the Town’s general obligation and certificates of obligation bonds (the debt service (I&S) rate). The property tax rate in the Budget is \$0.570000 per \$100 valuation, an increase of 19.8% from the current adopted rate. Although this is a significant increase, over the past several years our rate has not kept up with the pace of inflation. Furthermore, looking back over the past twenty years our proposed rate is only 22.4% higher than the rate was in 2001. Furthermore, we are only one of three Municipal Governments in Tarrant County that allocate a portion of our Sales Tax Receipts to the reduction of Property Taxes.
 - Maintenance and Operations Rate (M&O rate) – The M&O rate for Fiscal Year 2022-2023 is .431809. For Fiscal Year 2023-2024 the proposed M&O rate is .417934. This reflects a decrease of 3.2%
 - Debt Service Rate (I&S rate). The debt service (I&S) rate for Fiscal Year 2022-2023 is .044122. This is the rate that was required to make our principal and interest payments on the Certificates of Obligation issued in 2019. Due to the issuance of additional Certificates of Obligation in 2023 The rate required to meet our debt obligations in 2022-2023 that will be funded by Ad Valorem Tax is .152066. This reflects an increase of 244.6%.
- **Property Tax Base.** The Town’s estimated 2023 net taxable value projection provided by the Tarrant County Appraisal District as of July 20th is \$435,504,829 8.3% higher than 2022’s net taxable value projection of \$402,049,157.

Sales Tax. Sales tax revenue is the largest revenue source for the General Fund, representing 37.3% of total revenue projected for the Fiscal Year 2023-2024 General Fund budget. Total revenue from sales tax in FY 2023 is projected at a total of \$3120,000; \$1,950,000 budgeted in the General Fund, \$390,000 in the Street Improvement Fund and \$780,000 in the Pantego Economic Development Corporation (PEDC) Funds. The 2 (two) cent or sales tax revenue the Town collects from the State is allocated as follows:

General Fund	62.5%	or	1.25 ¢
Street Improvement Fund	12.5%	or	.25 ¢
PEDC	25.0%	or	.50 ¢

Revenue from the Town’s 62.5% or 1.25 ¢ General Fund sales tax allocation equals \$1,950,000, a 3.7% increase from the current year’s Budget of \$1,880,793. Aggregate historical data and current economic predictions are used to project future sales tax revenue. Therefore, the Town takes a conservative approach to forecasting sales tax receipts. Combined, ad valorem (property) tax and sales taxes will fund approximately 60.5% of General Fund maintenance and operations for Fiscal Year 2023-2024.

Fines and Forfeitures. Fines and forfeitures include revenue from municipal court fines, warrant charges and special expense fees. Fines and their related fees are assessed by the violation of local ordinances and state laws. For every dollar assessed, a percentage is recognized as fines or fees for the municipality and fees assessed by the State. The Town remits to the State of Texas the fees collected that the State assesses for itself.

This category represents the third largest source of revenue for the General Fund, \$548,950 or 10.5% of total General Fund revenue projected for Fiscal Year 2023-2024. Within this category, Warrant revenue, Court Fines and Penalties and Special Expense fees, constitute the three largest sources of revenue. Warrant revenue projected at \$34,000 or 6.2%; Court Fines and Penalties projected at \$247,500 or 45.1%; and Special Expense fees at \$200,000 or 36.4% of the total projected revenue from Fines and Forfeitures.

Other Revenue. Mixed Beverage Tax (\$15,000), Franchise Fees (\$314,000) and Ambulance Revenues (\$102,500) are a mixed bag, with Ambulance Revenue projected to be flat, mixed beverage to have a slight increase, while Franchise Fees should increase more due to higher energy costs and statutory increases.

OTHER REVENUE SOURCES – Transfers In. Other revenue sources include total inter-fund transfers to the General Fund budgeted at \$1,062,761 for Fiscal Year 2023-2024. The inter-fund transfers include \$491,535 from the Enterprise Fund (Water and Sewer Fund) which includes our standard transfer to cover a portion of salaries for Public Works and Administrative employees as well as a new transfer for the Water and Sewer Fund’s portion of the 2023 Certificates of Obligation Debt Coverage. In addition, the remaining transfers are \$375,627 from the Pantego Economic Development Corporation and \$164,434 from the Street Improvement Fund. The Court Security Fund has not been making a transfer the past few years as funds were depleted in FY2019 but will begin again with a transfer of \$31,165. These transfers are made to the General Fund to recover labor cost and other associated administrative expenses related to the activities of these funds.

EXPENDITURES – Proposed total operating expenditures for the General Fund are \$6,278,500 5.2% or \$309,845 more than current adopted Budget expenditures of \$5,968,655, largely in part to the added cost related to increases in Health, Worker’s Compensation, and liability insurance rates.

General Fund expenditures are divided into functions/departments and categories.

The six (6) major functions/departments are:

- General and Administrative (City Manager, City Secretary, Finance, and Human Resources)
- Public Works (Utility Billing, Streets/Drainage, Parks and Recreation, Animal Services, Planning, Zoning, Permits, Licenses, Code Enforcement)
- Police Department (Public Safety)
- Fire Department (Public Safety)
- Municipal Court
- Non-Departmental (Community Relations Board and Special Events)

The six (6) categories include:

- Personnel Services
- Contractual Agreements
- Supplies and Maintenance

- Utilities and Gasoline
- Training, Dues and Miscellaneous
- Capital

Expenditure – Highlights

The following notable changes were made in this year’s General Fund proposed expenditure Budget:

Personnel: This category *increased* 3.6% or \$174,669 compared to FY23. Again, as previously mentioned, this increase is due to the increases in insurance costs.

Contractual Agreements: This category *increased* by 15.3% or \$67,783 mainly due to an increase to our IT programming and maintenance expenditure.

Supplies and Maintenance: This category *increased* by 12.9% or \$41,969 mainly due to inflationary pressures regarding these types of expenditures.

Utilities and Gasoline: This category *increased* by 3.8% or \$7,691 primarily due to inflationary pressure regarding energy costs.

Training, Dues and Miscellaneous: This category *increased* by 22.9% or \$25,572 due to our having several new employees in all departments.

Capital: This category *decreased* by 9.4% or \$7,869. The decrease is due largely to a decrease in the IT Budget needed to replace aging equipment and inadequate technology.

Expenditures by Function

The largest expenditure by function is Public Safety (Police and Fire departments) 31.9% and 28.6% respectively. Total Public Safety expenditures in the General Fund are budgeted at \$3,795,780 in Fiscal Year 2023-24 (Police [\$2,000,717] and Fire [\$1,795,063]) Expenditures in these two departments increased by \$178,995 or 4.9% combined from the prior year’s adopted Budget. This increase is due largely to increases in employee benefit costs.

The Public Works department constitutes the fourth largest group of expenditures by function, at 13.3%. Total expenditures for the Public Works Department are budgeted at \$833,023 in FY 2023-2024 a decrease of 14.2% or \$137,800 due to the reclassification of two employees to General and Administrative, as well as some turnover of tenured employees.

The General and Administrative function (City Manager, City Secretary, Finance and Human Resources, Economic Development Coordinator, as well as IT) are the third largest group of expenditures by function at 18.7%. Budgeted expenditures for General and Administrative are \$1,173,179 in FY 2023-2024, an increase of \$254,656 or 27.7% from the current adopted Budget of \$918,523.

Expenditures for Municipal Court 7.0%, and non-Divisional .60% account for the remainder of General Fund expenditures by function in the FY 2023-2024 proposed Budget. Municipal Court’s proposed Budget of \$441,769 represents a 2.1% increase from current year’s adopted Budget. non-Divisional includes Community Relations Board (CRB) and Special Event expenditures Budgeted at \$34,750 an increase of 15.9%.

DEBT SERVICE FUND

Revenues for the Debt Service Fund are allocated from Ad Valorem (Property) tax collections, a transfer from the Water and Sewer Department and a small amount of interest income. The Debt Service fund supports two outstanding debt issuances: the 2019 Certificates of Obligation (CO's) Bonds, which were issued in the Spring of 2019, and the 2023 Certificate of Obligation (CO's) Bonds issued in the Spring of 2023. The Debt Service payment, principal, and interest, for FY 2023-2024 will be \$1,134,732.

SPECIAL REVENUE FUNDS

The Special Revenue Funds account for the accumulation and disbursement of restricted resources. Special Revenue Funds consist of the Shamburger Fund, Municipal Court Security Fund, and Municipal Court Technology Fund.

Shamburger Fund – This fund was created as a bequeath to the Town from one of its departed citizens. The Shamburger Fund is used to account for the care and feeding of stray animals found within the Town limits.

Expenditures incurred and proposed in this fund are for the supplies and cost of services incurred in carrying out its mandate. The proposed Budget for the Shamburger fund remains unchanged from the prior fiscal year. These funds are meant to be depleted.

Municipal Court Security Fund – This fund was created by the State Legislature to fund the security and protection of the municipal court. This fund accounts for the cost of security for both the court room and the court office. Revenue sources come from a portion of the fees collected on every infraction adjudicated by the Town. Total revenues in this fund are estimated at \$17,725 for FY 2023-2024.

Municipal Court Technology Fund – This fund was also created by the State Legislature to fund improvements in technology in the municipal court system. Revenue sources for this fund are derived from fees assessed, as provided by law, per conviction in the Town of Pantego. Municipal Court revenues are estimated at \$18,900 for Court fines and fees for FY 2023-2024.

CAPITAL PROJECT FUNDS

These sets of funds are used to report major capital acquisitions and construction projects. Capital Project Funds include Street Improvement Fund, Capital Project/Equipment Replacement Fund, and a Capital Project Fund tied to the issuance of the 2019 Certificates of Obligation.

Street Improvement Fund – This fund was established to account for a ¼ (.25) cent sales tax allocation voted on by the citizens of Pantego every four years. The revenue is restricted by state statute to be used for existing road improvements and maintenance. Sales tax is budgeted to be \$390,000.

The repair and upgrade of the Town's streets and roads continues to be a top priority of the Town Council and staff.

The proposed Budget also includes a transfer out to the General Fund in the amount of \$164,434 for the cost of labor incurred by this fund.

Capital Project/Equipment Replacement Fund – This fund is used to account for acquisition of equipment for various departments of the Town. It is also used to account for capital improvements for the general government not currently funded through any other fund. This fund is entirely dependent on cash inflows from the General Fund. Therefore, future capital expenditures will not be made if there is an absence of transferable reserves from the General Fund. This fund will be used this year for the acquisition of several new vehicles.

2023 CO Capital Project Fund - This Fund was established to account for the General Government portion of projects planned for the funds received from the issuance of the 2023 Certificates of Obligation. The projects funded by this fund are:

- The Reverse Osmosis System.
- The new water storage tank.
- The new well
- Newsome and Arrowhead Water and Sewer pipe bursting

Coronavirus (CLFRF) Fund - This Fund was established to track the use of the Coronavirus State and Local Fiscal Recovery Funds that were issued to the Town by the Department of Treasury under the federal American Rescue Plan Act of 2021. Staff will make recommendations to Council on the use of these Funds in accordance with the approved use guidelines issued by Treasury.

WATER AND SEWER FUND

The Water and Sewer enterprise fund receives all revenue through monthly utility customer billings. Expenses of the Water and Sewer fund include all activities necessary to provide water and wastewater services to the citizens of Pantego. The Water and Sewer Fund is divided into four (2) separate funds: (1) Water and Sewer Operations Fund and the (2) Water Infrastructure Fund. The fund is designed to make a profit, any excess revenue after the general expenses are paid, are accumulated as reserves.

Water and Sewer Operating Fund – The Water and Sewer Fund has a separate Budget for the operation of water and sewer services. Revenue resources include water sales, sewer service charge fees, groundwater conservation fees, collection of garbage and recycling fees, tap fees, water and sewer access fees, late fees, and investment income. The Town currently outsources services for garbage and recycling; therefore, and per contract, the Town charges and collects the fees and remits the amount collected to the contractor. Payments are made from this fund for the general operation and maintenance of the water and sewer system. The fund is designed to make a profit, any excess revenue after the general operating expenses are paid, are accumulated as reserves/unrestricted net position.

Overall, water and sewer revenues for Fiscal Year 2023-2024 are projected to decrease slightly to line up with recent usage trends. Water sales are projected at \$581,000, compared to the current budget of \$606,000. Sewer service charge fees are projected at \$638,000, 19.2% or \$102,700 higher than the current year adopted Budget due to increased costs charged by Fort Worth and Arlington for our sewer services.

Expenses in the fund are budgeted at \$1,081,489 for Fiscal Year 2023-2024 an increase of \$48,899 or 4.7%. The increase is due to inflationary pressure on supplies and equipment.

Water Infrastructure Fund – This fund was created in Fiscal Year 2011-12 (Ordinance 12-687) by the Town Council under the advice of the Town’s Ad-hoc Water Committee. The objective of the fund is to generate revenue from the water sales by applying a specific charge that is based on the amount of water each customer consumes and use it to pay for the water and sewer infrastructure projects identified by the water study commissioned by the Town Council. Revenue from Infrastructure fees are projected at \$801,281. There is one expense item in the fund for \$100,000. The infrastructure fee will also be increased to provide for the Water and Sewer Department’s portion of Debt Service for the 2023 Certificates of Obligation. A transfer will be made from this fund to the Debt Service in the amount of \$467,660.

SUMMARY & CONCLUSION

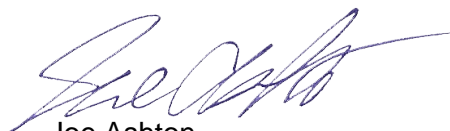
Municipal government exists for one reason: to organize and deliver the best service possible with the resources available, to provide a safe, high quality of life to its citizens. This year’s Budget represents a collective effort by the Town Council and the Town Staff to meet that challenge. This Budget is more than a financial document, it is a policy document that lays the groundwork for a continuation of current services and stabilizes the future financial position to carry on the Town’s duties and responsibilities, while meeting the goals and objectives of Town Council. The Town Staff will continue to work to review, evaluate and innovate to improve service delivery and be good stewards of the Town’s resources.

To that end, it is important to identify what the Town will be able to accomplish with this next fiscal year’s Budget:

- Maintenance of current service levels.
- Remaining competitive with nearby communities by market adjusting employee compensation.
- Water, Sewer, and Infrastructure rates will be set to ensure the financial stability of the utility system.
- Funding of prioritized capital projects and equipment replacements.
- Continuation of the Street Improvement Program.
- Continuation of the Water System Master Plan Projects.

I want to express my gratitude to all Staff members who participated in the Budget process and the Town Council for volunteering their time to serve their community and providing continued leadership to make the Town of Pantego a great place to call home.

Sincerely,



Joe Ashton
City Manager

***** FISCAL YEAR 2023-2024 PROPOSED BUDGET CALENDAR *****

JUNE 2023						
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	H	20	21	22	23	24
25	26	27	28	29	30	

AUGUST 2023						
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		

JULY 2023						
S	M	T	W	T	F	S
						1
2	3	H	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 2023						
S	M	T	W	T	F	S
					1	2
3	H	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

- REGULAR TOWN COUNCIL MEETINGS 6:30 p.m.
- BUDGET WORKSESSIONS 6:30 p.m.
- SPECIAL SESSION MEETING-IF NEEDED
- ITEMS HANDLED BY STAFF OR COUNTY
- PANTEGO ECONOMIC DEVELOPMENT CORP MEETING

- July 17** The City Manager delivers the proposed FY 2023-2024 Budget to the Town Council - City Manager's Overview Presentation

1st Budget Work Session -General Fund Discussion: Revenues/Departmental Expenditures presentation and discussion
- July 18** File Proposed Budget with City Secretary and Post on Website
- July 24** 2nd Budget Work Session - Special Revenue Funds/Capital Project Funds/Transfers presentation and discussion
- July 25** Receive Certified Tax Roll from Tarrant Appraisal District
- July 31** 3rd Budget Work Session - Water & Sewer Funds presentation and discussion
- August 4** Post "Notice of No-New-Revenue and Voter Approval Tax Rates, calculation explanation, estimated amount of I&S fund balance etc etc...."
- August 7** 4th Budget Work Session - Further Review; Supplemental Requests and other discussion as necessary
Present No-New-Revenue and Voter-Approval Tax Rates to Town Council
Present Certified Appraisal Roll from Tarrant Appraisal District to Town Council
Present Ad valorem Collection Rate from Tax Assessor Collector to Town Council
Preliminary Determination of Tax rate
- August 14** 5th Budget Work Session - Budget Recap
Record Vote approving proposed Tax Rate
Vote to schedule Public Hearing and Vote on Ordinance adopting Budget for August 28, 2023
Vote to schedule Public Hearing -or- Meeting and Vote on Ordinance adopting Tax Rate for August 29, 2023
- August 16** Special Budget Work Session - If Needed
- August 17** Send Notices Below by 11am to Commercial Recorder for Publication tomorrow
- August 18** Publish and Post "Notice of Public Hearing on adoption of Budget" August 28, 2023
Publish and Post "Notice of Public Hearing -or- Meeting on adoption of Tax Rate" August 29, 2023
- August 28** Public Hearing and Vote on Ordinance adopting Budget
Separate Vote to Ratify the Property Tax increase reflected in the Budget - If Necessary
- August 29** Public Hearing and Vote -or- Meeting and Vote on Ordinance adopting Tax Rate
- September 1** File Tax rate with County
- September 15** Deadline to File Tax rate with County
- September 25** Final budget as adopted submitted to Town Council.
Adopted budget to be posted on the Town's website.

Note: All dates MUST meet the "Truth In Taxation" Requirements

FISCAL YEAR 2023-2024 BUDGET PLANNING CALENDAR

<u>DEADLINES</u>	<u>ACTIVITY</u>	<u>COMMENTS</u>
October 1 - Spring	Monitor current year budget. Monitor plans, goals, objectives, and performance measures for success. Stay abreast of the financial climate for your area of expertise. Define new policy issues confronting the department for the next five years. Refine existing plans, goals, objectives. Put goals, objectives, and performance measures for future initiatives down on paper. Formulate costs and revenues for future initiatives. Special emphasis should be put on future capital improvements and their estimated costs. Study fee/rate changes.	Revise goals and objectives, performance measures. Draft decision packages. Draft program reduction decision packages. Consult resources. Gather information needed to create decision packages.
June 21	City Manager presents the proposed FY2023-2024 Budget Calendar to the Town Council.	
June 25	Initial estimates from Tarrant Appraisal District (TAD).	Finance to analyze and calculate estimated property tax revenue.
June 25-27	Budget Kickoff. Distribution of budget directives to department heads. Worksheets for forecasting current year-end estimates and new year operating budget estimates delivered to departments. (Budget packets)	Departments/Divisions complete current year-end estimates and base budget estimates. The FY2022-2023 base budget is the target budget for FY2023-2024. However, be cognizant of areas that may be directly impacted by both inflationary and broad economic recession pressures. There may be even more fluidity to the coming year than there ended up being during the COVID-19 Pandemic, as well as the past year. Note any areas where you see / (expect) improvements and/or any remaining or new challenges. Explain any increases (or cuts you might propose) that must be added to the base budget in the detail and in your decision packets. Please add this year a five-year strategic plan to your submittal. This can include any projected large Capital Projects, Asset purchases, replacements, improvements, as well as any changes in personnel levels, policies you may foresee etc. At this point the purpose is to simply begin a dialogue with Council and provide more transparency into the future needs of each department.

July 10	Deadline to have FY2022-2023 year-end estimates and FY2023-2024 proposed base budget numbers and completed decision packages submitted to Finance.	Budgetary supporting detail is required.
July 10-15	Technical review and preparation of work session materials.	Budgets reviewed for completeness.
July 11 - July 14	Department/Division meetings with CM for review of major issues proposed budget, service enhancements, proposed fee/rate changes and five-year plans.	Be prepared to discuss major issues and 5 year plan. Have at least 2 copies of budget packets available for CM and Finance.
July 11	Municipal Court - Dani Soria	11:30 - 12:30
July 11	Fire Department - Randy Fulton	2:30 - 3:30
July 12	Public Works - Bob Neal, Dale Alexander	10:30 - 11:30
July 12	Streets and Project Funds - Bob Neal, Dale Alexander	1:30 - 3:30
July 13	Water & Sewer Operations - Bob Neal, Dale Alexander	10:30 - 11:30
July 13	Police Department - Jon Coulter	1:30 - 2:30
July 14	General & Administrative - Leslie Galloway, Sandra Overstreet, Sean Smith and Joe Ashton	10:30 - 11:30
July 14	PEDC - Joe Ashton, Sean Smith, Cathy Allen	1:30 - 3:00
July 10-15	Compilation of all Departmental and Fund Budgets into Proposed Budget Book.	Finance
July 17	City Manager delivers proposed FY2023-2024 Budget to the Town Council - City Manager's Overview Presentation	Special Town Council Meeting
July 17	1st Budget Work Session - General Fund discussion: Revenues/Departmental Expenditures	Special Meeting Council considers all aspects of the budget and discusses priorities for the fiscal year.
July 24	2nd Budget Work Session - Special Revenue Funds/Capital Project Funds/Transfers presentation and discussion.	Regular Town Council Meeting Council considers all aspects of budget and discusses priorities for the fiscal year.
July 25	Receive Certified Tax Roll from TAD. Calculate Effective and Rollback Tax Rates.	Finance
July 31	3rd Budget Work Session - Water and Sewer	Special Meeting Council considers all aspects of budget and discusses priorities for the fiscal year.
August 4	Post "Notice of No-New-Revenue and Voter-Approval Tax Rates", Calculation explanation, estimated amount of I&S fund balance etc.	Finance

August 7	4th Budget Work Session Present Ad-valorem Collection Rate from Tax Assessor Collector to Town Council Preliminary Determination of Tax Rate Present No New Revenue and Voter - Approval Tax Rates to Town Council.	Regular Town Council Meeting Council considers all aspects of budget and discusses priorities for the fiscal year. If proposed Tax Rate will exceed the No-New-Revenue Tax Rate or The Voter-Approval Rate (whichever is lower), take record vote and schedule public hearings.
August 14	5th Budget Work Session - Budget Recap Record Vote approving proposed Tax Rate Vote to schedule Public Hearing/Vote on Ordinance adopting Budget for August 28, 2023 Vote to schedule Public Hearing -or- Meeting/Vote on Ordinance adopting Tax Rate for August 29, 2023.	Special Town Council Meeting Ten day advance notice of public hearing on budget placed in local newspaper. NOTE: Send by 11am on August 17th for 18th publication. At least five day advance notice of public hearing -or- meeting on Tax Rate NOTE: Send by 11am on August 23rd for August 24th publication.
August 16	Special Budget Work Session - If needed	if needed
August 17	Send Notices below for Publication to CR.	Finance
August 18	Publish / Post Notice of Public Hearing on Budget on August 29, 2022 Publish / Post "Notice of Public Hearing -or- Meeting on adoption of Tax Rate August 30, 2022	Finance
August 28	Public Hearing on Proposed Budget Vote on Ordinance to approve Proposed Budget. Separate Vote to Ratify the Property Tax increase reflected in the Budget - if necessary	Regular Town Council Meeting
August 29	Public Hearing and Vote -or- Public Meeting and Vote on Ordinance adopting Tax Rate	Special Town Council Meeting
September 1	File Tax Rate with County	Finance
September 15	Deadline to File Tax Rate with County	Finance
September 25	Final Budget as adopted submitted to Town Council Adopted Budget to be posted on the Town's website.	The Town must adopt its tax rate by September 29 or 60 days after the Town receives the certified appraisal roll, whichever date is later.

*Budget delivery and work session dates are contingent upon receiving necessary information from the Tarrant Appraisal District for appraised property values. All dates must meet "Truth in Taxation" requirements.

TOWN OF PANTEGO, TEXAS

ELECTED OFFICIALS

Town Council

RUSSELL BREWSTER, MAYOR

TORI ROEMMICH, Place 1

TYLER LOE, Place 2

MIKE DUNCAN, Place 3 Mayor Pro Tem

GREGG KIDD, Place 4

JEFF BROWN, Place 5

APPOINTED OFFICIALS

Joe Ashton City Manager

Leslie Galloway, City Secretary

Carvan Adkins, Town Attorney

KEY STAFF

Sean Smith, Finance Director

Dale Alexander, Public Works Director

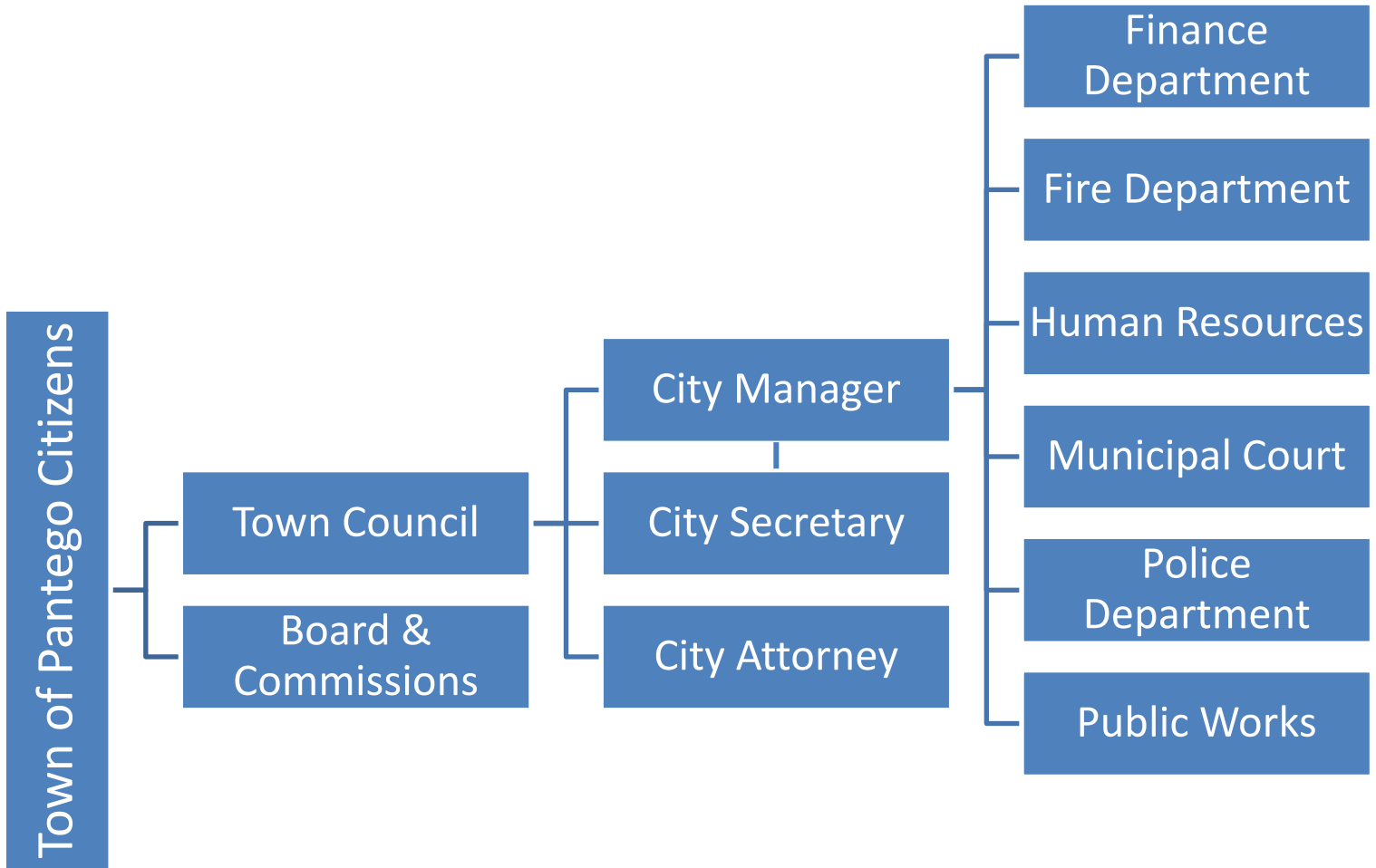
Sandra Overstreet, Human Resources

Jon Coulter, Police Chief

Randy Fulton, Fire Chief

Dani Soria, Municipal Court Administrator







BUDGET SUMMARY ALL FUNDS

Town of Pantego
BUDGET SUMMARY - ALL FUNDS
For Fiscal Year 2023-2024 Budget

BUDGET SUMMARY BY FUND

REVENUES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED BUDGET	2022-2023 YEAR END ESTIMATE	2023-2024 PROPOSED BUDGET	2022-2023/ 2023-2024 % CHANGE
GENERAL FUND	\$ 4,214,117	\$ 4,324,773	\$ 4,953,471	\$ 4,831,095	\$ 5,221,383	5.4%
DEBT SERVICE FUND	176,787	179,580	176,348	176,610	1,143,832	548.6%
SHAMBURGER FUND	76	581	1,000	3,450	4,250	325.0%
COURT SECURITY FUND	15,816	13,833	15,100	17,290	17,725	17.4%
COURT TECHNOLOGY FUND	13,995	12,179	15,000	17,700	18,900	26.0%
STREET IMPROVEMENT FUND	351,813	381,987	382,659	423,440	430,000	12.4%
PARK ROW FUND	5,969	-	-	-	-	-
CAPITAL EQUIPMENT REPLACEMENT FUND	614	7,787	85,400	332,965	90,100	5.5%
2019 CO DRAINAGE PROJECT FUND	582	58,179	-	-	-	-
ARPA FUNDS PROJECT FUND	-	316,199	3,750	16,000	2,000	-46.7%
WATER & SEWER OPERATING FUND	1,100,733	1,240,445	1,188,975	1,149,500	1,285,050	8.1%
2019 CO CAPITAL PROJ FUND	2,099	2,098	300	2,375	-	-100.0%
2023 CO CAPITAL PROJ FUND	-	-	-	13,175,000	250,000	-
WATER INFRASTRUCTURE FUND	318,092	317,302	324,000	317,621	801,281	147.3%
TOTAL REVENUES	\$ 6,200,710	\$ 6,854,942	\$ 7,146,003	\$ 20,463,046	\$ 9,264,521	29.6%

EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED BUDGET	2022-2023 YEAR END ESTIMATE	2023-2024 PROPOSED BUDGET	2022-2023/ 2023-2024 % CHANGE
GENERAL FUND	\$ 4,826,703	\$ 5,258,698	\$ 5,968,655	\$ 5,837,377	\$ 6,278,500	5.2%
DEBT SERVICE FUND	176,299	180,350	175,450	177,375	1,134,732	546.8%
SHAMBURGER FUND	737	2,026	3,000	1,500	6,000	100.0%
COURT SECURITY FUND	-	654	18,000	-	31,165	73.1%
COURT TECHNOLOGY FUND	38,404	21,376	73,886	7,304	16,750	-77.3%
STREET IMPROVEMENT FUND	93,283	25,054	360,500	173,540	460,500	27.7%
PARK ROW FUND	628,147	-	-	-	-	-
CAPITAL EQUIPMENT REPLACEMENT FUND	-	105,872	245,818	135,252	269,268	9.5%
2019 CO DRAINAGE PROJECT FUND	16,911	604,967	-	-	-	-
ARPA FUNDS PROJECT FUND	-	-	-	430,646	106,956	-
WATER & SEWER OPERATING FUND	529,758	570,766	1,032,590	949,693	1,081,489	4.7%
2019 CO CAPITAL PROJ FUND	269,922	1,638,967	-	-	100,000	-
2023 CO CAPITAL PROJ FUND	-	-	-	337,490	11,484,143	-
WATER INFRASTRUCTURE FUND	166,172	731,233	-	32,649	100,000	-
TOTAL EXPENDITURES	\$ 6,746,335	\$ 9,139,962	\$ 7,877,899	\$ 8,082,825	\$ 21,069,503	167.5%

OTHER SOURCES/USES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED BUDGET	2022-2023 YEAR END ESTIMATE	2023-2024 PROPOSED BUDGET	2022-2023/ 2023-2024 % CHANGE
ALL TRANSFERS IN	\$ 1,102,988	\$ 1,298,999	\$ 904,477	\$ 1,154,937	\$ 1,530,421	69.2%
ALL TRANSFERS OUT	(890,988)	(1,037,723)	(585,877)	(836,337)	(1,154,794)	97.1%
TOTAL TRANSFERS IN / (OUT)	\$ 212,000	\$ 261,276	\$ 318,600	\$ 318,600	\$ 375,627	17.9%
GF Transfers In	\$ 886,861	\$ 802,896	\$ 904,477	\$ 904,477	\$ 1,062,761	17.5%



GENERAL FUND

The General Fund is the largest operating fund of the Town. It is used to account for all financial resources traditionally associated with government except those required to be accounted for in another fund.

Major revenue sources include property tax, sales and use taxes, franchise fees, fines and forfeitures, licenses and permit fees, service charges and interest income.

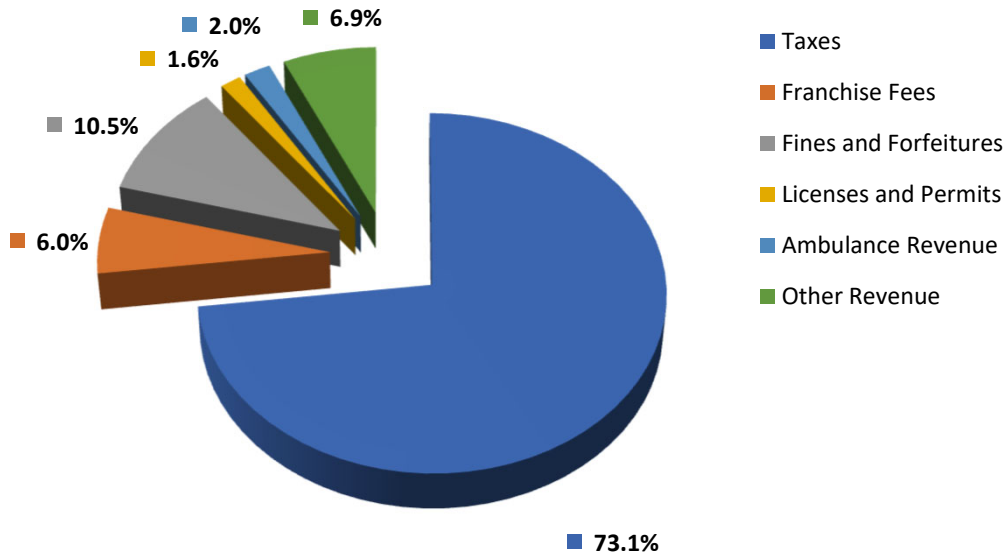
General fund expenditures support the following functions/departments: General and Administrative, Public Works, Police Department, Fire Department and Municipal Court.

Since the General Fund has by far the largest amount of cash inflows and cash outflows of the Town's funds, this fund has the most detailed information required for budgeting.

**TOWN OF PANTEGO
GENERAL FUND
REVENUE SUMMARY
For Fiscal Year 2023-2024 Budget
(before transfers in)**

DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED BUDGET	2022-2023 Y-T-D 7/31/2023	2022-2023 YE ESTIMATE	2023-2024 PROPOSED BUDGET	2022-2023/ 2023-2024 % CHANGE
REVENUES							
Taxes	\$3,122,379	\$3,263,231	\$3,647,347	\$ 3,312,504	\$ 3,675,455	\$ 3,815,840	4.6%
Franchise Fees	272,957	282,205	296,189	289,063	306,645	314,400	6.1%
Fines and Forfeitures	544,381	432,795	609,800	433,008	510,967	548,950	-10.0%
Licenses and Permits	63,405	88,589	68,700	67,693	76,780	81,250	18.3%
Ambulance Revenue	101,275	116,182	105,000	74,118	90,000	102,500	-2.4%
Other Revenue	109,719	141,771	226,435	117,596	171,248	358,443	58.3%
TOTAL REVENUES	\$ 4,214,117	\$ 4,324,773	\$ 4,953,471	\$ 4,293,982	\$ 4,831,095	\$ 5,221,383	5.4%

FY 2023-2024 PROPOSED GENERAL FUND - REVENUE



**TOWN OF PANTEGO
GENERAL FUND
SCHEDULE OF REVENUES BY SOURCE
For Fiscal Year 2023-2024 Budget**

ACCT. #	ACCOUNT DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED BUDGET	2022-2023 Y-T-D 7/31/2023	2022-2023 YE ESTIMATE	2023-2024 PROPOSED BUDGET	2022-2023/ 2023-2024 % CHANGE
TAXES								
105.00	Property Tax - Current	\$ 1,338,026	\$ 1,345,288	\$ 1,736,102	\$ 1,661,806	\$ 1,700,000	\$ 1,833,362	5.6%
105.02	Property Tax - Current interest	\$ 1,270	\$ 1,220	\$ 1,319	\$ 1,489	\$ 2,000	\$ 1,853	40.4%
105.04	Property Tax - Current Penalty	\$ 4,178	\$ 3,624	\$ 4,479	\$ 4,712	\$ 4,850	\$ 5,298	18.3%
105.06	Property Tax - Current Rendition	\$ 2,205	\$ 2,127	\$ 3,073	\$ 2,262	\$ 2,400	\$ 2,836	-7.7%
105.10	Property Tax - Delinquent	3,579	1,580	3,958	3,073	3,200	3,502	-11.5%
105.12	Property Tax - Delinquent interest	1,292	2,907	1,788	1,023	1,100	2,306	29.0%
105.14	Property Tax - Delinquent penalty	596	1,834	1,372	656	750	1,375	0.3%
105.16	Property Tax - Delinquent rendition	134	424	243	124	150	308	26.7%
111.00	Sales Tax	1,757,859	1,890,356	1,880,793	1,627,655	1,950,000	1,950,000	3.7%
129.00	Mixed Beverage Tax	13,241	13,872	14,220	9,705	11,005	15,000	5.5%
	TOTAL TAXES	\$ 3,122,379	\$ 3,263,231	\$ 3,647,347	\$ 3,312,504	\$ 3,675,455	\$ 3,815,840	4.6%
FRANCHISE FEES								
113.00	Franchise Fee - Natural Gas	\$ 32,685	\$ 42,748	43,832	\$ 53,179	\$ 53,179	54,000	23.2%
113.01	Franchise Fee-Communications	22,967	19,290	20,983	19,185	22,150	23,250	10.8%
113.02	Franchise Fee - Electricity	145,952	147,335	151,074	153,991	153,991	158,000	4.6%
113.03	Franchise Fee - Cable TV	18,807	20,526	20,370	10,482	15,400	16,000	-21.5%
113.04	Franchise Fee - Water & Sewer	24,996	26,330	33,000	27,500	33,000	34,650	5.0%
113.05	Franchise Fee - Waste Disposal	27,549	25,976	26,930	24,727	28,925	28,500	5.8%
	TOTAL FRANCHISE FEES	\$ 272,957	\$ 282,205	\$ 296,189	\$ 289,063	\$ 306,645	\$ 314,400	6.1%
FINES & FORFEITURES								
211.00	Warrant Charges	\$ 23,276	\$ 16,545	\$ 38,000	\$ 27,790	\$ 33,300	\$ 34,000	-10.5%
213.00	FTA / City (Omni Base)	1,180	840	1,000	1,479	1,775	1,825	82.5%
215.00	Court Fines and Penalties	233,781	202,349	280,000	195,946	230,000	247,500	-11.6%
215.10	Special Expense Fee	218,175	159,298	220,000	153,090	185,000	200,000	-9.1%
216.00	Accident Reports	5	-	-	-	-	-	-
219.00	Child Safety Guard Program	13,404	8,793	15,000	8,573	10,250	11,500	-23.3%
221.00	Traffic Fees	6,522	4,742	6,700	4,468	5,388	6,000	-10.4%
228.00	City Judicial Fee	294	144	1,000	116	140	200	-80.0%
239.00	City Arrest Fees	15,542	13,094	13,400	12,864	15,450	16,250	21.3%
240.00	Time Pymt Reimb Fee	4,163	5,662	5,000	5,616	6,547	7,000	40.0%
245.00	10% Serv. Fee from T&A	26,741	20,543	29,025	22,554	22,554	24,000	-17.3%
246.00	Time Payment Fee	1,007	525	400	261	261	350	-12.5%
247.00	Local Municipal Jury Fund	291	260	275	252	303	325	18.2%
	TOTAL FINES & FORFEITURES	\$ 544,381	\$ 432,795	\$ 609,800	\$ 433,008	\$ 510,967	\$ 548,950	-10.0%
LICENSES & PERMITS								
248.00	Planning and Zoning Fees	\$ 5,750	\$ 4,500	\$ 4,000	\$ 3,125	\$ 3,750	\$ 4,000	0.0%
248.50	ZBA Fees	-	200	200	-	-	-	-100.0%
249.00	Plan Review Fees	4,725	13,965	10,000	12,767	15,000	15,000	50.0%
250.00	Building Permits	31,803	48,762	35,000	35,984	39,500	42,000	20.0%
251.00	Liquor Licenses	2,358	4,503	3,500	1,828	2,200	2,900	-17.1%
252.00	Contractor Registration Fee	9,250	7,300	6,500	6,525	7,500	8,000	23.1%
254.00	Certificates of Occupancy	8,350	7,200	7,500	5,475	6,600	7,250	-3.3%
256.00	Clean & Show	1,090	2,160	2,000	1,960	2,200	2,100	5.0%
262.00	Dog Tag Revenue	80	-	-	30	30	-	-
	TOTAL LICENCES & PERMITS	\$ 63,405	\$ 88,589	\$ 68,700	\$ 67,693	\$ 76,780	\$ 81,250	18.3%
OTHER REVENUES								
415.01	Penalties	\$ 2,166	\$ 2,416	\$ 2,300	\$ 4,082	\$ 4,900	\$ 4,000	73.9%
510.00	Ambulance Revenue	101,275	116,182	105,000	74,118	90,000	102,500	-2.4%
511.00	Fire Inspections	13,848	14,532	14,500	-	14,500	14,750	1.7%
512.00	Park Rental Revenue	4,830	4,070	4,000	3,055	3,500	4,000	0.0%
513.00	Oil & Gas Revenue	1,972	4,021	3,750	2,633	3,160	3,250	-13.3%
514.00	Copy Revenue	325	733	750	872	1,000	900	20.0%
515.00	No Insurance Towing Fees	12,415	11,880	10,000	11,745	14,000	13,000	30.0%
530.00	Sale Of Assets	-	8,460	-	-	-	-	-
901.00	Interest Revenue	705	7,445	11,000	36,190	43,000	45,000	309.1%
902.00	Step Grant Revenue	799	500	-	-	-	-	-
905.00	Body Camera Grant Revenue	-	-	-	-	-	-	-
912.00	CESF Grant Revenue	31,514	-	-	-	-	-	-
913.00	Winter Storm Uri Assistance	-	13,511	-	-	-	-	-
915.00	COPS Grant / PCA Revenue SRO	-	-	86,221	-	-	-	-100.0%
917.00	Opioid Settlement Revenue	-	-	-	21,463	41,463	80,000	-
916.00	Grant Revenue for two FireFighters	-	-	88,914	-	-	181,043	103.6%
990.00	Other Revenue	41,145	74,204	5,000	5,042	5,500	5,000	0.0%
990.10	Insurance Recovery -WC	-	-	-	31,280	35,000	7,500	-
990.20	Insurance Recovery - Other	-	-	-	1,235	1,250	-	-
	TOTAL OTHER REVENUES	\$ 210,994	\$ 257,953	\$ 331,435	\$ 191,714	\$ 261,248	\$ 460,943	39.1%
	TOTAL REVENUES	\$ 4,214,117	\$ 4,324,773	\$ 4,953,471	\$ 4,293,982	\$ 4,831,095	\$ 5,221,383	5.4%



GENERAL FUND DEPARTMENTAL DETAIL

GENERAL & ADMINISTRATIVE

IT DEPARTMENT

PUBLIC WORKS

POLICE DEPARTMENT

FIRE DEPARTMENT

MUNICIPAL COURT

NON-DIVISIONAL

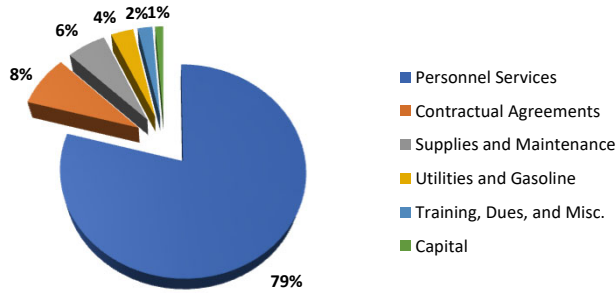
Community Relations Board

Special Events

**TOWN OF PANTEGO
GENERAL FUND
SUMMARY OF EXPENDITURES BY CATEGORY AND FUNCTION
For Fiscal Year 2023-2024 Budget**

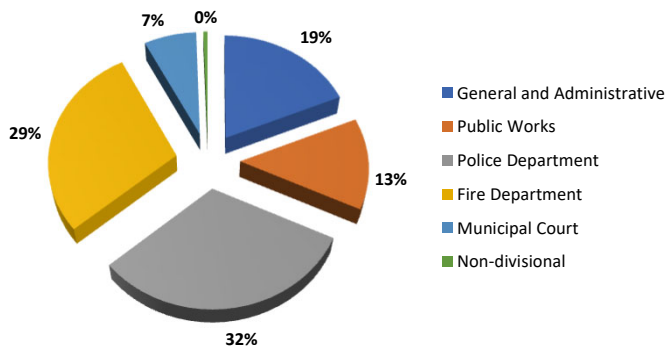
	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED BUDGET	2022-2023 YE ESTIMATE	2023-2024 PROPOSED BUDGET	2022-2023/ 2023-2024 % CHANGE
EXPENDITURES BY CATEGORY						
Personnel Services	\$ 3,849,514	\$ 4,095,543	\$ 4,801,176	\$ 4,600,270	\$ 4,975,845	3.6%
Contractual Agreements	394,092	433,275	442,777	482,030	510,560	15.3%
Supplies and Maintenance	241,555	289,861	324,946	333,750	366,915	12.9%
Utilities and Gasoline	172,172	213,721	204,254	201,429	211,975	3.8%
Training, Dues, and Misc.	79,849	76,339	111,853	116,200	137,425	22.9%
Capital	89,522	149,958	83,649	103,698	75,780	-9.4%
TOTAL EXPENDITURES	\$ 4,826,703	\$ 5,258,698	\$ 5,968,655	\$ 5,837,377	\$ 6,278,500	5.2%

FY 2022-2023 PROPOSED BUDGET



	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED BUDGET	2022-2023 YE ESTIMATE	2023-2024 PROPOSED BUDGET	2022-2023/ 2023-2024 % CHANGE
EXPENDITURES BY FUNCTION						
General and Administrative	\$ 751,010	\$ 877,040	\$ 918,523	\$ 971,039	\$ 1,173,179	27.7%
Public Works	\$ 764,995	\$ 844,967	\$ 970,823	\$ 900,571	\$ 833,023	-14.2%
Police Department	1,639,171	1,751,308	2,005,806	1,883,384	2,000,717	-0.3%
Fire Department	1,307,860	1,385,728	1,610,979	1,656,199	1,795,063	11.4%
Municipal Court	346,102	376,586	432,534	395,228	441,769	2.1%
Non-divisional	17,565	23,069	29,990	30,956	34,750	15.9%
TOTAL EXPENDITURES	\$ 4,826,703	\$ 5,258,698	\$ 5,968,655	\$ 5,837,377	\$ 6,278,500	5.2%

FY 2022-2023 PROPOSED BUDGET



Note:

The Community Development Department was a stand alone Department from FY 2014-2015 through FY 2019-2020 for Fiscal Year 2020-2021 the Department has been reintergrated into Public Works where it originated. Community Development in the Municipal sense refers more to the functions of an Economic Development Corporation.

TOWN OF PANTEGO
FY2023–2024 ANNUAL OPERATING BUDGET AND PLAN OF SERVICES

FUND General Fund — 100

DEPARTMENT General and Administrative — 101

DIVISION CITY MANAGER AND CITY SECRETARY

The Town's General and Administrative team is responsible for the effective and efficient implementation of Council policies and directives via tactful and coordinated daily operations throughout the organization. The functions of this department are carried out by four key roles: (1) City Manager, (2) City Secretary, (3) Finance Director, and (4) Director of Human Resources.

The City Manager and City Secretary are appointed by the Town Council. As the chief official of the Town, the City Manager is responsible for the hiring and oversight of all other members of the Town's executive team including directors and chiefs of public safety. All actions approved by the Council are carried out through administrative action by the City Manager, and any questions the Council may have concerning program performance or enforcement of ordinances are directed to this role.

Centralizing authority and accountability in one appointed employee relieves the Council from attending to routine or minor details and, thus, allows them to focus on the important task of policymaking. The City Manager often proposes new or amended policies or ordinances to the Council based on the everchanging political, social, and economic environment the Town functions within. As budget officer, the City Manager develops and proposes, for Council's consideration, a concise and effective annual budget and the necessary supporting ad valorem (property) tax rate that will allow each department to provide the level of customer service expected by the residents and stakeholders of Pantego.

As the Records Management Officer (RMO), the City Secretary is responsible for attending and recording all official actions taken during meetings of the Town Council and the Pantego Economic Development Corporation (PEDC); record retention, organization, safeguarding, and disposition in accordance with adopted policies and applicable regulations; and for facilitating responses to requests made pursuant to the Texas Public Information Act (PIA). The City Secretary contracts with Tarrant County for elections, accepts candidate filings including campaign finance reports, and prepares official ballots. Other duties of this role include maintaining an accurate and user-friendly online presence via the official website, social media, and newsletters; coordinating the annual board and commission appointment process; and countersigning and applying the Town seal on official

MISSION STATEMENT

Provide superior public service to residents and businesses by implementing Town Council policies and directives via professional management techniques, careful oversight of daily operations, and coordination with department heads and their frontline staff to ensure equitable, effective, and efficient service delivery.

UNDERLYING GOALS

- Proactive development of new or amended programming, policies, and procedures for the Council's consideration.
- Delivery of complete and timely information to citizens via the website, newsletter, reverse 9-1-1, and all other channels.
- Identification and realization of potential cost savings.
- Awareness of changes in the regulatory landscape, development of prudent financial projections, and understanding of the community's future vision in order to properly inform the planning process, anticipate developing concerns, and take advantage of emerging opportunities.
- Maintenance of records that meets all statutory requirements and allows efficient retrieval so that requests - both internal and external - are met in a professional and timely manner.
- Provision of well-informed customer service through comprehensive professional training and organizational knowledge combined with a willingness to research and reliably respond when answers are not immediately known.

FY 22-23 ACCOMPLISHMENTS

- Increased social media engagement.
- Updated website content and fonts and redesigned print newsletter.
- Began evaluating and updating filing systems (both hardcopy and digital) to ensure quick and reliable retrieval of documents on demand.

FY23-24 OBJECTIVES

- Continued archiving of records and destruction of those that are past retention and no longer hold administrative value.
- Continuing education necessary to recertify as a Texas Registered Municipal Clerk (TRMC).

BUDGET ADJUSTMENTS

The City Secretary has requested an increase in the training budget.

**TOWN OF PANTEGO
ANNUAL OPERATING BUDGET & PLAN OF SERVICES**

FUND: General Fund- 100
DEPARTMENT: General and Administrative - 101
DIVISION: Finance Department

Description:

The Finance Department is the administrative arm of the Town's financial operation. The department is responsible for maintaining a governmental accounting system that presents accurately, and with full disclosure, the financial operations of the funds of the Town in conformity with General Accepted Accounting Principles. Combined with budgetary data and controls, information so presented shall provide a means by which the general citizenry may ascertain whether public funds are expended efficiently, as well as prioritized and allocated in a manner which is responsive to prevailing community needs and values.

The Finance Department, in its accounting function, is also responsible for processing payroll, cash disbursements (payments), keeping track of all purchase orders, accounts receivable, fixed assets, and other financial controls, including general ledger reconciliations.

The Finance Department is also responsible for some part of the risk management function of the Town, including the benefits program (health, dental, life), worker's compensation claims, and liability insurance coverage.

Mission Statement:

Provide the best possible public service to the residents and businesses of the Town of Pantego. Implement Town Council policy through professional management and oversight of all Town operations, coordinating the work of department heads and other employees to ensure equitable, effective and efficient service delivery.

Major Goals:

1. To develop and recommend program, policy and procedure alternatives to the Town Council for consideration.
2. To formulate, present, and administer the Town budget in a manner to ensure responsive and cost effective Town services.
3. To safeguard the Town's assets by principle of maximizing available revenue, controlling costs, and managing the Town's investment principal.
4. To direct and oversee the Town's financial accountability to ensure the responsible and allowable use of Town's funds.
5. To improve service delivery through education and training of Finance personnel as well as personnel of customer departments.
6. To develop and provide financial and budgetary data to management or other authorized personnel in the form, frequency and timeliness needed for management decisions.

**Fiscal Year 2022-2023
Accomplishments:**

1. Completed the Annual Audit and was awarded the Certificate of Achievement for Excellence in Financial Reporting by the Government Finance Officers Association for the fourth year in a row.
2. Adopted the FY 22-23 Budget.
3. Maintained CGFO Certification
4. Actively managed excess cash balances to maximize returns.
5. Successfully obtained various Grants to support the Town's Finances.

6. Continued the implementation of the Enterprise Vehicle Lease program to save costs on maintenance and improve the Town's image by having newer and safer vehicles.

Objectives for Fiscal Year 2023-2024:

1. Continue to find and utilize Grant opportunities to help support the Town's Financial Position
2. Start the Budget process much earlier in the year in order to work with all departments to **develop a Comprehensive Five Year plan** and not just budget one year at a time in order to project long-term needs.
3. Transition the Budget Process from the archaic Excel Spreadsheet to a robust and comprehensive budgeting software application.
4. Continue to assess and review internal processes and make recommendations for improvement. Strengthening Internal Controls and segregation of duties in a small department.
5. Re-write and update the town's Finance and Investment Policies to ensure they are compliant with recent legislative changes.
6. Obtain CGFM certification
7. Explore options for replacing Tyler Technologies with a more modern and economical product.

Major Budget Changes:

**TOWN OF PANTEGO
ANNUAL OPERATING BUDGET & PLAN OF SERVICES**

FUND: General Fund- 100
DEPARTMENT: General and Administrative - 101
DIVISION: Human Resources

Description:

The Human Resource department is committed to providing high quality professional service to all prospective, current, and past employees; and treating each with respect, good care, and individualized attention. Human Resources provides departmental support by managing: information, records, performance and achievements; while encouraging individual employee input and participation.

Human Resources serves to attract, develop, motivate and retain a diverse workforce with a supportive and creative work environment with an emphasis on customer service and communication within the Town and community.

The Human Resource department's accounting function is responsible for processing payroll and other financial records and assists with the annual auditing by providing expense reports and records. In addition, the department is tasked with the risk management functions; and oversees the benefits program: health, dental, life, worker's compensation, and liability insurance.

Mission Statement:

The Human Resources department functions by providing professional support to the town and it's municipal departments and employees by ensuring compensation, benefits which are compliance with the Federal and State Laws; and the regulations and policies of the Town of Pantego.

Major Goals:

1. Research health, dental, and life benefits plans with other providers for best low cost premiums for employees and their families; and thereby presenting to the Town Council for consideration and adoption.
2. Formulate and constructed a comprehensive step pay program for all employees in the Town budget with a goal to achieve area wide competitiveness, and retain Town employees.
3. Provided full-time and part-time employees with education and training tools through on-line training to achieve best practice methods for professional conduct.

Fiscal Year 2022-2023 Accomplishments:

1. Open Enrollment Benefits--providing employees with vendors contact information to include: optometrist (First Eye Care), dental (Park Row Dental), additional liability and voluntary life insurance providers (AFLAC, One Ameica and Nationwide), financial institution (Frost Bank), Sam's Club, and emergency care (Sure Point).
2. TML Intergovernmental Risk Pool--update and manage positions for worker's compensation that affects quarterly billing statements.
3. Destruction of Records--disposed of multiple years of records in compliance with the state records retention schedule policy.
4. Provided Wellness programs such as Catapult in house clinic.
5. Provided Mental Health Awareness education.
6. Refresh landscape at Town Hall.
7. Memorial/Dedication of the passing of employees.
8. Finance -- assist with annual audit.

9. Board and Commission appreciation dinner and awards.
10. Upgrade PEDC--ribbon cuttings.
11. PEDC--attend Pantego Business Alliance meetings, respond and research emails.
- 12.

