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*Mary Louise Nicholson*

Mary Louise Nicholson  
Tarrant County Clerk

# TOWN OF PANTEGO, TEXAS

## ANNUAL OPERATING BUDGET AND PLAN OF SERVICES

### FOR FISCAL YEAR 2021-2022

This budget **as proposed** will raise less revenue from property taxes than last year's budget by an amount of \$579, which is a 0.04% decrease from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$153.

#### City Council Record Vote

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

**FOR:** Brewster, Brown, Duncan, Funderlic

**AGAINST:** Adair

**PRESENT:**

**ABSENT:**

#### Property tax rate comparison: (tax rate per \$100 valuation)

	Adopted FY 2020-21	Adopted FY 2021-22
Property Tax Rate	\$0.420000	\$0.420000
No New Revenue Rate	\$0.435250	\$0.431102
No New Revenue M&O Rate	\$0.475659	\$0.381103
M&O Rate	\$0.370516	\$0.371329
Voter Approval Rate	\$0.452299	\$0.460767
De minimis Rate	\$0.663793	\$0.568477
Debt Rate	\$0.049484	\$0.048671

The proposed Property Tax rate is made up of .371329 for Maintenance and Operations and the .048671 debt rate as to not increase the total rate above that from last year.

The total amount of municipal debt obligation secured by property taxes for the Town of Pantego is \$ 2,565,000.



**TOWN OF PANTEGO, TEXAS**

**ANNUAL  
OPERATING BUDGET  
FOR FISCAL YEAR  
2021-2022**

ADOPTED ON:  
SEPTEMBER 13, 2021

PREPARED BY:  
SEAN SMITH, CPA MBA CGFO  
FINANCE DIRECTOR

**TOWN OF PANTEGO  
ANNUAL OPERATING BUDGET**

**FOR FISCAL YEAR 2021-2022**

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## **READER'S GUIDE**

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The *Reader's Guide* provides an overview of the Town of Pantego's budget process and budget documents. A budget is a vital tool for establishing policy and maintaining control over the management of public funds. The Town of Pantego has prepared a budget designed to meet the highest standard of performance in municipal budgeting. This document provides a summary of all budgeted funds, including both revenue and expenditure summaries. Major budget documents, the budget process and the organization of the budget itself are described below.

### **MAJOR BUDGET DOCUMENTS**

The Town of Pantego's budget process includes the production of three (3) key documents. It is important to understand the timing and purpose of these documents in order to fully understand the budget process.

#### **1. Budget Preparation Manual**

A budget preparation manual is prepared by the Finance department in May in anticipation of the budget kickoff meeting in early June. The budget process is reviewed each year and any improvements or modifications to the process are incorporated during the planning of the following fiscal year's budget. The purpose of the Budget Preparation Manual is to provide directive, instructions and information to the department heads to enable them to submit proposed base budgets, and supplemental service requests/enhancements for the upcoming fiscal year. The document includes a budget calendar, budget meeting schedule, descriptive chart of accounts, forms and general instructions designed to assist in the budget preparation.

#### **2. The Proposed Budget**

A proposed budget document is submitted to Council in July. The proposed budget is prepared by the Finance department with the cooperation of the City Manager and the Management Team, which is comprised of the department heads. During the budget process, each department head reviews and discusses budgetary needs and priorities with the City Manager. This document represents a balanced version of departmental budget requests versus projected annual operating revenues and funding recommendations from the City Manager.

#### **3. The Adopted Budget**

The adopted budget represents a modified version of the proposed budget after Town Council review and public hearings in August and September. Any changes deemed necessary by Town Council to funding levels, approval of supplemental requests or revenue projections are reflected in the adopted budget document. The budget, budget message and all supporting schedules shall be in a public record in the office of the City Secretary and shall be available to the public for inspection upon request. An electronic copy of the adopted budget will also be available on the Town's website.

## **THE BUDGET PROCESS AND DEVELOPMENT**

The Town of Pantego's policies set forth the basic framework for the fiscal management of the Town. These policies are developed within parameters established by applicable provisions of the Texas Local Government Code and the Town of Pantego Code of Ordinances. These policies are intended to assist the Town Staff in evaluating current activities and proposals for future programs. Most of these policies represent long-standing principles and practices which have guided the Town in the past and have helped maintain financial stability over the years.

The Town of Pantego uses a program-based budgeting process. Each budgeting unit, division/department, is given a target or "baseline" funding level based upon the previous year's funding level. Any funding requests that represent new expenditures or programs, or that is in excess of baseline funding, must be submitted as a separate supplemental request. These requests may be either a new or restoration request for resources, depending upon the budgeting unit's funding target. Each supplemental request is prioritized according to need as perceived by the department head.

- 1. Revenue Projection.** The budget revenue projections for the new fiscal year begin early in the current fiscal year. Revenue projections, other than property tax and sales tax projections, are made with the department head responsible for the revenues with help from the Finance department. Projections are based on trend analysis, anticipated changes in the local and regional economy, and discussions with directly associated staff members. Although revenue projections are prepared early in the budget process, the budget revenue analysis continues with departmental budget development and extends until the budget is adopted based upon any new information.
- 2. Proposed Budget Analysis and Compilation.** The Finance department reviews and compiles a preliminary draft of departmental budgets. Given revenue projections and baseline funding requirements, budget funding changes are made according to necessity and priority. A total recommended funding level is determined and weighted against available resources. To ensure timely preparation of the budget, a budget calendar is prepared outlining important dates and events. This calendar is distributed and closely followed during the budget process.

In early July, the City Manager presents to Town Council the proposed annual operating budget covering the next fiscal year. Except for funds that are meant to be depleted or decreased each year, such as Capital Project funds, the City Manager's proposed budget should assume, for each fund, operating revenues and resources exceed, or are equal to, operating expenditures. The City Manager's budget message summarizes funding requirements, major changes in programs and alternatives for funding. The budget will assure that current expenditures are funded with current revenues. Current operating expenses will not be capitalized or funded through the use of long-term debt.

Budget work sessions are held with the Town Council to review and discuss the proposed budget. In mid-Summer, and according to the Budget Calendar, presentations are made to the Town Council outlining major issues, concerns and mandates competing for resources. Town Council has the opportunity to ask questions and give directives on Town programs and services. During this time, citizens also have the opportunity for input. Discussions follow up until budget adoption.



3. **Public Hearings / Budget Adoption.** One (1) public hearing on the proposed budget and one (1) public hearing on the tax rate (if required by Truth in Taxation laws) are held in August and/or September prior to the final budget consideration. At the public hearings, citizens may make formal comments concerning the proposed budget. The public also has the opportunity to attend Town Council budget work sessions in July, August and September.

Budget adoption occurs in September after Town Council deliberations and the public hearings. The Town Council adopts a tax rate to support adopted funding levels. If Council fails to adopt a budget by the beginning of the fiscal year, the budget currently in place for the preceding year shall remain in place on a month-to-month basis until such time a new budget is adopted. The Fiscal Year of the Town of Pantego begins October 1<sup>st</sup> and ends on the last (30<sup>th</sup>) day of September of each calendar year.

4. **Compilation of Adopted Budget / Budget Maintenance.** The adopted budget is compiled and published during the first month of the new fiscal year. The adopted budget in the form of an amended proposed budget is available for public inspection in October.

Budget maintenance is a year-round activity of divisions/departments and the Finance department. The City Manager is authorized to make line-item and departmental budget adjustments during the year in order to avoid over-expenditure of particular line items. Adjustments require no further Council action if the total appropriation for each fund as set forth in the adopted budget is not exceeded. Expenditures in excess of the adopted appropriations for each fund require budget amendments in accordance to Town policy.

Another spending control mechanism includes monthly review of expenditures by the Finance department. During the budget process, departments make revenue and expenditure estimates for the current year with the assistance of the Finance department. The budget may be amended during the year only after complying with the notice procedure called for adopting a budget.

5. **Departmental 5-Year Plans and Capital Program.** Finally, program goals, objectives and measures are evaluated during budget implementation to determine the effectiveness of program activities and levels of appropriate funding for subsequent years. The departmental five-year plan is intended to link departmental planning and assessment in line with the vision and direction of the Town Council. Each department should use the development of the plan as an opportunity to reflect collectively on the mission, objectives and future plans of the department and the Town as a whole.

The five-year Capital Improvement Program includes scheduled construction of major capital improvements such as streets, facilities, parks, etc. These improvements are generally funded by debt, but may be funded by existing fund balances or grants when available. When considering capital improvements, the Town considers Federal and State mandates, the effect on Town citizens, and the effect a project will have on future operating budgets. The capital program shall be revised and extended each year with regard to capital improvements still pending or in the process of construction or acquisition.

## FUND STRUCTURE

**All Funds:**

**Governmental Funds:**

General Fund (100)

Debt Service Fund (419)

**Special Revenue Funds**

Court Security Fund (800)

Court Techonology Fund (825)

Shamburger Fund (875)

**Capital Project Funds**

Street Improvement Fund (500)

Capital Projects Fund (300)

2019 C/O Drainage Fund (319)

Coronavirus (CLFRF) Fund

**Proprietary Funds:**

**Water and Sewer Fund**

Water & Sewer Operating Fund (200)

Water & Sewer Construction Fund (700)

Wtr & Swr 2019 C/O Projects Fund (719)

Water & Sewer Infrastructure Fund (750)

**Pantego Economic Development (PEDC) Funds:**

PEDC Operating Fund (903)

PEDC Debt Service Fund (901)

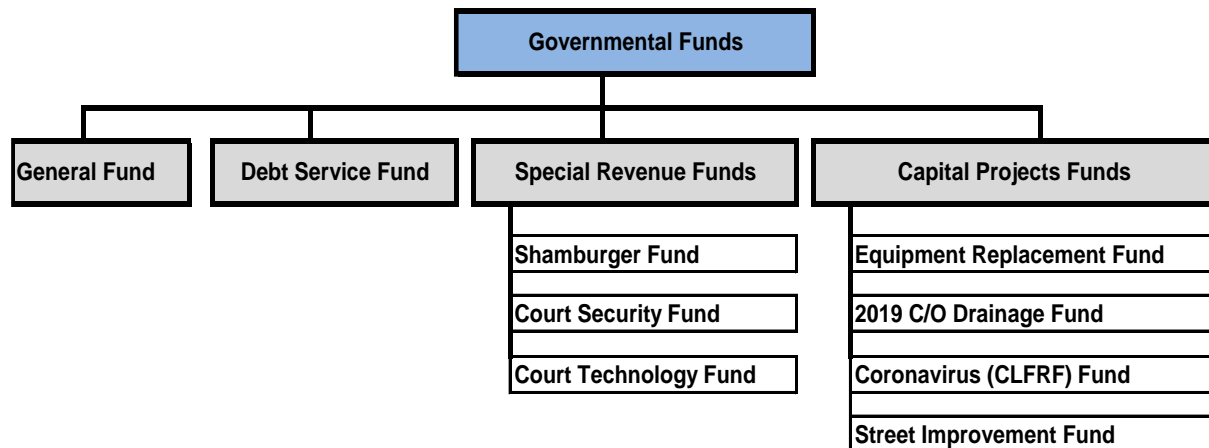
## FINANCIAL STRUCTURE

The financial structure of the budget is organized by funds. A fund is generally defined as a fiscal and accounting entity which has its own self-balancing set of accounts for recording cash and other financial resources, as well as any liabilities or residual equities or balances. Normally, funds are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. However, when appropriate, funds are comprised of departments. The following table outlines the fund structure for the Town of Pantego.

## BUDGETED FUNDS

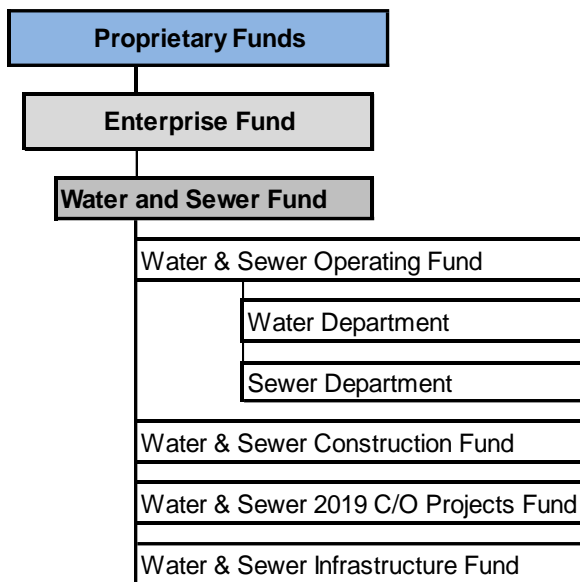
The Town adopts an annual appropriated budget for the following three (3) types of funds: Governmental, Proprietary and Fiduciary.

1. **Governmental funds** are accounted for on a modified accrual basis of accounting. The specific funds which make up the Governmental Fund type are: the General Fund, Debt Service Fund, Special Revenue Funds and Capital Projects Funds. Each of these funds operates separately and independently from one another; therefore, they are budgeted separately and include separate financial statements. Each fund represents a specific function and maintains individual objectives.



2. **Proprietary funds** are used to account for “business-type” activities that are financed by the revenues generated from these activities. The Town of Pantego has one (1) proprietary fund: the Water and Sewer enterprise fund. Proprietary funds are accounted for on the full accrual basis of accounting. The Water and Sewer enterprise fund is the only proprietary fund of the Town and receives all revenue through monthly customer utility billings. Expenses of the Water and Sewer fund include all activities necessary to provide water and wastewater service to the citizens of Pantego. The Water and Sewer Fund is divided into three (3) separate funds:
  - o **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 fund 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.

- **Water and Sewer Construction Fund** – The purpose of this fund is to account for transfers from the Water and Sewer Operating Fund to be used for general or emergency repairs and projects not identified or funded in the Water and Sewer Infrastructure fund.
- **Water and Sewer 2019 C/O Projects Fund** – The purpose of this fund is to account for specific projects that are being funded by the Town's issuance of Certificates of Obligation in the Spring of 2019.
- **Water and Sewer Infrastructure Fund** – This fund was created in Fiscal Year 2011-2012 by the Town Council under the advice of the Town's Water and Sewer Ad-hoc Committee. The object 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 and sewer projects.



3. **Fiduciary funds** are resources that the Town of Pantego holds in trust for individuals or other governments. At this time the Town has no Fiduciary funds. The accounting used for fiduciary funds is much like that used for proprietary funds.
4. **Pantego Economic Development Corporation (PEDC)** is a discretely presented component unit of the Town, therefore PEDC's annual financials and annual operating budget are separately presented. The component unit is a legally separate entity for which the Town is considered financially accountable and for which exclusion would cause the Town's financial statements to be misleading or incomplete.

The PEDC was founded in 1993, following an election to assess a ½ cent sales and use tax. The PEDC administers the expenditure of the 4B sales tax authorized by the Development Corporation Act for land, buildings, equipment, facilities, targeted infrastructure and improvement for items defined as authorized projects. Funds administered by the PEDC are restricted funds and can only be used for those projects

which are either directly or indirectly attributable to economic development within the Town. PEDC's annual operating budget is first approved by the PEDC Board and subsequently by the Town Council.

### **Major Funds:**

Major funds are governmental funds or enterprise funds reported as a separate column in the basic fund financial statements and subject to a separate opinion in the independent auditor's report. A government may opt to report a non-major fund as a major fund if the government believes the fund is of particular importance to the financial statement users. The Town of Pantego has three (3) major governmental funds: the General fund and one (2) Capital Project funds.

- General Fund. A General fund is always a major fund since it is the primary operating fund of the Town. The General fund contains control and fiscal accounting for the Town's general service operations and is divided into departments such as administration, public safety, public works, parks, etc. The General fund's major revenue sources are ad valorem (property) taxes, sales taxes, fines and forfeitures, licenses and permits and franchise fees.
- Capital Projects Funds. These funds are utilized for the acquisition and construction of major capital assets. Capital Project funds are created to account for proceeds from the sale of general obligation bonds, certificates of obligation, tax or revenue notes, or operating funds set aside or reserved for such projects to be used for the costs associated with the acquisition or construction of major capital assets. The Town of Pantego has one (1) major Capital Project funds: the Street Improvement fund. The Equipment Replacement fund and The Coronavirus (CLFRF) Fund are considered non-major funds and are therefore reported as such.
  - **Street Improvement Fund** – This fund was established to account for ¼ cent sales tax allocation voted on by the citizens of Pantego. The revenue is restricted by statute to be used for existing road improvements and maintenance. Various projects are planned during the fiscal year, most notably the replacement of curb, gutter, sidewalks, and crosswalks throughout the Town.
  - **2019 C/O Drainage Fund** – This fund was established to keep track of the special drainage projects funded by a portion of the Town's issuance of Certificates of Obligation in the Spring of 2019.

### **Non-Major Funds:**

The difference in financial reporting between a major fund and a nonmajor fund is that the former must be presented as a separate column in the basic financial statements, whereas data from all nonmajor funds are reported in a single column. The Town of Pantego has six (6) non-major governmental funds:

- Special Revenue Funds. These funds are used to account for the receipt of specific revenue sources that are restricted for expenditures for a specified purpose. Included in the special revenue funds are the following nonmajor funds:

- **Shamburger Fund** - This fund was created by a bequeath of the Town from one of its 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 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 also created by 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.
- Debt Service Fund. This fund is used to record and control the accumulation of resources for payment of the general long-term debt principal and interest. The Town issues debt to acquire or construct capital assets. Resources include an applicable portion of the ad valorem tax levy and related interest income usable from debt service. The Town has one (1) debt service fund: the Interest and Sinking Fund to account for these activities.
  - Capital Project/Equipment Replacement 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 established to keep track of 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.

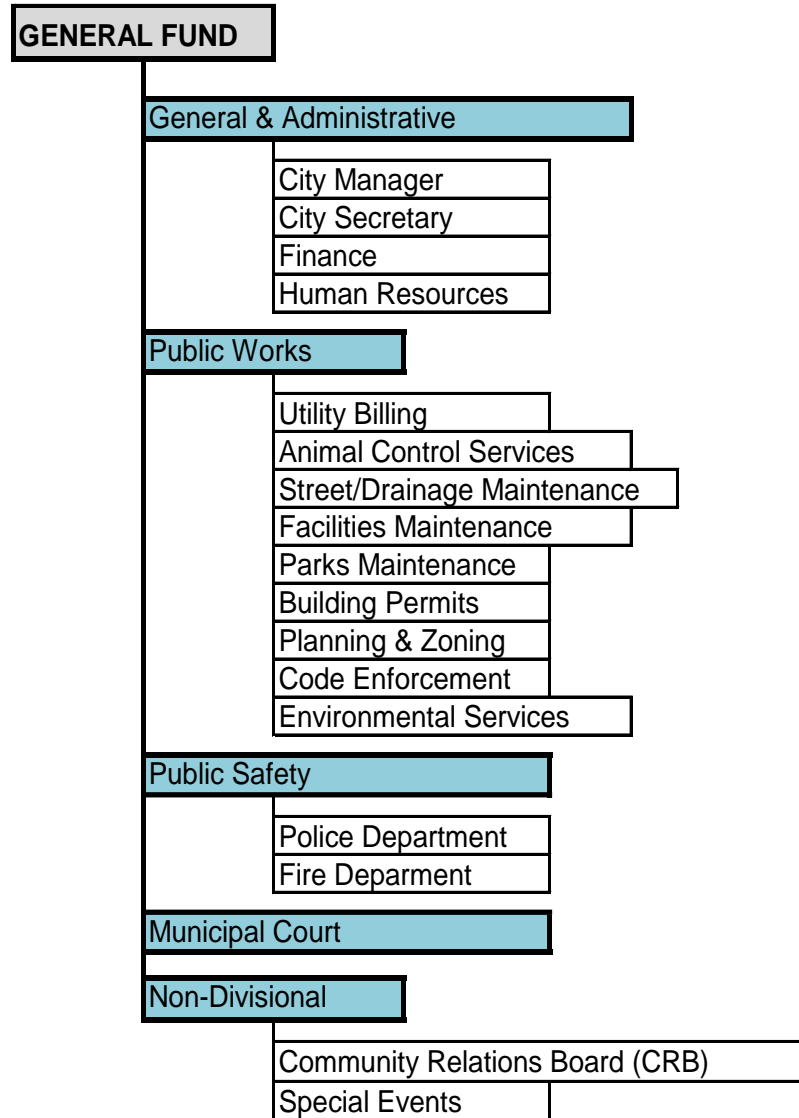
## **BASIS OF BUDGETING AND ACCOUNTING**

The budgetary and accounting policies in this document conform to generally accepted accounting principles (GAAP). The General Fund, Debt Service, Special Revenue and Capital Projects Funds along with discretely presented component unit budgets are prepared on the modified accrual basis of accounting. Under this basis of accounting, revenues are recognized when they become both “measurable” and “available” to finance expenditures of the current period. Expenditures are recognized when the related fund liability is incurred. Governmental funds recognize changes only at the point they affect near-term liquidity.

Proprietary funds, which include the Water and Sewer fund, are prepared using the full accrual basis of accounting. In full accrual basis of accounting, revenues are recognized when earned, regardless of when cash is received. Likewise, expenses are also recognized when incurred, not considering the actual cash flow. The measurement is thus focused on the flow of economic resources. Proprietary funds, like their private-sector business counterparts, report all assets, liabilities, and net position related to a given activity, as well as transactions, events, or interfund activity of the period that affect net position (economic resources measurement focus).

## ORGANIZATIONAL RELATIONSHIP

A department is a major administrative segment of the Town, which indicates overall management responsibility for an operation or a group of related operations within a functional area. The smallest organizational unit budgeted is the program. The program indicates responsibility for one functional area, and in many cases these functional areas are put together to demonstrate a broader responsibility. When this is done, the programs are combined to make up a department.



\*\*\*\*\* FISCAL YEAR 2021-2022 PROPOSED BUDGET CALENDAR \*\*\*\*\*

JUNE 2021						
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			

AUGUST 2021						
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 2021						
S	M	T	W	T	F	S
				1	2	3
4	H	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 2021						
S	M	T	W	T	F	S
			1	2	3	4
5	H	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 7:30 p.m.
- BUDGET WORKSESSIONS 6:30 p.m.
- ITEMS HANDLED BY STAFF OR COUNTY
- SPECIAL SESSION MEETING-IF NEEDED
- PANTEGO ECONOMIC DEVELOPMENT CORP MEETINGS

- July 12**      The City Manager delivers the proposed FY 2021-2022 Budget to the Town Council -  
City Manager's Overview Presentation  
File Proposed Budget with City Secretary and Post on Website
- July 19**      1st Budget Work Session -General Fund Discussion: Revenues/Departmental Expenditures  
presentation and discussion
- July 25 (26)\*\***      Receive Certified Tax Roll from Tarrant Appraisal District (26th due to Sunday)  
Calculate No-New-Revenue and Voter Approval Tax Rates
- July 26**      2nd Budget Work Session - Special Revenue Funds/Capital Project Funds/Transfers  
presentation and discussion
- August 2**      3rd Budget Work Session - Water & Sewer Funds presentation and discussion
- August 7 (9)\*\***      Post "Notice of No-New-Revenue and Voter Approval Tax Rates, calculation explanation, estimated  
amount of I&S fund balance etc etc...." (9th due to Saturday)
- August 9**      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  
Vote to schedule Public Hearing and Vote on Ordinance adopting Budget for August 23, 2021  
Vote to schedule Public Hearing and Vote on Ordinance adopting Tax Rate for August 24, 2021
- August 16**      5th Budget Work Session - Budget Recap
- August 12**      Publish "Notice of Public Hearing on adoption of Budget" August 23, 2021
- August 13**      Post "Notice of Public Hearing -or- Meeting on adoption of Tax Rate". August 24, 2021
- August 18**      Special Budget Work Session - If Needed
- August 23**      Public Hearing and Vote on Ordinance adopting Budget
- August 24**      Public Hearing and Vote -OR- Meeting for Vote on Ordinance adopting Tax Rate
- August 28**      File Tax rate with County
- September 28**      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



# **TOWN OF PANTEGO, TEXAS**

## **ELECTED OFFICIALS**

### Town Council

DOUG DAVIS, MAYOR

FRED ADAIR, Place 1

DON FUNDERLIC, Place 2

MIKE DUNCAN, Place 3

RUSSELL BREWSTER, Place 4 Mayor Pro-Tem

Jeff Brown, Place 5

## **APPOINTED OFFICIALS**

Joe Ashton City Manager

Kathryn Roberson, City Secretary

Carvan Adkins, Town Attorney

## **KEY STAFF**

Sean Smith, Finance Director

Kyle Sugg, Public Works Director

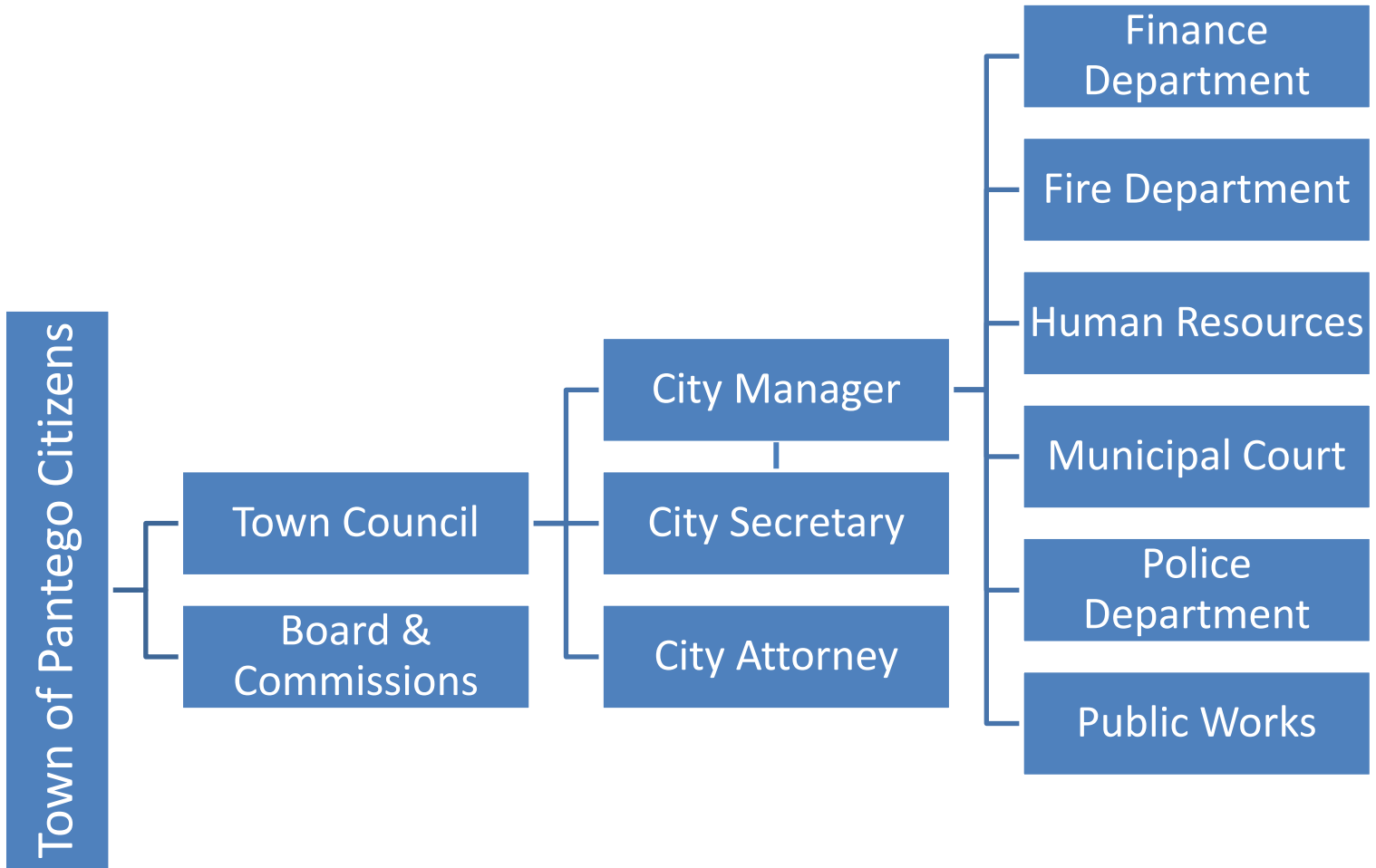
Sandra Overstreet, Human Resources

Jon Coulter, Police Chief

Randy Fulton, Fire Chief

Thressa Householder, Municipal Court Administrator







September 13, 2021

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, 2021, and ending September 30, 2022, 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.

This past year was a 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 modestly. However, the COVID-19 pandemic made budgeting, which is already a complex endeavor, even more challenging. With the continued rise in the spread of the virus it was expected that sales taxes would face some headwinds. Although that did occur in the earlier months our diverse tax base proved to be more resilient and thus outperformed other areas of the Metroplex, State and Nation. Despite continued uncertainty surrounding the virus things have seemed to stabilize and provide enough evidence to suggest our sales tax receipts should remain consistent. Therefore, we are comfortable in raising our projections beyond the ultra-conservative projections we budgeted for last Fiscal Year.

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.
- 

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.

However, we have changed some aspects of our Budget process from previous years. One of my primary goals this year was to initially provide a conservative Budget with minimal decision packages. The decision package items included in this Budget are recommended by Sean and myself as being absolutely necessary. There are other decision package requests by department heads that are not included initially. Their exclusion from the initial Budget is not to say that any of those requests are not still critical – they are – and as we cover each department individually over the next month you will be provided with more detailed decision packages to discuss and consider. You will be provided with those materials in advance of each respective work session. But again, my goal is to start off conservatively and then to review them individually when the department discussions begin, so we have excluded them at the moment.

As part of our first meeting, Rami Saad with Enterprise will be present to discuss the savings and value of entering into a lease agreement and replacement schedule for our vehicle fleet. We brought this item up last year as some of you may remember, but it was relatively late in the Budget process and Council asked staff to bring the item back this year. We have done so and for planning purposes, this Budget includes the figures that will be in effect should we enter into a deal with Enterprise.

Additionally, we have identified significant savings that we can obtain by entering into an agreement with Xerox for our printing needs. The Xerox presentation and contract consideration will be brought to you within the next month to discuss in depth, but this Budget is utilizing those numbers.

Similarly, we identified massive savings on our phone costs; again, I did not want one meeting to be loaded with presentations on leases, printers, and phones, so we will discuss that further in depth at one of our next meetings, but the figures provided include those savings.