Objectives for Fiscal Year 2023-2024:

1. Continued education to obtain certification, Society For Human Resource Management (SHRM).
2. Archive retainable files to Laserfiche software.
3. Provide full-time and part-time employees with Mental Health Awareness education and training tools through on-line training.
4. Provide full-time and part-time employees with education and training tools through on-line training to achieve best practice methods for professional conduct.
5. TML Intergovernmental Risk Pool--review and update Town municipal property for insurance liability.
6. Restructure employee events to include International Men's Day.
7. Research cost saving voip/phone expense through Spectrum Communications.
8. Redesign time cards.
9. Citizen's Academy
10. Annular Solar Eclipse October 14, 2023
11. Total Solar Eclipse April 8, 2024.

Major Budget Changes:

1. Certification Pay
2. Bilingual Pay

**TOWN OF PANTEGO
ANNUAL OPERATING BUDGET & PLAN OF SERVICES**

FUND: General Fund - 100
DEPARTMENT: General and Administrative - 101

EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2022-2023 ESTIMATE	2023-2024 PROPOSED BUDGET	2022-2023/ 2023-2024 CHANGE
Personnel Services	\$ 456,065	\$ 532,297	\$ 560,385	\$ 571,038	\$ 734,519	31.1%
Contractual Agreements	104,864	103,165	107,566	128,498	110,225	2.5%
Supplies and Maintenance	46,601	46,372	44,261	42,296	51,810	17.1%
Utilities and Gasoline	22,426	23,450	21,100	23,694	24,050	14.0%
Training / Dues / Miscellaneous	12,678	14,860	22,100	20,938	30,650	38.7%
Capital Outlay	-	3,520	-	-	-	NA
TOTAL	\$ 642,635	\$ 723,664	\$ 755,412	\$ 786,465	\$ 951,254	25.9%

PERSONNEL (Full-Time Equivalent)	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2022-2023 ESTIMATE	2023-2024 PROPOSED BUDGET	2022-2023/ 2023-2024 CHANGE
City Manager	1	1	1	1	1	0
City Secretary	1	1	1	1	1	0
Finance Director	1	1	1	1	1	0
Support Specialist UB/AP					1	1
Support Specialist Planning/Permits					1	1
Human Resources Director	1	1	1	1	1	0
Economic Development Coordinator	0		0.5	0.5	0.5	0.0
TOTAL PERSONNEL	4	4	4.5	4.5	6.5	2.0

PERFORMANCE MEASURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2022-2023 ESTIMATE	2023-2024 PROPOSED BUDGET	2022-2023/ 2023-2024 CHANGE
City Council Meetings	29	31	27	18	18	(9)
Agendas Processed	70	57	73	47	47	(26)
Staff Meetings	52	52	52	30	30	(22)
Planning and Zoning Meetings	7	6	8	6	6	(2)
ZBA Meetings	2	1	2	-	1	(1)
PEDC Meetings	23	13	14	12	12	(2)
CRB Meetings	9	6	12	11	10	(2)
Newsletters	12	11	12	12	12	-
Elections	1	1	1	-	1	-
Legal Publications	8	10	20	8	10	(10)
Open Records Received/Processed	358	328	360	305	320	(40)
Ribbon Cuttings	2	4	5	5	5	-
Annual Financial Reports	1	1	1	1	1	-
External Audits	3	3	3	3	3	-
Operating Budgets/Amendments	-	-	-	1	-	-
Monthly Financial Summaries	12	12	12	12	12	-
Monthly Closings	12	12	12	12	12	-
Payrolls Processed	27	27	27	27	27	-
Payments Processed	1,913	1,600	1,500	1,600	1,600	100
Purchased Orders Issued	143	150	150	150	150	-
Bank Reconciliations	72	72	72	72	72	-
Employee File Maintenance	60	60	60	60	60	-
Vendor File Maintenance	400	425	400	450	450	50

**TOWN OF PANTEGO
GENERAL FUND - DEPARTMENTAL DETAIL
GENERAL AND ADMINISTRATIVE (101)
For Fiscal Year 2023-2024 Budget**

ACC. NUM.	ACCOUNT DESCRIPTION	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2023-2024	2022-2023/
		ACTUAL	ACTUAL	ADOPTED BUDGET	Y-T-D 7/31/2023	YE ESTIMATE	PROPOSED BUDGET	2023-2024 % CHANGE
PERSONNEL SERVICES								
101.00	Salaries / Wages	\$ 328,557	\$ 391,567	\$ 415,851	\$ 350,891	\$ 420,000	\$ 535,582	28.8%
102.00	Overtime Wages	7,348	7,422	-	3,002	\$ 3,002	1,260	#DIV/0!
102.10	Car Allowance	3,910	3,914	3,900	3,171	\$ 3,900	3,900	0.0%
103.00	Longevity	505	795	840	810	\$ 810	1,785	112.5%
105.00	Sick Leave Buy Back	5,164	11,126	10,259	9,111	\$ 9,111	7,075	-31.0%
110.00	FICA/City Contribution	21,033	25,397	26,713	22,186	\$ 27,000	34,075	27.6%
110.10	Medicare/City Contribution	4,919	5,940	6,247	5,186	\$ 6,250	7,969	27.6%
120.02	TMRS Contribution	56,730	54,576	57,482	49,566	\$ 60,000	78,177	36.0%
130.00	Worker's Compensation	724	788	1,055	1,369	\$ 1,369	2,070	96.2%
130.02	Unemployment Insurance	576	668	1,260	46	\$ 46	63	-95.0%
130.05	Group Insurance	26,600	30,104	36,779	32,608	\$ 39,550	62,563	70.1%
	SUBTOTAL PERSONNEL SERVICES	\$ 456,065	\$ 532,297	\$ 560,385	\$ 477,945	\$ 571,038	\$ 734,519	31.1%
CONTRACTUAL AGREEMENTS								
201.00	Auditing Expense	\$ 29,500	\$ 32,500	\$ 34,250	\$ 33,000	\$ 33,000	\$ 34,000	-0.7%
210.00	Legal Attorney Fees	46,484	41,887	42,500	52,021	\$ 62,426	42,500	0.0%
211.00	Legal Advertising	460	755	450	37	\$ 450	500	11.1%
211.50	Franklin Legal	395	395	1,900	2,264	2,264	2,500	31.6%
220.00	Appraisal District Expense	7,189	7,215	7,400	8,896	8,896	8,900	20.3%
225.00	County Collection Fees	10,538	10,253	10,588	10,384	10,384	10,500	-0.8%
247.00	Insurance Expense	7,060	7,747	8,578	9,178	\$ 9,178	9,425	9.9%
252.00	Fiduciary Expense	3,238	2,415	1,900	1,900	1,900	1,900	0.0%
	SUBTOTAL CONTRACTUAL	\$ 104,864	\$ 103,165	\$ 107,566	\$ 117,680	\$ 128,498	\$ 110,225	2.5%
SUPPLIES / MAINTENANCE								
212.00	Council Fund	\$ 9,701	\$ 9,022	\$ 10,000	\$ 9,773	\$ 11,300	\$ 12,110	21.1%
213.00	Records Management	2,780	2,925	2,780	.	2,780	2,780	0.0%
237.00	Newsletter	5,481	5,481	5,481	4,568	5,481	5,755	5.0%
238.00	Office Supplies	4,291	4,793	4,250	2,673	\$ 3,207	4,000	-5.9%
239.00	Postage Service/Maintenance	5,380	2,342	2,500	2,120	2,544	2,825	13.0%
282.00	Printing Expense	342	988	1,000	1,721	\$ 2,200	2,500	150.0%
350.00	Building Maintenance	14,570	16,123	14,000	12,109	\$ 14,531	17,340	23.9%
712.00	Election Expense	4,057	4,699	4,250	253	253	4,500	5.9%
	SUBTOTAL SUPPLIES/ MAINTENANCE	\$ 46,601	\$ 46,372	\$ 44,261	\$ 33,217	\$ 42,296	\$ 51,810	17.1%
UTILITIES & GASOLINE								
411.00	Natural Gas and Electricity	\$ 5,662	\$ 5,079	\$ 5,500	\$ 3,778	\$ 4,533	\$ 5,000	-9.1%
411.10	Telephone Expense	14,015	14,769	12,250	13,484	\$ 16,181	16,000	30.6%
411.20	Cellular Phone Expense	1,863	2,144	1,750	1,704	\$ 2,045	2,050	17.1%
411.30	Water Expense	885	1,458	1,600	780	\$ 936	1,000	-37.5%
	SUBTOTAL UTILITIES & GASOLINE	\$ 22,426	\$ 23,450	\$ 21,100	\$ 19,745	\$ 23,694	\$ 24,050	14.0%
TRAINING / DUES / MISC.								
255.00	TML Deductible	\$ -		\$ 5,000	\$ -	\$ -	\$ 5,000	0.0%
705.00	Membership Dues	3,388	4,478	5,250	5,253	\$ 6,303	6,500	23.8%
724.00	Travel / Training	3,551	6,429	8,500	8,694	\$ 10,433	14,650	72.4%
770.00	Miscellaneous	4,491	3,863	3,250	3,502	\$ 4,202	4,500	38.5%
775.19	COVID-19 Emer Mgmt	1,245	29	-	-	-	-	#DIV/0!
771.00	Staffing Expense	3	61	100	-	-	-	-100.0%
	SUBTOTAL TRAINING / DUES / MISC.	\$ 12,678	\$ 14,860	\$ 22,100	\$ 17,449	\$ 20,938	\$ 30,650	38.7%
CAPITAL OUTLAY								
480.00	Asset Purchases	\$ -	\$ -	\$ -		\$ -	\$ -	
483.00	Minor Office Equipment	\$ -	\$ 3,520	\$ -		\$ -	\$ -	
	SUBTOTAL CAPITAL OUTLAY	\$ -	\$ 3,520	\$ -	\$ -	\$ -	\$ -	
	TOTAL GENERAL & ADMINISTRATIVE	\$ 642,635	\$ 723,664	\$ 755,412	\$ 666,036	\$ 786,465	\$ 951,254	25.9%

**TOWN OF PANTEGO
GENERAL FUND - DEPARTMENTAL DETAIL
IT SERVICES (104)
For Fiscal Year 2023-2024 Budget**

ACC. NUM.	ACCOUNT DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED BUDGET	2022-2023 Y-T-D 7/31/2023	2022-2023 YE ESTIMATE	2023-2024 PROPOSED BUDGET	2022-2023/ 2023-2024 % CHANGE
CONTRACTUAL AGREEMENTS								
234.10	DataMax M/A - Now Xerox Business	6,120	12,948	10,606	9,307	11,168	11,200	5.6%
234.20	Blackboard Connect (Now Code Red)	2,625	2,756	2,756	2,894	2,894	3,038	10.2%
234.30	Incode M/A	26,280	40,519	44,100	48,387	48,387	46,600	5.7%
365.00	Programming / Maintenance	53,549	47,276	45,600	39,215	47,500	96,007	110.5%
	SUBTOTAL CONTRACTUAL AGREEMENTS	88,574	103,498	103,062	99,803	109,949	156,845	52.2%
SUPPLIES/MAINTENANCE								
236.00	Computer Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
366.00	Computer Software Maint/Repair	-	-	-	-	-	-	
	SUBTOTAL SUPPLIES/MAINTENANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
CAPITAL OUTLAY								
481.00	Minor Computer Equipment	\$ 8,029	\$ 45,468	\$ 38,125	\$ 30,210	\$ 38,125	\$ 38,300	0.5%
482.00	Minor Computer Software	11,772	4,409	21,924	544	36,500	26,780	22.1%
	SUBTOTAL CAPITAL OUTLAY	\$ 19,801	\$ 49,877	\$ 60,049	\$ 30,754	\$ 74,625	\$ 65,080	8.4%
	TOTAL IT SERVICES	\$ 108,376	\$ 153,375	\$ 163,111	\$ 130,557	\$ 184,574	\$ 221,925	36.1%

TOWN OF PANTEGO
ANNUAL OPERATING BUDGET & PLAN OF SERVICES

FUND: General Fund - 100
DEPARTMENT: Public Works - 135

Description:

The Department of Public Works maintains and enhances the safety and well-being of the community by providing exceptional service and by maintaining streets, sidewalks, signs, signals, park maintenance, facilities maintenance, animal services, engineering contract management and project management.

Mission Statement:

Develop long range strategic plans to meet infrastructure needs. Meet operational goals that enhance public awareness, provide responsive, courteous and quality services in order to achieve customer satisfaction and improve the quality of life for the citizens of the town of Pantego.

Major Goals:

1. To continue street construction fund improvement projects and to assess the needs for future projects.
2. To improve customer service through efficiency and time management.
3. Develop projects that sustain the infrastructure and add value for residents and business

Fiscal Year 2022-2023 Accomplishments:

1. Replaced and will continue to replace over 500 square feet of sidewalks throughout Town.
2. Replaced various curb and gutters, broken due to general wear and tear from vehicles.
3. Stormwater repairs made internal and externally along with large pavement patching due to failing stormwater pipe.
4. Maintained all Town streets with pothole patching.
5. Replaced more than 40 street signs.

Objectives for Fiscal Year 2023-2024:

1. Annually maintain 5,000 LF of pavement with crack sealing
2. Continuous maintenance of sidewalks, curb, and gutters
3. Continuous maintenance of facilities
4. Continuous maintenance of street signs throughout Town on a annual basis of replacement

Major Budget Changes:

**TOWN OF PANTEGO
ANNUAL OPERATING BUDGET & PLAN OF SERVICES**

FUND: General Fund - 100
DEPARTMENT: Public Works - 135

EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2022-2023 ESTIMATE	2023-2024 PROPOSED BUDGET	2022-2023/ 2023-2024 CHANGE
Personnel Services	\$ 617,639	\$ 652,443	\$ 718,955	\$ 661,793	\$ 580,404	-19.3%
Contractual Agreements	32,918	55,740	45,538	61,059	48,439	6.4%
Supplies and Maintenance	43,305	55,186	118,080	100,489	119,380	1.1%
Utilities and Gasoline	65,370	75,582	78,500	67,650	75,300	-4.1%
Training / Dues / Miscellaneous	5,763	5,750	8,250	9,581	9,500	15.2%
Capital Outlay	-	266	1,500	-	-	
TOTAL	\$ 764,995	\$ 844,967	\$ 970,823	\$ 900,571	\$ 833,023	-14.2%

PERSONNEL (Full-Time Equivalent)	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2022-2023 ESTIMATE	2023-2024 PROPOSED BUDGET	2022-2023/ 2023-2024 CHANGE
Public Works Director	1	1	1	1	1	0
Code Enforcement		0.5	0.5	0.5	0.5	0
Building Official						
Operations Manager		1	1	1	1	0
Support Specialist/Utility Billing	1	1	1	1	0	-1
Support Specialist/Planning Dept	1	1	1	1	0	-1
Public Works Foreman/Crew Leader	1.5	1	1	1	1	0
Public Works Worker	4	3	3	3	3	0
Public Works Worker (Part-time)	0.5	0.5	0.5	0.5	0.5	0
TOTAL PERSONNEL	9	9	9	9	7	-2

PERFORMANCE MEASURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2022-2023 ESTIMATE	2023-2024 PROPOSED BUDGET	2022-2023/ 2023-2024 CHANGE
Animal Service Calls	62	75	100	85	100	0.0%
Drainage Inspection	24	25	30	40	30	0.0%
Pot Hole Repair	65	75	120	100	120	0.0%
Street Sweeping Events	2	1	2	1	2	0.0%
Clean-up Events / HHW	2	2	2	2	2	0.0%
Special Events	1	1	9	9	9	0.0%
Capital Improvement Projects	2	8	8	8	2	-75.0%
Private Development Projects	1	1	3	2	3	0.0%
Street Signage Replacement	45	50	75	70	75	0.0%
Mesquito Traps	112	100	120	120	120	0.0%
Building Safety Inspections	281	400	400	400	400	0.0%
Code Compliance Inspections	216	480	200	200	200	0.0%
Commercial Permits Issued	68	74	175	100	175	0.0%
Residential Permits Issued	129	110	150	100	150	0.0%
Certificates of Occupancy Issued	78	67	90	80	90	0.0%

**TOWN OF PANTEGO
GENERAL FUND - DEPARTMENTAL DETAIL
PUBLIC WORKS (135)
For Fiscal Year 2023-2024 Budget**

ACC. NUM.	ACCOUNT DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED BUDGET	2022-2023 Y-T-D 7/31/2023	2022-2023 YE ESTIMATE	2023-2024 PROPOSED BUDGET	2022-2023/ 2023-2024 % CHANGE
PERSONNEL SERVICES								
101.00	Salaries / Wages	\$ 378,345	\$ 389,631	\$ 414,842	\$ 321,545	\$ 376,214	\$ 309,257	-25.5%
101.10	Part-time Wages	34,444	27,709	54,148	37,854	43,218	45,328	-16.3%
102.00	Overtime Wages	26,092	44,154	38,364	32,476	37,924	38,110	-0.7%
102.10	Car Allowance	2,607	724	-	-	-	-	#DIV/0!
102.20	Certification Pay	5,701	5,143	3,250	4,657	5,357	4,150	27.7%
103.00	Longevity	1,835	1,705	1,080	790	790	845	-21.8%
105.00	Sick Leave Buyback	6,004	6,620	4,358	3,681	3,681	4,733	8.6%
110.00	FICA/City Contribution	28,026	32,431	31,995	26,068	30,459	24,950	-22.0%
110.10	Medicare/City Contribution	6,555	7,585	7,483	6,097	7,124	5,835	-22.0%
120.02	TMRS Contribution	72,970	82,236	78,243	66,039	76,922	62,407	-20.2%
130.00	Worker's Compensation	10,435	11,364	11,726	19,736	19,736	15,825	35.0%
130.02	Unemployment Insurance	1,594	1,717	2,520	94	94	72	-97.1%
130.05	Health/Dental Insurance	43,032	41,426	70,947	52,225	60,273	68,891	-2.9%
	SUBTOTAL PERSONNEL SERVICES	\$ 617,639	\$ 652,443	\$ 718,955	\$ 571,261	\$ 661,793	\$ 580,404	-19.3%
CONTRACTUAL AGREEMENTS								
232.00	Engineering & Maps	\$ 2,217	\$ 2,988	\$ 2,500	\$ 11,538	\$ 12,500	\$ 2,500	0.0%
247.00	Insurance Expense	4,959	7,091	6,024	6,446	6,446	6,939	15.2%
346.00	Traffic Signal Maintenance	1,127	197	3,000	572	1,000	3,000	0.0%
525.00	Other Retainer and Service Fees	22,851	43,848	32,250	34,261	41,113	36,000	11.6%
348.00	Radio Lease (Arl.)	1,764	1,617	1,764	-	-	-	-100.0%
	SUBTOTAL CONTRACTUAL	\$ 32,918	\$ 55,740	\$ 45,538	\$ 52,816	\$ 61,059	\$ 48,439	6.4%
SUPPLIES / MAINTENANCE								
238.00	Office Supplies	\$ 3,061	\$ 3,980	\$ 5,000	\$ 1,991	\$ 2,800	\$ 3,500	-30.0%
239.00	Postage Service/Maintenance	1,496	3,291	3,000	2,100	2,500	2,750	-8.3%
243.00	Animal Control	2,802	1,782	5,500	5,063	5,500	2,500	-54.5%
248.10	Planning and Zoning	292	384	750	240	300	400	-46.7%
248.20	Zoning Board of Adjustment	-	32	200	-	-	100	-50.0%
282.00	Printing Expense	485	1,364	1,000	296	500	1,000	0.0%
329.00	Uniforms	920	2,176	5,000	2,126	2,500	4,000	-20.0%
350.00	Building Maintenance	2,675	3,423	5,000	6,116	7,289	10,000	100.0%
352.00	Sidewalk Maintenance & Repair	931	454	15,000	1,299	2,000	15,000	0.0%
353.00	Street / Drainage Maintenance	4,602	7,207	25,000	17,463	20,000	25,000	0.0%
356.00	Vehicle / Equipment Expense	6,019	7,096	4,500	15,953	17,000	4,500	0.0%
464.00	Landscaping & Improvements	7,050	5,909	5,280	5,021	6,000	5,280	0.0%
526.00	Code Compliance	125	-	1,000	-	100	500	-50.0%
527.00	Street Signage Maint/Repair	3,849	4,138	7,500	4,599	6,000	7,500	0.0%
528.00	Equipment & Supplies	4,860	7,237	11,350	11,211	12,000	11,350	0.0%
528.20	Traffic Control Supplies	364	972	1,500	1,171	1,500	2,000	33.3%
529.00	Lawn Equipment Maintenance	370	701	1,500	35	500	1,500	0.0%
530.00	Mosquito Control	3,188	4,941	15,000	3,420	5,000	12,500	-16.7%
536.00	Storm Water Repair	217	100	5,000	8,303	9,000	10,000	100.0%
	SUBTOTAL SUPPLIES/ MAINTENANCE	\$ 43,305	\$ 55,186	\$ 118,080	\$ 86,407	\$ 100,489	\$ 119,380	1.1%
UTILITIES & GASOLINE								
362.00	Gasoline / Oil Expense	\$ 5,951	\$ 9,295	\$ 10,000	\$ 7,175	\$ 8,500	\$ 9,000	-10.0%
411.00	Natural Gas and Electricity	2,593	3,177	3,500	4,294	5,225	5,000	42.9%
411.10	Telephone Expense	5,781	6,043	5,000	5,397	6,475	6,250	25.0%
411.20	Cell phone Expense	1,783	1,864	2,000	1,328	1,750	1,800	-10.0%
411.30	Water Expense	13,015	17,674	20,000	10,872	14,700	16,000	-20.0%
413.00	Traffic Signal Electricity	1,022	1,078	1,500	852	1,000	1,250	-16.7%
450.00	Street Lighting Electricity	35,224	36,451	36,500	25,302	30,000	36,000	-1.4%
	SUBTOTAL UTILITIES & GASOLINE	\$ 65,370	\$ 75,582	\$ 78,500	\$ 55,221	\$ 67,650	\$ 75,300	-4.1%
TRAINING / DUES / MISC.								
255.00	TML Deductible	\$ -	\$ -	\$ -	\$ -	-	-	-
705.00	Membership Dues	358	631	1,250	1,246	1,500	1,500	20.0%
724.00	Travel / Training	1,514	1,107	2,500	1,791	2,250	3,500	40.0%
770.00	Miscellaneous	2,141	4,012	4,500	4,373	5,831	4,500	0.0%
775.19	COVID-19 Emer Mgmt.	-	-	-	-	-	-	-
775.21	Feb21 Winter Disaster Recovery	1,749	-	-	-	-	-	-
771.00	Staffing Expense	-	-	-	130	-	-	-
	SUBTOTAL TRAINING / DUES / MISC.	\$ 5,763	\$ 5,750	\$ 8,250	\$ 7,540	\$ 9,581	\$ 9,500	15.2%
CAPITAL OUTLAY								
480.00	Asset Purchases	-	-	-	-	-	-	-
483.00	Minor Office Equipment	\$ -	\$ 266	\$ 1,500	\$ 1,500	-	-	-
486.00	Minor Equipment	-	-	-	-	-	-	-
	SUBTOTAL CAPITAL OUTLAY	\$ -	\$ 266	\$ 1,500	\$ 1,500	\$ -	\$ -	-
	TOTAL PUBLIC WORKS	\$ 764,995	\$ 844,967	\$ 970,823	\$ 774,746	\$ 900,571	\$ 833,023	-14.2%

TOWN OF PANTEGO
ANNUAL OPERATING BUDGET & PLAN OF SERVICES

FUND: General Fund - 100
DEPARTMENT: Police Department - 140

Description:

The Police Department, under the direction of the Chief of Police, implements programs to prevent and deter crime and enforce laws in order to protect life and property within the Town of Pantego. The Police Department: provides effective and efficient service to all citizens while treating them with dignity and respect; protects individual rights as provided for in Federal, State and Local laws; protects, aids, rescues and restores individual and community safety; maintains files and statistics on police related matters.

Mission Statement:

The mission of the Pantego Police Department is to effectively and efficiently fulfill the public safety expectations of the citizens of the Town of Pantego.

Major Goals:

1. Maintain a Department-wide community policing philosophy.
2. Continue to enhance communication with citizens.
3. Maintain the Department staff at full capacity.
4. Continue to reduce the number of reported offenses throughout the Town.

Fiscal Year 2022-2023 Accomplishments:

Department had reached full staff, but now we are short staffed.

Successfully update code enforcement issues and addressed junk vehicles on Pioneer Pkwy.

Contacted business owners for updated contact information.

Security Fence and Gates have been installed at the PD.

Roof has been replaced at the PD.

Objectives for Fiscal Year 2023-2024:

- Increase and maintain the quality of customer service.
- Evaluate conditions to motivate employees.
- Increase retention rate.
- Replace at least one patrol vehicle each year.
- Partner with PCA and add an Officer in the school as an SRO.
- Make sure communications are at their highest between employees and supervisors.
- Upgrade/Replace outdated RMS/CAD w/Crimes

Major Budget Changes:

Increase training to develop officers for their Advanced & Master Certifications.

Provide additional training for officers in regards to use of force and any additional training that will be required due to any new laws that will be implemented by TCOLE.

Add one more Officer to be provided as an SRO for PCA- still a work in progress.