The Fiscal Year 2021-2022 Proposed Budget recommends the proposed funding for the following:

- A new LiveScan System for the Police Department;
- Purchasing two new Motorcycles for the Police Department;
- Red Dot Sights as well as new Slides for the Police Department Pistols;
- New Laptops and docking stations for Police Patrol Units;
- Storage Cabinets for the Firefighters to store their uniforms and bedding;
- Moving the Part-Time Court Clerk to full time;
- Adding the MyGov Asset and Inventory Module to the Public Works MyGov system;
- Completing the Water Department's 303 Crossover which is necessary in both water sourcing scenarios we are considering;
- An Active Shooter Response Kit for the Court Warrant Officer;
- Remodeling the Fire Training area to move Court into a larger and more suitable space;
- The replacement of several older vehicles in our fleet through a leasing deal with Enterprise Fleet Services;
- Entering into an agreement with Xerox Business Solutions to streamline our printing infrastructure which will reduce costs and provide us with more output;
- Entering into a new agreement for our phone and internet service which will result in significant savings;
- Adding an additional Patrol Officer to the Police Department, and an additional Firefighter to the Fire Department;
- Bringing the Contract Economic Development Coordinator on as a Part-time employee.

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

## **Fiscal Year 2021-2022 Overall Budget Considerations – All Funds.**

The Fiscal Year 2021-2022 proposed Budget includes total revenues of \$6,427,824 an estimated increase of 8.8% or \$519,098 from the current (FY21) adopted Budget. The proposed base Budget expenditures for all funds of \$8,985,823 represents an increase of 2.9% or \$256,956 from the current adopted Budget. This increase is largely in part due to the commencing of the large projects that are associated with our 2019 C/O issue during the current Fiscal Year, other much needed improvement projects in the Water and Sewer Operating and Infrastructure Funds, and the Remodel of the Fire Training room to move the Municipal Court into a larger and more suitable space. Additionally, Cost of Living pay increases are proposed for all Town associates.

This Budget supports 48.5 full-time equivalent (FTE) personnel in all funds, reflecting an increase of 3 from the current adopted Fiscal Year Budget.

### **GENERAL FUND**

**REVENUES** - Total operating revenues for FY 2021-2022 for the General Fund are \$4,107,185 as proposed; \$193,925 or 5.0% higher than the FY 2020-2021 adopted Budget of \$3,913,260. The increase as mentioned reflects the stabilizing of some of our Revenue sources after the uncertainty faced due to the COVID-19 pandemic. Increases and consistency in sales tax receipts, as well as improving revenue from Fines and Forfeitures, have all played a role in our ability to confidently increase our Revenue Projections from the very conservative and uncertain approach we took last year. 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 32.6% of the total General Fund revenue Budget for Fiscal Year 2021-2022. Property tax revenue is calculated by multiplying the tax rate by the property tax base. Overall, revenue from Ad Valorem (Property) taxes is currently projected to be flat based upon the Certified Tax Roll from the County Appraisal District. This year again saw an unprecedented number of protest and as such the picture is still very cloudy.

- **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 proposed Budget is \$0.4200 per \$100 valuation, unchanged from the current adopted rate.
  - **Maintenance and Operations Rate (M&O rate)** – The M&O rate in Fiscal Year 2020-2021 is \$0.370516. For 2021-2022 we have Budget based on proposing an M&O rate that in conjunction with the rate needed to fund our debt obligations will avoid any Tax Rate increase to our citizens. For Fiscal Year 2021-2022 this rate is \$0.371329.

- **Debt Service Rate (I&S rate).** The debt service (I&S) rate for Fiscal Year 2020-2021 is \$0.049484, this is the rate that was required to make our principal and interest payments on the Certificates of Obligation we issued in 2019. The rate required to meet our debt obligations in 2021-2022 is \$.048671, as previously mentioned it is recommended to adjust the M&O rate to ensure the total rate charged to our citizens will not have to increase.
- **Property Tax Base.** The Town’s estimated 2021 net taxable value projection provided by the Tarrant County Appraisal District is \$360,479,889 .03% lower than 2020’s net taxable value projection of \$360,617,790.

**Sales Tax.** Sales tax revenue is the largest revenue source for the General Fund, representing 41.4% of total revenue projected for the Fiscal Year 2021-2022. Total revenue from sales tax in FY 2022 is projected at a total of \$2,720,640; \$1,700,400 budgeted in the General Fund, \$340,080 in the Street Improvement Fund and \$680,160 in the Pantego Economic Development Corporation (PEDC) Operating and Debt Service 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 \$1,700,400, a 10.3% increase from the current year’s Budget of \$1,541,538. Aggregate historical data and current economic predictions are used to project future sales tax revenue. Therefore, the Town takes a very conservative approach to forecasting sales tax receipts. Combined, ad valorem (property) tax and sales taxes will fund approximately 74.0% of General Fund maintenance and operations for Fiscal Year 2021-2022.

**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, \$565,575 or 13.8% of total General Fund revenue projected for Fiscal Year 2021-2022. Within this category, Warrant revenue, Court Fines and Penalties and Special Expense fees, constitute the three largest sources of revenue. Warrant revenue projected at \$25,000 or 4.4%; Court Fines and Penalties projected at \$250,000 or 44.2%; and Special Expense fees at \$220,000 or 38.9% of the total projected revenue from Fines and Forfeitures.

**Other Revenue.** Mixed Beverage Tax (\$18,000), Franchise Fees (\$275,356) and Ambulance Revenues (\$100,000) are a mixed bag, with Ambulance projected to rise slightly, mixed beverage should have a nice recovery due to its low collections last year when the bars were closed due to the pandemic. Franchise Fees have decreased in the past two years due to a change in state law that went into effect in January of 2020.

**OTHER REVENUE SOURCES – Transfers In.** Other revenue sources include total inter-fund transfers to the General Fund budgeted at \$802,896 for Fiscal Year 2021-2022. The inter-fund transfers include \$428,962 from the Enterprise Fund (Water and Sewer Fund), \$261,276 from the Pantego Economic Development Corporation and \$112,658 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. Once the Fund has sufficient balances it will again make a transfer, but this is expected to take some time. 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 \$5,173,648 4.0% or \$199,654 more than current adopted Budget expenditures of \$4,973,994.

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 5.1% or \$197,849 compared to FY21.

**Contractual Agreements:** This category increased by 7.5% or \$29,398 mainly due to an increase to our IT programming and maintenance expenditure.

**Supplies and Maintenance:** This category decreased by 6.7% or \$20,088 mainly due to cost savings projected due to replacing half of our vehicle fleet with newer, more efficient vehicles through the Enterprise Fleet Leasing Program.



**Utilities and Gasoline:** This category decreased by 22.4% or \$42,350 primarily due to a newly negotiated phone and internet plan, as well as the previously mentioned replacement of several older vehicles.

**Training, Dues and Miscellaneous:** This category decreased by 11.9% or \$14,368 due to some memberships that were budgeted in the prior year that are no longer necessary, as well as several training opportunities that have become virtual, as opposed to requiring travel and accommodations.

**Capital:** This category increased by 81.9% or \$49,214. The increase is due largely to an increase in the IT Budget to needed replacement of aging and inadequate technology.

### **Expenditures by Function**

The largest expenditure by function is Public Safety (Police and Fire departments) 31.8% and 26.3% respectively. Total Public Safety expenditures in the General Fund are budgeted at \$3,009,301 in Fiscal Year 2021-22 (Police [\$1,644,470] and Fire [\$1,364,831]) Expenditures in these two departments increased by \$96,464 or 3.3% combined from the prior year's adopted Budget.

The General and Administrative department constitutes the third largest group of expenditures by function, at 17.2%. Total expenditures for the General and Administrative function (City Manager, City Secretary, Finance and Human Resources, Economic Development Coordinator, as well as IT) are budgeted at \$889,391 in FY 2021-2022, an increase of \$133,769 or 17.7% from the current adopted Budget of \$755,622.

Public Works is the fourth largest function. The department has budgeted expenditures for FY 2021-22 of \$849,081 1.4% or \$11,794 lower than the current Fiscal Year.

Expenditures for Municipal Court (7.8%), and non-Divisional (.4%) account for the remainder of General Fund expenditures by function in the FY 2021-2022 proposed Budget. Municipal Court's proposed Budget of \$404,685 represents a 3.8% decrease from current year's adopted Budget. non-Divisional includes Community Relations Board (CRB) and Special Event expenditures Budgeted at \$21,190 a decrease of 11.7%.

### **DEBT SERVICE FUND**

Revenues for the Debt Service Fund are allocated from Ad Valorem (Property) tax collections and a small amount of interest income. The Debt Service fund supports one outstanding debt issuance: the 2019 Certificates of Obligation (CO's) Bonds, which were issued in the Spring of 2019. The Debt Service payment, principal, and interest, for FY 2021-2022 will be \$175,450 a 1.7% decrease from FY 2020-2021 due to lower interest expenditures.

### **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 \$16,540 for FY 2021-2022.

**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 \$14,000 for Court fines and fees and \$175 in Other Revenue for FY 2021-2022.

### **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 \$340,080 a 10.3% increase from the current fiscal year.

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 \$112,658 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 has 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.

**2019 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 2019 Certificates of Obligation. The projects planned from this fund are:

- The Nora Drive Storm Sewer Pipe Lining
- The Country Club Storm Sewer Pipe Lining

**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 (4) separate funds: (1) Water and Sewer Operations Fund, (2) Sewer Construction Fund, (3) Water Infrastructure Fund, and (4) a fund created to track the enterprise fund's portion of projects funded by the 2019 Issuance of Certificates of Obligation. The fund is designed to make a profit, any excess revenue after the general expenses are paid, are accumulated as reserves, or transferred to the Water and Sewer Construction Fund for future use.

**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 2021-2022 are projected to remain flat. Water sales are projected at \$600,870, the same as the current year's adopted Budget. Sewer service charge fees are projected at \$500,300, \$918 less than the current year adopted Budget. These projections are based on historical data and trends included in the last rate study completed in 2016.

**Sewer Construction Fund** – The purpose of this fund is to account for transfers from the Water and Sewer Operating Fund to be used for improvements and repairs to the sewer system. The Fiscal Year 2021-2022 does not include any budgeted items.

**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 \$315,000. The Fiscal Year 2021-2022 Budget includes \$299,500 of projects to be funded out of this fund.

**2019 CO Water and Sewer Capital Projects Fund** – This fund was created to keep track of the funds received from the 2019 issuance of Certificates of Obligation due to the fact those Obligations were issued for a specific purpose. The improvements planned to be funded by those funds are:

- Replacing the Pioneer Parkway Waterline
- The Country Club Sanitary Sewer
- The Peachtree/Kidd Sanitary Sewer

### **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:

- o Maintenance of current service levels;
- o Tax rate remains unchanged, \$0.4200 per \$100 of assessed valuation;
- o Water, Sewer, and Infrastructure rates will be set to ensure the financial stability of the utility system;
- o Funding of prioritized capital projects and equipment replacements;
- o Continuation of the Street Improvement Program;
- o 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



**BUDGET SUMMARY  
ALL FUNDS**

Town of Pantego  
**BUDGET SUMMARY - ALL FUNDS**  
For Fiscal Year 2021-2022 Budget

**BUDGET SUMMARY BY FUND**

<b>REVENUES</b>	<b>2018-2019 ACTUAL</b>	<b>2019-2020 ACTUAL</b>	<b>2020-2021 ADOPTED BUDGET</b>	<b>2020-2021 YEAR END ESTIMATE</b>	<b>2021-2022 PROPOSED BUDGET</b>	<b>2020-2021/ 2021-2022 % CHANGE</b>
GENERAL FUND	\$ 4,461,067	\$ 4,326,714	\$ 3,913,260	\$ 4,117,485	\$ 4,107,185	5.0%
DEBT SERVICE FUND	819	176,787	178,452	178,000	176,348	-1.2%
SHAMBURGER FUND	1,850	857	417	80	100	-76.0%
CARTWRIGHT LIBRARY FUND	34					
COURT SECURITY FUND	10,367	12,494	12,553	13,444	16,540	31.8%
COURT TECHNOLOGY FUND	16,231	18,470	15,600	12,492	14,175	-9.1%
STREET IMPROVEMENT FUND	349,900	330,510	308,558	339,586	340,480	10.3%
PARK ROW FUND	26,670	5,969				
CAPITAL EQUIPMENT REPLACEMENT FUND	620	-	460	700	800	73.9%
2019 CO DRAINAGE PROJECT FUND	571,354	6,497	2,276	537	180	-92.1%
ARPA FUNDS PROJECT FUND				312,086	312,086	
WATER & SEWER OPERATING FUND	1,189,901	1,120,907	1,146,923	1,120,650	1,140,130	-0.6%
SEWER CONSTRUCTION FUND	277	186	89	17	25	-71.9%
2019 CO CAPITAL PROJ FUND	2,258,532	25,657	8,995	2,000	700	-92.2%
WATER INFRASTRUCTURE FUND	353,276	323,805	321,143	319,000	319,075	-0.6%
<b>TOTAL REVENUES</b>	<b>\$ 9,240,897</b>	<b>\$ 6,348,855</b>	<b>\$ 5,908,726</b>	<b>\$ 6,416,077</b>	<b>\$ 6,427,824</b>	<b>8.8%</b>

<b>EXPENDITURES</b>	<b>2018-2019 ACTUAL</b>	<b>2019-2020 ACTUAL</b>	<b>2020-2021 ADOPTED BUDGET</b>	<b>2020-2021 YEAR END ESTIMATE</b>	<b>2021-2022 PROPOSED BUDGET</b>	<b>2020-2021/ 2021-2022 % CHANGE</b>
GENERAL FUND	\$ 5,760,773	\$ 5,048,010	\$ 4,973,994	\$ 4,837,372	\$ 5,173,648	4.0%
DEBT SERVICE FUND	31,190	32,355	178,450	178,450	175,450	-1.7%
SHAMBURGER FUND	1,958	619	3,000	800	3,000	0.0%
CARTWRIGHT LIBRARY FUND	4,932					
COURT SECURITY FUND	10,893	-	-	-	7,067	
COURT TECHNOLOGY FUND	-	8,019	55,867	24,962	86,420	54.7%
STREET IMPROVEMENT FUND	482,319	604,114	90,500	106,488	360,500	298.3%
PARK ROW FUND	273,449	628,147				
CAPITAL EQUIPMENT REPLACEMENT FUND	-	-	-	-	208,492	-
2019 CO DRAINAGE PROJECT FUND	14,735	-	532,800	-	520,270	-2.4%
ARPA FUNDS PROJECT FUND					-	
WATER & SEWER OPERATING FUND	600,629	588,555	711,023	658,091	1,041,572	46.5%
SEWER CONSTRUCTION FUND	-	-	-	-	-	-
2019 CO CAPITAL PROJ FUND	58,246	164,176	1,964,800	931,050	1,109,904	-43.5%
WATER INFRASTRUCTURE FUND	319,594	219,838	218,433	207,640	299,500	37.1%
<b>TOTAL EXPENDITURES</b>	<b>\$ 7,558,716</b>	<b>\$ 7,293,834</b>	<b>\$ 8,728,867</b>	<b>\$ 6,944,852</b>	<b>\$ 8,985,823</b>	<b>2.9%</b>

<b>OTHER SOURCES/USES</b>	<b>2018-2019 ACTUAL</b>	<b>2019-2020 ACTUAL</b>	<b>2020-2021 ADOPTED BUDGET</b>	<b>2020-2021 YEAR END ESTIMATE</b>	<b>2021-2022 PROPOSED BUDGET</b>	<b>2020-2021/ 2021-2022 % CHANGE</b>
ALL TRANSFERS IN	\$ 677,088	\$ 1,044,557	\$ 1,102,988	\$ 1,362,988	\$ 802,896	-27.2%
ALL TRANSFERS OUT	(510,759)	(865,742)	(890,988)	(1,150,988)	(541,620)	-39.2%
<b>TOTAL TRANSFERS IN / (OUT)</b>	<b>\$ 166,329</b>	<b>\$ 178,815</b>	<b>\$ 212,000</b>	<b>\$ 212,000</b>	<b>\$ 261,276</b>	<b>23.2%</b>
<b>GF Transfers In</b>	<b>\$ 677,088</b>	<b>\$ 696,475</b>	<b>\$ 886,861</b>	<b>\$ 886,861</b>	<b>\$ 802,896</b>	<b>-9.5%</b>



## **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.

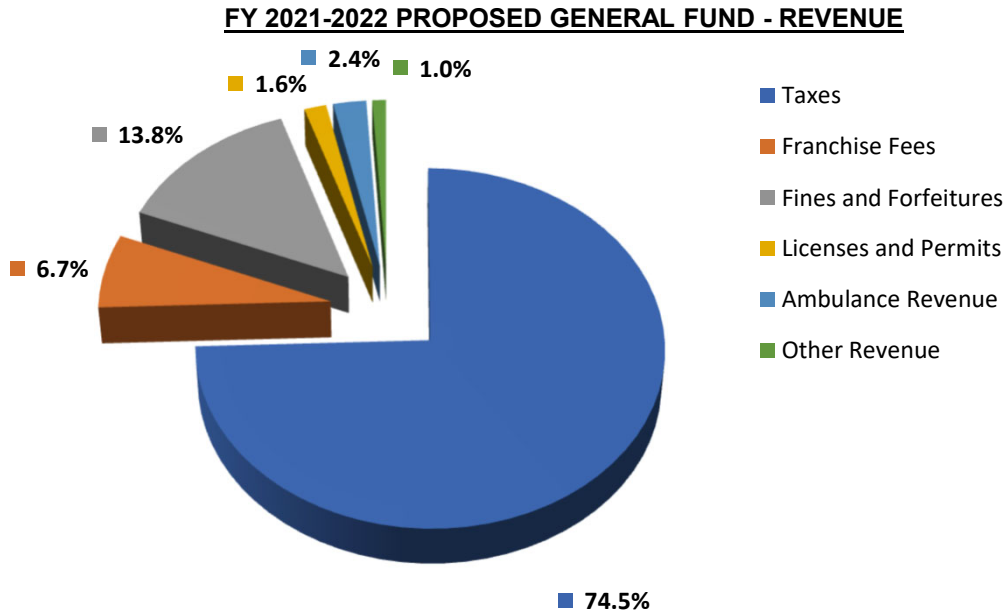
**TOWN OF PANTEGO  
GENERAL FUND  
SCHEDULE OF REVENUES BY SOURCE  
FOR FY 2021-2022 BUDGET**

ACCT. #	ACCOUNT DESCRIPTION	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 ADOPTED BUDGET	2020-2021 Y-T-D 6/30/2021	2020-2021 YE ESTIMATE	2021-2022 PROPOSED BUDGET	2020-2021/ 2021-2022 % CHANGE
<b>TAXES</b>								
105.00	Property Tax - Current	\$ 1,332,738	\$ 1,304,197	\$ 1,328,098	\$ 1,302,581	\$ 1,310,000	\$ 1,330,521	0.2%
105.02	Property Tax - Current interest	\$ 1,349	\$ 1,114	\$ 1,366	\$ 1,109	\$ 1,115	\$ 1,134	-17.0%
105.04	Property Tax - Current Penalty	\$ 3,806	\$ 3,576	\$ 3,741	\$ 3,762	\$ 3,783	\$ 3,842	2.7%
105.06	Property Tax - Current Rendition	\$ 4,137	\$ 2,725	\$ 4,142	\$ 2,183	\$ 2,195	\$ 2,229	-46.2%
105.10	Property Tax - Delinquent	7,199	2,644	4,409	145	\$ 146	\$ 156	-96.5%
105.12	Property Tax - Delinquent interest	734	728	668	1,014	\$ 1,020	\$ 1,087	62.7%
105.14	Property Tax - Delinquent penalty	885	900	935	493	\$ 496	\$ 529	-43.4%
105.16	Property Tax - Delinquent rendition	227	108	267	125	\$ 146	\$ 156	-41.7%
111.00	Sales Tax	1,664,945	1,631,776	1,541,538	1,275,887	1,696,585	1,700,400	10.3%
129.00	Mixed Beverage Tax	17,052	9,960	8,000	11,288	15,000	18,000	125.0%
	<b>TOTAL TAXES</b>	<b>\$ 3,033,073</b>	<b>\$ 2,957,728</b>	<b>\$ 2,893,164</b>	<b>\$ 2,598,587</b>	<b>\$ 3,030,486</b>	<b>\$ 3,058,054</b>	<b>5.7%</b>
<b>FRANCHISE FEES</b>								
113.00	Franchise Fee - Natural Gas	\$ 39,220	\$ 33,111	\$ 33,000	\$ 32,685	\$ 32,685	\$ 33,000	0.0%
113.01	Franchise Fee-Communications	37,688	30,762	40,000	16,905	22,540	23,220	-42.0%
113.02	Franchise Fee - Electricity	166,295	158,716	160,000	145,952	145,952	150,000	-6.3%
113.03	Franchise Fee - Cable TV	39,325	21,575	-	13,913	18,550	19,100	
113.04	Franchise Fee - Water & Sewer	22,913	24,996	24,996	18,747	24,996	24,996	0.0%
113.04	Franchise Fee - Waste Disposal	25,886	24,829	25,000	18,418	24,550	25,040	0.2%
	<b>TOTAL FRANCHISE FEES</b>	<b>\$ 331,327</b>	<b>\$ 293,988</b>	<b>\$ 282,996</b>	<b>\$ 246,620</b>	<b>\$ 269,273</b>	<b>\$ 275,356</b>	<b>-2.7%</b>
<b>FINES &amp; FORFEITURES</b>								
211.00	Warrant Charges	\$ 61,186	\$ 38,241	\$ 45,000	\$ 18,624	\$ 23,623	\$ 25,000	-44.4%
213.00	FTA / City (Omni Base)	3,258	1,929	2,000	864	\$ 1,000	1,000	-50.0%
215.00	Court Fines and Penalties	332,055	283,461	250,000	177,913	230,000	250,000	0.0%
215.10	Special Expense Fee	225,271	184,352	200,000	168,316	220,000	220,000	10.0%
216.00	Accident Reports	407	50	100	5	-	-	-100.0%
219.00	Child Safety Guard Program	7,480	6,676	5,000	11,644	13,000	15,000	200.0%
221.00	Traffic Fees	3,645	4,630	3,500	5,174	6,500	6,500	85.7%
228.00	City Judicial Fee	2,086	999	1,500	229	294	300	-80.0%
239.00	City Arrest Fees	14,160	13,493	13,500	11,876	13,000	13,000	-3.7%
240.00	Time Pymt Reimb Fee	-	2,598	7,500	3,116	3,590	3,500	-53.3%
245.00	10% Serv. Fee from T&A	22,456	15,506	14,000	20,588	27,450	30,000	114.3%
247.00	Local Municipal Jury Fund	-	-	-	218	279	275	
246.00	Time Payment Fee	12,705	5,477	3,000	759	1,500	1,000	-66.7%
	<b>TOTAL FINES &amp; FORFEITURES</b>	<b>\$ 684,710</b>	<b>\$ 557,412</b>	<b>\$ 545,100</b>	<b>\$ 419,326</b>	<b>\$ 540,236</b>	<b>\$ 565,575</b>	<b>3.8%</b>
<b>LICENSES &amp; PERMITS</b>								
248.00	Planning and Zoning Fees	\$ 1,750	\$ 3,050	\$ 2,000	\$ 4,750	\$ 6,000	\$ 6,000	200.0%
248.50	ZBA Fees	200	200	200	-	200	200	0.0%
249.00	Plan Review Fees	3,718	2,574	2,000	3,899	5,000	6,000	200.0%
250.00	Building Permits	29,543	20,491	20,000	25,181	33,500	32,000	60.0%
251.00	Liquor Licenses	3,988	2,625	4,000	1,558	2,000	3,500	-12.5%
252.00	Contractor Registration Fee	8,985	5,750	7,500	6,700	8,500	9,500	26.7%
254.00	Certificates of Occupancy	6,000	7,900	7,000	5,900	7,000	8,500	21.4%
256.00	Clean & Show	800	1,350	600	570	700	1,000	66.7%
262.00	Dog Tag Revenue	110	80	150	70	90	100	-33.3%
	<b>TOTAL LICENCES &amp; PERMITS</b>	<b>\$ 55,094</b>	<b>\$ 44,019</b>	<b>\$ 43,450</b>	<b>\$ 48,627</b>	<b>\$ 62,990</b>	<b>\$ 66,800</b>	<b>53.7%</b>
<b>OTHER REVENUES</b>								
415.01	Penalties	\$ 1,895	\$ 1,420	\$ 1,500	\$ 1,634	\$ 2,100	\$ 2,200	46.7%
502.00	NSF Check Fees	-	-	-	-	-	-	
510.00	Ambulance Revenue	84,012	101,314	109,000	73,865	98,500	100,000	-8.3%
511.00	Fire Inspections	(7,410)	-	9,000	13,848	14,500	14,500	61.1%
512.00	Park Rental Revenue	3,705	2,170	2,500	3,060	3,500	4,000	60.0%
513.00	Oil & Gas Revenue	3,396	1,302	1,300	1,397	1,800	2,250	73.1%
514.00	Copy Revenue	589	426	450	225	300	450	0.0%
515.00	No Insurance Towing Fees	8,675	9,785	10,000	7,420	9,000	10,000	0.0%
530.00	Sale Of Assets	-	5,886	-	-	-	-	
901.00	Interest Revenue	63,613	20,065	9,300	628	800	1,500	-83.9%
902.00	Step Grant Revenue	2,514	2,659	-	-	-	-	
904.00	NCTRAC Grant revenue	3,951	3,721	3,000	-	-	2,000	-33.3%
905.00	Body Camera Grant Revenue	-	-	-	-	-	2,000	
906.00	Clean Fleets Grant Proceeds	-	145,112	-	-	-	-	
910.00	COVID-19 CRF Assistance	-	136,400	-	-	-	-	
911.00	US HHS COVID Stimulus	-	2,323	-	-	-	-	
912.00	ARPA - CLFRF	-	-	-	-	-	-	
913.00	CESF Grant Revenue	-	-	-	-	30,000	-	
914.00	DR-4586 Winter Storm Assistance	-	-	-	-	13,000	-	
990.00	Other Revenue	191,925	40,983	2,500	39,946	41,000	2,500	0.0%
	<b>TOTAL OTHER REVENUES</b>	<b>\$ 356,864</b>	<b>\$ 473,566</b>	<b>\$ 148,550</b>	<b>\$ 142,024</b>	<b>\$ 214,500</b>	<b>\$ 141,400</b>	<b>-4.8%</b>
	<b>TOTAL REVENUES</b>	<b>\$ 4,461,067</b>	<b>\$ 4,326,714</b>	<b>\$ 3,913,260</b>	<b>\$ 3,455,184</b>	<b>\$ 4,117,485</b>	<b>\$ 4,107,185</b>	<b>5.0%</b>



**TOWN OF PANTEGO  
GENERAL FUND  
REVENUE SUMMARY  
FOR FY 2021-2022 BUDGET  
(before transfers in)**

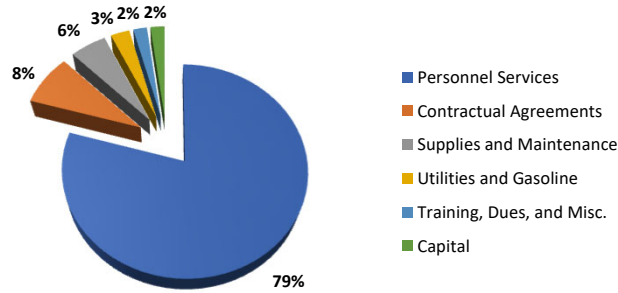
DESCRIPTION	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 ADOPTED BUDGET	2020-2021 Y-T-D 6/30/2021	2020-2021 YE ESTIMATE	2021-2022 PROPOSED BUDGET	2020-2021/ 2021-2022 % CHANGE
<b>REVENUES</b>							
Taxes	\$3,033,073	\$2,957,728	\$2,893,164	\$ 2,598,587	\$ 3,030,486	\$ 3,058,054	5.7%
Franchise Fees	331,327	293,988	282,996	246,620	269,273	275,356	-2.7%
Fines and Forfeitures	684,710	557,412	545,100	419,326	540,236	565,575	3.8%
Licenses and Permits	55,094	44,019	43,450	48,627	62,990	66,800	53.7%
Ambulance Revenue	84,012	101,314	109,000	73,865	98,500	100,000	-8.3%
Other Revenue	272,852	372,253	39,550	68,158	116,000	41,400	4.7%
<b>TOTAL REVENUES</b>	<b>\$ 4,461,067</b>	<b>\$ 4,326,714</b>	<b>\$ 3,913,260</b>	<b>\$ 3,455,184</b>	<b>\$ 4,117,485</b>	<b>\$ 4,107,185</b>	<b>5.0%</b>



**TOWN OF PANTEGO  
GENERAL FUND  
SUMMARY OF EXPENDITURES BY CATEGORY AND FUNCTION  
FOR FY 2021-2022 BUDGET**

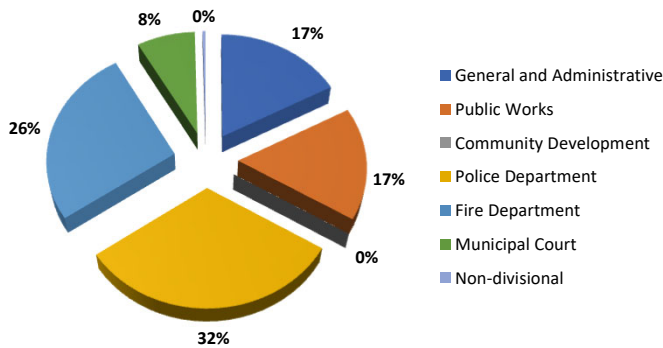
	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 ADOPTED BUDGET	2021-2021 YEAR END ESTIMATE	2021-2022 PROPOSED BUDGET	2020-2021/ 2021-2022 % CHANGE
<b>EXPENDITURES BY CATEGORY</b>						
Personnel Services	\$ 3,738,986	\$ 3,896,438	\$ 3,911,985	\$ 3,837,161	\$ 4,109,834	5.1%
Contractual Agreements	360,047	378,488	391,242	399,440	420,640	7.5%
Supplies and Maintenance	449,948	295,155	301,494	284,624	281,406	-6.7%
Utilities and Gasoline	181,622	165,612	188,724	158,502	146,374	-22.4%
Training, Dues, and Misc.	102,420	85,334	120,450	92,458	106,082	-11.9%
Capital	927,750	226,985	60,098	65,187	109,312	81.9%
<b>TOTAL EXPENDITURES</b>	<b>\$ 5,760,773</b>	<b>\$ 5,048,010</b>	<b>\$ 4,973,994</b>	<b>\$ 4,837,372</b>	<b>\$ 5,173,648</b>	<b>4.0%</b>

**FY 2021-2022 PROPOSED BUDGET**



	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 ADOPTED BUDGET	2021-2021 YEAR END ESTIMATE	2021-2022 PROPOSED BUDGET	2020-2021/ 2021-2022 % CHANGE
<b>EXPENDITURES BY FUNCTION</b>						
General and Administrative	\$ 728,296	\$ 760,774	\$ 755,622	\$ 753,518	\$ 889,391	17.7%
Public Works	\$ 677,019	\$ 697,519	\$ 860,875	\$ 816,502	\$ 849,081	-1.4%
Community Development	169,021	168,944	-	-	-	-
Police Department	1,700,573	1,698,631	1,576,177	1,601,534	1,644,470	4.3%
Fire Department	2,072,872	1,316,126	1,336,661	1,290,574	1,364,831	2.1%
Municipal Court	392,833	391,963	420,669	354,724	404,685	-3.8%
Non-divisional	20,158	14,053	23,990	20,520	21,190	-11.7%
<b>TOTAL EXPENDITURES</b>	<b>\$ 5,760,773</b>	<b>\$ 5,048,010</b>	<b>\$ 4,973,994</b>	<b>\$ 4,837,372</b>	<b>\$ 5,173,648</b>	<b>4.0%</b>

**FY 2021-2022 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.



# **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**  
**ANNUAL OPERATING BUDGET & PLAN OF SERVICES**

**FUND:** General Fund - 100  
**DEPARTMENT:** General and Administrative - 101  
**DIVISION:** City Manager and City Secretary

**Description:**

The General and Administrative Department is responsible for the day-to-day operation of the Town. The department is divided into four (4) main functions: (1) City Manager, (2) City Secretary, (3) Finance and (4) General Administrative/Utility Billing and Collections.

The City Manager and the City Secretary are appointed by the Town Council. The City Manager is the Chief Officer of the Town and is responsible for maintaining and overseeing all departments of the Town, ensuring each department head is fulfilling their duties efficiently and effectively following all policies and procedures set in place by the Town Council. The City Manager is the budget coordinator and will deliver a concise effective budget for the departments to work with and for Council to approve.

The City Secretary is designated as the Records Management Officer for the Town and is responsible for coordinating and implementing the record policies of the Town. These policies are related to record retention and destruction, monitoring the records storage centers, overseeing the control of electronically stored records and upgrading technology to provide for efficient and economic storage of records. The City Secretary is also primarily responsible for administering the responsibilities of the Town of Pantego under the Texas Public Information Act, Chapter 5525 of the Texas Government Code. The City Secretary is designated as the Election Coordinator for the Town and is responsible for coordinating, implementing, and conducting all Municipal Elections ensuring fair campaign practices and properly conducting elections as outlined with the Secretary of State's office. The City Secretary has the responsibility to ensure proper use of parliamentary procedures with Town Council and all Town Boards and Committees.

**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 offer up-to-date information related to special activities and programs within the Town for the citizens.
3. To look for cost savings within normal day-to-day operations.
4. To provide vision into the future of the community in an effort to aid in the planning process, as well as anticipate potential problems which may need to be addressed.
5. To provide efficient access and retrieval of Town records and respond to internal and external Open Records requests in a professional, timely, and polite manner.
6. To have an ongoing organized and professional records system that complies with all related laws/requirements.
7. To provide excellent customer service by being able to answer questions, and if not, offering to call the customer back with an answer as soon as possible.
8. To communicate all pertinent and necessary information to the citizens through monthly newsletters.

**Fiscal Year 2020-2021 Accomplishments:**

1. Transitioning through COVID-19 changes and working with staff and Council to open the Town in a safe and responsible manner.
2. General and Special Election.

**Objectives for Fiscal Year 2021-2022:**

1. Continued records archiving and destructions or records.
2. Continue TRMC Re-Certification

**Major Budget Changes:**

There are not any major budget changes.

**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 procedures 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 2020-2021 Accomplishments:**

1. Completed the Annual Audit despite all the challenges presented by COVID-19
2. Adopted the FY 20-21 Budget.
3. Maintained CGFO Certification
4. Actively managed excess cash balances to maximize returns during a challenging time of decreasing interest rates.
5. Successfully obtained various Grants to support the Town's Finances during the COVID-19 pandemic.

**Objectives for Fiscal Year 2021-2022:**

1. Complete Auditor's final recommendation of utilizing the Fixed Asset Module in Incode to maintain and track Fixed Assets.
2. Continue to find and utilize Grant opportunities to help support the Town's Financial Position.
3. 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.
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. Begin to take an even more active role in Treasury Management to optimize the Town's returns while adhering to the goals of the Investment Policy of maintaining Safety of Principal, Liquidity, Diversification and Yield.

**Major Budget Changes:**

Transition to a managed print system to save time and expenditures related to all print activities.

Transition to a vehicle lease program to save on vehicle expenditures and maintenance. Utilize the strength of the program to conserve/add to available funds so they can be utilized by other projects. Provide safer and more fuel efficient vehicles for Town Staff while improving the public image of the Town's assets.

**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 construct 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. Provide full-time employees with education and training tools through on-line training to achieve best practice methods for professional conduct.

**Fiscal Year 2020-2021 Accomplishments:**

1. Open Enrollment Benefits—providing employees with vendors contact information to include: optometrist (First Eye Care), dental (Park Row Dental), additional liability insurance providers (AFLAC, Liberty National and Nationwide), financial institution (Frost Bank), Sam's Club, emergency care (Sure Point), and chiropractor (Arlington Chiropractic).
2. Employee Handbook—rewrote the Town of Pantego Employee Handbook to ensure it is contemporary and compliant with all new legislation, addressing potentially problematic topics such as social media.
3. TML Intergovernmental Risk Pool—update and manage positions for worker's compensation that affects quarterly billing statements.
4. Destruction of Records—disposed of multiple years of records in compliance with the state records retention schedule policy.
5. Covid-19 Response.
6. Research cost saving office supplies through Staples Advantage.

7. Research cost saving phone expense through Spectrum VoIP
8. Wellness programs to improve insurance premiums: January: 60-Step Challenge and April: 1mm Step Program.
9. Finance—assist with annual audit.
10. Finance—assist with budget.
11. Fire—created mail out for annual fire inspection fees to Property and Business Owners.
12. PEDC—create spreadsheets, flyers, mail outs and reimbursement for \$30 Gift Card program August 2020 and May 2021.
13. PEDC—post announcements to Arlington Chamber of Commerce, respond and research emails.
14. PEDC—assisted with photo shoot.
15. PEDC—ribbon cuttings.
16. PEDC—attend Pantego Business Alliance meetings, respond and research emails.

**Objectives for Fiscal Year 2021-2022:**

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 education and training tools through on-line training.
4. TML Intergovernmental Risk Pool—review and update Town municipal property for insurance liability.
5. Time system for payroll instead of time cards.

**Major Budget Changes:**

1. Step Pay Plan

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

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

<b>EXPENDITURES</b>	<b>2018-2019 ACTUAL</b>	<b>2019-2020 ACTUAL</b>	<b>2020-2021 BUDGET</b>	<b>2020-2021 ESTIMATE</b>	<b>2021-2022 PROPOSED BUDGET</b>	<b>2020-2021/ 2021-2022 CHANGE</b>
Personnel Services	\$ 435,436	\$ 445,466	\$ 453,531	\$ 450,856	\$ 533,413	17.6%
Contractual Agreements	84,187	101,833	89,288	92,287	97,538	9.2%
Supplies and Maintenance	34,270	39,119	34,107	43,141	39,334	15.3%
Utilities and Gasoline	21,777	21,886	22,400	20,348	13,575	-39.4%
Training / Dues / Miscellaneous	22,204	17,386	28,385	19,950	25,242	-11.1%
Capital Outlay	258	24,692	-	-	6,000	NA
<b>TOTAL</b>	<b>\$ 598,133</b>	<b>\$ 650,381</b>	<b>\$ 627,711</b>	<b>\$ 626,583</b>	<b>\$ 715,102</b>	<b>13.9%</b>

<b>PERSONNEL (Full-Time Equivalent)</b>	<b>2018-2019 ACTUAL</b>	<b>2019-2020 ACTUAL</b>	<b>2020-2021 BUDGET</b>	<b>2020-2021 ESTIMATE</b>	<b>2021-2022 PROPOSED BUDGET</b>	<b>2020-2021/ 2021-2022 CHANGE</b>
City Manager	1	1	1	1	1	0
City Secretary	1	1	1	1	1	0
Finance Director	1	1	1	1	1	0
Human Resources	1	1	1	1	1	0
Economic Development Coordinator	0	0	0	0	0.5	0.5
<b>TOTAL PERSONNEL</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4.5</b>	<b>0.5</b>

<b>PERFORMANCE MEASURES</b>	<b>2018-2019 ACTUAL</b>	<b>2019-2020 ACTUAL</b>	<b>2020-2021 BUDGET</b>	<b>2020-2021 ESTIMATE</b>	<b>2021-2022 PROPOSED BUDGET</b>	<b>2020-2021/ 2021-2022 CHANGE</b>
City Council Meetings	26	29	27	27	27	-
Agendas Processed	71	70	73	73	73	-
Staff Meetings	52	52	52	52	52	-
Planning and Zoning Meetings	4	7	8	8	8	-
ZBA Meetings	-	2	2	2	2	-
PEDC Meetings	21	23	24	24	14	(10)
CRB Meetings	7	9	12	12	12	-
Newsletters	12	12	13	13	12	(1)
Elections	-	1	1	1	1	-
Legal Publications	12	8	20	20	20	-
Open Records Received/Processed	360	358	360	360	360	-
Ribbon Cuttings	3	2	5	5	5	-
Annual Financial Reports	1	1	1	1	1	-
External Audits	3	3	3	3	3	-
Operating Budgets/Amendments	2	-	2	1	-	(2)
Monthly Financial Summaries	12	12	12	12	12	-
Monthly Closings	12	12	12	12	12	-
Payrolls Processed	27	27	27	27	27	-
Payments Processed	1,591	1,913	1,500	1,500	1,500	-
Purchased Orders Issued	179	143	150	140	150	-
Bank Reconciliations	48	72	72	72	72	-
Employee File Maintenance	51	60	60	60	60	-
Vendor File Maintenance	400	400	400	400	400	-

**TOWN OF PANTEGO  
GENERAL FUND - DEPARTMENTAL DETAIL  
GENERAL AND ADMINISTRATIVE (101)  
FOR FY 2021-2022 BUDGET**

ACC. NUM.	ACCOUNT DESCRIPTION	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 ADOPTED BUDGET	2020-2021 Y-T-D 6/30/2021	2020-2021 YE ESTIMATE	2021-2022 PROPOSED BUDGET	2020-2021/ 2021-2022 % CHANGE
<b>PERSONNEL SERVICES</b>								
101.00	Salaries / Wages	\$ 322,065	\$ 329,615	\$ 324,796	\$ 241,830	\$ 322,439	\$ 387,083	19.2%
102.00	Overtime Wages	8,040	9,905	6,500	5,092	\$ 6,790	7,969	22.6%
102.10	Car Allowance	3,527	2,954	3,600	2,896	\$ 3,600	3,600	0.0%
103.00	Longevity	630	280	590	505	505	835	41.5%
105.00	Sick Leave Buy Back	-	4,542	7,066	5,164	5,164	12,027	70.2%
110.00	FICA/City Contribution	18,986	18,751	21,238	15,564	\$ 20,752	25,514	20.1%
110.10	Medicare/City Contribution	4,450	4,385	4,967	3,639	\$ 4,852	5,967	20.1%
120.02	TMRS Contribution	55,883	53,602	56,076	42,285	\$ 56,380	56,810	1.3%
130.00	Worker's Compensation	632	517	890	525	\$ 699	881	-1.0%
130.02	Unemployment Insurance	49	576	576	576	\$ 768	1,260	118.8%
130.05	Group Insurance	21,175	20,339	27,232	21,680	\$ 28,907	31,467	15.6%
	<b>SUBTOTAL PERSONNEL SERVICES</b>	<b>\$ 435,436</b>	<b>\$ 445,466</b>	<b>\$ 453,531</b>	<b>\$ 339,756</b>	<b>\$ 450,856</b>	<b>\$ 533,413</b>	<b>17.6%</b>
<b>CONTRACTUAL AGREEMENTS</b>								
201.00	Auditing Expense	\$ 25,750	\$ 27,750	\$ 29,250	\$ 29,500	\$ 29,500	\$ 31,000	6.0%
210.00	Legal Attorney Fees	32,865	45,965	32,000	24,525	32,700	36,000	12.5%
211.00	Legal Advertising	342	606	1,050	23	500	700	-33.3%
211.50	Franklin Legal	1,765	2,055	1,900	395	1,500	1,900	0.0%
220.00	Appraisal District Expense	7,102	7,425	7,800	7,189	7,189	7,400	-5.1%
225.00	County Collection Fees	10,447	10,536	11,000	10,538	10,538	10,538	-4.2%
247.00	Insurance Expense	5,828	6,162	6,288	5,296	7,061	7,500	19.3%
252.00	Fiduciary Expense	89	1,333	-	2,474	3,299	2,500	
	<b>SUBTOTAL CONTRACTUAL</b>	<b>\$ 84,187</b>	<b>\$ 101,833</b>	<b>\$ 89,288</b>	<b>\$ 79,941</b>	<b>\$ 92,287</b>	<b>\$ 97,538</b>	<b>9.2%</b>
<b>SUPPLIES / MAINTENANCE</b>								
212.00	Council Fund	\$ 8,677	\$ 6,602	\$ 4,500	\$ 4,008	5,344	\$ 8,000	77.8%
213.00	Records Management	2,780	2,780	2,780	2,780	2,780	2,780	0.0%
237.00	Newsletter	5,481	5,481	5,481	4,111	5,481	5,481	0.0%
238.00	Office Supplies	5,016	4,829	5,500	3,147	4,196	4,000	-27.3%
239.00	Postage Service/Maintenance	1,203	1,677	1,500	4,449	5,932	2,573	71.5%
282.00	Printing Expense	411	1,579	850	342	456	500	-41.2%
350.00	Building Maintenance	10,701	16,171	9,496	11,214	14,952	12,000	26.4%
364.00	Heat / AC Maintenance	-	-	-	-	-	-	
712.00	Election Expense	-	-	4,000	396	4,000	4,000	0.0%
	<b>SUBTOTAL SUPPLIES/ MAINTENANCE</b>	<b>\$ 34,270</b>	<b>\$ 39,119</b>	<b>\$ 34,107</b>	<b>\$ 30,447</b>	<b>\$ 43,141</b>	<b>\$ 39,334</b>	<b>15.3%</b>
<b>UTILITIES &amp; GASOLINE</b>								
411.00	Natural Gas and Electricity	\$ 5,882	\$ 5,816	\$ 6,000	\$ 3,991	5,322	\$ 6,000	0.0%
411.10	Telephone Expense	13,497	13,521	14,000	9,240	12,320	5,275	-62.3%
411.20	Cellular Phone Expense	1,362	1,122	1,200	1,373	1,831	1,200	0.0%
411.30	Water Expense	1,037	1,427	1,200	657	876	1,100	-8.3%
	<b>SUBTOTAL UTILITIES &amp; GASOLINE</b>	<b>\$ 21,777</b>	<b>\$ 21,886</b>	<b>\$ 22,400</b>	<b>\$ 15,261</b>	<b>\$ 20,348</b>	<b>\$ 13,575</b>	<b>-39.4%</b>
<b>TRAINING / DUES / MISC.</b>								
255.00	TML Deductible	\$ -	\$ -	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	0.0%
705.00	Membership Dues	5,128	5,106	7,515	2,430	5,000	5,322	-29.2%
724.00	Travel / Training	13,190	8,739	12,020	2,144	5,000	10,820	-10.0%
770.00	Miscellaneous	3,770	3,235	3,500	2,868	3,500	3,500	0.0%
775.19	COVID-19 Emer Mgmt	-	247	200	1,197	1,400	500	150.0%
771.00	Staffing Expense	116	58	150	3	50	100	-33.3%
	<b>SUBTOTAL TRAINING / DUES / MISC.</b>	<b>\$ 22,204</b>	<b>\$ 17,386</b>	<b>\$ 28,385</b>	<b>\$ 8,642</b>	<b>\$ 19,950</b>	<b>\$ 25,242</b>	<b>-11.1%</b>
<b>CAPITAL OUTLAY</b>								
480.00	Asset Purchases	\$ -	\$ 24,000	\$ -	\$ -	-	\$ 6,000	
483.00	Minor Office Equipment	\$ 258	\$ 692	-	-	-	-	
710.00	Capital Lease Principal	-	-	-	-	-	-	
710.10	Capital Lease Interest	-	-	-	-	-	-	
710.20	Capital Repairs/Maintenance	-	-	-	-	-	-	
	<b>SUBTOTAL CAPITAL OUTLAY</b>	<b>\$ 258</b>	<b>\$ 24,692</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,000</b>	
	<b>TOTAL GENERAL &amp; ADMINISTRATIVE</b>	<b>\$ 598,133</b>	<b>\$ 650,381</b>	<b>\$ 627,711</b>	<b>\$ 474,047</b>	<b>\$ 626,583</b>	<b>\$ 715,102</b>	<b>13.9%</b>



**TOWN OF PANTEGO  
GENERAL FUND - DEPARTMENTAL DETAIL  
IT SERVICES (104)  
FOR FY 2021-2022 BUDGET**

ACC. NUM.	ACCOUNT DESCRIPTION	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 ADOPTED BUDGET	2020-2021 Y-T-D 6/30/2021	2020-2021 YE ESTIMATE	2021-2022 PROPOSED BUDGET	2020-2021/ 2021-2022 % CHANGE
<b>CONTRACTUAL AGREEMENTS</b>								
234.10	DataMax M/A Xerox Business Sol)	3,941	4,197	6,500	4,500	6,953	10,246	57.6%
234.20	Blackboard Connect (Now Code Red)	5,354	2,500	2,500	2,625	2,625	2,625	5.0%
234.30	Incode M/A	43,969	45,656	39,501	35,843	39,500	41,475	5.0%
365.00	Programming / Maintenance	52,217	47,255	45,600	33,496	49,286	48,066	5.4%
	<b>SUBTOTAL CONTRACTUAL AGREEMENTS</b>	<b>105,480</b>	<b>99,608</b>	<b>94,101</b>	<b>76,465</b>	<b>98,364</b>	<b>102,412</b>	<b>8.8%</b>
<b>SUPPLIES/MAINTENANCE</b>								
236.00	Computer Supplies	\$ 81	\$ -		\$ -			
366.00	Computer Software Maint/Repair	-	-		-			
	<b>SUBTOTAL SUPPLIES/MAINTENANCE</b>	<b>\$ 81</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>CAPITAL OUTLAY</b>								
481.00	Minor Computer Equipment	\$ 11,463	\$ 2,003	\$ 7,935	\$ 8,029	\$ 9,364	\$ 51,275	546.2%
482.00	Minor Computer Software	13,139	8,782	25,875	3,167	19,207	20,602	-20.4%
	<b>SUBTOTAL CAPITAL OUTLAY</b>	<b>\$ 24,602</b>	<b>\$ 10,785</b>	<b>\$ 33,810</b>	<b>\$ 11,196</b>	<b>\$ 28,571</b>	<b>\$ 71,877</b>	<b>112.6%</b>
	<b>TOTAL IT SERVICES</b>	<b>\$ 130,163</b>	<b>\$ 110,393</b>	<b>\$ 127,911</b>	<b>\$ 87,661</b>	<b>\$ 126,935</b>	<b>\$ 174,289</b>	<b>36.3%</b>

**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 2020-2021 Accomplishments:**

1. Replaced and will continue to replace over 1,000 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. Created a better holding environment for captured stray animals.

**Objectives for Fiscal Year 2021-2022:**

1. Annually maintain 10,000 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:**

The Community Development role is now under the Public Works Department, generally being split between two part time employees to cover code enforcement and building official duties.

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

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

<b>EXPENDITURES</b>	<b>2018-2019 ACTUAL</b>	<b>2019-2020 ACTUAL</b>	<b>2020-2021 BUDGET</b>	<b>2020-2021 ESTIMATE</b>	<b>2021-2022 PROPOSED BUDGET</b>	<b>2020-2021/ 2021-2022 CHANGE</b>
Personnel Services	\$ 522,032	\$ 510,837	\$ 643,118	\$ 624,565	\$ 645,631	0.4%
Contractual Agreements	12,461	7,577	41,132	38,632	43,632	6.1%
Supplies and Maintenance	53,753	66,171	89,020	82,950	85,488	-4.0%
Utilities and Gasoline	73,899	62,967	76,980	63,468	68,205	-11.4%
Training / Dues / Miscellaneous	2,999	3,406	10,125	6,887	6,125	-39.5%
Capital Outlay	11,875	46,561	500	-	-	-100.0%
<b>TOTAL</b>	<b>\$ 677,019</b>	<b>\$ 697,519</b>	<b>\$ 860,875</b>	<b>\$ 816,502</b>	<b>\$ 849,081</b>	<b>-1.4%</b>

<b>PERSONNEL (Full-Time Equivalent)</b>	<b>2018-2019 ACTUAL</b>	<b>2019-2020 ACTUAL</b>	<b>2020-2021 BUDGET</b>	<b>2020-2021 ESTIMATE</b>	<b>2021-2022 PROPOSED BUDGET</b>	<b>2020-2021/ 2021-2022 CHANGE</b>
Public Works Director	1	1	1	1	1	0
Code Enforcement			0.5	0.5	0.5	0
Building Official				0.5		
Operations Manager			1			-1
Support Specialist/Utility Billing	1	1	1	1	1	0
Support Specialist/Planning Dept			1	1	1	0
Public Works Foreman	2	2	1	2	2	1
Public Works Worker	4	4	4	4	4	0
Public Works Worker (Part-time)	0.5	0.5	0.5	0.5	0.5	0
<b>TOTAL PERSONNEL</b>	<b>8.5</b>	<b>8.5</b>	<b>10</b>	<b>10.5</b>	<b>10</b>	<b>0</b>

<b>PERFORMANCE MEASURES</b>	<b>2018-2019 ACTUAL</b>	<b>2019-2020 ACTUAL</b>	<b>2020-2021 BUDGET</b>	<b>2020-2021 ESTIMATE</b>	<b>2021-2022 PROPOSED BUDGET</b>	<b>2020-2021/ 2021-2022 CHANGE</b>
Righ-of-way Use Permits	30		35	35		-100.0%
Construction Inspections	225		250	250		-100.0%
Animal Service Calls	55	62	80	80	80	0.0%
Drainage Inspection	22	24	24	24	24	0.0%
Pot Hole Repair	68	65	70	70	70	0.0%
Street Sweeping Events	2	2	2	2	2	0.0%
Clean-up Events / HHW	2	2	2	2	2	0.0%
Special Events	5	1	8	8	8	0.0%
Capital Improvement Projects	4	2	8	8	7	-12.5%
Private Development Projects	2	1	2	2	2	0.0%
Street Signage Replacement	25	45	50	50	50	0.0%
Mesquito Traps	112	112	112	112	112	0.0%

**TOWN OF PANTEGO  
GENERAL FUND - DEPARTMENTAL DETAIL  
PUBLIC WORKS (135)  
FOR FY 2021-2022 BUDGET**

ACC. NUM. ACCOUNT DESCRIPTION	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 ADOPTED BUDGET	2020-2021 Y-T-D 6/30/2021	2020-2021 YE ESTIMATE	2021-2022 PROPOSED BUDGET	2020-2021/ 2021-2022 % CHANGE
<b>PERSONNEL SERVICES</b>							
101.00 Salaries / Wages	\$ 316,628	\$ 303,876	\$ 373,395	\$ 282,698	\$ 376,931	\$ 385,191	3.2%
101.10 Part-time Wages	26,601	26,439	41,998	28,950	38,600	35,884	-14.6%
102.00 Overtime Wages	27,865	23,508	27,267	18,952	25,269	26,442	-3.0%
102.10 Car Allowance	2,600	2,669	2,600	1,931	2,600	2,600	0.0%
102.20 Certification Pay	8,328	8,100	10,725	4,264	5,686	5,525	-48.5%
103.00 Longevity	1,175	1,645	2,440	1,835	1,835	2,220	-9.0%
105.00 Sick Leave Buyback	-	4,752	9,472	6,004	6,004	13,304	40.5%
110.00 FICA/City Contribution	23,473	22,848	29,010	21,206	28,274	29,212	0.7%
110.10 Medicare/City Contribution	5,490	5,343	6,785	4,959	6,613	6,832	0.7%
120.02 TMRS Contribution	67,987	64,440	74,548	55,583	74,110	73,105	-1.9%
130.00 Worker's Compensation	8,654	7,081	11,315	7,561	10,081	9,233	-18.4%
130.02 Unemployment Insurance	325	1,078	1,440	1,594	1,594	2,520	75.0%
130.05 Health/Dental Insurance	32,906	39,057	52,123	35,226	46,968	53,563	2.8%
SUBTOTAL PERSONNEL SERVICES	\$ 522,032	\$ 510,837	\$ 643,118	\$ 470,762	\$ 624,565	\$ 645,631	0.4%
<b>CONTRACTUAL AGREEMENTS</b>							
232.00 Engineering & Maps	\$ 8,131	\$ 1,359	\$ 11,500	\$ 1,872	\$ 5,000	\$ 10,000	-13.0%
247.00 Insurance Expense	2,566	2,713	4,368	3,720	4,368	4,368	0.0%
346.00 Traffic Signal Maintenance	-	1,741	3,500	675	3,500	3,500	0.0%
525.00 Other Retainer and Service Fees	-	-	20,000	18,146	24,000	24,000	20.0%
348.00 Radio Lease (Arl.)	1,764	1,764	1,764	1,323	1,764	1,764	0.0%
SUBTOTAL CONTRACTUAL	\$ 12,461	\$ 7,577	\$ 41,132	\$ 25,736	\$ 38,632	\$ 43,632	6.1%
<b>SUPPLIES / MAINTENANCE</b>							
238.00 Office Supplies	\$ 2,688	\$ 3,831	\$ 3,500	\$ 2,293	\$ 3,500	\$ 3,250	-7.1%
239.00 Postage Service/Maintenance	350	508	705	1,094	1,500	2,973	321.7%
243.00 Animal Control	3,335	995	6,500	564	2,000	4,500	-30.8%
248.10 Planning and Zoning	-	-	500	199	500	500	0.0%
248.20 Zoning Board of Adjustment	-	-	100	-	-	100	0.0%
282.00 Printing Expense	46	301	250	485	650	1,000	300.0%
329.00 Uniforms	1,214	902	1,736	503	1,600	1,736	0.0%
350.00 Building Maintenance	5,613	19,607	2,900	1,812	2,600	2,900	0.0%
352.00 Sidewalk Maintenance & Repair	4,573	1,445	7,000	931	7,000	7,000	0.0%
353.00 Street / Drainage Maintenance	14,673	8,611	22,000	4,161	20,000	22,000	0.0%
356.00 Vehicle / Equipment Expense	6,644	5,137	4,300	2,465	4,300	3,000	-30.2%
464.00 Landscaping & Improvements	2,240	4,221	10,000	2,120	10,000	10,000	0.0%
526.00 Code Compliance	-	-	1,000	125	800	1,000	0.0%
527.00 Street Signage Maint/Repair	2,634	1,970	4,200	3,587	4,100	4,200	0.0%
528.00 Equipment & Supplies	6,593	3,497	6,129	1,799	5,200	6,129	0.0%
528.20 Traffic Control Supplies	-	269	1,000	324	1,000	1,000	0.0%
529.00 Lawn Equipment Maintenance	623	547	700	-	700	700	0.0%
530.00 Mosquito Control	1,837	13,009	14,000	623	14,000	10,000	-28.6%
536.00 Storm Water Repair	692	1,320	2,500	217	3,500	3,500	40.0%
SUBTOTAL SUPPLIES/ MAINTENANCE	\$ 53,753	\$ 66,171	\$ 89,020	\$ 23,301	\$ 82,950	\$ 85,488	-4.0%
<b>UTILITIES &amp; GASOLINE</b>							
362.00 Gasoline / Oil Expense	\$ 6,364	\$ 4,126	\$ 6,000	\$ 3,339	\$ 4,700	\$ 3,500	-41.7%
411.00 Natural Gas and Electricity	2,551	2,884	2,200	1,721	2,200	2,200	0.0%
411.10 Telephone Expense	5,613	5,603	7,800	3,816	5,088	1,525	-80.4%
411.20 Cell phone Expense	884	834	1,980	1,313	1,980	1,980	0.0%
411.30 Water Expense	25,017	17,957	22,500	7,515	16,000	22,500	0.0%
413.00 Traffic Signal Electricity	1,632	1,440	2,500	728	1,500	2,500	0.0%
450.00 Street Lighting Electricity	31,839	30,123	34,000	24,892	32,000	34,000	0.0%
SUBTOTAL UTILITIES & GASOLINE	\$ 73,899	\$ 62,967	\$ 76,980	\$ 43,324	\$ 63,468	\$ 68,205	-11.4%
<b>TRAINING / DUES / MISC.</b>							
255.00 TML Deductible	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
705.00 Membership Dues	393	348	1,225	358	400	1,225	0.0%
724.00 Travel / Training	1,793	696	3,900	1,442	2,900	2,900	-25.6%
770.00 Miscellaneous	803	932	2,000	1,020	1,800	2,000	0.0%
775.19 COVID-19 Emer Mgmt.	-	1,429	3,000	-	-	-	0.0%
775.21 Feb21 Winter Disaster Recovery	-	-	-	1,787	1,787	-	0.0%
771.00 Staffing Expense	10	-	-	-	-	-	0.0%
SUBTOTAL TRAINING / DUES / MISC.	\$ 2,999	\$ 3,406	\$ 10,125	\$ 4,607	\$ 6,887	\$ 6,125	-39.5%
<b>CAPITAL OUTLAY</b>							
480.00 Asset Purchases	-	46,561	-	-	-	-	0.0%
483.00 Minor Office Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
486.00 Minor Equipment	-	-	500	-	-	-	0.0%
710.00 Capital Lease Principal	11,530	-	-	-	-	-	-100.0%
710.10 Capital Lease Interest	345	-	-	-	-	-	0.0%
SUBTOTAL CAPITAL OUTLAY	\$ 11,875	\$ 46,561	\$ 500	\$ -	\$ -	\$ -	-100.0%
<b>TOTAL PUBLIC WORKS</b>	<b>\$ 677,019</b>	<b>\$ 667,519</b>	<b>\$ 860,875</b>	<b>\$ 567,730</b>	<b>\$ 816,502</b>	<b>\$ 849,081</b>	<b>-1.4%</b>

**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 2020-2021 Accomplishments:**

Department has reached full capacity.  
 Successfully update code enforcement issues and addressed junk vehicles on Pioneer Pkwy.  
 Contacted business owners for updated contact information

**Objectives for Fiscal Year 2021-2022:**

- Increase and maintain the quality of customer service.
- Evaluate conditions to motivate employees.
- Increase retention rate.
- Replace at least one patrol vehicle each year.
- Lease two new 2021 Motorcycles

**Major Budget Changes:**

- Increase training to delvelope officers for their Intermediate 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.
- Increase Fire Arms training.