**TOWN OF PANTEGO
ANNUAL OPERATING BUDGET & PLAN OF SERVICES**

FUND: General Fund - 100
DEPARTMENT: Police Department - 140

EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2022-2023 ESTIMATE	2023-2024 PROPOSED BUDGET	2022-2023/ 2023-2024 CHANGE
Personnel Services	\$ 1,379,205	\$ 1,450,676	\$ 1,790,247	\$ 1,636,355	\$ 1,756,604	-1.9%
Contractual Agreements	51,482	52,920	56,907	53,831	59,713	4.9%
Supplies and Maintenance	65,386	83,132	61,104	76,565	77,100	26.2%
Utilities and Gasoline	54,449	72,338	59,710	69,360	69,500	16.4%
Training / Dues / Miscellaneous	23,239	17,745	28,638	24,700	29,300	2.3%
Capital Outlay	65,409	74,498	9,200	22,573	8,500	-7.6%
TOTAL	\$ 1,639,171	\$ 1,751,308	\$ 2,005,806	\$ 1,883,384	\$ 2,000,717	-0.3%

PERSONNEL (Full-Time Equivalent)	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2022-2023 ESTIMATE	2023-2024 PROPOSED BUDGET	2022-2023/ 2023-2024 CHANGE
Chief of Police	1	1	1	1	1	0
Captain	1	1	1	1	1	0
Police Sergeant	1	1	1	1	1	0
Police Corporal Investigation	1	1	1	1	1	0
Police Corporal	1	1	1	1	1	0
Police Officer/SRO	6.5	6.5	8	8	8	0
School Crossing Guard	0.5	0.5	0.5	0.5	0.5	0
Dispatcher	5	5	5	5	5	0
Dispatcher (Part-time)			0.5	0.5	0.5	0
TOTAL PERSONNEL	17	17	19	19	19	0.0

PERFORMANCE MEASURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2022-2023 ESTIMATE	2023-2024 PROPOSED BUDGET	2022-2023/ 2023-2024 CHANGE
Total Calls for Service	24,958	20,584	32,000	20,000	23,000	-28.1%
Arrests	63	58	70	90	100	42.9%
DWI Arrests	6	11	35	15	20	-42.9%
Citations	5,303	5,554	5,000	5,000	5,400	8.0%
Accidents	60	51	55	55	55	0.0%

**TOWN OF PANTEGO
GENERAL FUND - DEPARTMENTAL DETAIL
POLICE DEPARTMENT (140)
For Fiscal Year 2023-2024 Budget**

ACC. NUM.	ACCOUNT DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED BUDGET	2022-2023 Y-T-D 7/31/2023	2022-2023 YE ESTIMATE	2023-2024 PROPOSED BUDGET	2022-2023/ 2023-2024 % CHANGE
PERSONNEL SERVICES								
101.00	Salaries / Wages	\$ 925,545	\$ 1,001,815	\$ 1,199,953	\$ 934,740	\$ 1,082,508	\$ 1,120,774	-6.6%
101.10	Part Time Wages	12,672	15,636	19,706	25,166	\$ 26,917	31,965	62.2%
102.00	Overtime Wages	78,039	45,037	53,887	57,375	\$ 68,799	70,967	31.7%
102.20	Certification Pay						14,400	
103.00	Longevity	2,040	6,090	6,835	6,340	\$ 6,340	5,880	-14.0%
105.00	Sick Leave Buyback	10,578	15,009	28,343	24,200	\$ 24,200	22,381	-21.0%
110.00	FICA/City Contribution	60,165	60,664	81,141	60,377	\$ 69,830	78,515	-3.2%
110.10	Medicare/City Contribution	14,071	14,188	18,976	14,121	\$ 16,331	18,362	-3.2%
120.02	TMRS Contribution	167,019	158,858	199,798	153,766	\$ 178,218	197,103	-1.3%
130.00	Worker's Compensation	24,384	27,612	31,604	48,581	\$ 48,581	54,142	71.3%
130.02	Unemployment Insurance	2,669	2,826	4,975	189	\$ 189	171	-96.6%
130.05	Health/Dental Insurance	82,022	102,941	145,030	99,209	\$ 114,443	141,943	-2.1%
	SUBTOTAL PERSONNEL SERVICES	\$1,379,205	\$1,450,676	\$1,790,247	\$1,424,064	\$1,636,355	\$1,756,604	-1.9%
CONTRACTUAL AGREEMENTS								
234.00	Maintenance Agreements	\$ 4,501	\$ 4,098	\$ 5,000	\$ 3,931	\$ 4,750	\$ 7,060	41.2%
248.00	Law Enforcement Liab Insurance	17,913	19,655	21,762	22,156	22,156	23,000	5.7%
348.00	Communication Equipment Maint	8,143	8,245	8,145	4,954	6,000	8,100	-0.6%
365.00	Programming / Maintenance	20,925	20,921	22,000	20,925	20,925	21,553	-2.0%
	SUBTOTAL CONTRACTUAL	\$ 51,482	\$ 52,920	\$ 56,907	\$ 51,966	\$ 53,831	\$ 59,713	4.9%
SUPPLIES / MAINTENANCE								
238.00	Office Supplies	\$ 3,699	\$ 3,183	\$ 5,000	\$ 1,902	\$ 3,000	\$ 4,000	-20.0%
239.00	Postage Service/Maintenance	1,143	1,654	1,904	1,583	1,935	1,900	-0.2%
246.00	Motorcycle Maintenance/Repair	5,708	17,816	2,000	7,469	8,575	12,000	500.0%
270.00	Prisoner Food/Supplies	1,518	3,447	2,500	3,374	4,000	3,500	40.0%
280.00	Investigation Supplies	7,872	7,385	7,000	6,424	8,000	7,000	0.0%
282.00	Printing Expense	-	-	-	825	1,000	500	#DIV/0!
290.00	Crime Prevention	967	540	1,500	1,174	1,500	1,500	0.0%
329.00	Uniform Expense	12,332	11,977	10,000	6,078	8,000	10,000	0.0%
350.00	Building Maintenance	11,653	19,667	16,000	14,061	17,500	18,000	12.5%
356.00	Vehicle / Equipment Expense	13,795	15,525	12,000	13,438	16,125	15,000	25.0%
358.00	Equipment Repair	1,722	-	1,200	70	500	1,200	0.0%
492.00	Communication Expense	4,976	1,938	2,000	5,763	6,430	2,500	25.0%
	SUBTOTAL SUPPLIES/ MAINTENANCE	\$ 65,386	\$ 83,132	\$ 61,104	\$ 62,161	\$ 76,565	\$ 77,100	26.2%
UTILITIES & GASOLINE								
362.00	Gasoline / Oil Expense	\$ 23,310	\$ 38,789	\$ 30,000	\$ 28,044	\$ 34,000	\$ 35,000	16.7%
411.00	Natural Gas and Electricity	9,773	10,935	12,000	9,589	11,605	12,000	0.0%
411.10	Telephone Expense	15,302	15,538	10,160	13,693	16,425	15,000	47.6%
411.20	Cell phone Expense	4,572	5,888	5,550	4,530	5,605	5,700	2.7%
411.30	Water Expense	1,493	1,187	2,000	1,429	1,725	1,800	-10.0%
	SUBTOTAL UTILITIES & GASOLINE	\$ 54,449	\$ 72,338	\$ 59,710	\$ 57,285	\$ 69,360	\$ 69,500	16.4%
TRAINING / DUES / MISC.								
279.00	Fire Arms Qualification	\$ 8,141	\$ 2,676	\$ 8,000	\$ 1,649	\$ 7,500	\$ 8,000	0.0%
705.00	Membership Dues	3,257	1,255	2,338	3,094	3,750	3,800	62.5%
724.00	Travel / Training	6,793	7,385	12,000	5,069	7,500	12,000	0.0%
770.00	Miscellaneous	2,655	4,562	2,300	2,980	3,750	2,500	8.7%
775.19	COVID-19 Emer Mgmt	1,637	1,160	1,000	359	450	500	-50.0%
771.00	Staffing Expense	756	707	3,000	721	1,750	2,500	-16.7%
	SUBTOTAL TRAINING / DUES / MISC.	\$ 23,239	\$ 17,745	\$ 28,638	\$ 13,872	\$ 24,700	\$ 29,300	2.3%
CAPITAL OUTLAY								
480.00	Asset Purchases	\$ 62,412	\$ 68,832	\$ -	\$ -	\$ -	\$ -	
481.00	Minor Computer Equipment	\$ -	\$ 2,125	\$ 2,500	\$ -	\$ -	\$ 2,000	-20.0%
483.00	Minor Office Equipment	347	254	3,500	185	2,530	3,000	-14.3%
486.00	Minor Equipment	2,650	3,288	3,200	20,043	20,043	3,500	9.4%
	SUBTOTAL CAPITAL OUTLAY	\$ 65,409	\$ 74,498	\$ 9,200	\$ 20,228	\$ 22,573	\$ 8,500	-7.6%
	TOTAL POLICE DEPARTMENT	\$1,639,171	\$1,751,308	\$2,005,806	\$1,629,576	\$1,883,384	\$2,000,717	-0.3%

**TOWN OF PANTEGO
ANNUAL OPERATING BUDGET & PLAN OF SERVICES**

FUND: General Fund - 100
DEPARTMENT: Fire Department - 150

Description:

The services provided by the Fire Department include fire suppression, emergency medical services, hazardous materials responses and several community services. The equipment for fire suppression includes one Engine and one Reserve Engine. The emergency medical services equipment includes two MICU (mobile intensive care unit) ambulances staffed with at least one paramedic and one basic EMT.

The department also performs over 500 fire safety inspections each year. Our community services programs include the fire and emergency safety programs presented to schools and civic groups within the community. We have other programs such as the home safety inspection program and smoke alarm installation program. The department assists with the maintenance of the several hundred fire hydrants in Pantego. Each staff member is mandated to receive around 70 hours of continuing education each year required by the Texas Commission of Fire Protection as well as the Texas Department of State Health Services.

Mission Statement:

The department's mission continues to be to provide the best possible emergency services including fire protection, emergency medical, fire prevention, and public education. The department accomplishes its mission by acquiring the latest training and technological advances possible as well as the development of programs that will increase citizen awareness and education.

Major Goals:

The 2023-24 goals are to continue to work on the team building within the department restoring a positive culture. Refine fire departments shift scheduling system. Get a fourth Firefighter for each shift.

Fiscal Year 2022-2023 Accomplishments:

- *Upgraded our Shift Scheduling System
- *Upgraded departments Annual Physical Assessment *Recruited and hired three replacement firefighters.
- * Submitted application for two position (SAFER Grant)

Objectives for Fiscal Year 2023-2024:

- *Continue to move the department forward with training and interoperability to work with Arlington Fire Department.
- *ICS training program for all Town Employees
- *Continue to improve the shift scheduling software
- *Policy and Procedures Update to align with new Employee Handbook
- *Add two Firefighter positions to minimize Overtime
- * Update Town's Fire Codes to 2021 IFC

Major Budget Changes:

- *Add two Firefighter positions
- *Add fourth bedroom

**TOWN OF PANTEGO
ANNUAL OPERATING BUDGET & PLAN OF SERVICES**

FUND: General Fund - 100
DEPARTMENT: Fire Department - 150

EXPENDITURES	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024	2022-2023/
	ACTUAL	ACTUAL	BUDGET	ESTIMATE	PROPOSED BUDGET	2023-2024 CHANGE
Personnel Services	\$ 1,135,337	\$ 1,182,700	\$ 1,404,594	\$ 1,434,757	\$ 1,559,788	11.0%
Contractual Agreements	46,509	45,390	57,885	57,641	60,475	4.5%
Supplies and Maintenance	73,730	92,545	83,350	97,400	102,850	23.4%
Utilities and Gasoline	28,693	40,907	42,750	39,500	41,400	-3.2%
Training / Dues / Miscellaneous	19,279	11,428	19,500	24,400	28,350	45.4%
Capital Outlay	4,312	12,758	2,900	2,500	2,200	-24.1%
TOTAL	\$ 1,307,860	\$ 1,385,728	\$ 1,610,979	\$ 1,656,199	\$ 1,795,063	11.4%

PERSONNEL (Full-Time Equivalent)	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024	2022-2023/
	ACTUAL	ACTUAL	BUDGET	ESTIMATE	PROPOSED BUDGET	2023-2024 CHANGE
Fire Chief	1	1	1	1	1	0.0%
Assistant Fire Chief	0	0	0	0	0	
Emergency Management Cord.	1	1	1	1	1	0.0%
Fire Lieutenant	3	3	3	3	3	0.0%
Firefighter Part-time	1					
Firefighters	6	9	9	10	12	33.3%
TOTAL PERSONNEL	12	14	14	15	17	21.4%

PERFORMANCE MEASURES	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024	2022-2023/
	ACTUAL	ACTUAL	BUDGET	ESTIMATE	PROPOSED BUDGET	2023-2024 CHANGE
Emergency Responses	1,953	2,293	2,750	2,295	2,300	-16.4%
Automatic Aid Responses	1,648	1,772	1,900	1,479	1,600	-15.8%
Fire Safety Inspections/re-inspections	292	300	640	530	600	-6.3%
Public Relations Events	52	50	55	60	60	9.1%
Fire/EMS Training Hours	1,214	830	1,100	1,285	1,300	18.2%

**TOWN OF PANTEGO
GENERAL FUND - DEPARTMENTAL DETAIL
FIRE DEPARTMENT (150)
For Fiscal Year 2023-2024 Budget**

ACC. NUM.	ACCOUNT DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED BUDGET	2022-2023 Y-T-D 7/31/2023	2022-2023 YE ESTIMATE	2023-2024 PROPOSED BUDGET	2022-2023/ 2023-2024 % CHANGE
PERSONNEL SERVICES								
101.00	Salaries / Wages	\$ 695,809	\$ 701,903	\$ 949,474	\$ 722,281	\$ 853,840	\$ 1,033,983	8.9%
101.10	Part Time Wages	52,914	25,402	8,250	42,109	\$ 49,750	10,730	30.1%
102.00	Overtime Wages	122,387	143,216	29,238	123,400	\$ 151,275	23,175	-20.7%
102.20	Certification Pay		13,486	26,200	14,589	\$ 17,189	26,900	2.7%
103.00	Longevity	3,815	2,915	3,255	3,140	\$ 3,140	3,790	16.4%
105.00	Sick Leave Buy Back	7,074	5,509	15,560	9,083	\$ 9,083	13,749	-11.6%
110.00	FICA/City Contribution	50,628	53,778	63,983	54,670	\$ 64,797	68,964	7.8%
110.10	Medicare/City Contribution	11,840	12,577	14,964	12,786	\$ 15,154	16,129	7.8%
120.02	TMRS Contribution	136,573	138,949	158,290	134,649	\$ 159,507	175,498	10.9%
130.00	Worker's Compensation	(715)	14,068	30,238	24,572	\$ 24,572	60,147	98.9%
130.02	Unemployment Insurance	2,120	2,479	3,759	165	\$ 165	137	-96.4%
130.05	Health/Dental Insurance	52,891	68,418	101,385	71,613	\$ 86,287	126,585	24.9%
	SUBTOTAL PERSONNEL SERVICES	\$ 1,135,337	\$ 1,182,700	\$ 1,404,594	\$ 1,213,057	\$ 1,434,757	\$ 1,559,788	11.0%
CONTRACTUAL AGREEMENTS								
234.00	Maintenance Agreements	\$ 12,677	\$ 8,027	\$ 17,400	\$ 14,003	\$ 16,000	\$ 18,200	4.6%
250.00	Liability Insurance	13,021	14,287	15,820	17,016	17,016	18,350	16.0%
348.00	Communication Equipment Maint	3,664	3,710	3,665	4,094	5,000	4,300	17.3%
776.00	EMS M.D. Director	6,750	7,500	9,000	7,500	9,000	9,000	0.0%
778.00	Collections Expense	10,397	11,866	12,000	8,845	10,625	10,625	-11.5%
	SUBTOTAL CONTRACTUAL	\$ 46,509	\$ 45,390	\$ 57,885	\$ 51,459	\$ 57,641	\$ 60,475	4.5%
SUPPLIES / MAINTENANCE								
237.10	Protective Clothing	\$ 15,662	\$ 14,799	\$ 12,500	\$ 3,070	\$ 11,050	\$ 13,500	8.0%
238.00	Office Supplies	1,397	680	1,000	302	500	1,000	0.0%
239.00	Postage Service/Maintenance	518	1,494	1,500	1,204	1,450	1,500	0.0%
255.00	TML Deductible	4,920	3,316	-	-	-	-	
256.00	Fire Prevention & Inspection	1,675	1,166	1,000	1,092	1,100	1,100	10.0%
257.00	Hazmat Expense	441	1,195	1,200	15	1,000	1,200	0.0%
329.00	Uniforms	4,915	9,520	7,000	4,162	5,500	7,400	5.7%
350.00	Building Maintenance	12,789	13,348	12,000	15,513	17,000	16,000	33.3%
356.00	Vehicle / Equipment Expense	13,244	26,698	20,000	30,554	35,000	30,000	50.0%
358.00	Equipment Repair	-	-	-	-	-	-	#DIV/0!
364.00	Heat / AC Maintenance	-	80	2,000	-	1,400	2,000	
532.00	Equipment Annual Testing	3,376	5,959	5,750	5,205	5,250	5,750	0.0%
534.00	Equipment Replacement	2,211	3,012	5,000	5,088	7,300	9,000	80.0%
702.00	Ambulance - Supplies	5,573	6,006	6,000	5,803	6,350	6,000	0.0%
720.00	Ambulance - Medications	4,709	3,271	6,000	1,038	2,500	6,000	0.0%
722.00	Oxygen Expense	2,300	2,003	2,400	1,577	2,000	2,400	0.0%
	SUBTOTAL SUPPLIES/ MAINTENANCE	\$ 73,730	\$ 92,545	\$ 83,350	\$ 74,622	\$ 97,400	\$ 102,850	23.4%
UTILITIES & GASOLINE								
362.00	Gasoline / Oil Expense	\$ 9,166	\$ 19,060	\$ 20,000	\$ 14,097	\$ 17,500	\$ 19,000	-5.0%
411.00	Natural Gas and Electricity	7,296	7,895	8,500	6,047	7,800	8,500	0.0%
411.10	Telephone Expense	7,884	8,648	8,500	8,309	10,000	9,000	5.9%
411.20	Cell phone Expense	2,577	2,389	2,500	1,686	2,200	2,400	-4.0%
411.30	Water Expense	1,770	2,916	3,250	1,560	2,000	2,500	-23.1%
	SUBTOTAL UTILITIES & GASOLINE	\$ 28,693	\$ 40,907	\$ 42,750	\$ 31,699	\$ 39,500	\$ 41,400	-3.2%
TRAINING / DUES / MISC.								
705.00	Membership Dues	\$ 2,848	\$ 3,403	\$ 4,000	\$ 4,170	\$ 4,200	\$ 5,650	41.3%
724.00	Travel / Training	6,366	5,700	8,000	6,414	7,500	10,000	25.0%
770.00	Miscellaneous	631	236	1,000	2,016	2,400	1,000	0.0%
775.19	COVID-19 Emer Mgmt.	3,111	-	2,000	246	300	500	
775.21	Feb21 Winter Disaster Recovery	2,876	-	-	-	-	-	
771.00	Staffing Expense	3,447	2,089	4,500	8,764	10,000	11,200	148.9%
	SUBTOTAL TRAINING / DUES / MISC.	\$ 19,279	\$ 11,428	\$ 19,500	\$ 21,610	\$ 24,400	\$ 28,350	45.4%

(Continued)

**TOWN OF PANTEGO
GENERAL FUND - DEPARTMENTAL DETAIL
FIRE DEPARTMENT (150)**

(Continued)

ACC. NUM.	ACCOUNT DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED BUDGET	2022-2023 Y-T-D 7/31/2023	2022-2023 YE ESTIMATE	2023-2024 PROPOSED BUDGET	2022-2023/ 2023-2024 % CHANGE
CAPITAL OUTLAY								
480.00	Asset Purchases	\$ -	\$ 9,776	\$ -	\$ -			
483.00	Minor Office Equipment	\$ -			\$ -			
486.00	Minor Equipment	4,312	2,982	2,900	2,452	2,500	2,200	-24.1%
	SUBTOTAL CAPITAL OUTLAY	\$ 4,312	\$ 12,758	\$ 2,900	\$ 2,452	\$ 2,500	\$ 2,200	-24.1%
	TOTAL FIRE DEPARTMENT	\$ 1,307,860	\$ 1,385,728	\$ 1,610,979	\$ 1,394,899	\$ 1,656,199	\$ 1,795,063	11.4%

**TOWN OF PANTEGO
ANNUAL OPERATING BUDGET & PLAN OF SERVICES**

FUND: General Fund - 100
DEPARTMENT: Municipal Court - 160

Description:

The Municipal Court of Record is under the direction of the City Manager. The Pantego Municipal Court, as a Court of Record, operates as a judicial branch of the Town of Pantego. The court hears Class C Misdemeanor criminal cases, including traffic violations, city ordinances violations, fine only offenses and limited civil cases. The court consists of a Municipal Court Judge, two Associate Judges, Court Prosecutor, Court Administrator, Warrant Officer, two Court Clerks.

Mission Statement:

Pantego Municipal Court is dedicated to the fair, impartial, and timely administration of justice, providing the community it serves with a safe and accessible environment that is respectful to all. The business of the Court shall be conducted with integrity, competence, and a commitment to excellence, in order to promote public trust and confidence in our system of justice.

Major Goals:

1. Maximize the efficiency of court operations, judicial proceedings and due process and ensure these activities are handled accurately, expeditiously and with a high standard of customer service excellence.
2. Implement new techniques using technology and people to increase compliance rate.
3. Continue to improve professionalism and education within the department.
4. Enhance customer service by improving the efficiency of court operations.
5. Enhance warrant compliance initiatives.

Fiscal Year 2022-2023 Accomplishment:

1. Processed over 4,000 warrants in an effort to clear the warrant backlog.
2. Developed new documents and court procedures to help expedite and enhance service.
3. Modified and updated the department's web page allowing defendants to easily navigate throughout the site.

Objectives for Fiscal Year 2023-2024:

1. Implement Tyler Notify to inform defendant of newly issued citations, court hearings, past due payments, active warrants and past due initial appearances.
2. Increase warrant clearance by contacting defendants using postcards, letters, automated calls and text messages.
3. Continue to use strategies to increase collection of monetary penalties.
4. Provide annual skills-based training for staff through TMCEC.
5. Implement new methods to increase clearance rate of incoming cases.
6. Implement Defendant Access (*previously called Insite*) to allow defendants to request deferred, driving safety course and pay online.

Major Budget Changes:

No major budget changes.

**TOWN OF PANTEGO
ANNUAL OPERATING BUDGET & PLAN OF SERVICES**

FUND: General Fund - 100
DEPARTMENT: Court - 160

EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2022-2023 ESTIMATE	2023-2024 PROPOSED BUDGET	2022-2023/ 2023-2024 CHANGE
Personnel Services	\$ 261,268	\$ 277,427	\$ 326,995	\$ 296,326	\$ 344,531	5.4%
Contractual Agreements	69,744	72,561	71,819	71,051	74,863	4.2%
Supplies and Maintenance	12,532	12,626	18,151	17,000	15,775	-13.1%
Utilities and Gasoline	1,233	1,444	2,194	1,225	1,725	-21.4%
Training / Dues / Miscellaneous	1,326	3,488	3,375	5,625	4,875	44.4%
Capital Outlay	-	9,039	10,000	4,000	-	-100.0%
TOTAL	\$ 346,102	\$ 376,586	\$ 432,534	\$ 395,228	\$ 441,769	2.1%

PERSONNEL (Full-Time Equivalent)	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2022-2023 ESTIMATE	2023-2024 PROPOSED BUDGET	2022-2023/ 2023-2024 CHANGE
Municipal Court Administrator	1	1	1	1	1	0
Deputy Court Clerk	1	1	2	2	2	0
Deputy Court Clerk (Part-time)	0.5	1	0	0	0	0.0
Warrant Officer	1	1	1	1	1	0
TOTAL PERSONNEL	3.5	4	4	4	4	0.0

PERFORMANCE MEASURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2022-2023 ESTIMATE	2023-2024 PROPOSED BUDGET	2022-2023/ 2023-2024 CHANGE
1. Cases filed	4,971	4,232	5,000	3,500	4,500	-10.0%
2. Warrants issued	15	965	4,500	4,500	4,000	-11.1%
3. Warrant fees collected	\$ 23,175	\$ 16,545	\$ 38,000	\$ 28,000	\$ 35,000	-7.9%
4. Fines collected on warrants**	\$ 159,944	\$ 115,746	\$ 250,000	\$ 150,000	\$ 180,000	-28.0%
5. Fines collected non-warrant	\$ 357,176	\$ 252,978	\$ 250,000	\$ 250,000	\$ 250,000	0.0%
6. Dismissed deferred	967	484	900	800	900	0.0%
7. Dismissed DSC	392	273	400	300	300	-25.0%
8. Dismissed insurance	105	33	100	30	30	-70.0%
9. Cases closed	4,218	3,607	4,100	3,500	3,700	-9.8%
10. Clerks in certification program	2	2	3	2	3	0.0%

**TOWN OF PANTEGO
GENERAL FUND - DEPARTMENTAL DETAIL
MUNICIPAL COURT (160)
For Fiscal Year 2023-2024 Budget**

ACC. NUM. ACCOUNT DESCRIPTION	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2023-2024	2022-2023/
	ACTUAL	ACTUAL	ADOPTED BUDGET	Y-T-D 7/31/2023	YE ESTIMATE	PROPOSED BUDGET	2023-2024 % CHANGE
PERSONNEL SERVICES							
101.00 Salaries / Wages	\$ 177,709	\$ 201,693	\$ 236,729	\$ 176,778	\$ 208,258	\$ 237,359	0.3%
101.10 Part Time Wages	16,940	865	-	-			4.0%
102.00 Overtime Wages	268	291	661	2,504	\$ 3,004	3,605	445.5%
103.00 Longevity	1,360	1,540	1,540	1,500	\$ 1,500	290	-81.2%
105.00 Sick Leave Buyback	2,998	1,621	2,146	2,145	\$ 2,145	1,012	-52.8%
110.00 FICA/City Contribution	12,169	12,697	14,947	11,238	\$ 13,160	15,021	0.5%
110.10 Medicare/City Contribution	2,846	2,970	3,496	2,628	\$ 3,077	3,513	0.5%
120.02 TMRS Contribution	29,790	32,397	36,979	28,340	\$ 33,175	38,684	4.6%
130.00 Worker's Compensation	2,717	2,960	2,191	5,170	\$ 5,170	3,799	73.4%
130.02 Unemployment Insurance	518	632	1,008	6	\$ 6	36	-96.4%
130.05 Health/Dental Insurance	13,953	19,762	27,299	20,872	\$ 26,830	41,212	51.0%
SUBTOTAL PERSONNEL SERVICES	\$ 261,268	\$ 277,427	\$ 326,995	\$ 251,181	\$ 296,326	\$ 344,531	5.4%
CONTRACTUAL AGREEMENTS							
210.00 Attorney Fees	\$ 59,300	\$ 61,881	\$ 61,200	\$ 48,700	60,000.00	\$ 63,600	3.9%
234.00 Maintenance Agreements	6,937	6,832	\$ 6,358	5,723	6,492.59	\$ 6,358	0.0%
247.00 Insurance Expense	3,507	3,848	4,261	4,559	4,559	4,905	15.1%
SUBTOTAL CONTRACTUAL	\$ 69,744	\$ 72,561	\$ 71,819	\$ 58,981	\$ 71,051	\$ 74,863	4.2%
SUPPLIES / MAINTENANCE							
238.00 Office Supplies	\$ 3,337	\$ 3,166	\$ 6,000	\$ 4,139	\$ 6,000	\$ 4,500	-25.0%
239.00 Postage Service/Maintenance	6,027	5,230	6,675	5,176	6,500	6,675	0.0%
282.00 Printing Expense	1,445	3,189	3,000	1,761	2,500	2,500	-16.7%
329.00 Uniforms	1,389	55	1,500	-	1,500	1,500	0.0%
356.00 Vehicle / Equipment Expense	334	985	976	379	500	600	-38.5%
SUBTOTAL SUPPLIES/ MAINTENANCE	\$ 12,532	\$ 12,626	\$ 18,151	\$ 11,455	\$ 17,000	\$ 15,775	-13.1%
UTILITIES & GASOLINE							
362.00 Gasoline / Oil Expense	\$ 478	\$ 687	\$ 1,500	\$ 331	\$ 500	\$ 1,000	-33.3%
411.20 Cell Phone Expense	755	757	694	550	725	725	4.5%
SUBTOTAL UTILITIES / GASOLINE	\$ 1,233	\$ 1,444	\$ 2,194	\$ 881	\$ 1,225	\$ 1,725	-21.4%
TRAINING / DUES / MISC.							
705.00 Membership Dues	\$ 180	\$ 678	\$ 875	\$ 569	\$ 875	\$ 875	0.0%
724.00 Travel / Training	695	586	1,500	1,778	2,000	2,000	33.3%
770.00 Miscellaneous	450	2,224	1,000	2,278	2,750	2,000	100.0%
SUBTOTAL TRAINING / DUES / MISC.	\$ 1,326	\$ 3,488	\$ 3,375	\$ 4,626	\$ 5,625	\$ 4,875	44.4%
CAPITAL OUTLAY							
480.00 Asset Purchase		\$ 9,039	\$ 10,000	\$ 3,545	\$ 4,000	\$ -	-100.0%
483.00 Minor Office Equipment	\$ -	\$ -		\$ -			
486.00 Minor Equipment	\$ -	\$ -		\$ -			
SUBTOTAL CAPITAL OUTLAY	\$ -	\$ 9,039	\$ 10,000	\$ 3,545	\$ 4,000	\$ -	-100.0%
TOTAL MUNICIPAL COURT	\$ 346,102	\$ 376,586	\$ 432,534	\$ 330,670	\$ 395,228	\$ 441,769	2.1%

**TOWN OF PANTEGO
GENERAL FUND - DEPARTMENTAL DETAIL
COMMUNITY RELATIONS BOARD (175)
For Fiscal Year 2023-2024 Budget**

ACC. NUM.	ACCOUNT DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED BUDGET	2022-2023 Y-T-D 7/31/2023	2022-2023 YE ESTIMATE	2023-2024 PROPOSED BUDGET	2022-2023/ 2023-2024 % CHANGE
OPERATING COSTS								
239.00	Postage Service/Maintenance	-	36	50				-100.0%
260.00	Recreational Activities	\$ 1,282		\$ 14,950	\$ 11,217	\$ 14,956	\$ 17,250	15.4%
260.10	National Night Out	1,050	2,000					
260.20	Halloween Activities	260	224					
260.30	Christmas Activities	2,181	5,631					
260.40	Easter Activities	1,939	2,801					
260.50	Memorial Day Activities	-	418					
260.60	Movie Night In Park	319	930					
770.00	Special Events	372	161					
	SUBTOTAL OPERATING COSTS	\$ 7,403	\$ 12,202	\$ 15,000	\$ 11,217	\$ 14,956	\$ 17,250	\$ (1)
	TOTAL COMMUNITY RELATIONS BOARD	\$ 7,403	\$ 12,202	\$ 15,000	\$ 11,217	\$ 14,956	\$ 17,250	15.0%

TOWN OF PANTEGO
GENERAL FUND - DEPARTMENTAL DETAIL
SPECIAL EVENTS (180)
For Fiscal Year 2023-2024 Budget

<u>ACC. NUM ACCOUNT DESCRIPTION</u>	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2023-2024	2022-2023/
	ACTUAL	ACTUAL	ADOPTED	Y-T-D	2022-2023	PROPOSED	2023-2024
			BUDGET	7/31/2023	YE ESTIMATE	BUDGET	% CHANGE
MISCELLANEOUS							
770.00 Special Events	\$ 10,032	\$ 10,867	\$ 14,990	\$ 15,127	\$ 16,000	\$ 17,500	16.7%
770.20 Employee Appreciation		130					
SUBTOTAL OPERATING COSTS	\$ 10,162	\$ 10,867	\$ 14,990	\$ 15,127	\$ 16,000	\$ 17,500	16.7%
TOTAL SPECIAL EVENTS	\$ 10,162	\$ 10,867	\$ 14,990	\$ 15,127	\$ 16,000	\$ 17,500	16.7%



DEBT SERVICE FUND

This fund is used to account for the accumulation of resources to be used for the payment of current and future incurred debt. It also includes any contractual reserve requirements on that same debt.