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

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

EXPENDITURES	2018-2019	2019-2020	2020-2021	2020-2021	2021-2022	2020-2021/
	ACTUAL	ACTUAL	BUDGET	ESTIMATE	PROPOSED BUDGET	2021-2022 CHANGE
Personnel Services	\$ 1,311,787	\$ 1,368,828	\$ 1,353,998	\$ 1,386,614	\$ 1,444,457	6.7%
Contractual Agreements	48,591	52,563	50,841	52,012	52,900	4.0%
Supplies and Maintenance	79,850	61,618	70,300	67,603	61,063	-13.1%
Utilities and Gasoline	52,866	50,682	56,750	48,777	38,400	-32.3%
Training / Dues / Miscellaneous	26,268	28,113	32,500	24,200	29,050	-10.6%
Capital Outlay	181,210	136,827	11,788	22,328	18,600	57.8%
<b>TOTAL</b>	<b>\$ 1,700,573</b>	<b>\$ 1,698,631</b>	<b>\$ 1,576,177</b>	<b>\$ 1,601,534</b>	<b>\$ 1,644,470</b>	<b>4.3%</b>

PERSONNEL (Full-Time Equivalent)	2018-2019	2019-2020	2020-2021	2020-2021	2021-2022	2020-2021/
	ACTUAL	ACTUAL	BUDGET	ESTIMATE	PROPOSED BUDGET	2021-2022 CHANGE
Chief of Police	1	1	1	1	1	0
Assistant Police Chief	0	0	0	0	0	0
Captain	0	0	1	1	1	0
Police Sergeant	1	1	1	1	1	0
Police Corporal Investigation	1	1	1	1	1	0
Police Corporal	2	2	1	1	1	0
Police Officer	6	6	6	6	7	1
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
<b>TOTAL PERSONNEL</b>	<b>16.5</b>	<b>16.5</b>	<b>17</b>	<b>17</b>	<b>18</b>	<b>1.0</b>

PERFORMANCE MEASURES	2018-2019	2019-2020	2020-2021	2020-2021	2021-2022	2020-2021/
	ACTUAL	ACTUAL	BUDGET	ESTIMATE	PROPOSED BUDGET	2021-2022 CHANGE
Total Calls for Service	20,908	24,807	24,000	31,729	35,000	45.8%
Arrests	407	186	500	124	200	-60.0%
DWI Arrests	17	20	20	10	20	0.0%
Citations	4,571	5,389	3,500	5,000	5,000	42.9%
Accidents	46	91	50	64	65	30.0%

**TOWN OF PANTEGO  
GENERAL FUND - DEPARTMENTAL DETAIL  
POLICE DEPARTMENT (140)  
FOR FY 2021-2022 BUDGET**

ACC. NUM.	ACCOUNT DESCRIPTION	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 ADOPTED BUDGET	2020-2021 Y-T-D 6/30/2021	2020-2021 YE ESTIMATE	2021-2022 PROPOSED BUDGET	2020-2021/ 2021-2022 % CHANGE
<b>PERSONNEL SERVICES</b>								
101.00	Salaries / Wages	\$ 870,184	\$ 894,062	\$ 897,229	\$ 693,390	\$ 924,520	\$ 975,851	8.8%
101.10	Part Time Wages	7,400	9,327	14,580	9,218	\$ 12,291	12,051	-17.3%
102.00	Overtime Wages	85,755	85,039	74,800	58,741	\$ 78,321	46,350	-38.0%
103.00	Longevity	2,405	1,465	2,125	2,040	\$ 2,040	6,395	200.9%
105.00	Sick Leave Buyback		11,161	14,718	10,578	\$ 10,578	20,328	38.1%
110.00	FICA/City Contribution	57,096	58,941	62,214	45,377	\$ 60,502	65,780	5.7%
110.10	Medicare/City Contribution	13,354	13,785	14,550	10,612	\$ 14,150	15,384	5.7%
120.02	TMRS Contribution	169,892	172,707	160,651	126,661	\$ 168,881	166,532	3.7%
130.00	Worker's Compensation	22,406	18,333	22,777	17,373	\$ 23,164	22,640	-0.6%
130.02	Unemployment Insurance	744	2,743	2,494	2,669	\$ 2,669	4,536	81.9%
130.05	Health/Dental Insurance	82,551	101,266	87,860	67,124	\$ 89,498	108,610	23.6%
	<b>SUBTOTAL PERSONNEL SERVICES</b>	<b>\$ 1,311,787</b>	<b>\$ 1,368,828</b>	<b>\$ 1,353,998</b>	<b>\$ 1,043,782</b>	<b>\$ 1,386,614</b>	<b>\$ 1,444,457</b>	<b>6.7%</b>
<b>CONTRACTUAL AGREEMENTS</b>								
234.00	Maintenance Agreements	\$ 3,723	\$ 4,608	\$ 5,030	\$ 4,126	\$ 5,030	\$ 5,030	0.0%
248.00	Law Enforcement Liab Insurance	16,686	19,497	16,741	13,437	17,916	18,800	12.3%
348.00	Communication Equipment Maint	8,458	8,143	8,145	6,107	8,141	8,145	0.0%
365.00	Programming / Maintenance	19,725	20,315	20,925	20,925	20,925	20,925	0.0%
	<b>SUBTOTAL CONTRACTUAL</b>	<b>\$ 48,591</b>	<b>\$ 52,563</b>	<b>\$ 50,841</b>	<b>\$ 44,595</b>	<b>\$ 52,012</b>	<b>\$ 52,900</b>	<b>4.0%</b>
<b>SUPPLIES / MAINTENANCE</b>								
238.00	Office Supplies	\$ 6,958	\$ 5,202	\$ 7,000	\$ 3,237	\$ 6,200	\$ 5,250	-25.0%
239.00	Postage Service/Maintenance	1,005	626	800	214	500	1,813	126.6%
246.00	Motorcycle Maintenance/Repair	5,581	5,221	6,000	5,125	6,425	1,000	-83.3%
270.00	Prisoner Food/Supplies	3,020	1,895	4,000	1,129	1,400	2,800	-30.0%
280.00	Investigation Supplies	7,203	6,593	7,000	5,202	6,500	7,000	0.0%
282.00	Printing Expense	108	-	-	-	-	-	
290.00	Crime Prevention	685	779	1,500	831	1,450	1,500	0.0%
329.00	Uniform Expense	11,631	10,555	10,000	4,450	10,000	10,000	0.0%
350.00	Building Maintenance	15,733	16,521	16,000	9,327	16,000	16,000	0.0%
356.00	Vehicle / Equipment Expense	18,301	11,513	15,000	10,463	13,500	12,000	-20.0%
358.00	Equipment Repair	558	565	1,000	1,628	1,628	1,200	20.0%
364.00	Heat / AC Maintenance	-	-	-	-	-	-	#DIV/0!
492.00	Communication Expense	1,268	2,148	2,000	3,921	4,000	2,500	25.0%
525.00	Other Retainer & Service Fees	7,800	-	-	-	-	-	#DIV/0!
	<b>SUBTOTAL SUPPLIES/ MAINTENANCE</b>	<b>\$ 79,850</b>	<b>\$ 61,618</b>	<b>\$ 70,300</b>	<b>\$ 45,528</b>	<b>\$ 67,603</b>	<b>\$ 61,063</b>	<b>-13.1%</b>
<b>UTILITIES &amp; GASOLINE</b>								
362.00	Gasoline / Oil Expense	\$ 20,707	\$ 19,693	\$ 23,000	\$ 13,449	\$ 20,000	\$ 16,300	-29.1%
411.00	Natural Gas and Electricity	10,535	10,926	12,000	6,654	8,134	10,000	-16.7%
411.10	Telephone Expense	14,992	14,980	14,000	10,169	13,953	5,600	-60.0%
411.20	Cell phone Expense	4,287	3,530	5,000	3,414	4,190	4,500	-10.0%
411.30	Water Expense	2,345	1,554	2,750	1,016	2,500	2,000	-27.3%
	<b>SUBTOTAL UTILITIES &amp; GASOLINE</b>	<b>\$ 52,866</b>	<b>\$ 50,682</b>	<b>\$ 56,750</b>	<b>\$ 34,702</b>	<b>\$ 48,777</b>	<b>\$ 38,400</b>	<b>-32.3%</b>
<b>TRAINING / DUES / MISC.</b>								
279.00	Fire Arms Qualification	\$ 6,549	\$ 6,377	\$ 7,500	\$ 9,244	\$ 10,000	\$ 8,000	6.7%
705.00	Membership Dues	1,712	2,757	2,000	2,057	2,300	2,300	15.0%
724.00	Travel / Training	11,763	9,513	15,000	5,655	8,000	12,000	-20.0%
770.00	Miscellaneous	1,763	2,975	2,000	2,006	2,000	2,250	12.5%
775.19	COVID-19 Emer Mgmt	-	5,261	2,500	1,166	1,200	1,000	
771.00	Staffing Expense	4,482	1,229	3,500	653	700	3,500	0.0%
	<b>SUBTOTAL TRAINING / DUES / MISC.</b>	<b>\$ 26,268</b>	<b>\$ 28,113</b>	<b>\$ 32,500</b>	<b>\$ 20,781</b>	<b>\$ 24,200</b>	<b>\$ 29,050</b>	<b>-10.6%</b>
<b>CAPITAL OUTLAY</b>								
480.00	Asset Purchases	\$ 98,484	\$ 119,624	\$ -	\$ 57,951	\$ 11,128	\$ 9,400	
481.00	Minor Computer Equipment	\$ 10,784	\$ 2,528	\$ 4,500	\$ -	\$ 4,500	\$ 2,500	-44.4%
483.00	Minor Office Equipment	2,159	2,787	4,000	347	3,500	3,500	-12.5%
486.00	Minor Equipment	14,973	11,889	3,288	2,650	3,200	3,200	-2.7%
710.00	Capital Lease Principal	53,216	-	-	-	-	-	
710.10	Capital Lease Interest	1,593	-	-	-	-	-	
	<b>SUBTOTAL CAPITAL OUTLAY</b>	<b>\$ 181,210</b>	<b>\$ 136,827</b>	<b>\$ 11,788</b>	<b>\$ 60,948</b>	<b>\$ 22,328</b>	<b>\$ 18,600</b>	<b>57.8%</b>
	<b>TOTAL POLICE DEPARTMENT</b>	<b>\$ 1,700,573</b>	<b>\$ 1,698,631</b>	<b>\$ 1,576,177</b>	<b>\$ 1,250,336</b>	<b>\$ 1,601,534</b>	<b>\$ 1,644,470</b>	<b>4.3%</b>

**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 Quint. 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 2021-22 goals are to continue to work on the team building within the department restoring a positive culture. Refine fire inspections process using new RMS (ESO) to be more customer-friendly and efficient for the department. Consider solutions to make driving safer by using both pull through bays as the ambulance bay is not a pull-through and very tight for pulling out and pulling in. Begin process to address flooding on Bowen Rd. between Winewood and Smith Barry.

**Fiscal Year 2020-2021 Accomplishments:**

- \*Upgrade our Record Management System
- \*Fire inspections billing system
- \*COVID and Winter Weather Responses, including in-home vaccine program
- \*Overhauled hiring and promotional processes
- \*Hired Deputy Fire Chief, Promoted One Lieutenant, \*Recruited and hired two new firefighters.
- \*Purchased new RMS to more efficient and effective system for records and reporting (budget savings)

**Objectives for Fiscal Year 2021-2022:**

- \*Continue to move the department forward with training and interoperability to work with Arlington Fire Department.
- \*Refining EMS protocols with new Medical Director.
- \*Re-establish the town's Emergency Operation Center, EMC plans, and have an annual drill with all department heads.
- \*ICS training program for all Town Employees
- \*Implementation of new RMS (Record Management Program) including scheduling/payroll software
- \*Fire inspections billing system
- \*Policy and Procedures Update to align with new Employee Handbook

**Major Budget Changes:**

- \*Overtime Relief position (budget savings)
- \*Five employees will receive their step raise this year.



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

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

EXPENDITURES	2018-2019	2019-2020	2020-2021	2020-2021	2021-2022	2020-2021/
	ACTUAL	ACTUAL	BUDGET	ESTIMATE	PROPOSED	2021-2022
Personnel Services	\$ 1,030,077	\$ 1,124,014	\$ 1,147,160	\$ 1,116,825	\$ 1,182,733	3.1%
Contractual Agreements	38,701	38,907	46,601	48,015	52,915	13.5%
Supplies and Maintenance	248,686	104,531	89,950	77,530	80,348	-10.7%
Utilities and Gasoline	30,840	27,517	30,900	24,715	24,500	-20.7%
Training / Dues / Miscellaneous	14,818	16,598	18,050	19,201	21,500	19.1%
Capital Outlay	709,750	4,559	4,000	4,288	2,835	-29.1%
<b>TOTAL</b>	<b>\$ 2,072,872</b>	<b>\$ 1,316,126</b>	<b>\$ 1,336,661</b>	<b>\$ 1,290,574</b>	<b>\$ 1,364,831</b>	<b>2.1%</b>

PERSONNEL (Full-Time Equivalent)	2018-2019	2019-2020	2020-2021	2020-2021	2021-2022	2020-2021/
	ACTUAL	ACTUAL	BUDGET	ESTIMATE	PROPOSED	2021-2022
Fire Chief	1	1	1	1	1	0.0%
Assistant Fire Chief	0	0	0	0	0	
Emergency Management Cord.	0	0	1	1	1	0.0%
Fire Lieutenant	3	3	3	3	3	0.0%
Firefighters	6	6	6	6	7	16.7%
<b>TOTAL PERSONNEL</b>	<b>10</b>	<b>10</b>	<b>11</b>	<b>11</b>	<b>12</b>	<b>9.1%</b>

Note: Various short-term part-time firefighters are used throughout the year as needed and to help cover full time position vacancies.

PERFORMANCE MEASURES	2018-2019	2019-2020	2020-2021	2020-2021	2021-2022	2020-2021/
	ACTUAL	ACTUAL	BUDGET	ESTIMATE	PROPOSED	2021-2022
Emergency Responses	1,869	1,472	1,700	1,710	1,880	10.6%
Automatic Aid Responses	1,311	799	1,100	1,219	1,300	18.2%
Fire Safety Inspections/re-inspections	315	240	500	200	500	0.0%
Fire Hydrant Inspections	-	-	-	-	-	
Public Relations Events	36	40	40	60	60	50.0%
Fire/EMS Training Hours	1,180	1,200	1,200	1,325	1,400	16.7%

**TOWN OF PANTEGO  
GENERAL FUND - DEPARTMENTAL DETAIL  
FIRE DEPARTMENT (150)  
FOR FY 2021-2022 BUDGET**

ACC. NUM.	ACCOUNT DESCRIPTION	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 ADOPTED BUDGET	2020-2021 Y-T-D 6/30/2021	2020-2021 YE ESTIMATE	2021-2022 PROPOSED BUDGET	2020-2021/ 2021-2022 % CHANGE
<b>PERSONNEL SERVICES</b>								
101.00	Salaries / Wages	\$ 625,032	\$ 665,933	\$ 736,685	\$ 516,251	\$ 688,334	\$ 774,191	5.1%
101.10	Part Time Wages	19,219	40,666	10,000	42,782	\$ 57,043	15,000	50.0%
102.00	Overtime Wages	130,645	130,689	90,000	74,169	\$ 106,359	45,075	-49.9%
102.10	Car Allowance	-	-	---	-	\$ -	-	
102.20	Certification Pay						18,600	0.0%
103.00	Longevity	3,765	4,085	4,905	3,815	\$ 3,815	3,185	-35.1%
105.00	Sick Leave Buy Back		9,783	14,356	7,074	\$ 7,074	16,487	14.8%
110.00	FICA/City Contribution	46,278	50,116	53,069	36,966	\$ 49,287	54,097	1.9%
110.10	Medicare/City Contribution	10,823	11,721	12,411	8,645	\$ 11,527	12,652	1.9%
120.02	TMRS Contribution	135,111	140,857	137,663	99,390	\$ 132,520	136,407	-0.9%
130.00	Worker's Compensation	9,941	9,207	23,527	(3,611)	\$ -	24,256	3.1%
130.02	Unemployment Insurance	406	1,651	2,592	2,120	\$ 2,120	4,176	61.1%
130.05	Health/Dental Insurance	48,858	59,305	61,952	44,059	\$ 58,746	78,608	26.9%
	<b>SUBTOTAL PERSONNEL SERVICES</b>	<b>\$ 1,030,077</b>	<b>\$ 1,124,014</b>	<b>\$ 1,147,160</b>	<b>\$ 831,659</b>	<b>\$ 1,116,825</b>	<b>\$ 1,182,733</b>	<b>3.1%</b>
<b>CONTRACTUAL AGREEMENTS</b>								
234.00	Maintenance Agreements	\$ 6,274	\$ 5,200	\$ 13,036	\$ 12,487	\$ 12,500	\$ 16,400	25.8%
250.00	Liability Insurance	10,748	11,365	12,000	9,767	13,025	14,000	16.7%
348.00	Communication Equipment Maint	4,176	4,398	3,665	2,748	3,665	3,665	0.0%
776.00	EMS M.D. Director	9,000	9,000	9,000	1,500	9,000	9,000	0.0%
778.00	Collections Expense	8,503	8,944	8,900	7,667	9,825	9,850	10.7%
	<b>SUBTOTAL CONTRACTUAL</b>	<b>\$ 38,701</b>	<b>\$ 38,907</b>	<b>\$ 46,601</b>	<b>\$ 34,169</b>	<b>\$ 48,015</b>	<b>\$ 52,915</b>	<b>13.5%</b>
<b>SUPPLIES / MAINTENANCE</b>								
237.10	Protective Clothing	\$ 10,503	\$ 13,917	\$ 11,500	\$ 13,407	\$ 13,410	\$ 12,500	8.7%
238.00	Office Supplies	915	1,391	1,100	971	1,000	750	-31.8%
239.00	Postage Service/Maintenance	358	420	500	231	300	1,748	249.6%
255.00	TML Deductible				4,920	4,920		
256.00	Fire Prevention & Inspection	566	50	2,000	434	1,000	1,000	-50.0%
257.00	Hazmat Expense	-	735	1,200	441	500	1,200	0.0%
329.00	Uniforms	3,268	6,765	7,000	3,433	6,700	7,000	0.0%
350.00	Building Maintenance	14,938	12,007	10,000	10,911	12,000	12,000	20.0%
356.00	Vehicle / Equipment Expense	197,201	52,267	26,000	8,383	15,000	16,000	-38.5%
358.00	Equipment Repair	-	-	-	-	-	-	
364.00	Heat / AC Maintenance	1,440	1,440	2,500	-	1,500	2,000	
532.00	Equipment Annual Testing	2,516	1,120	5,750	2,606	5,000	5,750	0.0%
534.00	Equipment Replacement	1,730	57	5,000	2,086	3,500	5,000	0.0%
702.00	Ambulance - Supplies	9,211	8,844	6,000	4,444	5,500	6,000	0.0%
720.00	Ambulance - Medications	3,738	3,440	9,000	3,853	5,000	7,000	-22.2%
722.00	Oxygen Expense	2,302	2,078	2,400	1,712	2,200	2,400	0.0%
	<b>SUBTOTAL SUPPLIES/ MAINTENANCE</b>	<b>\$ 248,686</b>	<b>\$ 104,531</b>	<b>\$ 89,950</b>	<b>\$ 57,832</b>	<b>\$ 77,530</b>	<b>\$ 80,348</b>	<b>-10.7%</b>
<b>UTILITIES &amp; GASOLINE</b>								
362.00	Gasoline / Oil Expense	\$ 9,341	\$ 6,269	\$ 9,000	\$ 4,713	\$ 7,100	\$ 7,000	-22.2%
411.00	Natural Gas and Electricity	7,192	8,035	7,000	4,400	5,800	7,000	0.0%
411.10	Telephone Expense	7,338	7,468	7,400	5,173	7,400	3,000	-59.5%
411.20	Cell phone Expense	4,895	2,891	5,000	1,962	2,650	5,000	0.0%
411.30	Water Expense	2,074	2,855	2,500	1,313	1,765	2,500	0.0%
	<b>SUBTOTAL UTILITIES &amp; GASOLINE</b>	<b>\$ 30,840</b>	<b>\$ 27,517</b>	<b>\$ 30,900</b>	<b>\$ 17,561</b>	<b>\$ 24,715</b>	<b>\$ 24,500</b>	<b>-20.7%</b>
<b>TRAINING / DUES / MISC.</b>								
705.00	Membership Dues	\$ 4,033	\$ 2,512	\$ 3,800	\$ 2,848	\$ 3,200	\$ 4,000	5.3%
724.00	Travel / Training	7,992	3,812	4,250	5,723	5,725	8,000	88.2%
770.00	Miscellaneous	253	1,000	1,000	631	600	1,000	0.0%
775.19	COVID-19 Emer Mgmt.	-	8,852	4,500	3,111	3,125	4,000	
775.21	Feb21 Winter Disaster Recovery				2,876	2,876	-	
771.00	Staffing Expense	2,540	421	4,500	1,471	3,675	4,500	0.0%
	<b>SUBTOTAL TRAINING / DUES / MISC.</b>	<b>\$ 14,818</b>	<b>\$ 16,598</b>	<b>\$ 18,050</b>	<b>\$ 16,660</b>	<b>\$ 19,201</b>	<b>\$ 21,500</b>	<b>19.1%</b>

(Continued)

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

(Continued)

ACC. NUM.	ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	2020-2021 ADOPTED BUDGET	2020-2021 Y-T-D 6/30/2021	YEAR END ESTIMATE	2021-2022 PROPOSED BASE	2020-2021/ 2021-2022 % CHANGE
<b>CAPITAL OUTLAY</b>								
480.00	Asset Purchases	\$ 580,447	\$ -					
483.00	Minor Office Equipment	\$ -	\$ -		\$ -			
485.00	Minor Other Improvements	-	-		-			
486.00	Minor Equipment	17,381	4,559	4,000	4,288	4,288	2,835	-29.1%
710.00	Capital Lease Principal	107,307	-		-			
710.10	Capital Lease Interest	4,615	-		-			
	<b>SUBTOTAL CAPITAL OUTLAY</b>	<b>\$ 709,750</b>	<b>\$ 4,559</b>	<b>\$ 4,000</b>	<b>\$ 4,288</b>	<b>\$ 4,288</b>	<b>\$ 2,835</b>	<b>-29.1%</b>
	<b>TOTAL FIRE DEPARTMENT</b>	<b>\$ 2,072,872</b>	<b>\$ 1,316,126</b>	<b>\$ 1,336,661</b>	<b>\$ 962,170</b>	<b>\$ 1,290,574</b>	<b>\$ 1,364,831</b>	<b>2.1%</b>

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

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

**Description:**

The Municipal Court of Record and is under the direction of the City Manager. The Court is the Judicial Branch of City Government. The court is responsible for the enforcement of all class C misdemeanor complaints filed. The court consists of a Municipal Court Judge, Associate Judge, Court Prosecutor, Court Administrator, two Warrant Officers, Deputy Court Clerk and a part time Deputy Court Clerk.

**Mission Statement:**

The Town of Pantego Municipal Court serves to provide an independent forum for the fair and impartial administration of justice, applying and enforcing the rules and laws of the United States and the State of Texas as well as the ordinances of the Town of Pantego. The Court is committed to providing courteous, prompt and efficient customer service, consistent with principles of due process and equality under the law..

**Major Goals:**

1. Continue to add training for Court Personnel to better understand and perform the ever changing job.
2. To provide timely and accurate processing of citations and complaints
3. Continue to add to the warrant collections process to lower the amount of open warrants
4. ceate more workspace for the court staff, Judge and Prosecutor

**Fiscal Year 2020-2021 Accomplishments:**

1. Created new processes to keep up with the Legislative changes
2. Created a Covid 19 operation plan to open the courtroom for hearings
3. Implemented the paper-light court system

**Objectives for Fiscal Year 2021-2022:**

- Increase revenue and decrease amount of open warrants
- Officer John Murphy to obtain Certified Court Security Specialist Certificate
- Patty to obtain her level I Court Clerk Certification
- Implement a new walk in docket once a month for individuals that have warrants to help clear open cases
- Remodel new office for Court

**Major Budget Changes:**

**Due to the Covid 19 Pandemic the court is seeing a reduction in compliance with payments, attendance at court hearings and new cases filed.**

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

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

EXPENDITURES	2018-2019	2019-2020	2020-2021	2020-2021	2021-2022	2020-2021/
	ACTUAL	ACTUAL	BUDGET	ESTIMATE	PROPOSED BUDGET	2021-2022 CHANGE
Personnel Services	\$ 300,485	\$ 303,660	\$ 314,179	\$ 258,301	\$ 303,600	-3.4%
Contractual Agreements	61,912	70,322	69,279	70,129	71,243	2.8%
Supplies and Maintenance	19,892	11,167	18,117	13,400	15,173	-16.2%
Utilities and Gasoline	1,304	1,042	1,694	1,194	1,694	0.0%
Training / Dues / Miscellaneous	9,186	2,211	7,400	1,700	2,975	-59.8%
Capital Outlay	54	3,560	10,000	10,000	10,000	0.0%
<b>TOTAL</b>	<b>\$ 392,833</b>	<b>\$ 391,963</b>	<b>\$ 420,669</b>	<b>\$ 354,724</b>	<b>\$ 404,685</b>	<b>-3.8%</b>

PERSONNEL (Full-Time Equivalent)	2018-2019	2019-2020	2020-2021	2020-2021	2021-2022	2020-2021/
	ACTUAL	ACTUAL	BUDGET	ESTIMATE	PROPOSED BUDGET	2021-2022 CHANGE
Municipal Court Administrator	1	1	1	1	1	0
Deputy Court Clerk	1	1	1	1	2	1
Deputy Court Clerk (Part-time)	0.5	0.5	0.5	0.5	0	-0.5
Warrant Officer	2	2	2	1	1	-1
<b>TOTAL PERSONNEL</b>	<b>4.5</b>	<b>4.5</b>	<b>4.5</b>	<b>3.5</b>	<b>4</b>	<b>-0.5</b>

PERFORMANCE MEASURES	2018-2019	2019-2020	2020-2021	2020-2021	2021-2022	2020-2021/
	ACTUAL	ACTUAL	BUDGET	ESTIMATE	PROPOSED BUDGET	2021-2022 CHANGE
1. Cases filed	5,392	5,318	3,500	3,500	3,500	0.0%
2. Warrants issued	4,820	1,926	2,800	-	4,500	60.7%
3. Warrant fees collected	\$ 61,186	\$ 54,830	\$ 45,000	\$ 22,750	\$ 45,000	0.0%
4. Fines collected on warrants**	\$ 434,822	\$ 275,518	\$ 290,000	\$ 132,685	\$ 250,000	-13.8%
5. Fines collected non-warrant	\$ 222,854	\$ 258,292	\$ 255,000	\$ 323,340	\$ 300,000	17.6%
6. Dismissed deferred	848	791	900	850	850	-5.6%
7. Dismissed DSC	229	196	300	300	300	0.0%
8. Dismissed insurance	57	51	75	35	35	-53.3%
9. Cases closed	5,249	4,527	3,800	3,600	3,600	-5.3%
10. Clerks in certification program	1	1	3	2	3	0.0%

**TOWN OF PANTEGO  
GENERAL FUND - DEPARTMENTAL DETAIL  
MUNICIPAL COURT (160)  
FOR FY 2021-2022 BUDGET**

ACC. NUM. ACCOUNT DESCRIPTION	2018-2019	2019-2020	2020-2021	2020-2021	2020-2021	2021-2022	2020-2021/
	ACTUAL	ACTUAL	ADOPTED BUDGET	Y-T-D 6/30/2021	YE ESTIMATE	PROPOSED BUDGET	2021-2022 % CHANGE
<b>PERSONNEL SERVICES</b>							
101.00 Salaries / Wages	\$ 211,207	\$ 208,314	\$ 214,098	\$ 131,374	\$ 175,165	\$ 219,049	2.3%
101.10 Part Time Wages	13,853	14,185	19,282	12,553	\$ 16,737	-	-100.0%
102.00 Overtime Wages	339	296	350	206	\$ 274	595	69.8%
103.00 Longevity	1,795	1,685	1,405	1,360	\$ 1,360	1,585	12.8%
105.00 Sick Leave Buyback		2,910	3,168	2,998	\$ 2,998	3,644	15.0%
110.00 FICA/City Contribution	14,028	14,075	14,775	9,082	\$ 12,110	13,942	-5.6%
110.10 Medicare/City Contribution	3,281	3,292	3,455	2,124	\$ 2,832	3,261	-5.6%
120.02 TMRS Contribution	37,824	37,084	35,445	22,400	\$ 29,866	35,474	0.1%
130.00 Worker's Compensation	2,371	1,940	2,716	1,969	\$ 2,625	1,604	-41.0%
130.02 Unemployment Insurance	60	703	720	518	\$ 518	1,008	40.0%
130.05 Health/Dental Insurance	15,728	19,178	18,765	10,362	\$ 13,816	23,438	24.9%
SUBTOTAL PERSONNEL SERVICES	\$ 300,485	\$ 303,660	\$ 314,179	\$ 194,944	\$ 258,301	\$ 303,600	-3.4%
<b>CONTRACTUAL AGREEMENTS</b>							
210.00 Attorney Fees	\$ 55,013	\$ 61,150	\$ 61,200	\$ 40,800	61,200.00	\$ 61,200	0.0%
234.00 Maintenance Agreements	4,005	6,111	4,954	5,708	5,421.44	\$ 6,358.00	28.3%
247.00 Insurance Expense	2,895	3,061	3,125	2,631	3,508	3,685	17.9%
SUBTOTAL CONTRACTUAL	\$ 61,913	\$ 70,322	\$ 69,279	\$ 49,139	\$ 70,129	\$ 71,243	2.8%
<b>SUPPLIES / MAINTENANCE</b>							
238.00 Office Supplies	\$ 4,990	\$ 3,757	\$ 4,000	\$ 2,425	\$ 3,000	\$ 4,000	0.0%
239.00 Postage Service/Maintenance	6,404	5,043	6,400	4,536	6,400	6,673	4.3%
282.00 Printing Expense	4,824	1,666	2,500	1,231	2,500	2,500	0.0%
329.00 Uniforms	1,732	112	3,000	453	1,000	1,500	-50.0%
356.00 Vehicle / Equipment Expense	1,558	589	2,217	259	500	500	-77.4%
358.00 Equipment Repair	384	-	-	-	-	-	
SUBTOTAL SUPPLIES/ MAINTENANCE	\$ 19,892	\$ 11,167	\$ 18,117	\$ 8,904	\$ 13,400	\$ 15,173	-16.2%
<b>UTILITIES &amp; GASOLINE</b>							
362.00 Gasoline / Oil Expense	\$ 848	\$ 450	\$ 1,000	\$ 266	\$ 500	\$ 1,000	0.0%
411.20 Cell Phone Expense	456	592	694	560	694	694	-0.1%
SUBTOTAL UTILITIES / GASOLINE	\$ 1,304	\$ 1,042	\$ 1,694	\$ 826	\$ 1,194	\$ 1,694	0.0%
<b>TRAINING / DUES / MISC.</b>							
705.00 Membership Dues	\$ 194	\$ 463	\$ 500	\$ 105	\$ 300	\$ 475	-5.0%
724.00 Travel / Training	4,493	342	5,500	350	400	1,500	-72.7%
775.19 COVID-19 Emer Mgmt	-	553	400	-	-	-	
770.00 Miscellaneous	4,500	854	1,000	229	1,000	1,000	0.0%
SUBTOTAL TRAINING / DUES / MISC.	\$ 9,186	\$ 2,211	\$ 7,400	\$ 684	\$ 1,700	\$ 2,975	-59.8%
<b>CAPITAL OUTLAY</b>							
480.00 Asset Purchase			\$ -		\$ 10,000	\$ 10,000	
483.00 Minor Office Equipment		\$ 488	\$ 10,000	\$ -		\$ -	
486.00 Minor Equipment	\$ 54	\$ 3,072	\$ -	\$ -			
SUBTOTAL CAPITAL OUTLAY	\$ 54	\$ 3,560	\$ 10,000	\$ -	\$ 10,000	\$ 10,000	0.0%
<b>TOTAL MUNICIPAL COURT</b>	<b>\$ 392,833</b>	<b>\$ 391,963</b>	<b>\$ 420,669</b>	<b>\$ 254,497</b>	<b>\$ 354,724</b>	<b>\$ 404,685</b>	<b>-3.8%</b>