The Town of Pantego allocates ad-valorem (property) tax payments by ordinance into this fund to pay for the Town's debt in a timely manner.

TOWN OF PANTEGO
DEBT SERVICE FUND (419)
STATEMENT OF REVENUES AND EXPENDITURES
FOR FY 2023/2024 BUDGET

DESCRIPTION	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ADOPTED BUDGET	2021-2022 Y-T-D 7/31/2022	2021-2022 YE ESTIMATE	2022-2023 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ -	\$ 489	\$ 1,377	\$ 1,377	\$ 1,377	\$ 612
<u>REVENUES</u>						
105.00 Ad-Valorem Tax	\$ 175,887	\$ 178,564	\$ 175,450	\$ 172,486	\$ 174,000	\$ 667,072
.02,.04 Ad-Valorem Tax Int and Pen	\$ 584	\$ 723	\$ 600	\$ 612	\$ 625	\$ 2,340
105.10 Ad-Valorem Tax - Delinquent	7	129	50	383	425	320
Ad-Valorem Tax - Del Int & pen	10	135	200	197	225	440
Interest	300	30	48	1,289	1,335	6,000
997.00 Transfer In from Infrastructure Fund						467,660
TOTAL REVENUES	\$ 176,787	\$ 179,580	\$ 176,348	\$ 174,968	\$ 176,610	\$ 1,143,832
<u>EXPENDITURES</u>						
Principal	\$ 70,000	\$ 100,000	\$ 100,000	\$ 105,000	\$ 105,000	\$ 390,000
Interest and fiscal agent charges	106,299	78,450	75,450	36,975	72,375	744,732
TOTAL EXPENDITURES	\$ 176,299	\$ 178,450	\$ 175,450	\$ 141,975	177,375	1,134,732
<u>OTHER USES</u>						
Transfer Out - to General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CO Compliance charges in prior debt Serv. Fund 400		\$ 1,900	\$ -			
TOTAL OTHER USES	\$ -	\$ 1,900	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER USES	\$ 176,299	\$ 180,350	\$ 175,450	\$ 141,975	\$ 177,375	\$ 1,134,732
Closed Fund 400 after Audit in April 2022						
ENDING FUND BALANCE	\$ 489	\$ 1,377	\$ 2,275	\$ 34,369	\$ 612	\$ 9,712
CHANGE IN FUND BALANCE	\$ 489	\$ 888	\$ 898	\$ 32,993	\$ (765)	\$ 9,100

**TOWN OF PANTEGO
DEBT SCHEDULE
FOR FY 2023-2024 BUDGET**

**TOWN OF PANTEGO
PRINCIPAL AND INTEREST REQUIREMENTS
CERTIFICATES OF OBLIGATION BONDS, SERIES 2019
As of September 30, 2023**

DUE YEAR ENDING SEPTEMBER 30	FEBRUARY 15TH		AUGUST 15TH	TOTAL
	PRINCIPAL	INTEREST	INTEREST	REQUIREMENT
2024	390,000	417,251	327,481	1,134,732
2025	495,000	320,481	318,831	1,134,313
2026	515,000	309,206	307,481	1,131,688
2027	540,000	297,481	295,681	1,133,163
2028	565,000	285,181	283,381	1,133,563
2029	590,000	272,256	270,381	1,132,638
2030	615,000	258,756	256,806	1,130,563
2031	645,000	244,681	242,656	1,132,338
2032	675,000	229,906	227,881	1,132,788
2033	705,000	214,381	212,281	1,131,663
2034	740,000	198,156	195,981	1,134,138
2035	775,000	181,106	178,856	1,134,963
2036	805,000	163,231	160,906	1,129,138
2037	840,000	144,656	142,256	1,126,913
2038	885,000	125,256	122,781	1,133,038
2039	920,000	104,781	102,231	1,127,013
2040	960,000	83,481	80,856	1,124,338
2041	1,000,000	65,156	65,156	1,130,313
2042	1,040,000	45,156	45,156	1,130,313
2043	1,085,000	23,056	23,056	1,131,113
	<u>\$ 14,785,000</u>	<u>\$ 3,983,619</u>	<u>\$ 3,860,100</u>	<u>\$ 22,628,719</u>
BONDS OUSTANDING SEPTEMBER 30, 2023		14,785,000		



SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for general government financial resources that are restricted by law or contractual agreement to specific purposes other than debt service or major capital projects. These funds exist as long as the government has resources dedicated to specific purposes. The Town of Pantego has (3) special revenue funds.

Shamburger Fund – this fund was created by bequeath of the Town from a departed citizens. The Shamburger Fund is used to account for the care, lodging and feeding of stray animals found within the Town limits.

Court Security Fund – This fund was created by the State Legislature to fund municipal court security. It pays for the labor of supplying security for both the courtroom and court offices. Resources are accumulated by collection of fees on every infraction that has been adjudicated by the Town.

Court Technology Fund – This fund was created by the State Legislature to fund improvements in technology in the municipal court system. Like the Court Security Fund, resources come from the collection on infractions issued by the Town.

TOWN OF PANTEGO
SPECIAL REVENUE FUNDS
COMBINED STATEMENT OF REVENUES AND EXPENDITURES
For Fiscal Year 2023-2024 Budget

DESCRIPTION	Shamburger Fund 875	Court Security Fund 800	Court Technology Fund 825	TOTAL Special Revenue Funds
BEGINNING FUND BALANCE	\$ 74,169	\$ 61,939	\$ 101,657	\$ 237,765
<u>REVENUES</u>				
Interest Revenue	\$ 4,250	\$ 2,750	\$ 6,000	\$ 13,000
Vendor Revenue	-	-	-	-
Court Fines and Fees	-	14,975	12,900	27,875
Other Revenue	-	-	-	-
TOTAL REVENUES	\$ 4,250	\$ 17,725	\$ 18,900	\$ 40,875
<u>OTHER SOURCES</u>				
Transfers In - from General Fund	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES AND OTHER SOURCES	\$ 4,250	\$ 17,725	\$ 18,900	\$ 40,875
<u>EXPENDITURES</u>				
Animal Care Related Expenditures	\$ 6,000	\$ -	\$ -	\$ 6,000
Capital	-	-	4,400	4,400
Other Expenditures	-	-	12,350	12,350
TOTAL EXPENDITURES	\$ 6,000	\$ -	\$ 16,750	\$ 22,750
<u>OTHER USES</u>				
Transfers Out - to General Fund	\$ -	\$ 31,165	\$ -	\$ 31,165
TOTAL EXPENDITURES AND OTHER USES	\$ 6,000	\$ 31,165	\$ 16,750	\$ 53,915
ENDING FUND BALANCE	\$ 72,419	\$ 48,499	\$ 103,807	\$ 224,725
CHANGE IN FUND BALANCE	(1,750)	(13,440)	2,150	(13,040)

**TOWN OF PANTEGO
SPECIAL REVENUE FUNDS
STATEMENT OF REVENUES AND EXPENDITURES
SHAMBURGER FUND (875)
For Fiscal Year 2023-2024 Budget**

	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED BUDGET	2022-2023 Y-T-D 7/31/2023	2022-2023 YE ESTIMATE	2023-2024 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 74,325	\$ 73,664	\$ 72,219	\$ 72,219	\$ 72,219	\$ 74,169
REVENUES						
Other Revenue						
Interest Revenue	\$ 76	\$ 581	\$ 1,000	\$ 2,042	\$ 3,450	\$ 4,250
TOTAL REVENUES	\$ 76	\$ 581	\$ 1,000	\$ 2,042	\$ 3,450	\$ 4,250
EXPENDITURES						
Animal Care Expenditures	\$ 737	\$ 2,026	\$ 3,000	\$ 797	\$ 1,500	\$ 6,000
TOTAL EXPENDITURES	\$ 737	\$ 2,026	\$ 3,000	\$ 797	\$ 1,500	\$ 6,000
OTHER USES						
Transfers Out - to General Fund	\$ -	\$ -		\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER USES	\$ 737	\$ 2,026	\$ 3,000	\$ 797	\$ 1,500	\$ 6,000
CHANGE IN FUND BALANCE	\$ (109)	\$ (1,445)	\$ (2,000)	\$ 1,244	\$ 1,950	\$ (1,750)
ENDING FUND BALANCE	\$ 73,664	\$ 72,219	\$ 70,219	\$ 73,464	\$ 74,169	\$ 72,419

**TOWN OF PANTEGO
SPECIAL REVENUE FUNDS
STATEMENT OF REVENUES AND EXPENDITURES
COURT SECURITY FUND (800)
For Fiscal Year 2023-2024 Budget**

	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED BUDGET	2022-2023 Y-T-D 7/31/2023	2022-2023 YE ESTIMATE	2023-2024 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 15,654	\$ 31,470	\$ 44,649	\$ 44,649	\$ 44,649	\$ 61,939
REVENUES						
210.00 Court fines and fees	\$ 1,484	\$ 714	\$ 1,000	\$ 570	\$ 675	\$ 725
215.00 Local Muni Ct Bldg Sec Fund	\$ 14,308	\$ 12,774	\$ 13,500	\$ 12,441	\$ 14,000	\$ 14,250
901.00 Interest	\$ 24	\$ 344	\$ 600	\$ 2,022	\$ 2,615	\$ 2,750
TOTAL REVENUES	\$ 15,816	\$ 13,833	\$ 15,100	\$ 15,034	\$ 17,290	\$ 17,725
EXPENDITURES						
Equipment (misc)		654			-	-
Capital	\$ -	\$ -	\$ 18,000		\$ -	\$ -
TOTAL EXPENDITURES	\$ -	\$ 654	\$ 18,000	\$ -	\$ -	\$ -
OTHER USES						
Transfers Out - to General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,165
TOTAL EXPENDITURES AND OTHER USES	\$ -	\$ 654	\$ 18,000	\$ -	\$ -	\$ 31,165
CHANGE IN FUND BALANCE	\$ 15,816	\$ 13,179	\$ (2,900)	\$ 15,034	\$ 17,290	\$ (13,440)
ENDING FUND BALANCE	\$ 31,470	\$ 44,649	\$ 41,749	\$ 59,682	\$ 61,939	\$ 48,499

**TOWN OF PANTEGO
SPECIAL REVENUE FUNDS
STATEMENT OF REVENUES AND EXPENDITURES
COURT TECHNOLOGY FUND (825)
For Fiscal Year 2023-2024 Budget**

	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED BUDGET	2022-2023 Y-T-D 7/31/2023	2022-2023 YE ESTIMATE	2023-2024 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 128,963	\$ 104,554	\$ 95,357	\$ 95,357	\$ 95,357	\$ 101,657
REVENUES						
210.00 Court Fines and Fees	\$ 2,221	\$ 989	\$ 1,750	\$ 787	\$ 950	\$ 1,150
210.50 Local Muni Court Tech Fund	\$ 11,641	\$ 10,381	\$ 12,000	\$ 10,075	\$ 11,750	\$ 11,750
901.00 Interest	133	810	1,250	4,055	5,000	6,000
TOTAL REVENUES	\$ 13,995	\$ 12,179	\$ 15,000	\$ 14,917	\$ 17,700	\$ 18,900
OTHER SOURCES						
Transfers In-Equip Replace Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES AND OTHER SOURCES	\$ 13,995	\$ 12,179	\$ 15,000	\$ 14,917	\$ 17,700	\$ 18,900
EXPENDITURES						
234.00 Maint Agreements (incode)		14,238	\$ 5,586	6,992	7,000	\$ 12,350
480.00 Asset Purchase	\$ 13,701	\$ 3,545	\$ 68,300			
481.00 Minor Computer Equipment	23,329		-	312	4,400	4,400
488.00 Equipment	1,374	3,593	-			
770.00 Miscellaneous	-		-			
TOTAL EXPENDITURES	\$ 38,404	\$ 21,376	\$ 73,886	\$ 7,304	\$ 11,400	\$ 16,750
CHANGE IN FUND BALANCE	\$ (24,409)	\$ (9,197)	\$ (58,886)	\$ 7,613	\$ 6,300	\$ 2,150
ENDING FUND BALANCE	\$ 104,554	\$ 95,357	\$ 36,471	\$ 102,970	\$ 101,657	\$ 103,807



CAPITAL PROJECT FUNDS

Capital Project Funds are used to account for financial resources used for the acquisition or construction of capital facilities. These include land, buildings and building improvements, equipment, and infrastructure.

These funds receive the proceeds from bonds or other legally or authorized sources for a specific project. The related expenditures are recorded in these funds. The Town of Pantego has three (3) capital project funds.

Street Improvement Fund – This fund was established to account for a ¼ cent sales tax allocation voted on by the citizens of Pantego. The revenue is restricted by state statute to be used for existing road improvements and maintenance.

Capital Projects/Equipment Fund – This fund is used to account for acquisitions of equipment and other capital improvements of the general government not funded through other funds. This fund is entirely dependent on cash inflows in the form of transfers in from the General Fund.

Coronavirus (CLFRF) Fund – This fund was created to track the Coronavirus State and Local Fiscal Recovery Funds issued to the Town by the Department of Treasury under the federal American Rescue Plan Act of 2021.

**TOWN OF PANTEGO
CAPITAL PROJECT FUNDS
STATEMENT OF REVENUES AND EXPENDITURES
STREET IMPROVEMENTS CONSTRUCTION FUND (500)
For Fiscal Year 2023-2024 Budget**

DESCRIPTION	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2023-2024
	ACTUAL	ACTUAL	ADOPTED BUDGET	Y-T-D 7/31/2023	YE ESTIMATE	PROPOSED BUDGET
ESTIMATED						
BEGINNING FUND BALANCE	\$ 211,384	\$ 366,182	\$ 610,457	\$ 610,457	\$ 610,457	\$ 735,089
REVENUES						
111.00 Sales Tax	\$ 351,572	\$ 378,071	\$ 376,159	\$ 325,531	\$ 390,000	\$ 390,000
901.00 Interest Income	241	3,916	6,500	25,838	33,440	40,000
TOTAL REVENUES	\$ 351,813	\$ 381,987	\$ 382,659	\$ 351,369	\$ 423,440	430,000
EXPENDITURES						
353.00 Street Sweeping	-	3,299	3,500	-	3,500	3500
475.00 ROW Maintenance	4,000	5,040	7,000	3,920	5,040	7000
	4,000	8,339	10,500	3,920	8,540	10,500
Phase 2 Streets	-	-	-	-	-	-
Mistletoe Lane Project	-	-	-	-	-	-
241.00 General Street Repairs	31,452	-	200,000	-	60,000	200,000
480.00 LED Traffic Signal Heads	-	-	100,000	-	50,000	100,000
479.10 County Mill & overlay	-	-	-	-	-	100,000
478.60 Pavement Marking	-	16,715	50,000	-	55,000	50,000
485.00 Traffic Signal Winewood/Bowen Garner/Smithbarry Project	57,831	-	-	-	-	-
Other Capital Outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 93,283	\$ 25,054	\$ 360,500	\$ 3,920	\$ 173,540	\$ 460,500
OTHER USES						
Transfer Out	\$ 103,732	\$ 112,658	\$ 125,268	\$ 104,390	\$ 125,268	\$ 164,434
TOTAL EXPENDITURES AND OTHER USES	\$ 197,015	\$ 137,712	\$ 485,768	\$ 108,310	\$ 298,808	\$ 624,934
ESTIMATED CHANGE IN FUND BALANCE	\$ 154,798	\$ 244,275	\$ (103,109)	\$ 243,059	\$ 124,632	\$ (194,934)
ESTIMATED ENDING FUND BALANCE	\$ 366,182	\$ 610,457	\$ 507,348	\$ 853,516	\$ 735,089	\$ 540,155

STREET INFRASTRUCTURE FUND (500)			
ASSET	LINEAR FT.	Street Assessment Grading Matrix	COST
		Estimated Beginning Fund Balance	\$ 735,088.65
		Estimated FY 23 Revenue	\$ 430,000
Various	TBD	General street repairs - Consistent line item	\$ 200,000
Various	TBD	County Mill and overlay	\$ 100,000
Various	TBD	LED Traffic Signal Heads	\$ 100,000
Various	TBD	Striping and Buttons - an annual funding amount for the perpetual need for maintaining the street infrastructure pavement marking.	\$ 50,000
Various	TBD	Row Maintenance and Street Sweeping	\$ 10,500
		TOTAL ESTIMATED COST OF FUND BALANCE	\$ 460,500
		TRANSFERS TO GENERAL FUND	\$ 164,434
		ESTIMATED REMAINING FUND BALANCE	\$ 540,155

**TOWN OF PANTEGO
CAPITAL PROJECTS
EQUIPMENT REPLACEMENT FUND (300)
STATEMENT OF REVENUES AND EXPENDITURES
For Fiscal Year 2023-2024 Budget**

DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED BUDGET	2022-2023 Y-T-D 7/31/2023	2022-2023 YE ESTIMATE	2023-2024 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 374,645	\$ 591,355	\$ 989,373	\$ 989,373	\$ 989,373	\$ 1,195,546
<u>REVENUES</u>						
Sale of Capital Assets	\$ -	\$ -	\$ 71,400	\$ 275,465	\$ 275,465	\$ 30,100
Interest	614	7,787	14,000	43,519	57,500	60,000
TOTAL REVENUES	\$ 614	\$ 7,787	\$ 85,400	\$ 318,984	\$ 332,965	\$ 90,100
<u>OTHER SOURCES</u>						
Transfers in - from Park Row Fund	216,096					
Transfer in - from General Fund	-	496,103	-	8,460	8,460	-
TOTAL OTHER SOURCES	216,096	496,103		8,460	8,460	-
TOTAL REVENUES AND OTHERSOURCES	\$ 216,710	\$ 503,890	\$ 85,400	\$ 327,444	\$ 341,425	\$ 90,100
<u>EXPENDITURES</u>						
Police- Purchase two new Police Motorcycles		\$ 69,801	\$ -		\$ -	
Enterprise Lease Program		\$ 36,070	\$ 245,818	\$ 89,724	\$ 119,632	\$ 186,490
Fire Reserve Engine				\$ 15,620	\$ 15,620	
PW Flush Truck						\$ 82,778
TOTAL EXPENDITURES	\$ -	\$ 105,872	\$ 245,818	\$ 105,344	\$ 135,252	\$ 269,268
<u>OTHER USES</u>						
Transfer Out - to General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER USES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER USES	\$ -	\$ 105,872	\$ 245,818	\$ 105,344	\$ 135,252	\$ 269,268
ENDING FUND BALANCE	\$ 591,355	\$ 989,373	\$ 828,955	\$ 1,211,473	\$ 1,195,546	\$ 1,016,378
CHANGE IN FUND BALANCE	\$ 216,710	\$ 398,018	\$ (160,418)	\$ 222,100	\$ 206,173	\$ (179,168)

TOWN OF PANTEGO
CORONAVIRUS (CLFRF) FUND (325)
STATEMENT OF REVENUES AND EXPENDITURES
For Fiscal Year 2023-2024 Budget

DESCRIPTION	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2023-2024
	ACTUAL	ACTUAL	ADOPTED BUDGET	Y-T-D 7/31/23	YE ESTIMATE	PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ -	\$ 312,104	\$ 529,475	\$ 529,475	\$ 529,475	\$ 114,829
<u>REVENUES</u>						
Release of Funds from Treasury Via State of Texas TDEM \$624,172.81	\$ 312,086	\$ 313,320	\$ -	\$ -	\$ -	\$ -
Interest	18	2,879	3,750	14,153	\$ 16,000	2,000
TOTAL REVENUES	\$ 312,104	\$ 316,199	\$ 3,750	\$ 14,153	\$ 16,000	\$ 2,000
USE OF ARPA FUNDS TO BE DETERMINED BASED ON TREASURY GUIDELINE						
<u>EXPENDITURES</u>						
PD Fence		\$ 51,098				
Bubker Gear		10,507				
Engineering R&O and Well Project		\$ 37,223	\$ 315,000	\$ 219,371	\$ 219,371	
PD and Fire Replacement Radios				\$ 68,777	\$ 184,993	
Filter Cleanings				\$ 26,281	\$ 26,281	
Fourth Bedroom Fire						\$ 40,000
RMS SYSTEM for PD						\$ 50,000
4 New Body Cameras PD						\$ 16,956
TOTAL EXPENDITURES	\$ -	\$ 98,828	\$ 315,000	\$ 314,429	\$ 430,646	\$ 106,956
<u>OTHER USES</u>						
Transfer Out -						
TOTAL OTHER USES	\$ -	\$ -		\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER USES	\$ -	\$ 98,828	\$ 315,000	\$ 314,429	\$ 430,646	\$ 106,956
ENDING FUND BALANCE	\$ 312,104	\$ 529,475	\$ 218,225	\$ 229,199	\$ 114,829	\$ 9,873
CHANGE IN FUND BALANCE	\$ 312,104	\$ 217,371	\$ (311,250)	\$ (300,276)	\$ (414,646)	\$ (104,956)



PROPRIETARY FUNDS

A proprietary fund is a business-like fund of a state or local government. Proprietary funds include enterprise funds and internal service funds. Enterprise funds provide goods and/or services to the general public for a fee. Internal service funds account for goods and services provided by one department or agency to another department or agency of the governmental unit on a cost reimbursement basis.

Financial transactions are reported using the full accrual basis of accounting, that is revenues are recognized when earned and expenses are recognized when incurred. The equity accounts in proprietary funds are referred to as net position.

The Town of Pantego does not have internal service funds, however, the Town does have one (1) Enterprise fund, the Water and Sewer Fund.



WATER AND SEWER FUND

The Water and Sewer enterprise fund receives all revenue through monthly customer billings. Expenses of the Water and Sewer fund include all activities necessary to provide water and wastewater service to the residents of Pantego. The Water and Sewer Fund is divided into four (4) separate funds.

Water and Sewer Operating Fund – This fund is the general operating fund for the Water and Sewer Fund. All operating revenues for the sale of water and sewer charges are recognized in this fund. Payments are made from this for the general operation and maintenance of the Town’s water and sewer systems. This fund is divided into two (2) departments: Water Department and Sewer Department.

2019 C/O Projects Fund – This fund was created to track the projects funded by the Town's Issuance of Certificates of Obligation in the Spring of 2019.

2023 C/O Projects Fund – This fund was created to track the projects funded by the Town’s Issuance of Certificates of Obligation in the Summer of 2023.

Water Infrastructure Fund – This fund was created in Fiscal Year 2011-2012 by the Town Council based on the advice of the Town’s Water and Sewer Ad-hoc Committee. The objective of the fund is to generate revenue from water customers by applying a specific charge based on water consumption and use it to pay for water improvement projects.

**TOWN OF PANTEGO
WATER AND SEWER FUND
COMBINED STATEMENT OF REVENUES AND EXPENSES
For Fiscal Year 2023-2024 Budget**

DESCRIPTION	Water and Sewer Operating Fund (200)	2019 CO Water Sewer Fund (719)	2023 CO Water Sewer Fund (723)	Water Infrastructure Fund (750)	Total Water & Sewer Fund
REVENUES					
<u>Water Revenue</u>					
Sale of Water	\$ 580,000	\$ -	\$ -	\$ -	\$ 580,000
Water Tap Fees	1,000	-	-	-	1,000
Groundwater Conservation Fees	18,560	-	-	-	18,560
Infrastructure Fee	-	-	-	766,281	766,281
WATER REVENUES	\$ 599,560	\$ -	\$ -	\$ 766,281	\$ 1,365,841
<u>Sewer Revenue</u>					
Sewer Service Charge Fee	\$ 638,000	\$ -	\$ -	\$ -	\$ 638,000
Sewer Tap Fees - Other	-	-	-	-	-
SEWER REVENUES	\$ 638,000	\$ -	\$ -	\$ -	\$ 638,000
<u>Interest Revenue</u>					
Interest Revenue	\$ 25,000	\$ -	\$ 250,000	\$ 30,000	\$ 305,000
INTEREST REVENUE	\$ 25,000	\$ -	\$ 250,000	\$ 30,000	\$ 305,000
<u>Other Revenue</u>					
Penalties	\$ 14,500	\$ -	\$ -	\$ 5,000	\$ 19,500
Processing / Turn on Fees	-	-	-	-	-
N.S.F. Check Fees	50	-	-	-	50
Adm. Serv. Charge/Sewer Impact	7,540	-	-	-	7,540
Other Revenues	400	-	-	-	400
Transfer in from GF	-	-	-	-	-
OTHER REVENUES	\$ 22,490	\$ -	\$ -	\$ 5,000	\$ 27,490
TOTAL REVENUES	\$ 1,285,050	\$ -	\$ 250,000	\$ 801,281	\$ 2,336,331

EXPENSES AND OTHER USES

<u>Contractual Agreements</u>					
Engineering & Maps	\$ 3,500	\$ -	\$ -	\$ -	\$ 3,500
Insurance Expense	6,600	-	-	-	6,600
TCEQ Annual Water System Fees	5,000	-	-	-	5,000
Franchise Expense	34,650	-	-	-	34,650
Ground Water Conservation Fees	25,000	-	-	-	25,000
Arlington Sewer Charge	140,000	-	-	-	140,000
Fort Worth Sewer Charge	208,954	-	-	-	208,954
Collier Groundwater Contract	12,000	-	-	-	12,000
CONTRACTUAL AGREEMENTS	\$ 435,704	\$ -	\$ -	\$ -	\$ 435,704
<u>Supplies / Maintenance</u>					
Maintenance Agreements	\$ 1,000	\$ -	\$ -	\$ -	\$ 1,000
Office Supplies	500	-	-	-	500
Postage Service / Maintenance	8,985	-	-	-	8,985
Water Meter Maintenance	66,000	-	-	-	66,000
Storage Tank Inspections	5,000	-	-	-	5,000
Printing Expense	5,000	-	-	-	5,000
Uniform Expense	8,000	-	-	-	8,000
Maintain Meter Reading System	-	-	-	-	-
Building Maintenance	8,000	-	-	-	8,000
Water Quality Sampling	3,500	-	-	-	3,500
General Water System Repair	75,000	-	-	-	75,000
Water Treatment Chemicals	16,500	-	-	-	16,500
General Sewer System Repair	15,000	-	-	-	15,000
Vehicle / Equipment Expense	6,000	-	-	-	6,000
Grounds Maintenance & Landscaping	7,100	-	-	-	7,100
Valves and Hydrants	50,000	-	-	-	50,000
Well Maintenance Program	225,000	-	-	-	225,000
Equipment & Supplies	11,250	-	-	-	11,250
Filtration & Infiltration Supplies	1,250	-	-	-	1,250
Traffic Control Supplies	1,500	-	-	-	1,500
SUPPLIES / MAINTENANCE	\$ 514,585	\$ -	\$ -	\$ -	\$ 514,585

(Continued)

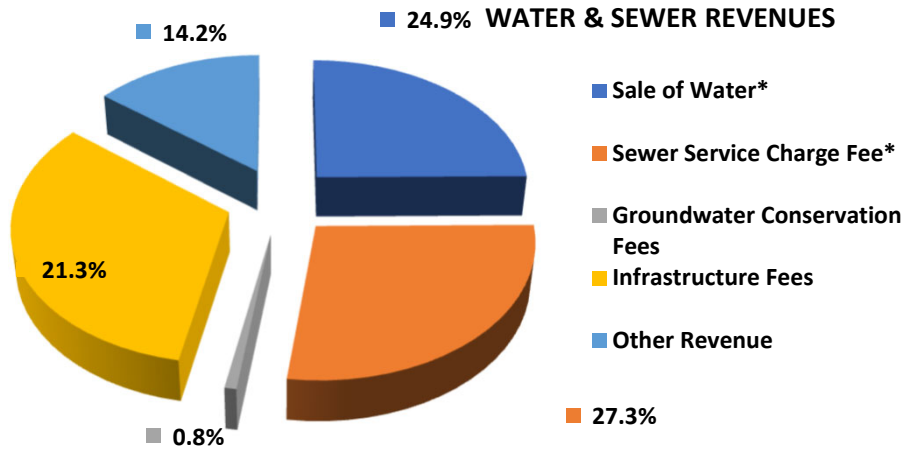
TOWN OF PANTEGO
WATER AND SEWER FUND
COMBINED STATEMENT OF REVENUES AND EXPENSES (Continued)
For Fiscal Year 2023-2024 Budget

DESCRIPTION	Water and Sewer Operating Fund (200)	Sewer Construction Fund (700)	2023 CO Water Sewer Fund (723)	Water Infrastructure Fund (750)	Total Water & Sewer Fund
EXPENSES AND OTHER USES (Continued)					
<u>Utilities & Gasoline</u>					
Gas / Oil Expense	\$ 10,500	\$ -	\$ -	\$ -	\$ 10,500
Natural Gas and Electricity	\$ 107,500	-	-	-	107,500
Telephone Expense	\$ 2,900	-	-	-	2,900
Cellphone Expense	\$ 2,800	-	-	-	2,800
UTILITIES & GASOLINE	\$ 123,700	\$ -	\$ -	\$ -	\$ 123,700
<u>Training / Dues / Misc.</u>					
Membership Dues	\$ 1,000	\$ -	\$ -	\$ -	\$ 1,000
Travel / Training	4,750	-	-	-	4,750
Miscellaneous	1,750	-	-	-	1,750
TRAINING / DUES / MISC.	\$ 7,500	\$ -	\$ -	\$ -	\$ 7,500
<u>Capital</u>					
SCADA		-	\$ -	100,000	100,000
2023 C.O. Water and Sewer Projects		-	11,484,143	-	11,484,143
Tank Mixers		100,000	-	-	100,000
CAPITAL	\$ -	\$ 100,000	\$ 11,484,143	\$ 100,000	\$ 11,684,143
<u>Other Uses</u>					
Transfers Out - to General Fund	\$ 491,535	\$ -	\$ -		\$ 491,535
Transfers Out - to Debt Service				\$ 467,660	\$ 467,660
Total Transfers Out	\$ 491,535	\$ -	\$ -	\$ 467,660	\$ 959,195
TOTAL EXPENSES AND OTHER USES	\$ 1,573,024	\$ 100,000	\$ 11,484,143	\$ 567,660	\$ 13,724,827

**TOWN OF PANTEGO
WATER AND SEWER FUND
SUMMARY OF REVENUES AND EXPENSES
For Fiscal Year 2023-2024 Budget**

REVENUE BY SOURCE	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED BUDGET	2022-2023 Y-T-D 7/31/2023	2022-2023 YE ESTIMATE	2023-2024 PROPOSED BUDGET
Sale of Water*	\$ 570,665	\$ 620,211	\$ 606,000	\$ 446,050	\$ 546,967	\$ 581,000
Sewer Service Charge Fee*	490,702	569,088	535,300	450,508	540,000	638,000
Groundwater Conservation Fees	17,506	22,931	21,175	13,578	17,250	18,560
Infrastructure Fees	313,658	309,367	315,000	246,935	298,621	766,281
Other Revenue	28,410	38,248	35,800	126,899	241,658	332,490
TOTAL REVENUES	\$ 1,420,942	\$ 1,559,845	\$ 1,513,275	\$ 1,283,970	\$ 1,644,496	\$ 2,336,331

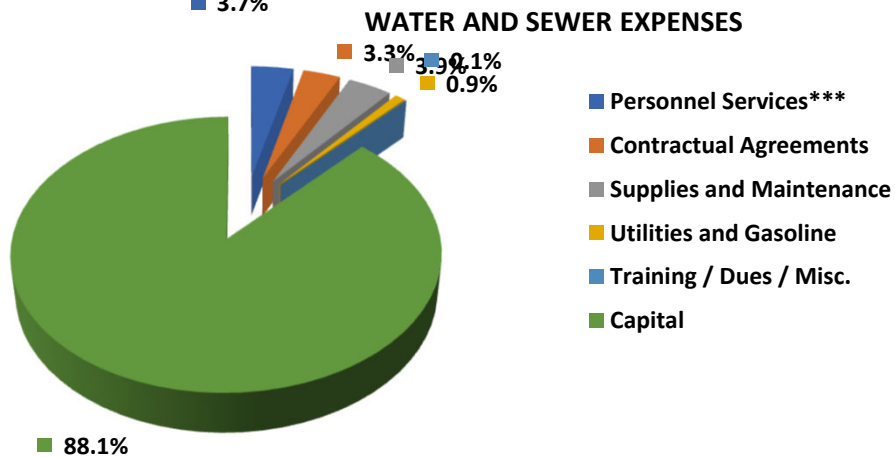
FISCAL YEAR 2022-2023 PROPOSED BUDGET



*Includes Water/Sewer Tap Fees

EXPENSES BY CATEGORY	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED BUDGET	Y-T-D 7/31/2023	2022-2023 YE ESTIMATE	2023-2024 PROPOSED BUDGET
Personnel Services***	\$ 413,940	\$ 428,962	\$ 460,609	\$ 383,841	\$ 460,609	\$ 491,535
Contractual Agreements	339,464	377,623	389,400	312,939	394,777	435,704
Supplies and Maintenance	78,626	60,817	502,010	391,831	432,421	514,585
Utilities and Gasoline	105,162	126,412	129,930	94,323	118,695	123,700
Training / Dues / Misc.	2,927	5,913	7,250	2,954	3,800	7,500
Capital	3,579	-	4,000	-	-	11,684,143
Transfer to Debt Service						467,660
	\$ 943,698	\$ 999,728	\$ 1,493,199	\$ 1,185,887	\$ 1,410,302	\$ 13,257,167

FISCAL YEAR 2022-2023 PROPOSED BUDGET



*** Personnel expense is funded by the Water and Sewer Fund as means of an administrative transfer out to the General Fund.



Water and Sewer Operating Fund

TOWN OF PANTEGO
WATER AND SEWER OPERATING FUND (200)
STATEMENT OF REVENUES AND EXPENSES
For Fiscal Year 2023-2024 Budget

DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED BUDGET	2022-2023 Y-T-D 7/31/2023	2022-2023 YE ESTIMATE	2023-2024 PROPOSED BUDGET	2022-2023/ 2023-2024 % CHANGE
REVENUES							
Sale of Water	\$ 568,115	\$ 619,666	\$ 605,000	\$ 443,583	\$ 544,500	\$ 580,000	-4.1%
Water Tap Fees	2,550	545	1,000	2,467	2,467	1,000	0.0%
Sewer Service Charge Fee	490,402	569,088	\$ 535,000	450,508	540,000	\$ 638,000	19.3%
Sewer Tap Fees	300	-	300	-	-	-	-100.0%
Groundwater Conservation Fees	17,506	22,931	21,175	13,578	17,250	18,560	-12.3%
Late Payment Charges	13,332	15,275	10,000	10,822	14,429	14,500	45.0%
Processing/Turn On Fees	-	-	500	-	-	-	-100.0%
Interest Revenue	628	4,645	9,000	19,583	22,400	25,000	177.8%
NSF Check Fees	150	480	-	60	60	50	-
Admin Serv Charge/Sewer Impact	7,040	7,380	6,500	6,040	8,053	7,540	16.0%
Other Revenue	710	435	500	255	340	400	-20.0%
TOTAL REVENUES	\$ 1,100,733	\$ 1,240,445	\$ 1,188,975	\$ 946,896	\$ 1,149,500	\$ 1,285,050	8.1%
OTHER SOURCES							
Transfers In	-	-	\$ -	\$ 16,118	\$ 16,118	-	NA
Contributed Capital	-	-	-	-	-	-	NA
TOTAL OTHER SOURCES	\$ -	\$ -	\$ -	\$ 16,118	\$ 16,118	\$ -	NA
TOTAL REVENUES & OTHER SOURCES	\$ 1,100,733	\$ 1,240,445	\$ 1,188,975	\$ 963,015	\$ 1,165,618	\$ 1,285,050	8.1%
EXPENSES							
Contractual Agreements	\$ 339,464	\$ 377,623	\$ 389,400	\$ 312,939	\$ 394,777	\$ 435,704	11.9%
Supplies and Maintenance	\$ 78,626	\$ 60,817	\$ 502,010	\$ 391,831	\$ 432,421	\$ 514,585	2.5%
Utilities and Gasoline	\$ 105,162	\$ 126,412	\$ 129,930	\$ 94,323	\$ 118,695	\$ 123,700	-4.8%
Training / Dues / Misc	\$ 2,927	\$ 5,913	\$ 7,250	\$ 2,954	\$ 3,800	\$ 7,500	3.4%
Capital	\$ 3,579	\$ -	\$ 4,000	\$ -	\$ -	\$ -	-100.0%
TOTAL EXPENSES	\$ 529,758	\$ 570,766	\$ 1,032,590	\$ 802,046	\$ 949,693	\$ 1,081,489	4.7%
OTHER USES							
Transfers Out- to General Fund	\$ 413,940	\$ 428,962	\$ 460,609	\$ 383,841	\$ 460,609	\$ 491,535	6.7%
Transfer to Water & Sewer Infrastructure	-	-	-	-	-	-	-
Transfer out to Sewer Construction	-	-	-	-	-	-	-
Transfers Out- to W/S Cap Projects	-	-	-	-	-	-	-
TOTAL OTHER USES	\$ 413,940	\$ 428,962	\$ 460,609	\$ 383,841	\$ 460,609	\$ 491,535	6.7%
TOTAL EXPENSES OTHER USES	\$ 943,698	\$ 999,728	\$ 1,493,199	\$ 1,185,887	\$ 1,410,302	\$ 1,573,024	5.3%

TOWN OF PANTEGO
WATER AND SEWER OPERATING FUND
EXPENSES BY CATEGORY
For Fiscal Year 2023-2024 Budget

ACC. NUM.	ACCOUNT DESCRIPTION			2022-2023	2022-2023			2022-2023/
		2020-2021	2021-2022	ADOPTED	Y-T-D	2022-2023	2023-2024	2023-2024
		ACTUAL	ACTUAL	BUDGET	7/31/2023	YE ESTIMATE	BUDGET	% CHANGE
CONTRACTUAL AGREEMENTS								
232.00	Engineering & Maps	\$ 512	\$ 550	\$ 3,500	\$ -	\$ -	\$ 3,500	0.0%
247.00	Insurance Expense	4,662	8,466	5,900	6,061	6,061	6,600	11.9%
284.00	Arlington Sewer Charge	115,166	151,468	125,000	78,128	115,000	140,000	12.0%
284.10	Fort Worth Sewer Charge	157,350	146,250	180,000	164,967	197,000	208,954	16.1%
367.00	TCEQ Annual System Fees	4,476	4,376	5,000	4,167	5,000	5,000	0.0%
710.00	Franchise Expense	24,996	24,996	33,000	27,500	33,000	34,650	5.0%
710.10	Ground Water Conservation Fees	21,502	28,017	25,000	26,716	26,716	25,000	0.0%
710.20	Collier Groundwater Contract	10,800	13,500	12,000	5,400	12,000	12,000	0.0%
	SUBTOTAL CONTRACTUAL	\$ 339,464	\$ 377,623	\$ 389,400	\$ 312,939	\$ 394,777	\$ 435,704	11.9%
SUPPLIES / MAINTENANCE								
234.00	Maintenance Agreements	\$ -	\$ -	\$ 1,000	\$ 980	\$ 980	\$ 1,000	0.0%
238.00	Office Supplies	-	397	1,000	96	300	500	-50.0%
239.00	Postage Service / Maintenance	8,122	8,557	9,500	6,859	8,300	8,985	-5.4%
245.00	Water Meter Maintenance	1,304	1,654	6,000	5,195	5,200	66,000	1000.0%
245.10	Storage Tank Inspections	2,645	2,345	3,500	-	5,000	5,000	42.9%
282.00	Printing Expense	1,072	3,942	6,000	3,559	4,000	5,000	-16.7%
329.00	Uniform Expense	1,331	1,911	10,000	2,097	3,500	8,000	-20.0%
343.00	Maintain Meter Reading System				2,811	2,811	-	
350.00	Building Maintenance	296	13	5,000	2,556	3,500	8,000	60.0%
351.00	Water Quality Sampling	3,849	3,337	4,000	1,139	2,500	3,500	-12.5%
354.00	General Water/Sewer System Repair	12,811	(9,776)	140,000	40,311	50,000	90,000	-35.7%
355.00	Water Treatment Chemicals	12,018	16,340	16,500	10,981	14,000	16,500	0.0%
356.00	Vehicle / Equipment Expense	1,682	6,017	4,000	13,649	14,000	6,000	50.0%
360.00	Ground Maint / Landscaping	6,687	7,840	6,160	6,370	7,080	7,100	15.3%
476.00	Valves and Hydrants		12,467	50,000	1,304	10,000	50,000	0.0%
477.40	Well Maintenance Program	15,238	(6,851)	225,000	282,503	287,500	225,000	0.0%
528.00	Equipment & Supplies	11,410	12,147	11,350	10,015	11,750	11,250	-0.9%
528.10	Filtration Supplies	-	-	1,500	235	500	1,250	-16.7%
528.20	Traffic Control Supplies	162	477	1,500	1,171	1,500	1,500	0.0%
	SUBTOTAL SUPPLIES / MAINTENANCE	\$ 78,626	\$ 60,817	\$ 502,010	\$ 391,831	\$ 432,421	\$ 514,585	2.5%
UTILITIES & GASOLINE								
362.00	Gasoline / Oil Expense	\$ 5,474	\$ 9,246	\$ 11,000	\$ 6,914	\$ 8,300	\$ 10,500	-4.5%
411.00	Natural Gas and Electricity	96,316	113,013	115,000	82,654	103,725	107,500	-6.5%
411.10	Telephone Expense	1,579	2,003	1,700	2,468	3,720	2,900	70.6%
411.20	Cell phone Expense	1,793	2,151	2,230	2,287	2,950	2,800	25.6%
	SUBTOTAL UTILITIES & GASOLINE	\$ 105,162	\$ 126,412	\$ 129,930	\$ 94,323	\$ 118,695	\$ 123,700	-4.8%
TRAINING / DUES / MISC.								
705.00	Membership Dues	\$ -	\$ 216	\$ 1,250	\$ 517	\$ 650	\$ 1,000	-20.0%
724.00	Travel / Training	2,187	3,900	4,000	2,023	2,400	4,750	18.8%
770.00	Miscellaneous	740	1,797	2,000	415	750	1,750	-12.5%
	SUBTOTAL TRAINING / DUES / MISC.	\$ 2,927	\$ 5,913	\$ 7,250	\$ 2,954	\$ 3,800	\$ 7,500	3.4%
CAPITAL								
480.00	Asset Purchase	-	-	-	-	-	-	
482.00	Minor Software	\$ -	\$ -	\$ 2,500	\$ -	\$ -	\$ -	-100.0%
486.00	Minor Equipment	-	-	1,500	-	-	-	
486.10	Major Equipment	-	-	-	-	-	-	#DIV/0!
488.00	Equipment	3,579	-	-	-	-	-	
	SUBTOTAL CAPITAL OUTLAY	\$ 3,579	\$ -	\$ 4,000	\$ -	\$ -	\$ -	
TOTAL EXPENSES								
	WATER & SEWER OPERATING FUND	\$ 529,758	\$ 570,766	\$ 1,032,590	\$ 802,046	\$ 949,693	\$ 1,081,489	4.7%

**TOWN OF PANTEGO
ANNUAL OPERATING BUDGET & PLAN OF SERVICES**

FUND: Water and Sewer - 200
DEPARTMENT: Water Department - 201

EXPENDITURES	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024	2022-2023/
	ACTUAL	ACTUAL	BUDGET	ESTIMATE	PROPOSED BUDGET	2023-2024 CHANGE
Contractual Agreements	\$ 65,394	\$ 76,499	\$ 81,500	\$ 80,757	\$ 83,550	2.5%
Supplies and Maintenance	70,022	45,365	474,870	405,591	488,985	3.0%
Utilities and Gasoline	98,743	119,907	122,200	110,420	115,000	-5.9%
Training / Dues / Miscellaneous	2,220	4,944	4,750	2,750	5,500	15.8%
Capital Outlay	3,579	-	2,500	-	-	-100.0%
TOTAL	239,958	\$ 246,715	\$ 685,820	\$ 599,518	\$ 693,035	1.1%

PERSONNEL (IN FULL TIME EQUIVALENT)	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024	2022-2023/
	ACTUAL	ACTUAL	BUDGET	ESTIMATE	PROPOSED BUDGET	2023-2024 CHANGE
Public Works Director	1	1	1	1	1	0.0%
Operations Manager		1	1	1	1	0.0%
Public Works Crew Leader	1.5	1	1	1	1	0.0%
Public Works Worker	4.5	3	3	3	3	0.0%
Support Specialist/Utility Billing	1	1	1	1	1	0.0%
TOTAL PERSONNEL	7	7	7	7	7	0.0%

Note: These positions are shared positions with the Public Works department and are partially funded by the Water and Sewer fund by transfer to the General Fund.

PERFORMANCE MEASURES	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024	2022-2023/
	ACTUAL	ACTUAL	BUDGET	ESTIMATE	PROPOSED BUDGET	2023-2024 CHANGE
Fire Hydrants Flushed	500	500	550	600	600	50
Valves Operated	65	65	100	100	100	0
Fire Hydrants Repaired	4	4	8	7	8	0
Utility Service Work Orders	480	480	480	500	500	20
Fire Hydrants Replaced	2	2	9	6	10	1
Valves Replaced	2	2	8	8	10	2
Valves Installed	1	1	8	6	5	-3
Water Main Repairs	4	4	6	10	10	4
Water Service Repairs	24	24	35	35	40	5

**TOWN OF PANTEGO
WATER AND SEWER OPERATING FUND
DEPARTMENTAL DETAIL - EXPENSES
WATER DEPARTMENT (200-201)
For Fiscal Year 2023-2024 Budget**

ACC. NUM.	ACCOUNT DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED BUDGET	2022-2023 Y-T-D 7/31/2023	2022-2023 YE ESTIMATE	2023-2024 PROPOSED BUDGET	2022-2023/ 2023-2024 % CHANGE
CONTRACTUAL AGREEMENTS								
232.00	Engineering & Maps	\$ 512	\$ 550	\$ 2,500	\$ -	\$ -	\$ 2,500	0.0%
247.00	Insurance Expense	3,108	5,061	4,000	4,041	4,041	4,400	10.0%
367.00	TCEQ Annual System Fees	4,476	4,376	5,000	4,167	5,000	5,000	0.0%
710.00	Franchise Fee-W&WW	24,996	24,996	33,000	27,500	33,000	34,650	5.0%
710.10	Groundwater Conservation Fees	21,502	28,017	25,000	26,716	26,716	25,000	0.0%
710.20	Collier Groundwater Contract	10,800	13,500	12,000	5,400	12,000	12,000	0.0%
	SUBTOTAL CONTRACTUAL	\$ 65,394	\$ 76,499	\$ 81,500	\$ 67,824	\$ 80,757	\$ 83,550	2.5%
SUPPLIES / MAINTENANCE								
234.00	Maintenance Agreements	\$ -	\$ -	\$ 1,000	\$ 980	\$ 980	\$ 1,000	0.0%
238.00	Office Supplies	-	397	1,000	96	300	500	-50.0%
239.00	Postage Service / Maintenance	8,122	8,557	9,500	6,859	8,300	8,985	-5.4%
245.00	Water Meter Maintenance	1,304	1,654	6,000	5,195	5,200	66,000	1000.0%
245.10	Storage Tank Inspections	2,645	2,345	3,500	-	5,000	5,000	42.9%
282.00	Printing Expense	1,072	3,942	6,000	3,559	4,000	5,000	-16.7%
329.00	Uniform Expense	665	1,069	5,000	1,256	2,000	4,000	-20.0%
343.00	Maintain Meter Reading System				2,811	2,811	-	
350.00	Building Maintenance & Repair	296	13	5,000	2,556	3,500	8,000	-100.0%
351.00	Water Quality Sampling	3,849	3,337	4,000	1,139	2,500	3,500	100.0%
354.00	General R&M Water System	10,661	(19,110)	125,000	23,062	30,000	75,000	-97.2%
355.00	Water Treatment Chemicals	12,018	16,340	16,500	10,981	14,000	16,500	354.5%
356.00	Vehicle / Equipment Expense	1,682	6,017	4,000	13,649	14,000	6,000	312.5%
360.00	Ground Maint / Landscaping	5,765	6,760	5,060	5,530	6,000	6,000	18.6%
476.00	Valves and Hydrants		12,467	50,000	1,304	10,000	50,000	-100.0%
477.40	Well Maintenance Program	15,238	(6,851)	225,000	282,503	287,500	225,000	-77.8%
528.00	Equipment & Supplies	6,543	7,951	6,810	7,162	8,000	7,000	3204.0%
528.20	Traffic Control Supplies	162	477	1,500	1,171	1,500	1,500	366.7%
	SUBTOTAL SUPPLIES / MAINTENANCE	\$ 70,022	\$ 45,365	\$ 474,870	\$ 369,814	\$ 405,591	\$ 488,985	3.0%
UTILITIES & GASOLINE								
362.00	Gas / Oil Expense	\$ 5,474	\$ 9,246	\$ 10,000	\$ 6,914	\$ 8,300	\$ 9,500	-5.0%
411.00	Gas and Electricity	91,583	108,585	110,000	78,051	98,500	102,500	-6.8%
411.10	Telephone Expense	789	1,001	1,000	1,234	1,870	1,400	40.0%
411.20	Cell Phone Expense	896	1,075	1,200	1,393	1,750	1,600	33.3%
	SUBTOTAL UTILITIES & GASOLINE	\$ 98,743	\$ 119,907	\$ 122,200	\$ 87,592	\$ 110,420	\$ 115,000	-5.9%
TRAINING / DUES / MISC.								
705.00	Membership Dues	\$ -	\$ 216	\$ 1,250	\$ 517	\$ 650	\$ 1,000	-20.0%
724.00	Travel / Training	1,783	3,642	2,500	1,373	1,600	3,500	40.0%
770.00	Miscellaneous	437	1,086	1,000	355	500	1,000	0.0%
	SUBTOTAL TRAINING / DUES / MISC.	\$ 2,220	\$ 4,944	\$ 4,750	\$ 2,245	\$ 2,750	\$ 5,500	15.8%
CAPITAL OUTLAY								
480.00	Asset Purchase	-	-	-	-	-	-	
482.00	Minor Computer Software	\$ -	\$ -	\$ 2,500	\$ -	\$ -	\$ -	-100.0%
486.00	Minor Equipment	-	-	-	-	-	-	
488.00	Equipment	3,579	-	-	-	-	-	
	SUBTOTAL CAPITAL OUTLAY	\$ 3,579	\$ -	\$ 2,500	\$ -	\$ -	\$ -	
	WATER DEPARTMENT	\$ 239,958	\$ 246,715	\$ 685,820	\$ 527,474	\$ 599,518	\$ 693,035	1.1%

**TOWN OF PANTEGO
ANNUAL OPERATING BUDGET & PLAN OF SERVICES**

FUND: Water and Sewer - 200
DEPARTMENT: Sewer Department - 202

EXPENDITURES	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024	2022-2023/
	ACTUAL	ACTUAL	BUDGET	ESTIMATE	PROPOSED BUDGET	2023-2024
Contractual Agreements	\$ 274,070	\$ 301,124	\$ 307,900	\$ 314,020	\$ 352,154	14.4%
Supplies and Maintenance	8,604	15,452	27,140	26,830	25,600	-5.7%
Utilities and Gasoline	6,419	6,505	7,730	8,275	8,700	12.5%
Training / Dues / Miscellaneous	707	969	2,500	1,050	2,000	-20.0%
Capital Outlay	-	-	1,500	-	-	
TOTAL	\$ 289,799	\$ 324,051	\$ 346,770	\$ 350,175	\$ 388,454	12.0%

PERSONNEL (IN FULL TIME EQUIVALENT)	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024	2022-2023/
	ACTUAL	ACTUAL	BUDGET	ESTIMATE	PROPOSED BUDGET	2023-2024
Public Works Director	1	1	1	1	1	0
Operations Manager		1	1	1	1	0
Public Works Foreman	1	1	1	1	1	0
Public Works Worker	4	3	3	3	3	0
Support Specialist/Utility Billing	1	1	1	1	1	0
TOTAL PERSONNEL	7	7	7	7	7	0

Note: These positions are shared positions with the Public Works department and are partially funded by the Water and Sewer fund by transfer to the General Fund.