**TOWN OF PANTEGO  
GENERAL FUND - DEPARTMENTAL DETAIL  
COMMUNITY RELATIONS BOARD (175)  
FOR FY 2021-2022 BUDGET**

ACC. NUM.	ACCOUNT DESCRIPTION	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 ADOPTED BUDGET	2020-2021 Y-T-D 6/30/2021	2020-2021 YE ESTIMATE	2021-2022 PROPOSED BUDGET	2020-2021/ 2021-2022 % CHANGE
<b>OPERATING COSTS</b>								
239.00	Postage Service/Maintenance	-	-	10	-	10	10	0.0%
260.00	Recreational Activities	\$ 228	\$ -	\$ 11,990	\$ 1,282	\$ 4,000	\$ 11,990	0.0%
260.10	National Night Out	590	144		-			
260.20	Halloween Activities	1,419	914		260	260		
260.30	Christmas Activities	1,953	1,713		2,181	2,181		
260.40	Easter Activities	3,791	1,183		1,939	1,939		
260.50	Memorial Day Activities	175	-		-			
260.60	Movie Night In Park	830	-		-			
770.00	Special Events	275	1,565		372	1,000		
	<b>SUBTOTAL OPERATING COSTS</b>	<b>\$ 9,261</b>	<b>\$ 5,519</b>	<b>\$ 12,000</b>	<b>\$ 6,034</b>	<b>\$ 9,390</b>	<b>\$ 12,000</b>	<b>\$ -</b>
	<b>TOTAL COMMUNITY RELATIONS BOARD</b>	<b>\$ 9,261</b>	<b>\$ 5,519</b>	<b>\$ 12,000</b>	<b>\$ 6,034</b>	<b>\$ 9,390</b>	<b>\$ 12,000</b>	<b>0.0%</b>

**TOWN OF PANTEGO  
GENERAL FUND - DEPARTMENTAL DETAIL  
SPECIAL EVENTS (180)  
FOR FY 2021-2022 BUDGET**

ACC. NUM ACCOUNT DESCRIPTION	2018-2019	2019-2020	2020-2021	2020-2021	2020-2021	2021-2022	2020-2021/
	ACTUAL	ACTUAL	ADOPTED	Y-T-D	YE ESTIMATE	PROPOSED	2021-2022
			BUDGET	6/30/2021		BUDGET	% CHANGE
<b>MISCELLANEOUS</b>							
770.00 Special Events	\$ 10,897	\$ 8,533	\$ 11,990	\$ 9,724	\$ 11,000	\$ 9,190	-23.4%
770.10 Employee Merit Pay	-	-	-	-			
770.20 Employee Appreciation	-	-	-	130	130		
SUBTOTAL OPERATING COSTS	\$ 10,897	\$ 8,533	\$ 11,990	\$ 9,854	\$ 11,130	\$ 9,190	-23.4%
TOTAL COMMUNITY RELATIONS BOARD	\$ 10,897	\$ 8,533	\$ 11,990	\$ 9,854	\$ 11,130	\$ 9,190	-23.4%





## **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 2020/2021 BUDGET

Fund 400      Fund 419  
in 2019      FY 2020 on...

DESCRIPTION	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 ADOPTED BUDGET	Y-T-D 6/30/2021	2020-2021 YE ESTIMATE	2021-2022 ADOPTED BUDGET
<b>BEGINNING FUND BALANCE</b>	\$ 37,476	\$ -	\$ 489	\$ 489	\$ 489	\$ 746
<u>REVENUES</u>						
Ad-Valorem Tax	\$ -	\$ 175,887	\$ 178,452	\$ 177,640	\$ 178,000	\$ 175,450
Ad-Valorem Tax Int and Pen	\$ 17	\$ 584		\$ 646	\$ 660	\$ 600
Ad-Valorem Tax - Delinquent	37	7	-	(117)	(117)	50
Ad-Valorem Tax - Del Int & pen		10		125	130	200
Interest	766	300		28	34	48
<b>TOTAL REVENUES</b>	\$ 819	\$ 176,787	\$ 178,452	\$ 178,322	\$ 178,707	\$ 176,348
<u>EXPENDITURES</u>						
Principal	\$ 30,000	\$ 70,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Interest and fiscal agent charges	1,190	106,299	78,450	39,975	78,450	75,450
<b>TOTAL EXPENDITURES</b>	\$ 31,190	\$ 176,299	\$ 178,450	\$ 139,975	178,450	175,450
<u>OTHER USES</u>						
Transfer Out - to General Fund	\$ -	\$ -		\$ -	\$ -	\$ -
<b>TOTAL OTHER USES</b>	\$ -	\$ -		\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES AND OTHER USES</b>	\$ 31,190	\$ 176,299	\$ 178,450	\$ 139,975	\$ 178,450	\$ 175,450
<b>ENDING FUND BALANCE</b>	\$ 7,105	\$ 489	\$ 491	\$ 38,836	\$ 746	\$ 1,644
<b>CHANGE IN FUND BALANCE</b>	\$ (30,371)	\$ 489	\$ 2	\$ 38,347	\$ 257	\$ 898

**TOWN OF PANTEGO  
DEBT SCHEDULE  
FOR FY 2021-2022 BUDGET**

**TOWN OF PANTEGO  
PRINCIPAL AND INTEREST REQUIREMENTS  
CERTIFICATES OF OBLIGATION BONDS, SERIES 2019  
As of September 30, 2021**

DUE YEAR ENDING SEPTEMBER 30	FEBRUARY 15TH		AUGUST 15TH	TOTAL
	PRINCIPAL	INTEREST	INTEREST	REQUIREMENT
2022	100,000	38,475	36,975	175,450
2023	105,000	36,975	35,400	177,375
2024	110,000	35,400	33,750	179,150
2025	110,000	33,750	32,100	175,850
2026	115,000	32,100	30,375	177,475
2027	120,000	30,375	28,575	178,950
2028	120,000	28,575	26,775	175,350
2029	125,000	26,775	24,900	176,675
2030	130,000	24,900	22,950	177,850
2031	135,000	22,950	20,925	178,875
2032	135,000	20,925	18,900	174,825
2033	140,000	18,900	16,800	175,700
2034	145,000	16,800	14,625	176,425
2035	150,000	14,625	12,375	177,000
2036	155,000	12,375	10,050	177,425
2037	160,000	10,050	7,650	177,700
2038	165,000	7,650	5,175	177,825
2039	170,000	5,175	2,625	177,800
2040	175,000	2,625		177,625
	<u>\$ 2,565,000</u>	<u>\$ 419,400</u>	<u>\$ 380,925</u>	<u>\$ 3,365,325</u>
BONDS OUSTANDING SEPTEMBER 30, 2021		2,565,000		



## 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 FY 2021/2022 BUDGET

DESCRIPTION	Shamburger Fund 875	Court Security Fund 800	Court Technology Fund 825	TOTAL Special Revenue Funds
<b>BEGINNING FUND BALANCE</b>	\$ 73,605	\$ 29,098	\$ 115,124	\$ 217,827
<u>REVENUES</u>				
Interest Revenue	\$ 100	\$ 40	\$ 175	\$ 315
Vendor Revenue	-	-	-	-
Court Fines and Fees	-	16,500	14,000	30,500
Other Revenue	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 100</b>	<b>\$ 16,540</b>	<b>\$ 14,175</b>	<b>\$ 30,815</b>
<u>OTHER SOURCES</u>				
Transfers In - from General Fund	\$ -	\$ -	\$ -	\$ -
<b>TOTAL REVENUES AND OTHER SOURCES</b>	<b>\$ 100</b>	<b>\$ 16,540</b>	<b>\$ 14,175</b>	<b>\$ 30,815</b>
<u>EXPENDITURES</u>				
Animal Control Related Expense	\$ 3,000	\$ -	\$ -	\$ 3,000
Website Development	-	-	-	-
Capital	-	7,067	81,100	88,167
Other Expenses	-	-	5,320	5,320
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,000</b>	<b>\$ 7,067</b>	<b>\$ 86,420</b>	<b>\$ 96,487</b>
<u>OTHER USES</u>				
Transfers Out - to General Fund	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES AND OTHER USES</b>	<b>\$ 3,000</b>	<b>\$ 7,067</b>	<b>\$ 86,420</b>	<b>\$ 96,487</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 70,705</b>	<b>\$ 38,571</b>	<b>\$ 42,879</b>	<b>\$ 152,155</b>
<b>CHANGE IN FUND BALANCE</b>	<b>(2,900)</b>	<b>9,473</b>	<b>(72,245)</b>	<b>(65,672)</b>

**TOWN OF PANTEGO  
SPECIAL REVENUE FUNDS  
STATEMENT OF REVENUES AND EXPENDITURES  
SHAMBURGER FUND (875)**

	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 ADOPTED BUDGET	Y-T-D 6/30/2021	2020-2021 YE ESTIMATE	2021-2022 PROPOSED BUDGET
<b>BEGINNING FUND BALANCE</b>	\$ 74,195	\$ 74,086	\$ 74,325	\$ 74,325	\$ 74,325	\$ 73,605
<b>REVENUES</b>						
Other Revenue						
Interest Revenue	\$ 1,850	\$ 857	\$ 417	\$ 67	\$ 80	\$ 100
<b>TOTAL REVENUES</b>	\$ 1,850	\$ 857	\$ 417	\$ 67	\$ 80	\$ 100
<b>EXPENDITURES</b>						
Animal Control Expenses	\$ 1,958	\$ 619	\$ 3,000	\$ 339	\$ 800	\$ 3,000
<b>TOTAL EXPENDITURES</b>	\$ 1,958	\$ 619	\$ 3,000	\$ 339	\$ 800	\$ 3,000
<b>OTHER USES</b>						
Transfers Out - to General Fund	\$ -	\$ -		\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES AND OTHER USES</b>	\$ 1,958	\$ 619	\$ 3,000	\$ 339	\$ 800	\$ 3,000
<b>CHANGE IN FUND BALANCE</b>	\$ (109)	\$ 238	\$ (2,583)	\$ (272)	\$ (720)	\$ (2,900)
<b>ENDING FUND BALANCE</b>	\$ 74,086	\$ 74,325	\$ 71,742	\$ 74,052	\$ 73,605	\$ 70,705

**TOWN OF PANTEGO  
SPECIAL REVENUE FUNDS  
STATEMENT OF REVENUES AND EXPENDITURES  
CARTWRIGHT LIBRARY FUND (880)**

**FUND CLOSED AT END OF FISCAL YEAR 2019**

	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 ADOPTED BUDGET	Y-T-D 5/31/2021	2020-2021 YE ESTIMATE	2021-2022 PROPOSED BUDGET
<b>BEGINNING FUND BALANCE</b>	\$ 4,898	\$ -	\$ -	\$ -	\$ -	\$ -
<b>REVENUES</b>						
Interest Revenue	\$ 34		\$ -	\$ -	\$ -	\$ -
<b>TOTAL REVENUES</b>	\$ 34	\$ -	\$ -	\$ -	\$ -	\$ -
<b>EXPENDITURES</b>						
Web Site Development	\$ 4,932		\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	\$ 4,932	\$ -	\$ -	\$ -	\$ -	\$ -
<b>CHANGE IN FUND BALANCE</b>	\$ (4,898)	\$ -	\$ -	\$ -	\$ -	\$ -
<b>ENDING FUND BALANCE</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**TOWN OF PANTEGO  
SPECIAL REVENUE FUNDS  
STATEMENT OF REVENUES AND EXPENDITURES  
COURT SECURITY FUND (800)**

	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 ADOPTED BUDGET	2020-2021 Y-T-D 6/30/2021	2020-2021 YE ESTIMATE	2021-2022 PROPOSED BUDGET
<b>BEGINNING FUND BALANCE</b>	\$ 3,685	\$ 3,160	\$ 15,654	\$ 15,654	\$ 15,654	\$ 29,098
<b>REVENUES</b>						
Court fines and fees	\$ 10,356	\$ 4,907	\$ 12,500	\$ 1,142	\$ 1,365	\$ 1,500
Local Muni Ct Bldg Sec Fund		\$ 7,518	\$ -	\$ 10,702	\$ 12,055	\$ 15,000
Interest	\$ 11	\$ 70	\$ 53	\$ 19	\$ 24	\$ 40
<b>TOTAL REVENUES</b>	\$ 10,367	\$ 12,494	\$ 12,553	\$ 11,863	\$ 13,444	\$ 16,540
<b>EXPENDITURES</b>						
Equipment						\$ 1,067
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,000
<b>TOTAL EXPENDITURES</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,067
<b>OTHER USES</b>						
Transfers Out - to General Fund	\$ 10,893	\$ -	\$ -	\$ -		
<b>TOTAL EXPENDITURES AND OTHER USES</b>	\$ 10,893	\$ -	\$ -	\$ -	\$ -	\$ 7,067
<b>CHANGE IN FUND BALANCE</b>	\$ (526)	\$ 12,494	\$ 12,553	\$ 11,863	\$ 13,444	\$ 9,473
<b>ENDING FUND BALANCE</b>	\$ 3,160	\$ 15,654	\$ 28,207	\$ 27,517	\$ 29,098	\$ 38,571

**TOWN OF PANTEGO  
SPECIAL REVENUE FUNDS  
STATEMENT OF REVENUES AND EXPENDITURES  
COURT TECHNOLOGY FUND (825)**

	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 ADOPTED BUDGET	2020-2021 Y-T-D 6/30/2021	2020-2021 YE ESTIMATE	2021-2022 PROPOSED BUDGET
<b>BEGINNING FUND BALANCE</b>	\$ 102,282	\$ 118,513	\$ 128,964	\$ 128,964	\$ 128,964	\$ 115,124
<b>REVENUES</b>						
Court Fines and Fees	\$ 13,766	\$ 10,840	\$ 15,000	\$ 1,762	\$ 2,020	\$ 3,000
Local Muni Court Tech Fund		\$ 6,101	\$ -	\$ 8,705	\$ 10,336	\$ 11,000
Other Revenue	2,465	1,530	600	115	136	175
<b>TOTAL REVENUES</b>	\$ 16,231	\$ 18,470	\$ 15,600	\$ 10,583	\$ 12,492	\$ 14,175
<b>OTHER SOURCES</b>						
Transfers In-Equip Replace Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL REVENUES AND OTHER SOURCES</b>	\$ 16,231	\$ 18,470	\$ 15,600	\$ 10,583	\$ 12,492	\$ 14,175
<b>EXPENDITURES</b>						
234.00 Maint Agreements (incode)						\$ 5,320
480.00 Asset Purchase	\$ -	\$ 4,108	\$ 51,801	\$ 7,989	\$ 7,989	\$ 81,100
481.00 Minor Computer Equipment	-	3,912	-	16,343	16,343	-
488.00 Equipment			4,066	630	1,000	-
770.00 Miscellaneous	-	-	-	-	1,000	-
<b>TOTAL EXPENDITURES</b>	\$ -	\$ 8,019	\$ 55,867	\$ 24,962	\$ 26,332	\$ 86,420
<b>CHANGE IN FUND BALANCE</b>	\$ 16,231	\$ 10,450	\$ (40,267)	\$ (14,379)	\$ (13,840)	\$ (72,245)
<b>ENDING FUND BALANCE</b>	\$ 118,513	\$ 128,964	\$ 88,697	\$ 114,585	\$ 115,124	\$ 42,879



## 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 source for a specific project. The related expenditures are recorded in these funds. The Town of Pantego has three (4) 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.

**2019 CO Capital Project Fund** – This fund was created to track the General Government Projects funded specifically by the 2019 Certificates of Obligation.

**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)  
FY 2021/2022 BUDGET**

	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 ADOPTED BUDGET	2020-2021 Y-T-D 6/30/2021	2020-2021 YE ESTIMATE	2021-2022 PROPOSED BUDGET
<b>ESTIMATED</b>						
<b>BEGINNING FUND BALANCE</b>	\$ 821,167	\$ 588,720	\$ 211,384	\$ 211,384	\$ 211,384	\$ 333,762
<b>REVENUES</b>						
Sales Tax	\$ 332,989	\$ 326,355	\$ 308,308	\$ 255,178	\$ 339,318	\$ 340,080
Interest Income	16,911	4,155	250	201	268	400
<b>TOTAL REVENUES</b>	\$ 349,900	\$ 330,510	\$ 308,558	\$ 255,379	\$ 339,586	\$ 340,480
<b>EXPENDITURES</b>						
353.00 Street Sweeping	-	-	3,500	-	3,500	3500
475.00 ROW Maintenance	2,519	3,810	7,000	1,760	7,000	7000
	2,519	3,810	10,500	1,760	10,500	10,500
Wagon Wheel Overlay Phase1 Streets	217,148	-	-	-	-	-
Phase 2 Streets	-	145,220	-	-	-	-
Mistletoe Lane Project	215,573	191,074	-	-	-	-
General Street Repairs	-	-	80,000	-	60,000	125,000
LED Traffic Signal Heads	-	-	-	-	-	75,000
County Mill & overlay	-	-	-	-	-	125,000
Wagon Wheel Bridge	-	-	-	-	-	-
Pavement Marking	996	-	-	-	-	25,000
Traffic Signal Winewood/Bowen	-	67,422	-	-	-	-
Garner/Smithbarry Project	-	196,588	-	730	35,988	-
Crack Sealing Machine	37,717	-	-	-	-	-
LED Traffic signage	8,365	-	-	-	-	-
Other Capital Outlay	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	\$ 482,319	\$ 604,114	\$ 90,500	\$ 2,490	\$ 106,488	\$ 360,500
<b>OTHER USES</b>						
Transfer Out	\$ 100,028	\$ 103,732	\$ 110,720	\$ 83,040	\$ 110,720	\$ 112,658
<b>TOTAL EXPENDITURES AND OTHER USES</b>	\$ 582,347	\$ 707,846	\$ 201,220	\$ 85,530	\$ 217,208	\$ 473,158
<b>ESTIMATED CHANGE IN FUND BALANCE</b>	\$ (232,447)	\$ (377,336)	\$ 107,338	\$ 169,849	\$ 122,378	\$ (132,678)
<b>ESTIMATED ENDING FUND BALANCE</b>	\$ 588,720	\$ 211,384	\$ 318,722	\$ 381,233	\$ 333,762	\$ 201,084

<b>STREET INFRASTRUCTURE FUND (500)</b>			
<b>ASSET</b>	<b>LINEAR FT.</b>	<b>Street Assessment Grading Matrix</b>	<b>COST</b>
		Estimated Beginning Fund Balance	<b>\$ 333,762.00</b>
		Estimated FY 22 Revenue	\$ 340,480.00
Various	TBD	General street repairs - Consistent line item	\$ 125,000.00
Various	TBD	County Mill and overlay	\$ 125,000.00
Various	TBD	LED Traffic Signal Heads	\$ 75,000.00
Various	TBD	Striping and Buttons - an annual funding amount for the perpetual need for maintaining the street infrastructure pavement marking.	\$ 25,000.00
Various	TBD	Row Maintenance and Street Sweeping	\$ 10,500.00
		TOTAL ESTIMATED COST OF FUND BALANCE	\$ 360,500.00
		TRANSFERS TO GENERAL FUND	\$ 112,658.00
		ESTIMATED REMAINING FUND BALANCE	\$ 326,084.00

At this point I am not EXPECTING Garner/Smith Barry to be carried over.. But rather i should be complete in this fiscal year. But with that project, it's difficult to tell.

TOWN OF PANTEGO  
 CAPITAL PROJECTS  
 EQUIPMENT REPLACEMENT FUND (300)  
 STATEMENT OF REVENUES AND EXPENDITURES  
 FOR FY 2021/2022 BUDGET

DESCRIPTION	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 ADOPTED BUDGET	Y-T-D 6/30/2021	2020-2021 YE ESTIMATE	2021-2022 PROPOSED BUDGET
<b>BEGINNING FUND BALANCE</b>	\$ 25,632	\$ 26,252	\$ 26,562	\$ 26,562	\$ 26,562	\$ 27,262
<u>REVENUES</u>						
Sale of Capital Assets	\$ -	\$ -		\$ -	\$ -	\$ -
Interest	620	310	460	533	700	800
<b>TOTAL REVENUES</b>	\$ 620	\$ 310	\$ 460	\$ 533	\$ 700	\$ 800
<u>OTHER SOURCES</u>						
Transfers in - from Park Row Fund	-	-	216,127	216,096	216,096	
Transfer in - from General Fund		348,082			260,000	
<b>TOTAL OTHER SOURCES</b>					476,096	-
<b>TOTAL REVENUES AND OTHERSOURCES</b>	\$ -	\$ 348,393		\$ 533	\$ 476,796	\$ 800
<u>EXPENDITURES</u>						
Police- Purchase two new Police Motorcycles						\$ 69,801
Fire						
Enterprise Lease Program						\$ 138,691
<b>TOTAL EXPENDITURES</b>	\$ -	\$ -		\$ -	-	208,492
<u>OTHER USES</u>						
Transfer Out - to General Fund	\$ -	\$ -		\$ -	\$ -	\$ -
<b>TOTAL OTHER USES</b>	\$ -	\$ -		\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES AND OTHER USES</b>	\$ -	\$ -		\$ -	\$ -	\$ 208,492
<b>ENDING FUND BALANCE</b>	\$ 26,252	\$ 26,562	\$ 27,022	\$ 27,094	\$ 27,262	\$ (180,430)
<b>CHANGE IN FUND BALANCE</b>	\$ 620	\$ 310	\$ 460	\$ 533	\$ 700	\$ (207,692)

TOWN OF PANTEGO  
2019 CO ISSUE  
DRAINAGE PROJECTS FUND (319)  
STATEMENT OF REVENUES AND EXPENDITURES  
FOR FY 2021/2022 BUDGET

DESCRIPTION	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 ADOPTED BUDGET	Y-T-D 6/30/2021	2020-2021 YE ESTIMATE	2021-2022 PROPOSED BUDGET
<b>BEGINNING FUND BALANCE</b>	\$ -	\$ 556,619	\$ 563,117	\$ 563,117	\$ 563,117	\$ 563,654
<b>REVENUES</b>						
Sale of Capital Assets	\$ 552,197					
Premium	\$ 19,085					
Discount	\$ (5,866)					
Transfers in from GF Ad-Valorem Tax	-	-				
Interest	5,938	6,497	2,276	492	537	180
<b>TOTAL REVENUES</b>	\$ 571,354	\$ 6,497	\$ 2,276	\$ 492	\$ 537	\$ 180
<b>EXPENDITURES</b>						
<b>Public Works</b>	\$ -	\$ -		\$ -		
Nora Drive Storm Sewer Pipe Lining			\$ -			
Country Club Storm Sewer Pipe Lining			\$ -			
Police						
Fire						
Issue Costs	\$ 15,158					
Agent Fee	\$ 81					
Refund on Issue Costs	\$ (504)					
Capital						
Nora / Country Club Storm Pipe Lining			\$ 532,800		\$ -	\$ 520,270
319 Fund 20.19 Percent	-	-		-	-	-
<b>TOTAL EXPENDITURES</b>	\$ 14,735	\$ -	\$ 532,800	\$ -	\$ -	\$ 520,270
<b>OTHER USES</b>						
Transfer Out - to General Fund	\$ -	\$ -		\$ -	\$ -	\$ -
<b>TOTAL OTHER USES</b>	\$ -	\$ -		\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES AND OTHER USES</b>	\$ 14,735	\$ -	\$ 532,800	\$ -	\$ -	\$ 520,270
<b>ENDING FUND BALANCE</b>	\$ 556,619	\$ 563,117	\$ 32,593	\$ 563,609	\$ 563,654	\$ 43,564
<b>CHANGE IN FUND BALANCE</b>	\$ 556,619	\$ 6,497	\$ (530,524)	\$ 492	\$ 537	\$ (520,090)

TOWN OF PANTEGO  
CORONAVIRUS (CLFRF) FUND (325)  
STATEMENT OF REVENUES AND EXPENDITURES  
FOR FY 2021/2022 BUDGET

DESCRIPTION	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 ADOPTED BUDGET	Y-T-D 6/30/2021	2020-2021 YE ESTIMATE	2021-2022 PROPOSED BUDGET
<b>BEGINNING FUND BALANCE</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 312,086
<u>REVENUES</u>						
Release of Funds from Treasury Via State of Texas TDEM \$624,172.81 ***GOOD NEWS - The Funds are going to be more than expected but paid in two annual tranches Interest					\$ 312,086	\$ 312,086
<b>TOTAL REVENUES</b>	\$ -	\$ -	\$ -	\$ -	\$ 312,086	\$ 312,086
<u>USE OF ARPA FUNDS TO BE DETERMINED BASED ON TREASURY GUIDELINE</u>						
<u>EXPENDITURES</u>						
General and Administrative Public Works Police Fire Court Water and Sewer						
<b>TOTAL EXPENDITURES</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>OTHER USES</u>						
Transfer Out -						
<b>TOTAL OTHER USES</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES AND OTHER USES</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>ENDING FUND BALANCE</b>	\$ -	\$ -	\$ -	\$ -	\$ 312,086	\$ 624,172
<b>CHANGE IN FUND BALANCE</b>	\$ -	\$ -	\$ -	\$ -	\$ 312,086	\$ 312,086



## **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.

**Sewer Construction Fund** – The purpose of this fund is to account for transfers from the Water and Sewer Operating Fund to be used for general or emergency repairs and sewer projects not identified or funded by the Water Infrastructure Fund.