PERFORMANCE MEASURES	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024	2022-2023/
	ACTUAL	ACTUAL	BUDGET	ESTIMATE	PROPOSED BUDGET	2023-2024
Televise services & main lines	4000	4000	10000	3000	8000	-2000
Clean main lines	120000	120000	150000	145000	160000	10000
Install rain water catch basins	4	4	15	10	15	0
Install clean out plugs/caps	3	3	8	10	10	2
Smoke test main lines	0	0	0			0

TOWN OF PANTEGO
WATER AND SEWER OPERATING FUND
DEPARTMENTAL DETAIL - EXPENSES
SEWER DEPARTMENT (200-202)
For Fiscal Year 2023-2024 Budget

ACC. NUM.	ACCOUNT DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED BUDGET	2022-2023 Y-T-D 7/31/2023	2022-2023 YE ESTIMATE	2023-2024 PROPOSED BUDGET	2022-2023/ 2023-2024 % CHANGE
CONTRACTUAL AGREEMENTS								
232.00	Engineering and Maps	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ 1,000	0.0%
247.00	Insurance Expense	\$ 1,554	\$ 3,405	\$ 1,900	\$ 2,020	\$ 2,020	\$ 2,200	15.8%
284.00	Arlington Sewer Charge	115,166	151,468	125,000	78,128	115,000	140,000	12.0%
284.10	Fort Worth Sewer Charge	157,350	146,250	180,000	164,967	197,000	208,954	16.1%
	SUBTOTAL CONTRACTUAL	\$ 274,070	\$ 301,124	\$ 307,900	\$ 245,115	\$ 314,020	\$ 352,154	14.4%
SUPPLIES / MAINTENANCE								
329.00	Uniform Expense	665	842	5,000	841	1,500	4,000	-20.0%
354.00	General Sewer System Repair	2,150	9,335	15,000	17,249	20,000	15,000	0.0%
360.00	Grounds Maint/Landscaping	922	1,080	1,100	840	1,080	1,100	0.0%
528.00	Equipment & Supplies	4,867	4,196	4,540	2,852	3,750	4,250	-6.4%
528.10	Filtration Supplies	-	-	1,500	235	500	1,250	-16.7%
	SUBTOTAL SUPPLIES / MAINTENANCE	\$ 8,604	\$ 15,452	\$ 27,140	\$ 22,017	\$ 26,830	\$ 25,600	-5.7%
UTILITIES & GASOLINE								
362.00	Gas / Oil Expense	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ 1,000	0.0%
411.00	Gas and Electricity	4,733	4,428	5,000	4,603	5,225	5,000	0.0%
411.10	Telephone Expense	789	1,001	700	1,234	1,850	1,500	114.3%
411.20	Cell Phone Expense	896	1,075	1,030	894	1,200	1,200	16.5%
	SUBTOTAL UTILITIES & GASOLINE	\$ 6,419	\$ 6,505	\$ 7,730	\$ 6,731	\$ 8,275	\$ 8,700	12.5%
TRAINING / DUES / MISC.								
724.00	Travel / Training	\$ 404	\$ 258	\$ 1,500	\$ 650	\$ 800	\$ 1,250	-16.7%
770.00	Miscellaneous	303	711	1,000	59	250	750	-25.0%
	SUBTOTAL TRAINING / DUES / MISC.	\$ 707	\$ 969	\$ 2,500	\$ 709	\$ 1,050	\$ 2,000	-20.0%
CAPITAL OUTLAY								
486.00	Minor Equipment	\$ -	\$ -	\$ 1,500		\$ -		
488.00	Equipment (Asset Purchase)	-	-			-		
	SUBTOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ 1,500	\$ -	\$ -	\$ -	
	SEWER DEPARTMENT	\$ 289,799	\$ 324,051	\$ 346,770	\$ 274,573	\$ 350,175	\$ 388,454	12.0%



Water and Sewer

Construction and Infrastructure Funds

**TOWN OF PANTEGO - ENTERPRISE FUND
2019 CO ISSUE CAPITAL PROJECT FUND (719)
STATEMENT OF REVENUES AND EXPENSES
For Fiscal Year 2023-2024 Budget**

DESCRIPTION	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2023-2024
	ACTUAL	ACTUAL	ADOPTED BUDGET	Y-T-D 7/31/2023	YE ESTIMATE	PROPOSED BUDGET
ESTIMATED BEGINNING NET POSITION	\$ 2,061,770	\$ 1,793,946	\$ 99,163	\$ 99,163	\$ 99,163	\$ 101,538
REVENUES						
901.00 Interest Revenue	\$ 2,099	\$ 2,098	\$ 300	\$ 1,478	\$ 2,375	\$ -
TOTAL REVENUES	\$ 2,099	\$ 2,098	\$ 300	\$ 1,478	\$ 2,375	\$ -
OTHER SOURCES						
Issue of Certificates of Obligation						
800.11 CO Premium						
800.12 CO Discount						
Transfer In from GF Ad-Valorem Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES AND OTHER SOURCES	\$ 2,099	\$ 2,098	\$ 300	\$ 1,478	\$ 2,375	\$ -
EXPENSES						
Capital Outlay						
614.00 CO Issue Agent Fee				\$ -		
616.00 CO Issue Cost				-		
616.00 Refund on Issue Cost				-		
750.20 Pioneer Water Line	73,800	1,305,927				-
750.30 Country Club Sanitary Sewer	54,654	4,001		-	-	-
750.40 Peachtree Kidd Sanitary Sewer	-	290,124				-
477.00 Kimley-Horn Engineering	141,469	38,914				-
480.00 Tank Mixers						100,000
719 fund						
TOTAL EXPENSES	\$ 269,922	\$ 1,638,967	\$ -	\$ -	\$ -	\$ 100,000
OTHER USES						
Transfer Out						
to 319 overage	\$ -	\$ 57,914	\$ -	\$ -		\$ -
TOTAL EXPENSES AND OTHER USES	\$ 269,922	\$ 1,696,881	\$ -	\$ -	\$ -	\$ 100,000
ESTIMATED CHANGE IN NET POSITION	\$ (267,823)	\$ (1,694,784)	\$ 300	\$ 1,478	\$ 2,375	\$ (100,000)
ESTIMATED ENDING NET POSITION	\$ 1,793,946	\$ 99,163	\$ 99,463	\$ 100,641	\$ 101,538	\$ 1,538

**TOWN OF PANTEGO - ENTERPRISE FUND
2023 CO ISSUE CAPITAL PROJECT FUND (723)
STATEMENT OF REVENUES AND EXPENSES
For Fiscal Year 2023-2024 Budget**

DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED BUDGET	2022-2023 Y-T-D 7/31/2023	2022-2023 YE ESTIMATE	2023-2024 PROPOSED BUDGET
ESTIMATED BEGINNING NET POSITION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,837,510
REVENUES						
901.00 Interest Revenue	\$ -	\$ -	\$ -	\$ 74,384	\$ 175,000	\$ 250,000
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ 74,384	\$ 175,000	\$ 250,000
OTHER SOURCES						
Issue of Certificates of Obligation						
800.11 CO Premium						
800.12 CO Discount						
Transfer In	\$ -	\$ -	\$ -	\$ 13,000,000	\$ 13,000,000	\$ -
TOTAL REVENUES AND OTHER SOURCES	\$ -	\$ -	\$ -	\$ 13,074,384	\$ 13,175,000	\$ 250,000
EXPENSES						
<u>Capital Outlay</u>						
Storage Tank				\$ -		2,300,000
RO System 303 and Lane piping Booster Station				-		3,475,890
Booster Pump Station Trinity New Trinity Well				-	-	200,000
Generator and ATS						875,000
Land Purchase for Well Site				322,490	322,490	2,280,000
Newsome Water & Sewer Pipe Burst						500,000
Arrowhead Water and Sewer Pipe Burst						699,942
Kimley-Horn Engineering (remaining)				5,357	15,000	689,905
						463,406
						-
TOTAL EXPENSES	\$ -	\$ -	\$ -	\$ 327,847	\$ 337,490	\$ 11,484,143
OTHER USES						
Transfer Out	\$ -	\$ -	\$ -	\$ -		\$ -
TOTAL EXPENSES AND OTHER USES	\$ -	\$ -	\$ -	\$ 327,847	\$ 337,490	\$ 11,484,143
ESTIMATED CHANGE IN NET POSITION	\$ -	\$ -	\$ -	\$ 12,746,538	\$ 12,837,510	\$ (11,234,143)
ESTIMATED ENDING NET POSITION	\$ -	\$ -	\$ -	\$ 12,746,538	\$ 12,837,510	\$ 1,603,367

**TOWN OF PANTEGO - ENTERPRISE FUND
WATER INFRASTRUCTURE FUND (750)
STATEMENT OF REVENUES AND EXPENSES
For Fiscal Year 2023-2024 Budget**

DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED BUDGET	2022-2023 Y-T-D 7/31/2023	2022-2023 YE ESTIMATE	2023-2024 PROPOSED BUDGET
ESTIMATED BEGINNING NET POSITION	\$ 521,435	\$ 673,356	\$ 259,424	\$ 259,424	\$ 259,424	\$ 544,397
REVENUES						
104.00 Infrastructure Fees	\$ 313,658	\$ 309,367	\$ 315,000	\$ 246,935	\$ 298,621	\$ 766,281
415.01 Penalties	3,923	4,090	3,750	3,000	3,600	5,000
901.00 Interest Revenue	512	3,845	5,250	11,277	15,400	30,000
TOTAL REVENUES	\$ 318,092	\$ 317,302	\$ 324,000	\$ 261,212	\$ 317,621	\$ 801,281
EXPENSES						
Capital Outlay						
476.00 Valves/Hydrants/Extensions	\$ 12,353					
477.40 Well Maintenance Program	-	1,675				
477.50 303 Pump Station Cossover	-					
477.70 Emergency Interconnect	207					
477.80 Transition Study		14,877				
480.00 Asset Purchases (SCADA)	-					100,000
477.90 2020 Water Rate Study	11,179	1,937				
477.95 SB 3 Emer. Prep Plan		13,500				
750.47 Chloramine Transition Study		31,588				
750.48 N/S Wtr Transmission Line Rehab		667,655		32,649	32,649	
750.49 303 Rehab						
750.60 Lift Station Emergency Repair						
TOTAL EXPENSES	\$ 23,739	\$ 731,233	\$ -	\$ 32,649	\$ 32,649	\$ 100,000
OTHER USES						
Transfers Out	\$ 142,433		\$ -	\$ -	\$ -	\$ 467,660
TOTAL EXPENDITURES AND OTHER USES	\$ 166,172	\$ 731,233	\$ -	\$ 32,649	\$ 32,649	\$ 567,660
ESTIMATED CHANGE IN NET POSITION	\$ 151,920	\$ (413,932)	\$ 324,000	\$ 228,563	\$ 284,972	\$ 233,621
ESTIMATED ENDING NET POSITION	\$ 673,356	\$ 259,424	\$ 583,424	\$ 487,987	\$ 544,397	\$ 778,018



SUPPLEMENTAL INFORMATION

**FISCAL YEAR 2023-2024
SUPPLEMENTAL REQUESTS**

TOWN OF PANTEGO
List of City Manager Approved Supplemental Requests (Decision Packages)
FY 2023-2024

Item	FUND	DEPARTMENT/ACCT#	Supplemental Description (Short Name)	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
1	PW	Various	Flush Truck 464000	82,800	82,800	82,800	\$ 82,800	\$ 82,800
2	PD	ARPA	New RMS System	50,000				
3	PD		RMS Maint		18,900	18,900	\$ 18,900	\$ 18,900
4	FD	ARPA	Fourth Bedroom	40,000				
5	200	200-5-201-480.00	SCADA	55,000				
6	200	200-5-201-480.00	Tank Mixers	100,000				
7	PD	ARPA	4 New Body Cameras	16,956				
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
22								
23								
24								
25								
26								
27								
28								
29								

**TOWN OF PANTEGO
DECISION PACKAGE
Supplemental Request
FY 2023-2024**

FUND/DEPT.: 300 CAP EQUIP REL
DEPARTMENT / ACCT #: FOR PW

ITEM / POSITION REQUESTED:

Combination Truck

SERVICE GOAL:

Ability to hydro Excavate and improved sewer cleaning

WHY IS GOAL IMPORTANT?

Department has no way to hydro excavate a large area. This ability will not only allow a safer way to expose other utilities lines but also allow quicker service fore LCRR. Also gives department the ability to clean sewer and storm sewer lines quicker and more efficiently.

ITEMS NEEDED TO ACHIEVE GOAL (ITEMIZE BELOW):

Account Number xxx-xxxx-xxx.xx-xx	Account Description	FY 23-24 Amount	FY 24-25 Amount	FY 25-26 Amount	FY 26-27 Amount	FY 27-28 Amount	Additional Notes or Comments (If vehicle, put type only ie, sedan, pickup)
200-5-202-480.00	Asset Purchases	82,800	82,800	82,800	82,800	82,800	
TOTAL		82,800	82,800	82,800	82,800	82,800	

**TOWN OF PANTEGO
DECISION PACKAGE
Supplemental Request
FY 2023-2024**

FUND/DEPT.: 100-140 Police
DEPARTMENT / ACCT #: 100-5-140-480.00

ITEM / POSITION REQUESTED:

RMS System Upgrade

SERVICE GOAL: Upgrade/Replace our outdated RMS/CAD system with a Crimes RMS/CAD system

WHY IS GOAL IMPORTANT?

ITEMS NEEDED TO ACHIEVE GOAL (ITEMIZE BELOW):

Account Number xxx-xxxx-xxx.xx-xx	Account Description	FY 23-24 Amount	FY 24-25 Amount	FY 25-26 Amount	FY 26-27 Amount	FY 27-28 Amount	Additional Notes or Comments (If vehicle, put type only ie, sedan, pickup)
100-5-140-486.00	RMS/CAD	50,000	18,900	18,900	18,900	18,900	Replace outdated RMS/CAD
TOTAL		50,000	18,900	18,900	18,900	18,900	

**TOWN OF PANTEGO
DECISION PACKAGE
Supplemental Request
FY 2023-2024**

FUND/DEPT.: 100-150 Fire
DEPARTMENT / ACCT #: 100-5-150-480.00

ITEM / POSITION REQUESTED:

Remodel bedroom area to add fourth bedroom

SERVICE GOAL:

Have bedroom for the fourth Firefighter per shift. Will allow Fire Department to provide better and safer service with the fourth Firefighter per shift.

WHY IS GOAL IMPORTANT?

Have bedroom for the fourth Firefighter per shift. Will allow Fire Department to provide better and safer service with the fourth Firefighter per shift. Will all so cut down on the Mandatory overtime that current personnel have to work to cover the open shifts.

ITEMS NEEDED TO ACHIEVE GOAL (ITEMIZE BELOW):

Account Number xxx-xxxx-xxx.xx-xx	Account Description	FY 23-24 Amount	FY 24-25 Amount	FY 25-26 Amount	FY 26-27 Amount	FY 27-28 Amount	Additional Notes or Comments (If vehicle, put type only ie, sedan, pickup)
100-5-150-480.00	Asset Purchase	40,000					
TOTAL		40,000	0	0	0	0	

**TOWN OF PANTEGO
DECISION PACKAGE
Supplemental Request
FY 2023-2024**

FUND/DEPT.: 200-201 Water Department

DEPARTMENT / ACCT #: 200-5-201-480.00

ITEM / POSITION REQUESTED:

Scada

SERVICE GOAL:

Ability to monitor the entire system remotely without interruption

WHY IS GOAL IMPORTANT?

Current SCADA system is old and outdated. Need to update the computer used, the software we use to monitor, and the hardware used at the sites. What we currently use is no longer produced.

ITEMS NEEDED TO ACHIEVE GOAL (ITEMIZE BELOW):

Account Number xxx-xxxx-xxx.xx-xx	Account Description	FY 23-24 Amount	FY 24-25 Amount	FY 25-26 Amount	FY 26-27 Amount	FY 27-28 Amount	Additional Notes or Comments (If vehicle, put type only ie, sedan, pickup)
200-5-201-480.00	Asset Purchases	55,000					
TOTAL		55,000	0	0	0	0	

**TOWN OF PANTEGO
DECISION PACKAGE
Supplemental Request
FY 2023-2024**

FUND/DEPT.: 200-201 Water Department
DEPARTMENT / ACCT #: 200-5-201-480.00

ITEM / POSITION REQUESTED:

Tank Mixers

SERVICE GOAL:

Consistant residual at our ground and elevated tanks

WHY IS GOAL IMPORTANT?

Currently have no way to ensure good mix of water in tanks. Tank mixers allow the water to contiune to move and mix chlorine even when wells are off. Gives us a more consistant residual.

ITEMS NEEDED TO ACHIEVE GOAL (ITEMIZE BELOW):

Account Number xxx-xxxx-xxx.xx-xx	Account Description	FY 23-24 Amount	FY 24-25 Amount	FY 25-26 Amount	FY 26-27 Amount	FY 27-28 Amount	Additional Notes or Comments (If vehicle, put type only ie, sedan, pickup)
200-5-201-480.00	Asset Purchases	100,000					
TOTAL		100,000	0	0	0	0	

**TOWN OF PANTEGO
DECISION PACKAGE
Supplemental Request
FY 2023-2024**

FUND/DEPT.: 100-140 Police
DEPARTMENT / ACCT #: 325-5-000-480.00

ITEM / POSITION REQUESTED:

Replacement Vehicles

SERVICE GOAL: 4 new Body Cameras

WHY IS GOAL IMPORTANT?

ITEMS NEEDED TO ACHIEVE GOAL (ITEMIZE BELOW):

Account Number xxx-xxxx-xxx.xx-xx	Account Description	FY 23-24 Amount	FY 24-25 Amount	FY 25-26 Amount	FY 26-27 Amount	FY 27-28 Amount	Additional Notes or Comments (If vehicle, put type only ie, sedan, pickup)
325-5-000-480.00	4 new body cameras	16,956					
TOTAL		16,956	0	0	0	0	

**FISCAL YEAR 2023-2024
INTERFUND TRANSFERS**

TOWN OF PANTEGO
Summary of ALL Transfers
FY 2023-2024 Budget

General Fund

From Water & Sewer Operating Fund	\$	491,535	
From Street Improvement Fund		164,434	
From Court Security Fund		31,165	
From PEDC - General Fund		358,377	
From PEDC - CRB		17,250	
To Capital Projects Fund		-	
General Fund Net Transfers			<u>\$ 1,062,761</u>

Water & Sewer Operating Fund

To General Fund	\$	(491,535)	
Water & Sewer Net Transfers			<u>\$ (491,535)</u>

Street Improvement Fund

To General Fund	\$	(164,434)	
Street Improvement Net Transfers			<u>\$ (164,434)</u>

Infrastructure Improvement Fund

To Debt Service Fund	\$	(467,660)	
Infrastructure Imprv. Fund Net Transfers			<u>\$ (467,660)</u>

Debt Service Fund

From Infrastructure Improvement Fund	\$	467,660	
Debt Service Net Transfers			<u>\$ 467,660</u>

Court Security Fund

To General Fund	\$	(31,165)	
Court Security Net Transfers			<u>\$ (31,165)</u>

PEDC

To General Fund	\$	(358,377)	
To General Fund for CRB		(17,250)	
PEDC Net Transfers			<u>\$ (375,627)</u>

**Town of Pantego
Interfund Transfers Detail
FY 2023-2024 Budget**

	General Fund	Water & Sewer Operating Fund	Street Improvement Fund	Infrastructure Improvement Fund	Debt Service Fund	Court Security Fund
Transfer from Water & Sewer Operating Fund to the General Fund Transfer is for General Fund labor costs relating to the Water & Sewer Fund operations	\$ 491,535	\$ (491,535)				
Transfer from Street Improvement Fund to the General Fund Transfer is for General Fund labor costs relating to Street Maintenance	164,434		\$ (164,434)			
Transfer from Infrastructure Imprvmt Fund to the Debt Service Fund for Water and Sewer Portion of Debt Service				\$ (467,660)	467,660	
Transfer from Court Security Fund to the General Fund Transfer is to cover approx. 25% of one (1)Warrant Officer's salary for Court security responsibilities	31,165					\$ (31,165)
Total Interfund Transfers	\$ 687,134	\$ (491,535)	\$ (164,434)	\$ (467,660)	\$ 467,660	\$ (31,165)

**Town of Pantego
Transfers from Component Unit
Pantego Economic Development Corporation (PEDC)
FY 2023-2024 Budget**

	General Fund	PEDC
Transfer From Pantego Economic Development To the General Fund Transfer is for General Fund costs incurred by Town of Pantego for staff labor	\$ 358,377	\$ (358,377)
Transfer From Pantego Economic Development To the General Fund Transfer is for Community Relations Board Board (CRB) expenses	17,250	(17,250)
Total PEDC Transfers to General Fund	\$ 375,627	\$ (375,627)



PANTEGO ECONOMIC DEVELOPMENT CORPORATION FISCAL YEAR 2023-2024 BUDGET

BOARD OF DIRECTORS:

President Tori Roemmich, Place 7
Vice President Jeff Brown, Place 6
Secretary Larissa Peterson, Place 5
Director Tommy Teasdale, Place 1
Director Fred Adair, Place 2
Director Rob Walker, Place 3
Director Angie Vickerman, Place 4

STAFF LIAISONS

City Manager and Executive Director Joe Ashton
City Secretary Leslie E. Galloway
Finance Director Sean Smith
Economic Development Coordinator Cathy S. Allen
Public Works Director Dale Alexander

**Pantego Economic Development Corporation Budget
COMBINED Statement of Revenues and Expenditures
Fiscal Year 2023-2024**

	<u>Operating Fund</u>	<u>901 Debt Service Fund</u>	<u>Total</u>
Estimated Beginning Fund Balance	\$ 2,233,068	\$ -	\$ 2,233,068
REVENUES			
Sales Tax Revenue	\$ 727,553	\$ 52,447	\$ 780,000
Oil and Gas Royalty	500		500
Other Revenue	4,500		4,500
Interest Income	42,500	-	42,500
TOTAL REVENUE	\$ 775,053	\$ 52,447	\$ 827,500
EXPENDITURES			
Principal Payment	\$ -	\$ -	\$ -
Interest Payment	-	52,447	\$ 52,447
Auditing Contractual Service	1,500		\$ 1,500
Contract Services	5,000	-	\$ 5,000
EDC Consultant moved to Transfer to GF	-	-	\$ -
Marketing and Advertising	72,755	-	\$ 72,755
Activities	15,000	-	\$ 15,000
Park Operations/Maintenance	81,500	-	\$ 81,500
Travel/Training/Arlington ChamberOther	24,000	-	\$ 24,000
Economic Development Grants	50,000	-	\$ 50,000
Bicentennial Park	-	-	\$ -
Bond Park Projects	1,079,025		\$ 1,079,025
303 Corridor Projects	50,000		\$ 50,000
Marquee Signage	172,500		\$ 172,500
Park Row Corridor Improvements & Promo.	380,000		\$ 380,000
TOTAL EXPENDITURES	\$ 1,931,280	\$ 52,447	\$ 1,983,727
TRANSFERS OUT			
Transfer to GF (Admin Fees)	\$ 158,064	\$ -	\$ 158,064
Transfer to GF (Park Maintenance)	135,485	-	135,485
Transfer to GF EDC Coordinator	64,828		64,828
Transfer to GF (CRB)	17,250	-	17,250
TOTAL TRANSFERS OUT	\$ 375,627	\$ -	\$ 375,627
Change in Fund Balance	(1,531,854)	-	(1,531,854)
Estimated Ending Fund Balance	\$ 701,214	\$ -	\$ 701,214

**Pantego Economic Development Corporation
Project & Operating Fund Budget for Fiscal Year 2023-2024**

	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED BUDGET	YTD ACTUAL 7/31/23	2022-2023 YEAR END ESTIMATE	2023-2024 BUDGET
ESTIMATED BEGINNING FUND BALANCE	\$ 771,052	\$ 772,683	\$ 964,053	\$ 964,053	\$ 964,053	\$ 2,233,068
REVENUES						
Sales Tax Revenue	\$ 494,952	\$ 750,992	752,386	\$ 651,062	780,000	727,553
Oil & Gas Revenues	\$ 435	\$ 779	750	381	450	500
Other Revenue	-	4,000	-	4,522	4,522	4,500
Interest Income	1,530	8,613	9,500	32,112	40,000	42,500
Bond Sale Revenue					1,200,000	
TOTAL REVENUE	\$ 496,917	\$ 764,384	\$ 762,636	\$ 688,078	\$ 2,024,972	\$ 775,053
EXPENDITURES						
Professional Fees						
Auditing Contractual Service	\$ 3,000	\$ 3,000	3,000	1,500	1,500	1,500
Contract Services (Legal and Consulting)	\$ 39,809	\$ 35,807	\$ 45,000	\$ 46,441	\$ 55,750	\$ 5,000
EDC Coordinator - Moved to Transfer to GF	63,892	-	-	-	-	-
Total Professional Fees	106,701	38,807	48,000	47,941	\$ 57,250	\$ 6,500
Marketing and Advertising						
Arlington Chamber of Commerce	\$ 12,000					
Marketing and Advertising	57,431	56,040	75,238	18,751	25,000	72,755
Total Marketing & Advertising	\$ 69,431	\$ 56,040	75,238	\$ 18,751	25,000	72,755
Activities						
Seasonal Decorations(Tree Lighting)	\$ 9,422	\$ 13,857	15,000	\$ 14,307	14,307	15,000
Total Activities	\$ 9,422	\$ 13,857	\$ 15,000	\$ 14,307	\$ 14,307	\$ 15,000
Park Maintenance						
Landscaping and Improvements	\$ 9,859	\$ 12,011	12,000	\$ 7,487	9,775	9,000
Sprinkler System Maintenance	130	205	500	-	150	500
General Maintenance and Repair	10,377	23,271	30,000	14,817	20,000	43,500
Statue Maintenance	4,000	6,500	4,000	-	6,500	6,000
Splash Pad Maintenance	2,843	12,560	28,000	5,044	28,000	20,000
Volleyball Court Maintenance		2,050	2,000	-	2,000	2,500
Total Maintenance	\$ 27,209	\$ 56,597	76,500	\$ 27,347	66,425	81,500
Other						
Postage Service/Maintenance	\$ 1,078	\$ 42	1,650	\$ 35	75	500
Arlington Chamber of Commerce -Membership		\$ 12,000	12,000	-	12,000	12,000
Natural Gas/Electricity	\$ 5,420	\$ 6,689	5,250	4,735	5,800	6,000
Training/Travel	1,075	-	1,500	-	-	1,500
Miscellaneous	2,132	1,584	1,500	3,154	4,000	4,000
Total Other	\$ 9,705	\$ 20,315	21,900	\$ 7,924	21,875	24,000
Projects						
Economic Development Incentives	\$ 25,538	\$ 69,041	80,000	\$ -	25,000	50,000
Bicentennial Park Project	\$ -	\$ 9,555	95,000	30,288	60,000	-
Bicentennial Park Bond Project						1,079,025
303 Corridor		\$ -	50,000	75,579	77,500	50,000
Marquee Signage		\$ -	40,000			172,500
Park Row Corridor Improvements & Promotion	14,165	47,525	380,000	86,704	90,000	380,000
Total Projects / Economic Incentives	60,818	126,121	645,000	192,571	252,500	1,731,525
TOTAL EXPENDITURES	283,286	311,738	881,638	308,842	437,357	1,931,280
TRANSFERS OUT						
Transfer to Debt Service Fund (Reserves)						
Transfer to General Fund (Admin Fees)	\$ 100,000	\$ 96,830	\$ 118,854	\$ 79,236	\$ 118,854	\$ 158,064
Transfer to General Fund (Park Maint)	100,000	92,446	119,755	79,837	119,755	135,485
Transfer to GF EDC Coordinator		60,000	64,991	43,327	64,991	64,828
Transfer to General Fund (CRB)	12,000	12,000	15,000	10,000	15,000	17,250
Total Transfers Out	\$ 212,000	\$ 261,276	318,600	\$ 212,400	\$ 318,600	375,627
TOTAL EXPENDITURES & TRANSFERS OUT	\$ 495,286	\$ 573,014	\$ 1,200,238	\$ 521,242	\$ 755,957	\$ 2,306,907
CHANGE IN FUND BALANCE	1,631	191,370	(437,602)	166,836	1,269,015	(1,531,854)
ESTIMATED ENDING FUND BALANCE	\$ 772,683	\$ 964,053	\$ 526,451	\$ 1,130,889	\$ 2,233,068	\$ 701,214

**Pantego Economic Development Corporation
Debt Service Fund Budget for Fiscal Year 2023-2024**

	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED BUDGET	YTD ACTUAL 7/31/23	2022-2023 YEAR END ESTIMATE	2022-2024 BUDGET
ESTIMATED BEGINNING FUND BALANCE	\$ 190,879	\$ 194,694	\$ (0)	\$ (0)	\$ (0)	\$ (0)
<u>REVENUES</u>						
Sales Tax Revenue	\$ 197,574	\$ 69	\$ -			\$ 52,447
Interest Income	102	24	-			
TOTAL REVENUE	<u>\$ 197,676</u>	<u>\$ 94</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 52,447</u>
<u>EXPENSES</u>						
Principal Payment	\$ 180,000	\$ 190,000	\$ -			
Interest Payment	13,861	4,788	-			52,447
TOTAL EXPENDITURES	<u>\$ 193,861</u>	<u>\$ 194,788</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 52,447</u>
<u>OTHER SOURCES/(USES)</u>						
Transfer from Operating Fund (Reserves)	\$ -	\$ -				
CHANGE IN FUND BALANCE	<u>3,815</u>	<u>(194,694)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
ESTIMATED ENDING FUND BALANCE	<u><u>\$ 194,694</u></u>	<u><u>\$ (0)</u></u>	<u><u>\$ (0)</u></u>	<u><u>\$ (0)</u></u>	<u><u>\$ (0)</u></u>	<u><u>\$ (0)</u></u>

**TOWN OF PANTEGO
DEBT SCHEDULE
FOR FY 2023-2024 BUDGET**

**PANTEGO ECONOMIC DEVELOPMENT CORPORATION
PRINCIPAL AND INTEREST REQUIREMENTS
SALES TAX REVENUE REFUNDING BONDS, SERIES 2023
As of September 30, 2023**

DUE YEAR ENDING SEPTEMBER 30	PRINCIPAL	INTEREST	TOTAL REQUIREMENT
2024	-	52,447	52,447
2025	40,000	59,188	99,188
2026	40,000	57,188	97,188
2027	45,000	55,188	100,188
2028	45,000	52,938	97,938
2029	50,000	50,688	100,688
2030	50,000	48,188	98,188
2031	55,000	45,688	100,688
2032	55,000	42,938	97,938
2033	60,000	40,188	100,188
2034	60,000	37,188	97,188
2035	65,000	34,638	99,638
2036	65,000	31,875	96,875
2037	70,000	29,113	99,113
2038	75,000	26,138	101,138
2039	75,000	22,950	97,950
2040	80,000	19,575	99,575
2041	85,000	15,975	100,975
2042	85,000	12,150	97,150
2043	90,000	8,325	98,325
2044	95,000	4,275	99,275
	<u>\$ 1,285,000</u>	<u>\$ 746,841</u>	<u>\$ 2,031,841</u>
BONDS OUSTANDING SEPTEMBER 30, 2023		1,285,000	

2023 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

Town of Pantego	817-617-3700
Taxing Unit Name	Phone (area code and number)
1614 S Bowen Road, Pantego, TX 76013	townofpantego.com
Taxing Unit's Address, City, State, ZIP Code	Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	2022 total taxable value. Enter the amount of 2022 taxable value on the 2022 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 393,256,320
2.	2022 tax ceilings. Counties, cities and junior college districts. Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary 2022 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 393,256,320
4.	2022 total adopted tax rate.	\$ 0.475931 /\$100
5.	2022 taxable value lost because court appeals of ARB decisions reduced 2022 appraised value.	
	A. Original 2022 ARB values:	\$ 33,024,451
	B. 2022 values resulting from final court decisions:	- \$ 27,192,347
	C. 2022 value loss. Subtract B from A. ³	\$ 5,832,104
6.	2022 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2022 ARB certified value:	\$ 1,615,154
	B. 2022 disputed value:	- \$ 484,546
	C. 2022 undisputed value. Subtract B from A. ⁴	\$ 1,130,608
7.	2022 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 6,962,712

¹ Tex. Tax Code §26.012(14)
² Tex. Tax Code §26.012(14)
³ Tex. Tax Code §26.012(13)
⁴ Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 400,219,032
9.	2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022. Enter the 2022 value of property in deannexed territory. ⁵	\$ 0
10.	<p>2022 taxable value lost because property first qualified for an exemption in 2023. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freepport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2023 does not create a new exemption or reduce taxable value.</p> <p>A. Absolute exemptions. Use 2022 market value: \$ 0</p> <p>B. Partial exemptions. 2023 exemption amount or 2023 percentage exemption times 2022 value: + \$ 762,042</p> <p>C. Value loss. Add A and B.⁶</p>	\$ 762,042
11.	<p>2022 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2023. Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022.</p> <p>A. 2022 market value: \$ 0</p> <p>B. 2023 productivity or special appraised value: - \$ 0</p> <p>C. Value loss. Subtract B from A.⁷</p>	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 762,042
13.	2022 captured value of property in a TIF. Enter the total value of 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2022 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	2022 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 399,456,990
15.	Adjusted 2022 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 1,901,139
16.	Taxes refunded for years preceding tax year 2022. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2022. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. ⁹	\$ 15,591
17.	Adjusted 2022 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 1,916,730
18.	<p>Total 2023 taxable value on the 2023 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.¹¹</p> <p>A. Certified values: \$ 415,120,804</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$</p> <p>C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0</p> <p>D. Tax increment financing: Deduct the 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2023 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below.¹² - \$ 0</p> <p>E. Total 2023 value. Add A and B, then subtract C and D.</p>	\$ 415,120,804

⁵ Tex. Tax Code §26.012(15)
⁶ Tex. Tax Code §26.012(15)
⁷ Tex. Tax Code §26.012(15)
⁸ Tex. Tax Code §26.03(c)
⁹ Tex. Tax Code §26.012(13)
¹⁰ Tex. Tax Code §26.012(13)
¹¹ Tex. Tax Code §26.012, 26.04(c-2)
¹² Tex. Tax Code §26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³ A. 2023 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ <u>16,397,578</u> B. 2023 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ <u>3,655,652</u> C. Total value under protest or not certified. Add A and B. \$ <u>20,053,230</u>	
20.	2023 tax ceilings. Counties, cities and junior colleges enter 2023 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ <u>0</u>
21.	2023 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ <u>435,174,034</u>
22.	Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022. Include both real and personal property. Enter the 2023 value of property in territory annexed. ¹⁸	\$ <u>0</u>
23.	Total 2023 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2022. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2022 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2023. ¹⁹	\$ <u>448,060</u>
24.	Total adjustments to the 2023 taxable value. Add Lines 22 and 23.	\$ <u>448,060</u>
25.	Adjusted 2023 taxable value. Subtract Line 24 from Line 21.	\$ <u>434,725,974</u>
26.	2023 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ <u>0.440905</u> /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate. ²¹	\$ _____ /\$100

SECTION 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

- Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
- Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	2022 M&O tax rate. Enter the 2022 M&O tax rate.	\$ <u>0.431809</u> /\$100
29.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>400,219,032</u>

¹³ Tex. Tax Code §26.01(c) and (d)
¹⁴ Tex. Tax Code §26.01(c)
¹⁵ Tex. Tax Code §26.01(d)
¹⁶ Tex. Tax Code §26.012(6)(B)
¹⁷ Tex. Tax Code §26.012(6)
¹⁸ Tex. Tax Code §26.012(17)
¹⁹ Tex. Tax Code §26.012(17)
²⁰ Tex. Tax Code §26.04(c)
²¹ Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2022 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 1,728,181
31.	Adjusted 2022 levy for calculating NNR M&O rate.	
	<p>A. M&O taxes refunded for years preceding tax year 2022. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. + \$ 13,773</p> <p>B. 2022 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2023 captured appraised value in Line 18D, enter 0. - \$ 0</p> <p>C. 2022 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0</p> <p>D. 2022 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ 13,773</p> <p>E. Add Line 30 to 31D.</p>	\$ 1,741,954
32.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 434,725,974
33.	2023 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.400701 /\$100
34.	Rate adjustment for state criminal justice mandate. ²³ If not applicable or less than zero, enter 0.	
	<p>A. 2023 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0</p> <p>B. 2022 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0 /\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴ If not applicable or less than zero, enter 0.	
	<p>A. 2023 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose. \$ 0</p> <p>B. 2022 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. - \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0 /\$100

²² [Reserved for expansion]

²³ Tex. Tax Code §26.044

²⁴ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p>Rate adjustment for county indigent defense compensation. ²⁵ If not applicable or less than zero, enter 0.</p> <p>A. 2023 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose..... \$ 0</p> <p>B. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose..... \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0 /\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ 0 /\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ 0 /\$100
37.	<p>Rate adjustment for county hospital expenditures. ²⁶ If not applicable or less than zero, enter 0.</p> <p>A. 2023 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. \$ 0</p> <p>B. 2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022. \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0 /\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ 0 /\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ 0 /\$100
38.	<p>Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in 2022. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year \$ 0</p> <p>B. Expenditures for public safety in 2022. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year..... \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ 0 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0 /\$100
39.	<p>Adjusted 2023 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ 0.400701 /\$100
40.	<p>Adjustment for 2022 sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2022 should complete this line. These entities will deduct the sales tax gain rate for 2023 in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2022, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ 387,304</p> <p>B. Divide Line 40A by Line 32 and multiply by \$100 \$ 0.089091 /\$100</p> <p>C. Add Line 40B to Line 39.</p>	\$ 0.489792 /\$100
41.	<p>2023 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ 0.506934 /\$100

²⁵ Tex. Tax Code §26.0442
²⁶ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p>Disaster Line 41 (D41): 2023 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ 0 /\$100
42.	<p>Total 2023 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit’s budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁸</p> <p>Enter debt amount \$ 1,134,732</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0</p> <p>D. Subtract amount paid from other resources - \$ 0</p> <p>E. Adjusted debt. Subtract B, C and D from A. \$ 1,134,732</p>	\$ 1,134,732
43.	Certified 2022 excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 0
44.	Adjusted 2023 debt. Subtract Line 43 from Line 42E.	\$ 1,134,732
45.	<p>2023 anticipated collection rate.</p> <p>A. Enter the 2023 anticipated collection rate certified by the collector. ³⁰ 100.00 %</p> <p>B. Enter the 2022 actual collection rate. 100.10 %</p> <p>C. Enter the 2021 actual collection rate. 99.30 %</p> <p>D. Enter the 2020 actual collection rate. 100.15 %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³¹</p>	100.00 %
46.	2023 debt adjusted for collections. Divide Line 44 by Line 45E.	\$ 1,134,732
47.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 435,174,034
48.	2023 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.260753 /\$100
49.	2023 voter-approval tax rate. Add Lines 41 and 48.	\$ 0.767687 /\$100
D49.	<p>Disaster Line 49 (D49): 2023 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	\$ _____ /\$100

²⁷ Tex. Tax Code §26.042(a)
²⁸ Tex. Tax Code §26.012(7)
²⁹ Tex. Tax Code §26.012(10) and 26.04(b)
³⁰ Tex. Tax Code §26.04(b)
³¹ Tex. Tax Code §26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2023 county voter-approval tax rate.	\$ 0 /\$100

SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November 2022 or May 2023, enter the Comptroller’s estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller’s Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2022, enter 0.	\$ 0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2022 or in May 2023. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2022. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 387,304
53.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 435,174,034
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.089000 /\$100
55.	2023 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.440905 /\$100
56.	2023 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2022 or in May 2023. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2022.	\$ 0.440905 /\$100
57.	2023 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.767687 /\$100
58.	2023 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.678687 /\$100

SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit’s expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ 0
60.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 435,174,034
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0 /\$100
62.	2023 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.678687 /\$100

³² Tex. Tax Code §26.041(d)
³³ Tex. Tax Code §26.041(i)
³⁴ Tex. Tax Code §26.041(d)
³⁵ Tex. Tax Code §26.04(c)
³⁶ Tex. Tax Code §26.04(c)
³⁷ Tex. Tax Code §26.045(d)
³⁸ Tex. Tax Code §26.045(i)

SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate adjusted to remove the unused increment rate for the prior three years.³⁹ In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the portion of the unused increment rate must be backed out of the calculation for that year.

The difference between the adopted tax rate and adjusted voter-approval tax rate is considered zero in the following scenarios:

- a tax year before 2020;⁴⁰
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴¹ or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴²

Individual components can be negative, but the overall rate would be the greater of zero or the calculated rate.

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴³

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 component. Subtract the 2022 actual tax rate and the 2022 unused increment rate from the 2022 voter-approval tax rate.	
A.	Voter-approval tax rate (Line 67).....	\$ 0.475931 /\$100
B.	Unused increment rate (Line 66).....	\$ 0.073066 /\$100
C.	Subtract B from A.....	\$ 0.402865 /\$100
D.	Adopted Tax Rate.....	\$ 0.475931 /\$100
E.	Subtract D from C.....	\$ -0.073066 /\$100
64.	Year 2 component. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate.	
A.	Voter-approval tax rate (Line 67).....	\$ 0.460767 /\$100
B.	Unused increment rate (Line 66).....	\$ 0.000000 /\$100
C.	Subtract B from A.....	\$ 0.460767 /\$100
D.	Adopted Tax Rate.....	\$ 0.420000 /\$100
E.	Subtract D from C.....	\$ 0.040767 /\$100
65.	Year 1 component. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate.	
A.	Voter-approval tax rate (Line 65).....	\$ 0.452299 /\$100
B.	Unused increment rate (Line 64).....	\$ 0.000000 /\$100
C.	Subtract B from A.....	\$ 0.452299 /\$100
D.	Adopted Tax Rate.....	\$ 0.420000 /\$100
E.	Subtract D from C.....	\$ 0.032299 /\$100
66.	2023 unused increment rate. Add Lines 63E, 64E and 65E.	\$ 0 /\$100
67.	Total 2023 voter-approval tax rate, including the unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ 0.678687 /\$100

³⁹ Tex. Tax Code §26.013(a)
⁴⁰ Tex. Tax Code §26.013(c)
⁴¹ Tex. Tax Code §§26.0501(a) and (c)
⁴² Tex. Local Gov't Code §120.007(d), effective Jan. 1, 2022
⁴³ Tex. Tax Code §26.063(a)(1)
⁴⁴ Tex. Tax Code §26.012(8-a)
⁴⁵ Tex. Tax Code §26.063(a)(1)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴⁴ This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴⁵

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2023 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ 0.400701 /\$100
69.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 435,174,034
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.114896 /\$100
71.	2023 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.260753 /\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ 0.776350 /\$100

SECTION 7: Voter Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.⁴⁶

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.⁴⁷

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago. This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	2022 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.475931 /\$100
74.	Adjusted 2022 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2022 and the taxing unit calculated its 2022 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2022 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2022 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2022, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2022 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁸ Enter the final adjusted 2022 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2022 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0 /\$100
75.	Increase in 2022 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ 0 /\$100
76.	Adjusted 2022 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 399,456,990
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ 0
78.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 434,725,974
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ 0 /\$100

⁴⁶ Tex. Tax Code §26.042(b)

⁴⁷ Tex. Tax Code §26.042(f)

⁴⁸ Tex. Tax Code §26.042(c)

⁴⁹ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
80.	2023 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ 0.678687 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate.	\$ 0.440905 /\$100
As applicable, enter the 2023 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: <u>26</u>	
Voter-approval tax rate.	\$ 0.678687 /\$100
As applicable, enter the 2023 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue). Indicate the line number used: <u>58</u>	
De minimis rate.	\$ 0.776350 /\$100
If applicable, enter the 2023 de minimis rate from Line 72.	

SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit’s certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.⁵⁰

print here ▶ Wendy Burgess
 Printed Name of Taxing Unit Representative

sign here ▶ *Wendy Burgess*
 Taxing Unit Representative

8 - 7 - 2023
 Date

⁵⁰ Tex. Tax Code §§26.04(c-2) and (d-2)

ORDINANCE NO. 2023-907

AN ORDINANCE OF THE TOWN OF PANTEGO, TEXAS, APPROVING AND ADOPTING AN ANNUAL OPERATING BUDGET AND PLAN OF SERVICES FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023 AND ENDING SEPTEMBER 30, 2024 (FY 2023–2024); PROVIDING THAT EXPENDITURES FOR SAID FISCAL YEAR SHALL BE MADE IN ACCORDANCE WITH SAID BUDGET; ESTABLISHING AN OFFICIAL NEWSPAPER OF RECORD FOR THE TOWN OF PANTEGO FOR THIS FISCAL YEAR; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Town of Pantego, Texas is a Type A General Law Municipality located in Tarrant County, Texas, created in accordance with provisions of Chapter 6 of the Local Government Code and operating pursuant to the enabling legislation of the State of Texas; and

WHEREAS, the Town Council of the Town of Pantego, Texas, has designated that this municipality shall have a fiscal year from October 1 through September 30 of each year and that it shall conform to the provisions of the Texas Local Government Code Title 4 Chapter 102; and

WHEREAS, acting as the Budget Officer, the City Manager of the Town of Pantego, Texas, has heretofore filed with the Town Secretary a Proposed Annual Budget and Program of Services for the Town covering the fiscal year October 1, 2023 through September 30, 2024 (hereinafter referred to as the "Budget"); and

WHEREAS, the Budget has remained on file with the City Secretary for at least thirty (30) days before the date the governing body of the municipality meets to enact its tax levy for the fiscal year, and such Budget was published to the Town's website and made available for inspection by any taxpayer; and

WHEREAS, notice of a public hearing on the Budget stating the date, time, place, and subject matter of said public hearing was duly published not earlier than the 30th or later than the 10th day before the date of the hearing as required by law and the date of said public hearing was more than fifteen (15) days after the Budget was filed with the City Secretary but on a date preceding the date that the Town Council would enact its tax levy; and

WHEREAS, during a regularly scheduled Town Council Meeting at 6:30 p.m. on Monday, August 28, 2023, such public hearing was held – prior approval of such date being ratified and confirmed by the Town Council – and during said public hearing, those wishing to speak on the Budget were heard by the Council; and

WHEREAS, at the conclusion of the public hearing, the Town Council took action on the Budget by record vote, which vote is duly recorded below; and

WHEREAS, the Town Council studied the Budget and has now heard taxpayers' comments during the public hearing and has subsequently determined that adoption of the Budget, a copy of which is attached hereto as Exhibit "A" and incorporated herein for all purposes, is in the best interest of the Town and that the same should now be approved and adopted,

NOW, THEREFORE, BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF PANTEGO, TEXAS, THAT:

SECTION 1. The Budget for the Fiscal Year October 1, 2023 through September 30, 2024, attached hereto as Exhibit "A" and incorporated herein, shall be adopted as presented; and is hereby appropriated from the funds indicated and for such purposes, respectively, such sums of money for such projects, operations, activities, purchases, accounts and other expenditures as proposed in the attached Budget.

SECTION 2. The Town Council shall review the condition of and staff's adherence to the Budget periodically.

SECTION 3. That pursuant to State law, no expenditure of the funds of the Town shall hereafter be made except in compliance with the Budget and applicable State law; provided, however, that in the case of grave public necessity emergency expenditures to meet unusual and unforeseen conditions, which could not be reasonable, diligent thought and attending have been included in the original Budget, may from time to time be authorized by the Town Council as amendments to the original Budget.

SECTION 4. That no interfund transfers, except those authorized by the Budget, shall be made without prior approval of the Town Council.

SECTION 5. That the City Manager is hereby authorized to transfer budgeted funds from one line item to another line item, within any one department or within any one activity, provided that the total appropriation is not exceeded.

SECTION 6. Town Council approves a staff of 47 full-time and 12 part-time employees.

SECTION 7. That the following statements are true and correct:

This Budget will raise more total property taxes than last year's by an amount of \$ 588,882, which is a 30.8 % increase, and of that amount \$ 2,488 is tax revenue to be raised from new property added to the tax roll this year.

The municipal property tax rate for the preceding fiscal year was \$ 0.475931 per \$100.

THE MUNICIPAL PROPERTY TAX RATES (PER \$100.00 OF TAXABLE VALUE AFTER EXEMPTIONS) THAT HAVE BEEN ADOPTED OR CALCULATED FOR THE FISCAL YEAR FOR WHICH THIS BUDGET IS ADOPTED, ARE AS FOLLOWS:

- (A) the property tax rate is \$ 0.570000;
- (B) the no-new-revenue (NNR) rate is \$ 0.440905;
- (C) the no-new-revenue maintenance and operations (M&O) rate is \$ 0.400701;
- (D) the voter-approval rate, adjusted for sales tax, is \$ 0.678687;
- (E) the de minimis tax rate is \$ 0.776350; and
- (F) the debt rate is \$ 0.152066.

The proposed ad valorem (property) tax rate of \$ 0.570000 per \$100.00 of taxable value (after exemptions) is comprised of \$ 0.417934 for Maintenance and Operations (M&O) and \$ 0.152066 for debt service – or Interest and Sinking (I&S). The total amount of municipal debt obligation secured by property taxes for the Town of Pantego, Texas, is \$ 15,670,000.

SECTION 8. There is hereby appropriated for the following:

General Fund	\$ 6,278,500
General Obligations Debt Service Fund	\$ 1,134,732
Capital Projects/Equipment Replacement Fund	\$ 269,268
ARPA Funds Project Fund	\$ 106,956
Street Improvements Construction Fund	\$ 460,500
Shamburger Estate Fund	\$ 6,000
Court Security Fund	\$ 0
Court Technology Fund	\$ 16,750
Water and Sewer Operating Fund	\$ 1,081,489
Water Infrastructure Improvements Fund	\$ 100,000
2019 Certificates of Obligation Capital Project Fund	\$ 100,000
2023 Certificates of Obligation Capital Project Fund	\$11,484,143
Police Trust Fund	\$ 0
Donations Fund	\$ 0
PEDC Operating Fund	\$ 1,930,700
PEDC Debt Service Fund	\$ 52,447

There are the following interfund transfers:

FROM	TO	AMOUNT
Court Security Fund	General Fund	\$ 31,165
Infrastructure Improvement Fund	G.O. Debt Service Fund	\$ 467,660
W & WW Operating Fund	General	\$ 491,535
PEDC Operating Fund	General Fund	\$ 375,627
Street Improvements Constr. Fund	General Fund	\$ 164,434
PEDC Sales Tax Revenue Fund	PEDC Operating Fund	\$ 52,447

SECTION 9. A copy of the approved Budget, including the cover page, shall be posted on the Town's website, along with the record vote of each member of the Town Council, as

required by law. In addition, the Mayor shall file or cause to be filed a true and correct copy of this ordinance, along with the approved Budget attached hereto, with the Town Secretary, as required by law.

SECTION 10. The Commercial Recorder has been determined to be the best value option to be designated as the official newspaper of record for the fiscal year for which this budget was adopted and shall be the newspaper in which all required publications and legal notices are made unless and until an alternative newspaper is designated, pursuant to Local Government Code Section 52.004.

SECTION 11. It is hereby declared to be the intention of the Town 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 Town Council without the incorporation in this Ordinance of any such unconstitutional phrase, clause, sentence, paragraph, or section.

SECTION 12. That this ordinance shall be in full force and effect immediately upon and after its adoption.

PASSED AND APPROVED ON THIS THE 28TH DAY OF AUGUST 2023, BY A VOTE OF 5 AYES, 0 NAYS, AND 0 ABSTENTIONS AT A REGULAR MEETING OF THE TOWN COUNCIL OF THE TOWN OF PANTEGO, TEXAS.

	<u>AYE</u>	<u>NAY</u>	<u>ABSTENTION</u>
Councilmember Tori Roemmich, Place 1	✓		
Councilmember Tyler Loe, Place 2	✓		
Mayor Pro Tem Mike Duncan, Place 3	✓		
Councilmember Gregg Kidd, Place 4	✓		
Councilmember Jeff Brown, Place 5	✓		



MAYOR RUSSELL BREWSTER

APPROVED AS TO FORM:

CITY ATTORNEY CARVAN E. ADKINS

ATTEST:

CITY SECRETARY LESLIE E. GALLOWAY TRMC

ORDINANCE NO. 2023-918

AN ORDINANCE OF THE TOWN COUNCIL OF THE TOWN OF PANTEGO, TEXAS, AFFIXING AND LEVYING MUNICIPAL AD VALOREM (PROPERTY) TAXES AND EXEMPTIONS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023 AND ENDING SEPTEMBER 30, 2024 (FY2023-24) AT THE RATE OF \$0.570000 PER ONE HUNDRED DOLLARS (\$100.00), AND FOR EACH YEAR THEREAFTER UNTIL OTHERWISE PROVIDED, ON ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE TOWN OF PANTEGO TO PROVIDE REVENUES FOR THE PAYMENT OF CURRENT EXPENSES AND ALL OUTSTANDING DEBTS OF THE TOWN; DIRECTING THE ASSESSMENT THEREOF; PROVIDING FOR DUE DATES AND DELINQUENT DATES FOR PAYMENT OF TAXES TOGETHER WITH PENALTIES AND INTEREST THEREON; APPROVING THE TAX ROLLS; REPEALING CONFLICTING ORDINANCES; PROVIDING FOR SAVINGS AND SEVERABILITY CLAUSES; AND DECLARING AN EFFECTIVE DATE.

WHEREAS, the Town of Pantego, Texas, is a Type A general law municipality located in Tarrant County, created in accordance with the provisions of Chapter 6 of the Local Government Code and operating pursuant to the enabling legislation of the State of Texas; and

WHEREAS, the Town Council of the Town of Pantego, Texas (the "Town") hereby finds that the tax for the fiscal year beginning October 1, 2023 and ending September 30, 2024, levied for current expenses of the Town and the general improvements of the Town and its property, must be levied to provide the revenue requirement for the budget for the ensuing year; and

WHEREAS, the Town Council has approved by a separate Ordinance adopted on the 28th day of August 2023, the budget for the fiscal year beginning October 1, 2023, and ending September 30, 2024; and

WHEREAS, the Town has followed the procedures established by the law, including the publishing and posting of required notices and the holding of required meeting to vote on tax rate; and

WHEREAS, pursuant to Section 26.05 of the Texas Tax Code, the Town Council held a public hearing and conducted a vote on tax rate on the 29th day of August 2023, during a specially called Town Council Meeting at 6:30 p.m., held in the Town Council Chambers, located at Town Hall at 1614 S Bowen Road; and

WHEREAS, the Town Council has approved separately each of the two components of the tax rate hereinafter set forth.

NOW, THEREFORE, BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF PANTEGO, TEXAS, THAT:

SECTION 1. The real and personal property tax appraisal rolls as certified by the Chief Appraiser of the Tarrant County Appraisal District to the Town Council for the 2023-2024 tax year are hereby accepted.

SECTION 2. There shall be and there is hereby levied the following taxes on each One Hundred Dollars (\$100.00) of valuation on all taxable property within the Town of Pantego, Texas, to be assessed and collected for the fiscal year beginning October 1, 2023 and ending September 30, 2024 and for each year thereafter until it be otherwise provided and ordained, on all taxable property, real, personal, and mixed, situated within the corporate limits of the Town of Pantego, Texas, and not exempt from taxation by the Constitution of the State of Texas and valid state laws for the purpose hereinafter stipulated, to wit:

- M&O - For the Maintenance and Operations (General Fund): \$0.417934
- I&S - For the Interest and Sinking Fund (Debt Service): \$0.152066

TOTAL TAX LEVIED PER \$100.00 OF VALUATION OF TAXABLE PROPERTY: \$0.570000

SECTION 3. THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

SECTION 4. THE TAX RATE WILL EFFECTIVELY BE RAISED BY 42.3 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$ 17.23.

SECTION 5. The Town Council agrees to allow property tax exemptions as previously adopted and are as follows:

General Homestead Exemption	20.0 %
65 Years of Age and Over:	\$ 50,000
Disability Exemption:	\$ 10,000
Disabled Veteran Exemption:	\$ 5,000 / \$ 7,500 / \$ 10,000 / \$ 12,000

SECTION 6. All ad valorem taxes shall become due and payable on October 1, 2023, and all ad valorem taxes for the year shall become delinquent after January 31, 2024. There shall be no discount for payment of taxes prior to January 31, 2024. Payment of such taxes shall be due in one full installment, except as otherwise required by law. A delinquent tax shall incur all penalties and interest authorized by State Law, Section 33.01 of the Texas Tax Code.

SECTION 7. Taxes herein levied and uncollected as of January 31, 2024, shall be a first and prior lien against the property, which lien shall be superior and prior to all other liens.

SECTION 8. Taxes are payable at the offices of the Tarrant County Tax Assessor-Collector. The County shall have available all rights and remedies provided by law for the enforcement of the collection of taxes levied under this ordinance.

SECTION 9. Pursuant to the authority granted by Section 33.07 of the Texas Tax Code, in the event that taxes herein levied become delinquent on or after February 1 but not later than May 31 of the year in which they become delinquent, and in the event such delinquent taxes are referred to an attorney for collection, an additional amount of twenty percent (20 %) of the total amount of tax, penalty and interest then due shall be added as collection costs to be paid by the taxpayer, for all taxes delinquent on or after July 1, 2024.

SECTION 10. Pursuant to the authority granted by Section 33.08 of the Texas Tax Code, the Town further provides that all 2023 taxes and taxes for all subsequent years that become delinquent on or after June 1 of the year in which they become delinquent shall, in order to defray the costs of collection, incur an additional 20 % of the delinquent tax, penalty and interest.

SECTION 11. Any and all ordinances, resolutions, rules, regulations, policies, or provisions inconsistent or in conflict with the provisions of this ordinance are hereby expressly repealed and rescinded to the extent of the inconsistency or conflict.

SECTION 12. All rights or remedies of the Town under previous ordinances are expressly saved as to penalties for liabilities for any delinquencies and penalties for prior years and under prior ordinances of the Town, and such delinquencies and penalties owed shall not be affected by this Ordinance but may be collected through any remedy available under law.

SECTION 13. It is hereby declared to be the intention of the Town Council that if any of the phrases, clauses, sentences, paragraphs, and sections 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 Town Council without the incorporation in this Ordinance of any such unconstitutional phrase, clauses, sentence, paragraph, or section.

SECTION 14. The necessity of fixing and levying municipal ad valorem taxes of the Town for the next fiscal year is required by laws of the States of Texas, requires that this Ordinance shall take effect immediately from and after its passage, and it is accordingly so ordained.

PASSED AND APPROVED ON THIS THE 29TH DAY OF AUGUST 2023, BY A VOTE OF 4 AYES, 0 NAYS, AND 0 ABSTENTIONS AT A REGULAR MEETING OF THE TOWN COUNCIL OF THE TOWN OF PANTEGO, TEXAS.

	<u>AYE</u>	<u>NAY</u>	<u>ABSTAIN</u>	<u>ABSENT</u>
Councilmember Tori Roemmich, Place 1	✓			
Councilmember Tyler Loe, Place 2	✓			
Mayor Pro Tem Mike Duncan, Place 3				✓
Councilmember Gregg Kidd, Place 4	✓			
Councilmember Jeff Brown, Place 5	✓			



[Handwritten signature in blue ink]

 MAYOR RUSSELL BREWSTER

APPROVED AS TO FORM:

ATTEST:

[Handwritten signature in blue ink]

 CITY ATTORNEY CARVAN E. ADKINS

[Handwritten signature in blue ink]

 CITY SECRETARY LESLIE E. GALLOWAY, TRMC