**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.

**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  
FY 2021-2022 BUDGET

DESCRIPTION	Water and Sewer Operating Fund (200)	Sewer Construction Fund (700)	2019 CO Water Sewer Fund (719)	Water Infrastructure Fund (750)	Total Water & Sewer Fund
<b>REVENUES</b>					
<u>Water Revenue</u>					
Sale of Water	\$ 600,000	\$ -	\$ -	\$ -	\$ 600,000
Water Tap Fees	870	-	-	-	870
Groundwater Conservation Fees	26,000	-	-	-	26,000
Infrastructure Fee	-	-	-	315,000	315,000
WATER REVENUES	\$ 626,870	\$ -	\$ -	\$ 315,000	\$ 941,870
<u>Sewer Revenue</u>					
Sewer Service Charge Fee	\$ 500,000	\$ -	\$ -	\$ -	\$ 500,000
Sewer Tap Fees - Other	300	-	-	-	300
SEWER REVENUES	\$ 500,300	\$ -	\$ -	\$ -	\$ 500,300
<u>Interest Revenue</u>					
Interest Revenue	\$ 1,000	\$ 25	\$ 700	\$ 575	\$ 2,300
INTEREST REVENUE	\$ 1,000	\$ 25	\$ 700	\$ 575	\$ 2,300
<u>Other Revenue</u>					
Penalties	\$ 6,000	\$ -	\$ -	\$ 3,500	\$ 9,500
Processing / Turn on Fees	500	-	-	-	500
N.S.F. Check Fees	-	-	-	-	-
Adm. Serv. Charge/Sewer Impact	5,000	-	-	-	5,000
Other Revenues	460	-	-	-	460
Transfer in from GF Ad-Valorem Tax	-	-	-	-	-
OTHER REVENUES	\$ 11,960	\$ -	\$ -	\$ 3,500	\$ 15,460
<b>TOTAL REVENUES</b>	<b>\$ 1,140,130</b>	<b>\$ 25</b>	<b>\$ 700</b>	<b>\$ 319,075</b>	<b>\$ 1,459,930</b>
<b>EXPENSES AND OTHER USES</b>					
<u>Contractual Agreements</u>					
Engineering & Maps	\$ 4,500	\$ -	\$ -	\$ -	\$ 4,500
Insurance Expense	4,880	-	-	-	4,880
TCEQ Annual Water System Fees	4,476	-	-	-	4,476
Franchise Expense	24,996	-	-	-	24,996
Ground Water Conservation Fees	24,000	-	-	-	24,000
Arlington Sewer Charge	110,000	-	-	-	110,000
Fort Worth Sewer Charge	255,000	-	-	-	255,000
Collier Groundwater Contract	10,800	-	-	-	10,800
CONTRACTUAL AGREEMENTS	\$ 438,652	\$ -	\$ -	\$ -	\$ 438,652
<u>Supplies / Maintenance</u>					
Maintenance Agreements	\$ 1,000	\$ -	\$ -	\$ -	\$ 1,000
Office Supplies	250	-	-	-	250
Postage Service / Maintenance	7,500	-	-	-	7,500
Water Meter Maintenance	5,000	-	-	-	5,000
Storage Tank Inspections	3,500	-	-	-	3,500
Printing Expense	3,000	-	-	-	3,000
Uniform Expense	2,400	-	-	-	2,400
Building Maintenance	2,000	-	-	-	2,000
Water Quality Sampling	4,000	-	-	-	4,000
General Water System Repair	125,000	-	-	-	125,000
Water Treatment Chemicals	12,000	-	-	-	12,000
General Sewer System Repair	7,500	-	-	-	7,500
Vehicle / Equipment Expense	3,000	-	-	-	3,000
Grounds Maintenance & Landscaping	23,870	-	-	-	23,870
Well Maintenance Program	225,000	-	-	-	225,000
Equipment & Supplies	14,500	-	-	-	14,500
Filtration & Infiltration Supplies	1,200	-	-	-	1,200
Credit Card Processing Fees	-	-	-	-	-
Traffic Control Supplies	500	-	-	-	500
SUPPLIES / MAINTENANCE	\$ 441,220	\$ -	\$ -	\$ -	\$ 441,220

(Continued)



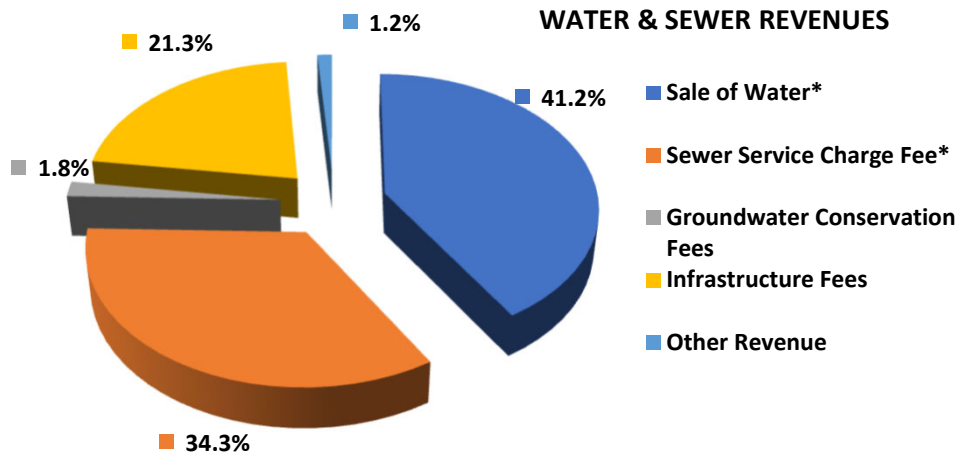
TOWN OF PANTEGO  
WATER AND SEWER FUND  
COMBINED STATEMENT OF REVENUES AND EXPENSES (Continued)  
FY 2021-2022 BUDGET

DESCRIPTION	Water and Sewer Operating Fund (200)	Sewer Construction Fund (700)	2019 CO Water Sewer Fund (719)	Water Infrastructure Fund (750)	Total Water & Sewer Fund
<b>EXPENSES AND OTHER USES (Continued)</b>					
<u>Utilities &amp; Gasoline</u>					
Gas / Oil Expense	\$ 3,500	\$ -	\$ -	\$ -	\$ 3,500
Natural Gas and Electricity	\$ 115,000	-	-	-	115,000
Telephone Expense	\$ 465	-	-	-	465
Cellphone Expense	\$ 1,800	-	-	-	1,800
UTILITIES & GASOLINE	\$ 120,765	\$ -	\$ -	\$ -	\$ 120,765
<u>Training / Dues / Misc.</u>					
Membership Dues	\$ 750	\$ -	\$ -	\$ -	\$ 750
Travel / Training	5,415	-	-	-	5,415
Miscellaneous	2,000	-	-	-	2,000
TRAINING / DUES / MISC.	\$ 8,165	\$ -	\$ -	\$ -	\$ 8,165
<u>Capital</u>					
Water Infrastructure Projects	\$ 32,770	-	\$ 900,112	299,500	1,232,382
Sewer Infrastructure Projects	-	-	123,568	-	123,568
Kimley-Horn Engineering			86,224		86,224
2019 CO Principal			-		-
2019 CO Interest			-		-
CAPITAL	\$ 32,770	\$ -	\$ 1,109,904	\$ 299,500	\$ 1,442,174
<u>Other Uses</u>					
Transfers Out - to General Fund	\$ 428,962	\$ -	\$ -	\$ -	\$ 428,962
Total Transfers Out	\$ 428,962	\$ -	\$ -	\$ -	\$ 428,962
<b>TOTAL EXPENSES AND OTHER USES</b>	<b>\$ 1,470,534</b>	<b>\$ -</b>	<b>\$ 1,109,904</b>	<b>\$ 299,500</b>	<b>\$ 2,879,938</b>

**TOWN OF PANTEGO  
WATER AND SEWER FUND  
SUMMARY OF REVENUES AND EXPENSES  
FY 2021/2022 BUDGET**

REVENUE BY SOURCE	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 ADOPTED BUDGET	Y-T-D 6/30/2021	2020-2021 YE ESTIMATE	2021-2022 PROPOSED BUDGET
Sale of Water*	\$ 603,617	\$ 597,424	\$ 600,870	\$ 392,734	\$ 601,950	\$ 600,870
Sewer Service Charge Fee*	523,405	480,997	501,218	355,887	480,300	500,300
Groundwater Conservation Fees	35,984	23,788	26,000	11,382	23,000	26,000
Infrastructure Fees	341,438	316,838	315,000	236,536	315,000	315,000
Other Revenue	38,733	51,509	34,062	22,147	21,417	17,760
<b>TOTAL REVENUES</b>	<b>\$ 1,543,177</b>	<b>\$ 1,470,556</b>	<b>\$ 1,477,150</b>	<b>\$ 1,018,685</b>	<b>\$ 1,441,667</b>	<b>\$ 1,459,930</b>

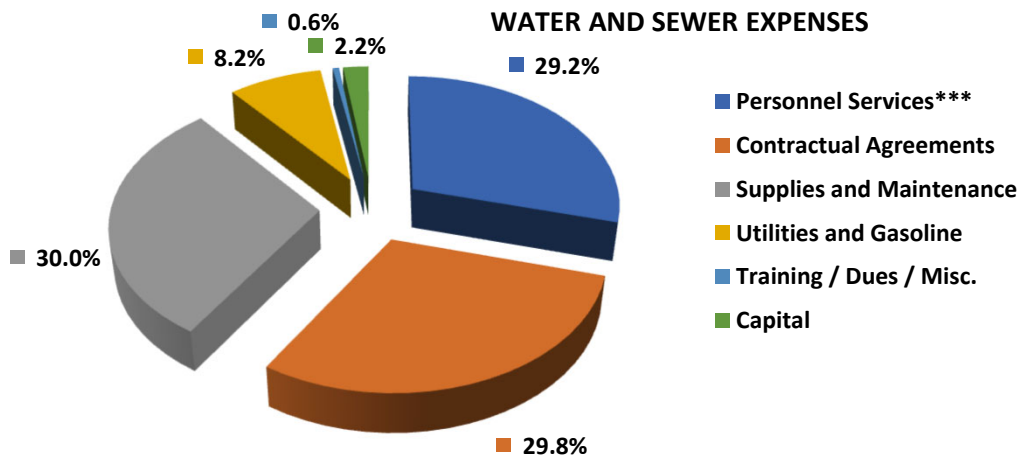
**FISCAL YEAR 2020-2021 PROPOSED BUDGET**



\*Includes Water/Sewer Tap Fees

EXPENSES BY CATEGORY	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 ADOPTED BUDGET	Y-T-D 6/30/2021	2020-2021 YE ESTIMATE	2021-2022 PROPOSED BUDGET
Personnel Services***	\$ 410,731	\$ 413,940	\$ 421,708	\$ 316,281	\$ 421,708	\$ 428,962
Contractual Agreements	420,748	399,006	392,790	207,021	396,427	438,652
Supplies and Maintenance	89,132	79,104	170,893	66,631	142,514	441,220
Utilities and Gasoline	89,587	106,390	122,750	69,470	111,350	120,765
Training / Dues / Misc.	1,162	4,056	8,165	2,163	7,800	8,165
Capital	-	-	16,425	3,579	-	32,770
	<b>\$ 1,011,360</b>	<b>\$ 1,002,495</b>	<b>\$ 1,132,731</b>	<b>\$ 665,146</b>	<b>\$ 1,079,799</b>	<b>\$ 1,470,534</b>

**FISCAL YEAR 2020-2021 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 FY 2021-2022 BUDGET**

DESCRIPTION	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 ADOPTED BUDGET	Y-T-D 6/30/2021	2020-2021 YE ESTIMATE	2021-2022 PROPOSED BUDGET	2020-2021/ 2021-2022 % CHANGE
<b>REVENUES</b>							
Sale of Water	\$ 603,617	\$ 594,974	\$ 600,000	\$ 390,184	\$ 600,000	\$ 600,000	0.0%
Water Tap Fees	-	2,450	870	2,550	1,950	870	0.0%
Sewer Service Charge Fee	523,405	480,997	500,918	355,587	480,000	\$ 500,000	-0.2%
Sewer Tap Fees	-	-	300	300	300	300	0.0%
Groundwater Conservation Fees	17,992	19,803	26,000	11,382	23,000	26,000	0.0%
Groundwater Fee Recovery	17,992	3,985	-	-	-	-	-
Late Payment Charges	11,345	8,307	6,000	10,413	9,500	6,000	0.0%
Processing/Turn On Fees	-	-	1,000	-	-	500	-50.0%
Interest Revenue	7,346	5,466	2,700	539	720	1,000	-63.0%
NSF Check Fees	480	175	375	60	-	-	-100.0%
Admin Serv Charge/Sewer Impact	7,220	4,280	7,760	5,220	4,720	5,000	-35.6%
Other Revenue	504	470	1,000	595	460	460	-54.0%
<b>TOTAL REVENUES</b>	<b>\$ 1,189,901</b>	<b>\$ 1,120,907</b>	<b>\$ 1,146,923</b>	<b>\$ 776,829</b>	<b>\$ 1,120,650</b>	<b>\$ 1,140,130</b>	<b>-0.6%</b>
<b>OTHER SOURCES</b>							
Transfers In	-	-	\$ -	\$ -	\$ -	\$ -	NA
Contributed Capital	-	-	-	-	-	-	NA
<b>TOTAL OTHER SOURCES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>NA</b>
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<b>\$ 1,189,901</b>	<b>\$ 1,120,907</b>	<b>\$ 1,146,923</b>	<b>\$ 776,829</b>	<b>\$ 1,120,650</b>	<b>\$ 1,140,130</b>	<b>-0.6%</b>
<b>EXPENSES</b>							
Contractual Agreements	\$ 420,748	\$ 399,006	\$ 392,790	\$ 207,021	\$ 396,427	\$ 438,652	11.7%
Supplies and Maintenance	\$ 89,132	\$ 79,104	\$ 170,893	\$ 66,631	\$ 142,514	\$ 441,220	158.2%
Utilities and Gasoline	\$ 89,587	\$ 106,390	\$ 122,750	\$ 69,470	\$ 111,350	\$ 120,765	-1.6%
Training / Dues / Misc	\$ 1,162	\$ 4,056	\$ 8,165	\$ 2,163	\$ 7,800	\$ 8,165	0.0%
Capital	\$ -	\$ -	\$ 16,425	\$ 3,579	\$ -	\$ 32,770	99.5%
<b>TOTAL EXPENSES</b>	<b>\$ 600,629</b>	<b>\$ 588,555</b>	<b>\$ 711,023</b>	<b>\$ 348,865</b>	<b>\$ 658,091</b>	<b>\$ 1,041,572</b>	<b>46.5%</b>
<b>OTHER USES</b>							
Transfers Out- to General Fund	\$ 410,731	\$ 413,940	\$ 421,708	\$ 316,281	\$ 421,708	\$ 428,962	1.7%
Transfer to Water & Sewer Infrastructure	-	-	-	-	-	-	-
Transfer out to Sewer Construction	-	-	-	-	-	-	-
Transfers Out- to W/S Cap Projects	-	-	-	-	-	-	-
<b>TOTAL OTHER USES</b>	<b>\$ 410,731</b>	<b>\$ 413,940</b>	<b>\$ 421,708</b>	<b>\$ 316,281</b>	<b>\$ 421,708</b>	<b>\$ 428,962</b>	<b>1.7%</b>
<b>TOTAL EXPENSES OTHER USES</b>	<b>\$ 1,011,360</b>	<b>\$ 1,002,495</b>	<b>\$ 1,132,731</b>	<b>\$ 665,146</b>	<b>\$ 1,079,799</b>	<b>\$ 1,470,534</b>	<b>29.8%</b>

**TOWN OF PANTEGO  
WATER AND SEWER OPERATING FUND  
EXPENSES BY CATEGORY  
FOR FY 2021-2022 BUDGET**

ACC. NUM.	ACCOUNT DESCRIPTION	2018-2019	2019-2020	2020-2021	2020-2021	2020-2021	2021-2022	2020-2021/
		ACTUAL	ACTUAL	ADOPTED BUDGET	Y-T-D 6/30/2021	YE ESTIMATE	PROPOSED BUDGET	2021-2022 % CHANGE
<b>CONTRACTUAL AGREEMENTS</b>								
232.00	Engineering & Maps	\$ -	\$ -	\$ 2,500	\$ 52	\$ 2,500	\$ 4,500	80.0%
247.00	Insurance Expense	3,849	4,070	4,018	3,497	4,655	4,880	21.5%
284.00	Arlington Sewer Charge	122,512	102,939	90,000	65,634	95,000	110,000	22.2%
284.10	Fort Worth Sewer Charge	236,194	226,390	230,000	93,424	230,000	255,000	10.9%
367.00	TCEQ Annual System Fees	4,476	4,476	4,476	4,476	4,476	4,476	0.0%
710.00	Franchise Expense	24,996	24,996	24,996	18,747	24,996	24,996	0.0%
710.10	Ground Water Conservation Fees	19,922	22,635	26,000	13,092	24,000	24,000	-7.7%
710.20	Collier Groundwater Contract	8,800	13,500	10,800	8,100	10,800	10,800	0.0%
	<b>SUBTOTAL CONTRACTUAL</b>	<b>\$ 420,748</b>	<b>\$ 399,006</b>	<b>\$ 392,790</b>	<b>\$ 207,021</b>	<b>\$ 396,427</b>	<b>\$ 438,652</b>	<b>11.7%</b>
<b>SUPPLIES / MAINTENANCE</b>								
234.00	Maintenance Agreements	\$ 5,125	\$ -	\$ 8,185	\$ -	\$ -	\$ 1,000	-87.8%
238.00	Office Supplies	778	228	300	-	500	250	-16.7%
239.00	Postage Service / Maintenance	6,484	7,001	7,638	6,434	8,579	7,500	-1.8%
245.00	Water Meter Maintenance	1,210	-	2,500	2,890	3,500	5,000	100.0%
245.10	Storage Tank Inspections	2,777	3,000	3,500	2,645	2,645	3,500	0.0%
282.00	Printing Expense	1,875	-	3,000	1,072	3,000	3,000	0.0%
329.00	Uniform Expense	968	2,121	2,400	797	2,400	2,400	0.0%
350.00	Building Maintenance	1,879	1,803	2,000	296	1,890	2,000	0.0%
351.00	Water Quality Sampling	500	3,902	3,000	2,932	4,000	4,000	33.3%
354.00	General Water/Sewer System Repair	28,437	17,849	32,500	22,544	28,000	132,500	307.7%
355.00	Water Treatment Chemicals	9,867	10,454	12,000	6,461	12,000	12,000	0.0%
356.00	Vehicle / Equipment Expense	6,826	4,916	3,800	1,168	3,800	3,000	-21.1%
360.00	Ground Maint / Landscaping	5,740	5,850	23,870	3,047	9,000	23,870	0.0%
477.40	Well Maintenance Program	8,431	9,857	50,000	12,534	47,000	225,000	350.0%
528.00	Equipment & Supplies	8,007	12,122	14,500	3,648	14,500	14,500	0.0%
528.10	Filtration Supplies	-	-	1,200	-	1,200	1,200	0.0%
528.20	Traffic Control Supplies	-	-	500	162	500	500	0.0%
770.10	Credit Card Processing Fees	229	-	-	-	-	-	0.0%
	<b>SUBTOTAL SUPPLIES / MAINTENANCE</b>	<b>\$ 89,132</b>	<b>\$ 79,104</b>	<b>\$ 170,893</b>	<b>\$ 66,631</b>	<b>\$ 142,514</b>	<b>\$ 441,220</b>	<b>158.2%</b>
<b>UTILITIES &amp; GASOLINE</b>								
362.00	Gasoline / Oil Expense	\$ 6,647	\$ 4,126	\$ 4,500	\$ 3,042	\$ 5,000	\$ 3,500	-22.2%
411.00	Natural Gas and Electricity	79,970	99,936	115,000	64,081	103,000	115,000	0.0%
411.10	Telephone Expense	1,202	1,341	1,550	1,008	1,550	465	-70.0%
411.20	Cell phone Expense	1,768	988	1,700	1,339	1,800	1,800	5.9%
	<b>SUBTOTAL UTILITIES &amp; GASOLINE</b>	<b>\$ 89,587</b>	<b>\$ 106,390</b>	<b>\$ 122,750</b>	<b>\$ 69,470</b>	<b>\$ 111,350</b>	<b>\$ 120,765</b>	<b>-1.6%</b>
<b>TRAINING / DUES / MISC.</b>								
705.00	Membership Dues	\$ 330	\$ 780	\$ 750	\$ -	\$ 750	\$ 750	0.0%
724.00	Travel / Training	797	2,888	5,415	2,073	5,050	5,415	0.0%
770.00	Miscellaneous	35	388	2,000	90	2,000	2,000	0.0%
	<b>SUBTOTAL TRAINING / DUES / MISC.</b>	<b>\$ 1,162</b>	<b>\$ 4,056</b>	<b>\$ 8,165</b>	<b>\$ 2,163</b>	<b>\$ 7,800</b>	<b>\$ 8,165</b>	<b>0.0%</b>
<b>CAPITAL</b>								
482.00	Minor Software	\$ -	\$ -	\$ 8,925	\$ -	\$ -	\$ 1,770	-80.2%
486.00	Minor Equipment	-	-	7,500	3,579	-	-	
488.00	Equipment	-	-	-	-	-	31,000	
	<b>SUBTOTAL CAPITAL OUTLAY</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 16,425</b>	<b>\$ 3,579</b>	<b>\$ -</b>	<b>\$ 32,770</b>	
<b>TOTAL EXPENSES</b>								
	<b>WATER &amp; SEWER OPERATING FUND</b>	<b>\$ 600,629</b>	<b>\$ 588,555</b>	<b>\$ 711,023</b>	<b>\$ 348,865</b>	<b>\$ 658,091</b>	<b>\$ 1,041,572</b>	<b>46.5%</b>

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

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

**Description:**

The Water Utilities Division of Public Works is responsible for operations and maintenance for the water production and distribution system. The Utility Division maintains 23 miles of pipe, 179 fire hydrants, 325 water valves and 1251 water service lines. The average annual water production is 178,554,000 gallons, from (5) active ground water wells.

**Mission Statement:**

Pantego Water Utilities mission is to provide effective management of our water resources for the community in order to protect the public health and environment. To accomplish this we optimize the use of available water, provide a safe and reliable supply of water, practice cost efficiency, provide continuous improvements, environmental responsibility and superior customer service.

**Major Goals:**

1. Provide safe and potable water to all customers as efficiently as possible with minimal disruption in service.
2. Provide adequate pressures and quantity fore customers as efficiently as possible.
3. Provide superior customer service in that matters of information distribution, 24/7 response time, and going above and beyond to ensure customers are pleased with our services without crossing the boundaries of public vs private matters.

**Fiscal Year 2020-2021 Accomplishments:**

1. Identified, located, and repaired (4) water main breaks
2. Completed full system fire hydrant evaluation
3. Replaced 6 fire hydrants that were aged and failing
4. Water System Overview and Priority Projects written and completed to assess history of water system, current water system, and future potentials of the water system

**Objectives for Fiscal Year 2021-2022:**

1. Have staff complete a full system evaluation of data for every water main shutoff valve in the Town
2. Determine future planning on CIP, infrastructure, bond debt payment, and general water rate revenues to expenditures
3. Determine a path of maintaining the groundwater system, or developing a transition plan to wholesale surface water.
4. Utilize information resulting from the 2020 Water Rate Study once completed

**Major Budget Changes:**

No major budget changes to report

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

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

EXPENDITURES	2018-2019	2019-2020	2020-2021	2020-2021	2021-2022	2020-2021/
	ACTUAL	ACTUAL	BUDGET	ESTIMATE	PROPOSED BUDGET	2021-2022 CHANGE
Contractual Agreements	\$ 60,760	\$ 68,320	\$ 71,040	\$ 69,372	\$ 71,522	0.7%
Supplies and Maintenance	61,252	72,185	150,773	127,114	471,100	212.5%
Utilities and Gasoline	82,491	99,723	116,700	104,700	114,500	-1.9%
Training / Dues / Miscellaneous	1,026	3,024	5,615	5,250	5,615	0.0%
Capital Outlay	-	-	16,425	-	32,770	
<b>TOTAL</b>	<b>205,528</b>	<b>\$ 243,252</b>	<b>\$ 360,553</b>	<b>\$ 306,436</b>	<b>\$ 695,507</b>	<b>92.9%</b>

PERSONNEL (IN FULL TIME EQUIVALENT)	2018-2019	2019-2020	2020-2021	2020-2021	2021-2022	2020-2021/
	ACTUAL	ACTUAL	BUDGET	ESTIMATE	PROPOSED BUDGET	2021-2022 CHANGE
Public Works Director	1	1	1	1	1	0.0%
Operations Manager			1	1	1	0.0%
Public Works Foreman	2	2	2	1	1	-50.0%
Public Works Worker	3	3	4	3	3	-25.0%
Support Specialist/Utility Billing	1	1	1	1	1	0.0%
<b>TOTAL PERSONNEL</b>	<b>7</b>	<b>7</b>	<b>9</b>	<b>7</b>	<b>7</b>	<b>-75.0%</b>

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	2018-2019	2019-2020	2020-2021	2020-2021	2021-2022	2020-2021/
	ACTUAL	ACTUAL	BUDGET	ESTIMATE	PROPOSED BUDGET	2021-2022 CHANGE
Fire Hydrants Flushed	500	500	500	550	550	50
Valves Operated	60	65	75	70	100	25
Fire Hydrants Repaired	6	4	15	6	4	-11
Utility Service Work Orders	480	480	480	480	480	0
Fire Hydrants Replaced	2	2	5	7	7	2
Valves Replaced	2	2	16	4	4	-12
Valves Installed	2	1	5	5	5	0
Water Main Repairs	4	4	5	4	4	-1
Water Service Repairs	20	24	20	30	20	0

**TOWN OF PANTEGO  
WATER AND SEWER OPERATING FUND  
DEPARTMENTAL DETAIL - EXPENSES  
WATER DEPARTMENT (200-201)  
FOR FY 2021/2022 BUDGET**

ACC. NUM.	ACCOUNT DESCRIPTION	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 ADOPTED BUDGET	2020-2021 Y-T-D 6/30/2021	2020-2021 YE ESTIMATE	2021-2022 PROPOSED BUDGET	2020-2021/ 2021-2022 % CHANGE
<b>CONTRACTUAL AGREEMENTS</b>								
232.00	Engineering & Maps	\$ -	\$ -	\$ 2,000	\$ 52	\$ 2,000	\$ 4,000	100.0%
247.00	Insurance Expense	2,566	2,713	2,768	2,332	3,100	3,250	17.4%
367.00	TCEQ Annual System Fees	4,476	4,476	4,476	4,476	4,476	4,476	0.0%
710.00	Franchise Fee-W&WW	24,996	24,996	24,996	18,747	24,996	24,996	0.0%
710.10	Groundwater Conservation Fees	19,922	22,635	26,000	13,092	24,000	24,000	-7.7%
710.20	Collier Groundwater Contract	8,800	13,500	10,800	8,100	10,800	10,800	0.0%
	<b>SUBTOTAL CONTRACTUAL</b>	<b>\$ 60,760</b>	<b>\$ 68,320</b>	<b>\$ 71,040</b>	<b>\$ 46,798</b>	<b>\$ 69,372</b>	<b>\$ 71,522</b>	<b>0.7%</b>
<b>SUPPLIES / MAINTENANCE</b>								
234.00	Maintenance Agreements	\$ 5,125	\$ -	\$ 8,185	\$ -	\$ -	\$ 1,000	-87.8%
238.00	Office Supplies	778	228	300	-	500	250	-16.7%
239.00	Postage Service / Maintenance	6,484	7,001	7,638	6,434	8,579	7,500	-1.8%
245.00	Water Meter Maintenance	1,210	-	2,500	2,890	3,500	5,000	100.0%
245.10	Storage Tank Inspections	2,777	3,000	3,500	2,645	2,645	3,500	0.0%
282.00	Printing Expense	1,875	-	3,000	1,072	3,000	3,000	0.0%
329.00	Uniform Expense	434	1,006	1,200	399	1,200	1,200	0.0%
350.00	Building Maintenance & Repair	1,879	1,803	2,000	296	1,890	2,000	0.0%
351.00	Water Quality Sampling	500	3,902	3,000	2,932	4,000	4,000	33.3%
354.00	General R&M Water System	4,183	15,228	25,000	19,975	23,500	125,000	400.0%
355.00	Water Treatment Chemicals	9,867	10,454	12,000	6,461	12,000	12,000	0.0%
356.00	Vehicle / Equipment Expense	6,826	4,916	3,800	1,168	3,800	3,000	-21.1%
360.00	Ground Maint / Landscaping	5,210	5,125	20,150	2,605	7,000	20,150	0.0%
476.00	Valves and Hydrants	-	-	-	-	-	50,000	-
477.40	Well Maintenance Program	8,431	9,857	50,000	12,534	47,000	225,000	350.0%
528.00	Equipment & Supplies	5,445	9,663	8,000	836	8,000	8,000	0.0%
528.20	Traffic Control Supplies	-	-	500	162	500	500	0.0%
770.10	Credit Card Processing Fees	229	-	-	-	-	-	-
	<b>SUBTOTAL SUPPLIES / MAINTENANCE</b>	<b>\$ 61,252</b>	<b>\$ 72,185</b>	<b>\$ 150,773</b>	<b>\$ 60,410</b>	<b>\$ 127,114</b>	<b>\$ 471,100</b>	<b>212.5%</b>
<b>UTILITIES &amp; GASOLINE</b>								
362.00	Gas / Oil Expense	\$ 6,204	\$ 4,126	\$ 4,500	\$ 3,042	\$ 4,500	\$ 3,000	-33.3%
411.00	Gas and Electricity	74,801	94,433	110,000	60,861	98,000	110,000	0.0%
411.10	Telephone Expense	601	670	1,000	504	1,000	300	-70.0%
411.20	Cell Phone Expense	884	494	1,200	670	1,200	1,200	0.0%
	<b>SUBTOTAL UTILITIES &amp; GASOLINE</b>	<b>\$ 82,491</b>	<b>\$ 99,723</b>	<b>\$ 116,700</b>	<b>\$ 65,077</b>	<b>\$ 104,700</b>	<b>\$ 114,500</b>	<b>-1.9%</b>
<b>TRAINING / DUES / MISC.</b>								
705.00	Membership Dues	\$ 330	\$ 780	\$ 750	\$ -	\$ 750	\$ 750	0.0%
724.00	Travel / Training	661	1,856	3,865	1,783	3,500	3,865	0.0%
770.00	Miscellaneous	35	388	1,000	90	1,000	1,000	0.0%
	<b>SUBTOTAL TRAINING / DUES / MISC.</b>	<b>\$ 1,026</b>	<b>\$ 3,024</b>	<b>\$ 5,615</b>	<b>\$ 1,873</b>	<b>\$ 5,250</b>	<b>\$ 5,615</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>								
482.00	Minor Computer Software	\$ -	\$ -	\$ 8,925	\$ -	\$ -	\$ 1,770	-80.2%
486.00	Minor Equipment	-	-	7,500	3,579	-	-	-
486.10	Major Equipment	-	-	-	-	-	31,000	-
488.00	Equipment	-	-	-	-	-	-	-
	<b>SUBTOTAL CAPITAL OUTLAY</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 16,425</b>	<b>\$ 3,579</b>	<b>\$ -</b>	<b>\$ 32,770</b>	<b>-</b>
	<b>WATER DEPARTMENT</b>	<b>\$ 205,528</b>	<b>\$ 243,252</b>	<b>\$ 360,553</b>	<b>\$ 177,737</b>	<b>\$ 306,436</b>	<b>\$ 695,507</b>	<b>92.9%</b>



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

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

**Description:**

The Wastewater Division of Public Works is responsible for the repair, maintenance and cleaning of approximately 23 miles of wastewater collection pipe, 225 manholes, and 1 lift station that pumps an average of 8,806,274 gallons of wastewater annually, to the City of Ft. Worth Villiage Creek Treatment plant, metered at the Lift Station and to Arlington's collection system, unmetered at (7) different locations in the collection system. Approximately 70% transfers to Fort Worth and 30% to Arlington.

**Mission Statement:**

The Wastewater Division's mission is to provide superior customer services with the least disruption to our community, by best management practices of our resources

**Major Goals:**

1. Asset management, analysis and inventory of the wastewater collection infrastructure.
2. Scheduled maintenance to ensure the focus is on preventative measures to reduce overall reactive measures.
3. Strategic maintenance plan development; allow for annual cleaning of every sewer main in Town with monthly planning.

**Fiscal Year 2020-2021**

**Accomplishments:**

1. Began engineering for multiple sewer pipebursting projects through the C.O. Bond package
2. Lift Station electrical panel has been relocated to a higher elevation to prevent flooding of electrical components that run the lift station pumps.
3. Developed full pull-down map and strategic plan to allow pipe cleaning to efficiently remove debris from all current Town pipes.

**Objectives for Fiscal Year 2021-2022**

1. Complete and close out all C.O. Bond Project sewer pipebursts.
2. Begin annual routine maintenance of pull-down routes to hit all sewer mains over the course of a year, strategically.

**Major Budget Changes:**

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

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

<b>EXPENDITURES</b>	<b>2018-2019 ACTUAL</b>	<b>2019-2020 ACTUAL</b>	<b>2020-2021 BUDGET</b>	<b>2020-2021 ESTIMATE</b>	<b>2021-2022 PROPOSED BUDGET</b>	<b>2020-2021/ 2021-2022 CHANGE</b>
Contractual Agreements	\$ 359,988	\$ 330,686	\$ 321,750	\$ 327,055	\$ 367,130	14.1%
Supplies and Maintenance	27,881	6,919	20,120	15,400	20,120	0.0%
Utilities and Gasoline	7,096	6,667	6,050	6,650	6,265	3.6%
Training / Dues / Miscellaneous	137	1,032	2,550	2,550	2,550	0.0%
Capital Outlay	-	-	-	-	-	
<b>TOTAL</b>	<b>\$ 395,102</b>	<b>\$ 345,304</b>	<b>\$ 350,470</b>	<b>\$ 351,655</b>	<b>\$ 396,065</b>	<b>13.0%</b>

<b>PERSONNEL (IN FULL TIME EQUIVALENT)</b>	<b>2018-2019 ACTUAL</b>	<b>2019-2020 ACTUAL</b>	<b>2020-2021 BUDGET</b>	<b>2020-2021 ESTIMATE</b>	<b>2021-2022 PROPOSED BUDGET</b>	<b>2020-2021/ 2021-2022 CHANGE</b>
Public Works Director	1	1	1	1	1	0
Operations Manager			1	1	1	0
Public Works Foreman	1	1	2	1	1	-1
Public Works Worker	4	4	3	3	3	0
Support Specialist/Utility Billing	1	1	1	1	1	0
<b>TOTAL PERSONNEL</b>	<b>7</b>	<b>7</b>	<b>8</b>	<b>7</b>	<b>7</b>	<b>-1</b>

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.

<b>PERFORMANCE MEASURES</b>	<b>2018-2019 ACTUAL</b>	<b>2019-2020 ACTUAL</b>	<b>2020-2021 BUDGET</b>	<b>2020-2021 ESTIMATE</b>	<b>2021-2022 PROPOSED BUDGET</b>	<b>2020-2021/ 2021-2022 CHANGE</b>
Televise services & main lines	4200	4000	4500	4000	4500	0
Clean main lines	120000	120000	120000	120000	120000	0
Install rain water catch basins	3	4	5	5	5	0
Install clean out plugs/caps	3	3	30	5	5	-25
Smoke test main lines	0	0	0	0	0	0

**TOWN OF PANTEGO  
WATER AND SEWER OPERATING FUND  
DEPARTMENTAL DETAIL - EXPENSES  
SEWER DEPARTMENT (200-202)  
FOR FY 2021/2022 BUDGET**

ACC. NUM.	ACCOUNT DESCRIPTION	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 ADOPTED BUDGET	2020-2021 Y-T-D 6/30/2021	2020-2021 YE ESTIMATE	2021-2022 PROPOSED BUDGET	2020-2021/ 2021-2022 % CHANGE
<b>CONTRACTUAL AGREEMENTS</b>								
232.00	Engineering and Maps	\$ -	\$ -	\$ 500	\$ -	\$ 500	\$ 500	0.0%
247.00	Insurance Expense	\$ 1,283	\$ 1,357	\$ 1,250	\$ 1,166	\$ 1,555	\$ 1,630	30.4%
284.00	Arlington Sewer Charge	122,512	102,939	90,000	65,634	95,000	110,000	22.2%
284.10	Fort Worth Sewer Charge	236,194	226,390	230,000	93,424	230,000	255,000	10.9%
	<b>SUBTOTAL CONTRACTUAL</b>	<b>\$ 359,988</b>	<b>\$ 330,686</b>	<b>\$ 321,750</b>	<b>\$ 160,223</b>	<b>\$ 327,055</b>	<b>\$ 367,130</b>	<b>14.1%</b>
<b>SUPPLIES / MAINTENANCE</b>								
329.00	Uniform Expense	534	1,115	1,200	399	1,200	1,200	0.0%
354.00	General Sewer System Repair	24,255	2,620	7,500	2,569	4,500	7,500	0.0%
360.00	Grounds Maint/Landscaping	530	725	3,720	442	2,000	3,720	0.0%
528.00	Equipment & Supplies	2,562	2,459	6,500	2,812	6,500	6,500	0.0%
528.10	Filtration Supplies	-	-	1,200	-	1,200	1,200	0.0%
	<b>SUBTOTAL SUPPLIES / MAINTENANCE</b>	<b>\$ 27,881</b>	<b>\$ 6,919</b>	<b>\$ 20,120</b>	<b>\$ 6,221</b>	<b>\$ 15,400</b>	<b>\$ 20,120</b>	<b>0.0%</b>
<b>UTILITIES &amp; GASOLINE</b>								
362.00	Gas / Oil Expense	\$ 443	\$ -	\$ -	\$ -	\$ 500	\$ 500	#DIV/0!
411.00	Gas and Electricity	5,168	5,503	5,000	3,220	5,000	5,000	0.0%
411.10	Telephone Expense	601	670	550	504	550	165	-70.0%
411.20	Cell Phone Expense	884	494	500	670	600	600	20.0%
	<b>SUBTOTAL UTILITIES &amp; GASOLINE</b>	<b>\$ 7,096</b>	<b>\$ 6,667</b>	<b>\$ 6,050</b>	<b>\$ 4,393</b>	<b>\$ 6,650</b>	<b>\$ 6,265</b>	<b>3.6%</b>
<b>TRAINING / DUES / MISC.</b>								
724.00	Travel / Training	\$ 137	\$ 1,032	\$ 1,550	\$ 290	\$ 1,550	\$ 1,550	0.0%
770.00	Miscellaneous	-	-	1,000	-	1,000	1,000	0.0%
	<b>SUBTOTAL TRAINING / DUES / MISC.</b>	<b>\$ 137</b>	<b>\$ 1,032</b>	<b>\$ 2,550</b>	<b>\$ 290</b>	<b>\$ 2,550</b>	<b>\$ 2,550</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>								
486.00	Minor Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
486.10	Major Equipment	-	-	-	-	-	-	
488.00	Equipment	-	-	-	-	-	-	
	<b>SUBTOTAL CAPITAL OUTLAY</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>SEWER DEPARTMENT</b>	<b>\$ 395,102</b>	<b>\$ 345,304</b>	<b>\$ 350,470</b>	<b>\$ 171,128</b>	<b>\$ 351,655</b>	<b>\$ 396,065</b>	<b>13.0%</b>



## **Water and Sewer**

## **Construction and Infrastructure Funds**

**TOWN OF PANTEGO - ENTERPRISE FUND  
SEWER CONSTRUCTION FUND (700)  
STATEMENT OF REVENUES AND EXPENSES  
FOR FY 2021/2022 BUDGET**

DESCRIPTION	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 ADOPTED BUDGET	2020-2021 Y-T-D 5/31/2021	2020-2021 YE ESTIMATE	2021-2022 PROPOSED BUDGET
<b>ESTIMATED BEGINNING NET POSITION</b>	<b>\$ 15,449</b>	<b>\$ 15,726</b>	<b>\$ 15,912</b>	<b>\$ 15,912</b>	<b>\$ 15,912</b>	<b>\$ 15,929</b>
<u>REVENUES</u>						
901.00 Interest Revenue	\$ 277	\$ 186	\$ 89	\$ 13	\$ 17	\$ 25
410.00 Insurance Revenue	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 277</b>	<b>\$ 186</b>	<b>\$ 89</b>	<b>\$ 13</b>	<b>\$ 17</b>	<b>\$ 25</b>
<u>OTHER SOURCES</u>						
Transfer In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL REVENUES AND OTHER SOURCES</b>	<b>\$ 277</b>	<b>\$ 186</b>	<b>\$ 89</b>	<b>\$ 13</b>	<b>\$ 17</b>	<b>\$ 25</b>
<u>EXPENSES</u>						
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<b>TOTAL EXPENSES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<u>OTHER USES</u>						
Transfer Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENSES AND OTHER USES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ESTIMATED CHANGE IN NET POSITION</b>	<b>\$ 277</b>	<b>\$ 186</b>	<b>\$ 89</b>	<b>\$ 13</b>	<b>\$ 17</b>	<b>\$ 25</b>
<b>ESTIMATED ENDING NET POSITION</b>	<b>\$ 15,726</b>	<b>\$ 15,912</b>	<b>\$ 16,001</b>	<b>\$ 15,925</b>	<b>\$ 15,929</b>	<b>\$ 15,954</b>

**TOWN OF PANTEGO - ENTERPRISE FUND  
2019 CO ISSUE CAPITAL PROJECT FUND (719)  
STATEMENT OF REVENUES AND EXPENSES  
FOR FY 2021/2022 BUDGET**

DESCRIPTION	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 ADOPTED BUDGET	2020-2021 Y-T-D 6/30/2021	2020-2021 YE ESTIMATE	2021-2022 PROPOSED BUDGET
<b>ESTIMATED BEGINNING NET POSITION</b>	\$ -	\$ 2,200,286	\$ 2,061,767	\$ 2,061,767	\$ 2,061,767	\$ 1,132,717
<b>REVENUES</b>						
901.00 Interest Revenue	\$ 23,473	\$ 25,657	\$ 8,995	\$ 1,774	\$ 2,000	\$ 700
<b>TOTAL REVENUES</b>	\$ 23,473	\$ 25,657	\$ 8,995	\$ 1,774	\$ 2,000	\$ 700
<b>OTHER SOURCES</b>						
Issue of Certificates of Obligation	2,182,804					
800.11 CO Premium	75,444					
800.12 CO Discount	(23,189)					
Transfer In from GF Ad-Valorem Tax	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL REVENUES AND OTHER SOURCES</b>	\$ 2,258,532	\$ 25,657	\$ 8,995	\$ 1,774	\$ 2,000	\$ 700
<b>EXPENSES</b>						
<b>Capital Outlay</b>						
614.00 CO Issue Agent Fee	\$ 319		\$ -	\$ -		
616.00 CO Issue Cost	59,917		-	-		
616.00 Refund on Issue Cost	(1,991)		-	-		
Pioneer Water Line	-	-	1,438,800	-	600,000	900,112
Country Club Sanitary Sewer	-	-	90,000	-	66,050	
Peachtree Kidd Sanitary Sewer	-	-	330,000	-	170,000	123,568
477.00 Kimley-Horn Engineering	-	164,176	106,000	91,495	95,000	86,224
719 fund	\$ 58,246	\$ 164,176	\$ 1,964,800	\$ 91,495	\$ 931,050	\$ 1,109,904
<b>TOTAL EXPENSES</b>	\$ 58,246	\$ 164,176	\$ 1,964,800	\$ 91,495	\$ 931,050	\$ 1,109,904
<b>OTHER USES</b>						
Transfer Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENSES AND OTHER USES</b>	\$ 58,246	\$ 164,176	\$ 1,964,800	\$ 91,495	\$ 931,050	\$ 1,109,904
<b>ESTIMATED CHANGE IN NET POSITION</b>	\$ 2,200,286	\$ (138,519)	\$ (1,955,805)	\$ (89,721)	\$ (929,050)	\$ (1,109,204)
<b>ESTIMATED ENDING NET POSITION</b>	\$ 2,200,286	\$ 2,061,767	\$ 105,962	\$ 1,972,046	\$ 1,132,717	\$ 23,513

**TOWN OF PANTEGO - ENTERPRISE FUND  
WATER INFRASTRUCTURE FUND (750)  
STATEMENT OF REVENUES AND EXPENSES  
FOR FY 2021/2022 BUDGET**

DESCRIPTION	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 ADOPTED BUDGET	2020-2021 Y-T-D 6/30/2021	2020-2021 YE ESTIMATE	2021-2022 PROPOSED BUDGET
<b>ESTIMATED BEGINNING NET POSITION</b>	<b>\$ 383,786</b>	<b>\$ 417,468</b>	<b>\$ 521,436</b>	<b>\$ 521,436</b>	<b>\$ 521,436</b>	<b>\$ 632,796</b>
<b>REVENUES</b>						
104.00 Infrastructure Fees	\$ 341,438	\$ 316,838	\$ 315,000	\$ 236,536	\$ 315,000	\$ 315,000
415.01 Penalties	3,519	2,428	3,500	3,093	3,500	3,500
901.00 Interest Revenue	8,319	4,539	2,643	440	500	575
<b>TOTAL REVENUES</b>	<b>\$ 353,276</b>	<b>\$ 323,805</b>	<b>\$ 321,143</b>	<b>\$ 240,068</b>	<b>\$ 319,000</b>	<b>\$ 319,075</b>
<b>EXPENSES</b>						
<u>Capital Outlay</u>						
476.00 Valves/Hydrants/Extensions	\$ -	\$ -	\$ 50,000	\$ 32,725	\$ 50,000	
477.10 Wagon Wheel Water Line	-	-	-	-		
477.40 Well Maintenance Program	-	-	-	-		
477.50 303 Pump Station Cossover	-	-	-	-		250,000
477.60 N Pioneer Pkwy Water Main	-	-	-	-		
477.70 Emergency Interconnect	4,421	178,333	-	207	207	
477.80 Transition Study	15,263	25,438	-	-		
480.00 Asset Purchases	-	-	-	-		
477.90 2020 Water Rate Study	-	16,068	26,000	8,471	15,000	11,000
477.95 SB 3 Emer. Prep Plan	-	-	-	-		13,500
750.30 Well Monitoring Program	-	-	-	-		
750.41 Lane Paluxy Well Rehab	37,130	-	-	-		
750.42 Pipe Bursting Engineering	740	-	-	-		
750.43 Pipe Bursting Construction	159,307	-	-	-		
750.45 303 Well Repair	52,207	-	-	-		
750.47 Chloramine Transition Study	-	-	-	-		25,000
750.50 Automatic Meter Reading	23,376	-	-	-		
750.60 Lift Station Emergency Repair	27,150	-	-	-		
750.90 Park Row Water Line	-	-	-	-		
<b>TOTAL EXPENSES</b>	<b>\$ 319,594</b>	<b>\$ 219,838</b>	<b>\$ 76,000</b>	<b>\$ 41,404</b>	<b>\$ 65,207</b>	<b>\$ 299,500</b>
<b>OTHER USES</b>						
Transfers Out	\$ -	\$ -	\$ 142,433	\$ 106,825	\$ 142,433	\$ -
<b>TOTAL EXPENDITURES AND OTHER USES</b>	<b>\$ 319,594</b>	<b>\$ 219,838</b>	<b>\$ 218,433</b>	<b>\$ 148,229</b>	<b>\$ 207,640</b>	<b>\$ 299,500</b>
<b>ESTIMATED CHANGE IN NET POSITION</b>	<b>\$ 33,682</b>	<b>\$ 103,967</b>	<b>\$ 102,710</b>	<b>\$ 91,840</b>	<b>\$ 111,360</b>	<b>\$ 19,575</b>
<u>Cummulative Audit Adjustments</u>						
<b>ESTIMATED ENDING NET POSITION</b>	<b>\$ 417,468</b>	<b>\$ 521,436</b>	<b>\$ 624,146</b>	<b>\$ 613,276</b>	<b>\$ 632,796</b>	<b>\$ 652,371</b>



**SUPPLEMENTAL  
INFORMATION**



**FISCAL YEAR 2021-2022  
SUPPLEMENTAL REQUESTS**

**TOWN OF PANTEGO**  
**List of Proposed Supplemental Requests (Decision Packages)**  
**Approved for Funding**  
**FY 2021-2022**

Item	FUND	DEPARTMENT	Supplemental Description (Short Name)	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
1	300-480	Public Works	F-250 Vehicle via Enterprise Lease Program	41,000	NA	NA		
2	300-480	Public Works	F-350 Vehicle Via Enterprise Lease Program	49,200	NA	NA		
3	140-101	Police	Additional Officer	71,429	71,429	71,429	71,429	71,429
4	140-480	Police	LiveScan System	9,400				
5	300-480	Police	2022 1500 P/U via Enterprise Lease Program	17,208	17,208	17,208		
6	300-480	Police	Motorcycle Purchase for 2 motors	69,801				
7	140-486	Police	Red Dot Sights for Pistols	2,888				
8	140-486	Police	Slide & Sights for Pistols	3,436				
9	104-481	Police	Laptops & Docking Station for Patrol Car	8,922				
10	5-150-101	Fire	1- Firefighter position	71,429	71,429	71,429	71,429	71,429
11	5-150-102.1	Fire	Cert. Pay	18,600	18,600	18,600	18,600	18,600
12	5-150-486	Fire	10-FF Storage Cabinets	2,835				
13	800-488	COURT	ACTIVE SHOOTER RESPONSE KIT	1,067				
14	825-480	COURT	Office remodel / update	81,100				
15	160-101	COURT	Make Part-Time Court Clerk Full Time	33,461	33,461	33,461	33,461	33,461
16	201-486	201/PW	Toughbook Laptops	30,000	4,500	4,500	4,500	4,500
17	201-482	201/PW	MyGov: Assett/Inventory Module	1,770	1,200	1,200	1,200	1,200
18	750	PW	303 Wellsite Crossover	250,000				
19	750	PW	Monochloramine Transition Study - WQS	25,000				
20	750	PW	Emergency Plan Development with TCEQ	13,500				

**FUNDING:**

<b>General Fund</b>	<b>\$ 222,400</b>	<b>\$ 194,919</b>	<b>\$ 194,919</b>	<b>\$ 194,919</b>	<b>\$ 194,919</b>
<b>Water &amp; Sewer Operating Fund</b>	<b>31,770</b>	<b>5,700</b>	<b>5,700</b>	<b>5,700</b>	<b>5,700</b>
<b>Capital Equipment Replacement Fund</b>	<b>177,209</b>	<b>17,208</b>	<b>17,208</b>		
<b>Water Infrastructure Fund</b>	<b>288,500</b>				
<b>Court Security Fund</b>	<b>1,067</b>				
<b>Court Technology Fund</b>	<b>81,100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL APPROVED:</b>	<b>\$ 802,046</b>	<b>\$ 217,827</b>	<b>\$ 217,827</b>	<b>\$ 200,619</b>	<b>\$ 200,619</b>

**TOWN OF PANTEGO**  
**List of Unfunded Supplemental Requests**  
**FY 2021-2022**

Item	FUND	DEPARTMENT	Supplemental Description (Short Name)	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
	100-150	Fire	New Ambulance	250,000				
	750	PW	303 Wellsite Rehabilitation	300,000				
	750	PW	Conversion Projects	482,000				
	750	PW	303 Wellsite Generator	260,000				

General Fund	\$ 250,000	\$ -	\$ -	\$ -	\$ -
Water & Sewer Operating Fund	1,042,000	-	-	-	-
<b>TOTAL UNFUNDED REQUESTS:</b>	<b>\$ 1,292,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**FISCAL YEAR 2021-2022  
INTERFUND TRANSFERS**

**TOWN OF PANTEGO**  
**Summary of ALL Transfers**  
**FY 2021-2022 BUDGET**

**General Fund**

From Water & Sewer Operating Fund	\$	428,962	
From Street Improvement Fund		112,658	
From Court Security Fund		-	
From PEDC - General Fund		249,276	
From PEDC - CRB		12,000	
To Capital Projects Fund		-	
General Fund Net Transfers			<u>\$ 802,896</u>

**Water & Sewer Operating Fund**

To General Fund	\$	(428,962)	
Water & Sewer Net Transfers			<u>\$ (428,962)</u>

**Street Improvement Fund**

To General Fund	\$	(112,658)	
Street Improvement Net Transfers			<u>\$ (112,658)</u>

**Capital Projects Fund**

From General Fund	\$	-	
Capital Projects Fund Net Transfers			<u>\$ -</u>

**Court Security Fund**

To General Fund	\$	-	
Court Security Net Transfers			<u>\$ -</u>

**PEDC**

To General Fund	\$	(249,276)	
To General Fund for CRB		(12,000)	
PEDC Net Transfers			<u>\$ (261,276)</u>

**Town of Pantego  
Interfund Transfers Detail  
Fiscal Year 2021-2022 Budget**

	General Fund	Water & Sewer Operating Fund	Street Improvement Fund	Capital Project 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	\$ 428,962	\$ (428,962)			
Transfer from Street Improvement Fund to the General Fund Transfer is for General Fund labor costs relating to Street Maintenance	112,658		\$ (112,658)		
Transfer from General Fund to the Capital Project Fund for equipment replacement				\$ -	
Transfer from Court Security Fund to the General Fund Transfer is to cover approx. 40% of one (1)Warrant Officer's salary for Court security responsibilities	-				\$ -
<b>Total Interfund Transfers</b>	<b>\$ 541,620</b>	<b>\$ (428,962)</b>	<b>\$ (112,658)</b>	<b>\$ -</b>	<b>\$ -</b>

**Town of Pantego  
Transfers from Component Unit  
Pantego Economic Development Corporation (PEDC)  
Fiscal Year 2019-2020 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	\$ 249,276	\$ (249,276)
Transfer From Pantego Economic Development To the General Fund Transfer is for Community Relations Board Board (CRB) expenses	12,000	(12,000)
<b>Total PEDC Transfers to General Fund</b>	<b>\$ 261,276</b>	<b>\$ (261,276)</b>



## **PANTEGO ECONOMIC DEVELOPMENT CORPORATION FISCAL YEAR 2021-2022 BUDGET**

### **BOARD OF DIRECTORS:**

Fred Adair, President  
Gregg Kidd, Vice President  
Larissa Peterson, Secretary  
Jeff Brown, Director  
Jerry Albano, Director  
Tori Roemmich, Director  
Tommy Teasdale, Director

### **TOWN STAFF:**

Joe Ashton, City Manager  
Kathryn Roberson, City Secretary  
Sean Smith, Finance Director  
Cathy Allen, Economic Development Coordinator  
Kyle Sugg, Public Works Director

**Pantego Economic Development Corporation Budget  
COMBINED Statement of Revenues and Expenditures  
Fiscal Year 2021-2022**

	<u>Operating Fund</u>	<u>Project Fund</u>	<u>901 Debt Service Fund</u>	<u>Total</u>
<b>Estimated Beginning Fund Balance</b>	<b>\$ 761,627</b>	<b>\$ -</b>	<b>\$ 194,688</b>	<b>\$ 956,315</b>
<b>REVENUES</b>				
Sales Tax Revenue	\$ 680,160		\$ -	\$ 680,160
Oil and Gas Royalty	500	-		500
Other Revenue	-			-
Interest Income	1,350	-	-	1,350
TOTAL REVENUE	<b>\$ 682,010</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 682,010</b>
<b>EXPENDITURES</b>				
Principal Payment	\$ -	\$ -	\$ 190,000	\$ 190,000
Interest Payment	-	-	4,684	\$ 4,684
Auditing Contractual Service	3,000			\$ 3,000
Contract Services	10,000	-	-	\$ 10,000
EDC Consultant moved to Transfer to GF	-	-	-	\$ -
Marketing and Advertising	68,016	-	-	\$ 68,016
Activities	15,000	-	-	\$ 15,000
Park Operations/Maintenance	79,750	-	-	\$ 79,750
Travel/Training/Arlington ChamberOther	21,500	-	-	\$ 21,500
Economic Development Grants	80,000	-	-	\$ 80,000
Bicentennial Park	85,000	-	-	\$ 85,000
Economic Development Projects	385,000			\$ 385,000
TOTAL EXPENDITURES	<b>\$ 747,266</b>	<b>\$ -</b>	<b>\$ 194,684</b>	<b>\$ 941,950</b>
<b>TRANSFERS OUT</b>				
Transfer to GF (Admin Fees)	\$ 99,348	\$ -	\$ -	\$ 99,348
Transfer to GF (Park Maintenance)	89,928	-	-	89,928
Transfer to GF EDC Coordinator	60,000			60,000
Transfer to GF (CRB)	12,000	-	-	12,000
TOTAL TRANSFERS OUT	<b>\$ 261,276</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 261,276</b>
<b>Change in Fund Balance</b>	<b>(326,532)</b>	<b>-</b>	<b>(194,684)</b>	<b>(521,216)</b>
<b>Estimated Ending Fund Balance</b>	<b>\$ 435,095</b>	<b>\$ -</b>	<b>\$ 5</b>	<b>\$ 435,099</b>



**Pantego Economic Development Corporation  
Project & Operating Fund Budget for Fiscal Year 2021-2022**

	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 ADOPTED BUDGET	YTD ACTUAL 30-Jun-21	2020-2021 YEAR END ESTIMATE	2021-2022 BUDGET
<b>ESTIMATED BEGINNING FUND BALANCE</b>	<b>\$ 824,945</b>	<b>\$ 960,229</b>	<b>\$ 765,700</b>	<b>\$ 765,700</b>	<b>\$ 765,700</b>	<b>\$ 761,627</b>
<b>REVENUES</b>						
Sales Tax Revenue	\$ 475,765	\$ 457,186	417,118	\$ 361,900	480,790	680,160
Oil & Gas Revenues	\$ 469	\$ 16	20	435	500	500
Other Revenue	10,132	-	-	-	-	-
Interest Income	18,259	8,575	2,000	1,141	1,525	1,350
<b>TOTAL REVENUE</b>	<b>\$ 504,624</b>	<b>\$ 465,777</b>	<b>\$ 419,138</b>	<b>\$ 363,476</b>	<b>\$ 482,815</b>	<b>\$ 682,010</b>
<b>EXPENDITURES</b>						
<b>Professional Fees</b>						
Auditing Contractual Service		\$ 3,000	3,000	3,000	3,000	3,000
Contract Services (Legal and Consulting)	\$ 903	\$ 21,777	\$ 25,000	\$ 38,444	\$ 51,250	\$ 10,000
EDC Coordinator - Moved to Transfer to GF	20,714	43,635	68,050	42,878	60,000	-
<b>Total Professional Fees</b>	<b>21,617</b>	<b>68,412</b>	<b>96,050</b>	<b>84,322</b>	<b>\$ 114,250</b>	<b>\$ 13,000</b>
<b>Marketing and Advertising</b>						
Arlington Chamber of Commerce	\$ 12,000	\$ 12,000		\$ -		
Marketing and Advertising	38,384	49,889	61,900	27,979	37,305	68,016
<b>Total Marketing &amp; Advertising</b>	<b>\$ 50,384</b>	<b>\$ 61,889</b>	<b>61,900</b>	<b>\$ 27,979</b>	<b>37,305</b>	<b>68,016</b>
<b>Activities</b>						
Seasonal Decorations(Tree Lighting)	\$ 3,075	\$ 12,570	15,000	\$ 9,372	9,372	15,000
<b>Total Activities</b>	<b>\$ 3,075</b>	<b>\$ 12,570</b>	<b>\$ 15,000</b>	<b>\$ 9,372</b>	<b>\$ 9,372</b>	<b>\$ 15,000</b>
<b>Maintenance</b>						
Landscaping and Improvements	\$ 9,958	\$ 14,707	15,000	\$ 5,656	7,550	15,000
Sprinkler System Maintenance	300	374	750	15	100	750
General Maintenance and Repair	16,558	16,495	14,000	8,382	11,200	30,000
Statue Maintenance	3,872	9	4,000	-	4,000	4,000
Splash Pad Maintenance			8,000	2,195	8,000	28,000
Volleyball Court Maintenance			2,000	-	2,000	2,000
<b>Total Maintenance</b>	<b>\$ 30,689</b>	<b>\$ 31,585</b>	<b>43,750</b>	<b>\$ 16,247</b>	<b>32,850</b>	<b>79,750</b>
<b>Other</b>						
Postage Service/Maintenance	\$ 14	\$ 905	1,000	\$ 1,125	1,300	500
Arlington Chamber of Commerce -Membership			12,000	-	12,000	12,000
Natural Gas/Electricity	\$ 5,296	\$ 5,415	-	3,796	5,061	5,000
Training/Travel	-	826	2,500	900	1,500	2,500
Bad Debt Expense	11,544	-	-	-	-	-
Miscellaneous	946	1,606	1,500	938	1,250	1,500
<b>Total Other</b>	<b>\$ 17,800</b>	<b>\$ 8,752</b>	<b>17,000</b>	<b>\$ 6,758</b>	<b>21,111</b>	<b>21,500</b>
<b>Projects</b>						
Economic Development Incentives	\$ 20,193	\$ 3,581	50,000	\$ 13,824	30,000	80,000
Bicentennial Park Project	\$ 59,253	\$ 35,327	-	-	-	85,000
Pantego Arch Lighting		\$ 13,560				
Park Row Engineering						
Park Row Corridor Improvements			385,000	-	-	385,000
Gift Card Program		30,000	30,000	20,785	30,000	
Economic Development Projects (General)		215,815	-	-	-	
<b>Total Projects / Economic Incentives</b>	<b>79,447</b>	<b>298,283</b>	<b>465,000</b>	<b>34,609</b>	<b>60,000</b>	<b>550,000</b>
<b>TOTAL EXPENDITURES</b>	<b>203,011</b>	<b>481,490</b>	<b>698,700</b>	<b>179,287</b>	<b>274,887.84</b>	<b>747,266</b>
<b>TRANSFERS OUT</b>						
Transfer to Debt Service Fund (Reserves)						
Transfer to General Fund (Admin Fees)	\$ 64,640	\$ 68,040	\$ 100,000	\$ 75,000	\$ 100,000	\$ 99,348
Transfer to General Fund (Park Maint)	89,689	98,775	100,000	75,000	100,000	89,928
Transfer to GF EDC Coordinator						60,000
Transfer to General Fund (CRB)	12,000	12,000	12,000	9,000	12,000	12,000
<b>Total Transfers Out</b>	<b>\$ 166,329</b>	<b>\$ 178,815</b>	<b>212,000</b>	<b>\$ 159,000</b>	<b>\$ 212,000</b>	<b>261,276</b>
<b>TOTAL EXPENDITURES &amp; TRANSFERS OUT</b>	<b>\$ 369,340</b>	<b>\$ 660,305</b>	<b>\$ 910,700</b>	<b>\$ 338,287</b>	<b>\$ 486,888</b>	<b>\$ 1,008,542</b>
<b>CHANGE IN FUND BALANCE</b>	<b>135,284</b>	<b>(194,528)</b>	<b>(491,562)</b>	<b>25,188</b>	<b>(4,073)</b>	<b>(326,532)</b>
<b>ESTIMATED ENDING FUND BALANCE</b>	<b>\$ 960,229</b>	<b>\$ 765,700</b>	<b>\$ 274,138</b>	<b>\$ 790,888</b>	<b>\$ 761,627</b>	<b>\$ 435,095</b>
Loans Awarded from Projects Bal Fwd. 17,392.44	\$ 60,104			\$ -		\$ 9,644
Loan Payments Received	\$ 12,061	\$ 12,016		\$ 6,200		

**Pantego Economic Development Corporation  
Debt Service Fund Budget for Fiscal Year 2021-2022**

	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 ADOPTED BUDGET	YTD ACTUAL 30-Jun-21	2020-2021 YEAR END ESTIMATE	2021-2022 BUDGET
<b>ESTIMATED BEGINNING FUND BALANCE</b>	<b>\$ 195,230</b>	<b>\$ 199,839</b>	<b>\$ 190,880</b>	<b>\$ 190,880</b>	<b>\$ 190,880</b>	<b>\$ 194,688</b>
<u>REVENUES</u>						
Sales Tax Revenue	\$ 198,105	\$ 187,439	\$ 199,497	\$ 148,455	\$ 197,573	
Interest Income	2,904	1,507	400	91	96	
TOTAL REVENUE	<u>\$ 201,009</u>	<u>\$ 188,946</u>	<u>\$ 199,897</u>	<u>\$ 148,547</u>	<u>\$ 197,669</u>	<u>\$ -</u>
<u>EXPENSES</u>						
Principal Payment	\$ 165,000	\$ 175,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 190,000
Interest Payment	31,399	22,906	9,323	9,324	13,861	4,684
TOTAL EXPENDITURES	<u>\$ 196,399</u>	<u>\$ 197,906</u>	<u>\$ 189,323</u>	<u>\$ 189,324</u>	<u>\$ 193,861</u>	<u>\$ 194,684</u>
<u>OTHER SOURCES/(USES)</u>						
Transfer from Operating Fund (Reserves)	\$ -	\$ -				
<b>CHANGE IN FUND BALANCE</b>	<u>4,610</u>	<u>(8,960)</u>	<u>10,574</u>	<u>(40,778)</u>	<u>3,808</u>	<u>(194,684)</u>
<b>ESTIMATED ENDING FUND BALANCE</b>	<u><u>\$ 199,839</u></u>	<u><u>\$ 190,880</u></u>	<u><u>\$ 201,454</u></u>	<u><u>\$ 150,102</u></u>	<u><u>\$ 194,688</u></u>	<u><u>\$ 5</u></u>

<b>PANTEGO ECONOMIC DEVELOPMENT CORPORATION</b> <b>PRINCIPAL AND INTEREST REQUIREMENTS</b> <b>SALES TAX REVENUE REFUNDING BONDS, SERIES 2010</b> <b>As of September 30, 2021</b>
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DUE YEAR ENDING SEPTEMBER 30	FEBRUARY 15TH		AUGUST 15TH	TOTAL
	PRINCIPAL	INTEREST	INTEREST	REQUIREMENT
2022	190,000	4,684	-	194,684
		\$ 4,684	\$ -	\$ 194,684
BONDS OUSTANDING SEPTEMBER 30, 2021	\$ 190,000			



## **APPENDIX**



## COMMUNITY PROFILE

### HISTORY AND FORM OF GOVERNMENT

Pantego incorporated in 1952 as a village but changed to a Type A General Law city in 1967. Pantego is located in Tarrant County, it is approximately one square mile in area, and it is entirely surrounded by the cities of Arlington and Dalworthington Gardens. Pantego is located in the middle of the Dallas-Fort Worth Metroplex, a metropolitan area spanning several counties.

General Law cities are smaller cities, most of which are less than 5,000 in population. All General Law cities operate according to specific state statutes prescribing their powers and duties. General Law cities are limited to doing what the state authorizes or permits them to do. If state law does not grant General Law cities the express or implied power to initiate a particular action, none may be taken. The governing body of a municipality operating as a Type A General Law municipality is known as the "City Council" and if the city has not been divided into wards, the governing body always consists of a Mayor and five Council members.

Under this form of government, the Mayor and five Council members are elected at large for staggered two-year terms on the first Saturday in May. All members serve without compensation. The Mayor and City Council appoint the City Manager, City Secretary, Town Attorney and all members who serve on the Town's Boards and Commissions.

In 1980 the Town adopted a Council-Manager form of government. The basic structure of the Council-Manager plan is similar to that of a private corporation, in which the stockholders elect a board of directors which then hires a president to run the company. Under the City Manager plan, the voters elect a City Council which, in turn, hires a City Manager to administer the Town's day-to-day operations. The City Manager is responsible for carrying out the policies and ordinances of the Town Council, overseeing the day-to-day operations of the government and for appointing the heads of various Town departments.

Under the Council-Manager form of government, the Council serves as the legislative body. The Council sets policy, it approves the budget, sets the tax rate, and it determines the size of the payroll and the extent and cost of municipal services. In short, the Council is the final authority on all of the many policy decisions that determine the scope and functions of the city government.

The Town of Pantego provides a full range of municipal services including, general government, public safety (Police, Fire, EMS), streets, parks and recreation, animal control, planning and zoning, code enforcement, municipal court, and water and wastewater utilities.

Town Council meetings are held on the second and fourth Monday of each month at 7:30 p.m. with a work session held immediately prior at 6:30 p.m. Special meetings are held as needed. All meetings are open to the public. The agenda for each meeting is posted on the bulletin board at Town Hall as well as on this website at least 72 hours prior to the meeting.

In addition to Town Council meetings, all meetings of the Pantego Boards and Commissions are open to the public as well. Agendas for these meetings are posted on the bulletin board at Town Hall as well as on this website at least 72 hours prior to the meeting.

## BOARDS AND COMMISSIONS

**Planning and Zoning Commission (P&Z)**. The Town of Pantego has established a Planning and Zoning Commission that is appointed by Council for two-year terms. The Commission consists of seven residents of the Town, with the Town Building Official (Community Development Director) and Support Specialist serving as liaisons. The Commission acts as an advisory board to the Council on matters related to zoning, planning, or sub-dividing land within the corporate limits of the Town. The Planning and Zoning Commission considers special use permits and changes in zoning requirements and makes a recommendation to the Town Council following a public hearing

**Zoning Board of Adjustments (ZBA)**. The Zoning Ordinance provides for the creation of a Board of Development Appeals, consisting of five members appointed by Council for two-year terms. These members serve as the Board of Adjustments, which considers requests for variances from requirements of the Zoning Ordinances. As the Board of Development Appeals, they also consider requests for relief from building, plumbing and other development codes and from orders issued by the building inspector.

**Community Relations Board (CRB)**. The Community Relations Board is responsible for the development and administration of the Town's public activities such as the Easter Egg Hunt, Movie Night at the Park and Memorial Day. The Board also organizes the Halloween Carnival and Christmas Tree Lighting. The members are appointed by Council and serve two-year terms.

**Pantego Economic Development Corporation (PEDC)**. The Pantego Economic Development Corporation was founded in 1993, following an election to assess a ½ cent sales and use tax. The PEDC administers the expenditure of the 4B sales tax authorized by the Development Corporation Act of land, buildings, equipment, facilities, expenditures, targeted infrastructure and improvements for items defined as authorized projects. Funds administered by the PEDC are restricted funds and can only be used for those projects which are either directly or indirectly attributable to economic development within the Town. PEDC is governed by a board of directors comprised of two members of the Town Council and members appointed by Council.

## OUR VISION

Pantego shall strive to be a premier community in which to live, work and retire, while maintaining our small-town atmosphere.

## OUR MISSION

The Town of Pantego's mission is to provide quality services in a cost-effective manner.

## DEMOGRAPHICS

Per the 2019 census estimates, there were 2,531 people residing in the Town of Pantego; 1,221 households and 705 families. The racial makeup of the community was 88.8% White, 4.9% African American, 1.8% Native American, 6.2% Asian, 0.8% from other races and 2.6% from two or more races. The median age was 51.7 years.

- 29.4% of the population is over 65 years of age.
- 41.6% of the households earn more than \$75k
- 41.4% have a bachelor's degree or higher

## EDUCATION

No colleges or universities are present in this small community, but the Town lies within driving distance to Arlington and the rest of the Dallas/Fort Worth metropolitan area, which contains a number of colleges and universities including the University of Texas at Arlington and the Tarrant County College system. Pantego lies within the Arlington Independent School District. Pantego is zoned to Hill Elementary School, Bailey Junior High School and Arlington High School.

In Texas, school district boundaries do not always follow city and county boundaries because all aspects of the school district government apparatus, including school district boundaries, are separated from the city and county government. In the case of Pantego, no Independent School District was ever established. The proximity of the already established Arlington ISD led to the entirety of Pantego being served by the AISD since the middle of the 20th century.

Pantego Christian Academy's Arlington Campus has facilities within the city limits of Pantego and Arlington. Around 2008, the school bought a 57,000-square-foot building at 2221 West Park Row Drive to use as a high school campus.

## LABOR FORCE

Town of Pantego benefits from its location in the Metroplex. The total labor force in the Metroplex is over 2.3 million. An unemployment rate, which is consistently below the national and state average, illustrates the work ethic evident in the community. Texas is a "right-to-work" state, benefiting business operations and bringing about minimum union activity and work stoppages.

Of Occupations for the Civilian Employed Population 16 Years and over in Pantego workers are:

- |  |       |
|--|-------|
| ○ Management, Business, Sciences, and Arts Occupations         | 46.0% |
| ○ Service Occupations  | 9.1%  |
| ○ Sales and Office Occupations                                 | 28.6% |
| ○ Natural Resources, Construction, and Maintenance Occupations | 4.8%  |
| ○ Production, Transportation and Material Moving Occupations   | 11.6% |

## TOP 10 TAXPAYERS

1. Triad Senior Living III LP – Senior Living Facilities
2. SVS Apartments LLC – Apartments
3. Texas Pneumatic Systems Inc – Aerospace/Defense
4. Northlake Partners LLC – Shopping Center
5. Oncor Electric Delivery CO LLC – Utility Company
6. TSCA-201 LTD Partnership – Shopping Center
7. Four Seasons Pantego I Ltd – Shopping Center
8. Store Here Pantego LLC – Storage Facility
9. Public Storage Benelux Partnership – Storage Facility
10. Southwest Cabinet Corp -- Manufacturing

## TOP 10 EMPLOYERS

1. Wal-Mart Neighborhood Market
2. Pantego Christina Academy
3. Welden Mechanical Corporation
4. Anton Cabinetry
5. Camp Thurman
6. Texas Pneumatic Systems
7. Town of Pantego
8. Texas Traffic and Barricade
9. The Waterford
10. Trojan Electric

## TOWN EVENTS AND OTHER AREA ATTRACTIONS

### **BICENTENNIAL PARK**

The Town of Pantego Bicentennial Park has been a focal point of the town and a hot spot for events ranging from birthday parties and weddings to all sorts of holiday events. The Bicentennial Park was said to be “Built in the spirit of freedom by the local citizens”, and has undergone many positive changes over the years.

The citizens of the Town of Pantego joined in the 1976 Bicentennial spirit in creating a small community park at the intersection of Smith Barry Road and Nora Lane. A community center was built and named in honor of Jurdiss Rohne, wife of Mayor Wayne Rohne. A walking trail and playground area complimented the park. Walking trails, bronze statutes, a stretching zone, are features enjoyed by many. Two pavilions and a gazebo can be reserved for use for Pantego residents as well as Pantego’s neighboring communities.

### **COMMUNITY RELATION BOARD EVENTS**

The Community Relations Board is responsible for the development and administration of the Town's public activities such as the Easter Egg Hunt, Movie Night in the Park, and Memorial Day. They also organize the Halloween Carnival and the Christmas Tree Lighting.



### **OTHER AREA ATTRACTIONS**

Town of Pantego's location is ideal for both businesses and residents. The Town maintains a small-town feel while having the advantages of nearby metro areas and offers an outstanding quality of life, with great educational and recreational amenities. The Dallas-Fort Worth Metroplex area offers an endless variety of entertainment options including:

- Six major professional sports: Texas Rangers-Baseball, Dallas Cowboys-Football, Dallas Mavericks-Basketball, Dallas Stars-Hockey, FC-Dallas-Soccer, Dallas Wings – WNBA Basketball.
- World class museums and art galleries, as well as performing arts organizations such as opera, theater, ballet, and symphony. The Dallas Arts District, a 60-acre development, is the largest downtown art district in the United States.
- More than 50 lakes and 100 public and private golf courses.
- A shopping and fashion mecca with 25 major shopping malls, 30 antique districts and numerous boutiques. Arlington Parks Mall is the nearby major mall.

**LOCATION AREA MAPS**





## FINANCIAL MANAGEMENT POLICIES

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## **I. PURPOSE STATEMENT**

The intent of the following Financial Management Policies is to enable the Town of Pantego (the "Town") to achieve a long-term stable and positive financial condition. The guiding principles of the Town's financial management include integrity, prudent stewardship, planning, accountability, and full disclosure.

The more specific purpose of this policy is to provide guidelines to the Finance Director and the Town Manager in planning and directing the Town's day-to-day financial affairs and in developing recommendations to the Town Council.

The scope of these policies generally spans, among other issues, accounting, auditing, financial reporting, internal controls, operating and capital budgeting, revenue management, cash and investment management, expenditure control, debt management, and planning concepts, to:

- a) Present fairly and with full disclosure the financial position and results of financial operations of the Town in conformity to generally accepted accounting principles (GAAP) as set forth by the governmental accounting standards board (GASB), and
- b) Determine and demonstrate compliance with finance related legal and contractual issues in accordance with provisions of the Texas Local Government Code and other pertinent legal documents and mandates.

## **II. GENERAL IMPLEMENTATION AND COMPLIANCE GUIDELINES**

- A. **FINANCE/AUDIT COMMITTEE.** A committee designated as the Finance Committee, will be appointed annually by the Town Council, and will consist of two members of the Council, the Town Manager, and the Finance Director. The committee will meet quarterly, or as needed. The committee will report to the Town Council within 10-14 days after each meeting. The function of the committee will be:
  - 1) Fiscal policy review,
  - 2) Auditor selection recommendation,
  - 3) Investment policy review and guidance, and
  - 4) Long Range Planning.
- B. **ANNUAL REVIEW.** Based upon the results and recommendations of the Finance Committee review, the Town will annually approve new or revisions to fiscal policies.
- C. **IMPLEMENTATION, COMPLIANCE AND REVIEW.** The Finance Director will be accountable for implementing these policies and will to the best of his/her knowledge make the Town Manager, Finance Committee and Town Council aware of any variances in, practice from these policies or any other deviation from prudent financial practices in accordance with GAAP, state/federal laws and/or ethics of the profession. Any variances will be presented at quarterly meetings of the Finance Committee unless there is a need for a special meeting.

### III. ACCOUNTING, AUDITING AND FINANCIAL REPORTING

- A. ACCOUNTING. The Town is solely responsible for the reporting of its financial affairs, both internally and externally. The Town Manager serves as the Town's Chief Fiscal Officer and the head of the administrative branch of the Town.
- B. AUDITING. An independent certified public accounting (CPA) firm will perform annual financial audits.
- 1) Qualifications of the Auditor. In conformance with Texas Local Government Code, Title 4, Chapter 103, the Town shall have its records and accounts audited annually and shall have an annual financial statement prepared based on the audit performed by external independent accountants ("auditor").
  - 2) Auditor Repute. The auditor must be a CPA firm of good reputation and must demonstrate that it has the breadth and depth of staff to conduct the Town's audit in accordance with generally accepted auditing standards and contractual requirements. The auditor must be registered as a partnership or corporation or certified public accountants, holding a license in the state of Texas, capable of demonstrating that it has sufficient staff which will enable it to conduct the Town's audit.
  - 3) Timing. The auditor's report on the Town's financial statements will be completed within 150 days of the Town's fiscal year end.
  - 4) Management Letter. The independent CPA firm shall provide a management letter, if one is issued, no later than March 31 following the end of each fiscal year. The Finance Director shall respond in writing to the Town Manager and Town Council regarding the auditor's management letter, addressing the issues contained therein. The Council shall schedule its formal acceptance of the auditor's report upon the resolution of any issues resulting from the year end audit.
  - 5) Responsibility of Auditor to Town Council. The auditor is accountable to the Town Council and will have access to direct communication with the Town Council if the Town Staff is unresponsive to auditor recommendations or if the auditor considers such communication necessary to fulfill its legal and professional responsibilities.
  - 6) Rotation of Auditor. The Town will circulate requests for proposal for audit services at least every five years. Should the Town Council be dissatisfied with the auditor's performance, it may request new proposals at any time. Year to year authorization to continue shall be done by no later than July 1st of each year.
  - 7) Auditor Accountability to Staff. The auditor shall provide the Finance Director with copies of all work papers/support documentation and schedules upon completion of the audit. Originals will be maintained at the auditor's office.

### C. FINANCIAL REPORTING.

#### 1. External Reporting.

- a. Scope. The Financial Report shall be prepared in accordance with generally accepted accounting principles (GAAP) as promulgated by the Government Accounting Standards Board (GASB).
- b. Timing. The Report shall be presented to the Town Council within 150 calendar days of the Town's fiscal year end. If Town staffing limitations preclude such timely reporting, the Finance Director will inform the Town Council of the delay and the reasons thereof.
- c. Awards. Upon approval of the Town Council, the Annual Financial Report may be presented annually to the Government Finance Officer's Association (GFOA) for evaluation and consideration for the Certificate of Achievement for Excellence in Financial Reporting. (For a discussion of this award, see Section XI-C below).

2. Internal Reporting. The Finance Department will prepare internal financial reports, sufficient to plan, monitor, and control the Town's financial affairs. Internal financial reporting objectives are addressed throughout these policies. (See Section IV. Budgeting, C. Reporting, below).

## IV. OPERATING BUDGET.

- A. PREPARATION. Budgeting is an essential element of the financial planning, control, and evaluation process of municipal government. The Town's "operating budget" is the Town's annual financial operating plan.

1. Scope. The scope of the budget includes all funds for which the Town will adopt a formal budget, including Governmental Funds, Proprietary Funds, and Fiduciary Funds.
2. Budgetary Process. The budget is prepared by the Town Manager or his/her designee with the cooperation of all Town Departments. The budget should be presented to the Town Council between 60 and 90 days prior to fiscal year end and should be enacted by the Town Council prior to fiscal year end.

The budget process is completed in several steps, and it is initiated by the Town Manager each spring during the month of April. The first step is to calculate the year-end estimate of the current year. Departmental Directors/Managers begin the process by preparing estimates for the remainder of the year. Once the year-end estimates are completed, the departments begin preparing the proposed estimates for the upcoming fiscal year.

The second step is the calculation of the proposed base budget for the new year. This step is the proposed cost for maintaining current base operations and assumes no additional personnel or additional equipment. Activities which require additional resources to maintain the service due to growth, new facilities, new equipment, etc., are considered enhancements to the base budget and must be explained and justified.

The third step is justification for any proposed new programs or enhancements/supplemental requests. This is defined as any proposed change

in program emphasis, expenditures of funds, allocation of personnel or equipment which will result in a change in the level of service currently being delivered. Departments will have to describe the program, itemize all new costs, proposed personnel as well as the reason supporting the request. Each enhancement is prioritized according to need as perceived by the departmental unit.

During the budget process, each department head will review and discuss their budgetary needs with the Town Manager. Once all departments have finalized their base and enhancement proposals, the Town Manager prepares a comprehensive report on all enhancements by priority and submits this information as part of the proposed budget to the Town Council.

3. Awards. If feasible and approved by the Town Council, the annual operating budget may be submitted to the GFOA annually for evaluation and consideration for the Award for Distinguished Budget Presentation.
4. Basis of Budgeting. The basis of budgeting will be the same as the basis of accounting; that is, budgets for the General Fund, Special Revenue Funds, Debt Service Funds and Capital Projects Funds are prepared on the modified accrual basis of accounting – this means that obligations of the Town (for example outstanding purchase orders) are budgeted as expenses, but revenues are recognized only when they are received. Budgets for the Proprietary (Water and Sewer) Funds, on the other hand, are prepared on a full accrual basis – expenditures are recognized when a commitment is made, and revenues are also recognized when they are obligated to the Town.
5. Financial Forecast. A five-year financial forecast shall be prepared annually projecting revenues and expenditures for all operating and capital project funds. This forecast shall be used as a planning tool in developing the following year's operating budget.
6. Proposed Budget Format. A proposed budget shall be prepared by the Town Manager with the participation of all the Town's Directors/Managers. The budget shall include at least four basic segments for review and evaluation. These segments are: (1) personnel costs, (2) operations and maintenance costs, (3) capital and other (non-capital) project costs, and (4) revenues. A format should be used such that prior year actual, current year budget and revised, and next year proposed are all clearly shown.
7. Organization of the budget document. The budget document is divided into seven major sections.
  - The first section, **Budget Overview**, begins with the Town Manager's Budget Message to the Town Council with Budget Objectives and Major Issues included. The Budget Message is followed by an Executive Summary, which summarizes information about various funds that comprise the budget. Following the Executive Summary is a schedule of funds and organizational unit and departments. Next is a summary of the Accounting Basis and Municipal Fund Structure followed by a Description of Revenue Sources and Assumptions. Following this section is an overview of the budget process, the budget calendar and the Town's organizational chart.



- The second section, **Fund Summaries**, contains three-year comparison of actual, projected, and budgeted amounts of each Governmental, Special Revenue, Capital Project, Debt Service and Proprietary Fund. This section also includes a combined summary of all budgeted accounts and personnel schedule.
  - The third section, **Governmental Funds**, includes detailed information for the General Fund, Debt Service, Special Revenue and Capital Project Funds. The information for each organizational unit (department) in the General Fund will include an expenditure summary, performance measures, mission statement, goals, and objectives. The Debt Service Fund section will provide detailed information on all bond issues. Future payments of interest and principal on all outstanding bond issues are included with a summary of payments for each issuance.
  - The fourth section, **Capital Improvement Plan**, includes information for all Capital Projects Funds. A description of major individual capital projects is also included.
  - The fifth section, **Proprietary Funds**, includes detailed information for each unit within the Water and Sewer Fund. The information included for each organizational unit is an expenditure summary, personnel schedule, performance measures, mission statement, goals, and objectives. A detailed expenditure summary is also included.
  - The sixth section, **Personnel Budget and Transfers**, includes a summary of salaries and benefits, a list of approved/authorized positions and salary ranges. It also includes a list of all budgetary inter-fund transfers.
  - The final section, **Appendix**, may contain supplemental information and could include a community profile, location map, statistical profile, demographics statistics, and miscellaneous data. Also included are copies of the ordinance adopting the budget, the ordinance establishing the tax rate and any other ordinance necessary to accomplish the proposed annual budget. A glossary of budgetary terms may also be included.
8. Council Participation. The budget review process shall include Council participation in the development of each of the four segments of the proposed budget and a Public Hearing to allow for citizen participation in the budget preparation. The budget process shall span sufficient time to address policy and fiscal issues by the Council. The budget process will be coordinated to identify major policy issues for Council consideration prior to the budget approval date so that proper decision analysis can be made.
  9. Filing and Adoption. Upon the presentation of a proposed budget document acceptable to the Council, the Council shall call and publicize a public hearing and adopt by Ordinance such budget as the Town's Official (Adopted) Budget, effective for the fiscal year beginning. A copy of the proposed budget shall be filed with the City Secretary.
  10. Amending the Official (Adopted) Budget. Council may amend the budget for municipal purposes in accordance with state law. The Town Manager is authorized to make line-item and departmental budget adjustments during the year to avoid over-expenditures of particular line items. Adjustments do not require further Council action if the total appropriation of each fund as set forth in

the adopted budget is not exceeded. Expenditures more than the adopted budget appropriations for each fund require budget amendments.

11. Encumbrances. Encumbrances outstanding at the end of each fiscal year shall expire at the end of the fiscal year, except for capital project funds. These shall be reflected as reservations of fund balance. Subsequent year's payments on previously encumbered capital project funds will be reflected as expenditures of the prior year with a corresponding decrease of the reservation of fund balance.

- B. **BALANCED BUDGET**. The operating budget will be balanced with current revenues and other resources greater than or equal to current expenditures/expenses. Use of beginning balances and other reserves to balance operations will be disclosed in the document with the underlying rationale. The adoption of a balanced budget, where current resources (current revenues plus fund balance or unassigned fund balance) shall be required. Current resources will equal or exceed current expenditures for each individual fund.
- C. **REPORTING**. Monthly financial reports will be prepared to enable the Department Managers/Directors to manage their budgets and to enable the Finance Director to monitor and control the budget as authorized by the Town Manager. Such reports will be in format appropriate to enable Council to understand the budget status at a level of summary executive detail.
- D. **CONTROL**. Operating Expenditure Control is addressed in Section VI-C.
- E. **ACTIVITY INDICATORS AND STATISTICS**. Where appropriate, activity indicators and statistics will be used as guidelines and reviewed for efficiency and effectiveness. This information will be considered in the annual budgeting process and reported to the Town Council regularly. The proposed annual budget shall integrate performance measures, goals and objectives, service levels and productivity measures where appropriate.
- F. **OPERATING POSITION**. The guidelines that the Town should be following to assure fiscal stability are those outlined in Financial Condition/ Reserves/Stability Ratios (Section IX - A and B).

## **V. REVENUE MANAGEMENT**

- A. **ANNUAL ESTIMATES**. Annual estimates of revenue in both the General Fund and Proprietary Funds shall be based on historical trends and reasonable expectation of growth. A conservative approach shall be observed in estimating revenues, so that revenue estimates will not be overstated. The Town will strive for the following optimum characteristics in its revenue system:
  - 1. **SIMPLICITY**. The Town, where possible and without sacrificing accuracy, will strive to keep the revenue system simple to reduce compliance costs and to make it more understandable to the taxpayer or service recipient. The Town will avoid nuisance taxes or charges as revenue source.
  - 2. **CERTAINTY**. A knowledge and understanding of revenue sources increase the reliability of the revenue system. The Town will understand its revenue sources and

enact consistent collection policies to provide assurances that the revenue base will materialize according to budgets and plans.

3. **EQUITY.** The Town shall make every effort to maintain equity in its revenue system structure; i.e., the Town shall seek to minimize or eliminate all forms of subsidy between entities, funds, services, utilities, and customers. The Town shall require that there be a balance in the revenue system; i.e., the revenue base will have the characteristic of fairness and neutrality as it applies to cost of service, willingness to pay and ability to pay.
4. **ADMINISTRATION.** The benefits of a revenue source will exceed the cost of collecting and administering the revenue program. The cost of collection will be reviewed annually for cost effectiveness as a part of the indirect cost and cost of services analysis. Where appropriate, the Town will use the administrative processes of State or Federal collection agencies to reduce administrative costs.
5. **DIVERSIFICATION AND STABILITY.** To protect from fluctuations in a revenue source due to fluctuations in the economy and variations in weather, a diversified revenue system will be maintained which has a stable source of income. This stability is also achieved by a balance between elastic and inelastic sources of revenues.
6. **GRANTS AND RESTRICTED REVENUES.** To maintain flexibility in the revenue system, restricted revenues will be kept to a minimum, and shall be pursued on a cost-benefit basis. All grants and other federal/state, and restricted funds shall be managed and accounted to comply with the laws, regulations, and guidance of the grantor.

The Town will review all grant submittals requiring an in-kind match requirement to determine their potential impact on the operating budget, and the extent to which they meet the Town's policy objectives. If there is a cash match requirement, the source of funding shall be identified and approved prior to application. Prior to submission, all grant requests/applications shall be reviewed by the Town Manager to ensure the benefits to the Town exceeds the administrative costs incurred through the life of the grant.

The Town will terminate grant-funded programs and associated positions as directed by the Town Council when grant funds are no longer available unless alternate funding is identified.

- B. **SOURCES OF REVENUES.** The following considerations and issues will guide the Town in its revenue policies concerning specific sources of funds:

1. **COST/BENEFIT OF ABATEMENT.** The Town will use due caution in the analysis of any tax or fee incentives that are used to encourage development. Ideally, a cost/benefit (fiscal impact) analysis will be performed as a part of such caution. Tax abatement may be offered on improvements to real property owned by the applicant, and/or on new personal property brought to the site by the applicant. The abatement will not be ordinarily considered for projects which would be developed without such incentives unless it can be demonstrated that higher development standards or other development and community goals will be achieved using the abatement.

2. **NON-RECURRING REVENUES.** One-time or non-recurring revenues will not be used to finance current ongoing operations. Non-recurring revenues should be used only for one-time expenditures such as long-lived capital needs.
3. **PROPERTY TAX REVENUES.** All real and business personal property located within the Town shall be valued at 100% of the fair market value for any given year based on the current appraisal supplied to the Town by Tarrant County Appraisal District. Total taxable valuation will be reappraised and reassessed in accordance with State statute, to maintain current market values.

A 98% collection rate shall serve each year as a goal for tax collections. All taxes shall be aggressively pursued each year by the Town's appointed tax assessor/collector. Tax accounts delinquent July 1st shall be submitted for collection each year to an attorney selected by the Town Council. A penalty shall be assessed on all property taxes delinquent in accordance with State law and shall include all court costs, as well as an amount for compensation of the attorney as permitted by State law and in accordance with the attorney's contract with the Town. Annual performance criteria will be developed for the attorney.

4. **SALES AND USE TAX REVENUE.** The State Comptroller Office collects, administers and disburses this revenue each month. The Texas sales and use tax rate is 6.25%, but local taxing jurisdictions may also impose a sales and use tax up to 2% for a total maximum combined rate of 8.25%.

The Town, through the Pantego Economic Development Corporation, will encourage and participate in economic development efforts to expand the Town's economy, to increase local employment and to invest in the community when there is a defined specific long-term return.

5. **INTEREST INCOME.** Interest earned from investment of available funds, whether pooled or not, will be distributed to the funds in accordance with the operating and capital budgets which, wherever possible, will be in accordance with the equity balance of the fund from which funds were provided to be invested.
6. **USER-BASED FEES AND SERVICE CHARGES.** For services associated with a user fee or charge, the direct and indirect costs of that service will be offset by a fee where possible. There will be an annual review of fees and charges to ensure that fees provide adequate coverage of costs of services. User charges may be classified as "Full Cost Recovery", "Partial Cost Recovery," and "Minimal Cost Recovery," based upon Town Council approval.
7. **UTILITY RATES.** The Town will review and/or adopt utility rates annually that will generate revenues required to fully cover operating expenditures, meet the legal restrictions of all applicable bond covenants (when applicable), and provide for an adequate level of working capital. This policy does not preclude drawing down cash balances to finance current operations. However, it is best that any extra cash balance be used instead to finance capital projects. Components of Utility Rates will include transfers to the General Fund as follows:

- a. General and Administrative Charge. An administrative fee will be charged to the Utility Fund for services of general overhead, such as administration, finance, personnel, data processing and legal counsel. This fee will be documented through a cost allocation procedure.
  - b. Franchise payment. A rate consistent with those charged to private utilities will be charged to the Utility Fund. Presently these rates vary between 2% & 4% of gross sales. This rate may be either raised or lowered to be consistent with those of the private utilities.
8. REVENUE MONITORING. Revenues received will be regularly compared to budgeted revenues and variances will be investigated. This process will be summarized in the appropriate budget report.

## VI. EXPENDITURE CONTROL

- A. APPROPRIATIONS. The level of budgetary control is at the Department level budget in the General and Proprietary Funds, and at the fund level in all other funds. When budget adjustments within a department are necessary, these must be approved by the Town Manager, provided the transfer amounts between general classifications of expenditures do not result in a net increase in total appropriations, and further provided that no amounts shall be transferred from or to any capital outlay line-item accounts. When budget adjustments between Departments and/or funds are necessary, these must be approved by the Town Council and through a budget amendment.

All budget appropriations (except for capital projects) lapse at year-end (September 30). Any encumbered appropriations at year-end may be re-appropriated by the Town Manager in the ensuing fiscal year. Such re-appropriations shall be subsequently reporting to the Town Council. Except in emergency situations, and only upon approval by the Town Council, no department shall exceed appropriations.

- B. AMENDMENTS TO THE BUDGET. The Town Council shall approve any budget modification resulting in net increase in appropriations, or any proposed use of contingency funds.
- C. CENTRAL CONTROL. Significant salary (vacancy) or capital budgetary savings in any Department will be centrally controlled and may not be spent by the Department without the prior authorization of the Town Manager and/or the Town Council.
- D. PURCHASING. All purchases should be in accordance with the Town's purchasing policies as defined in the Town's Purchasing Policy. The Town's procurement process is governed by state and federal law, as well as Town's Purchasing Policy. Generally, purchases are authorized as follows:
- 1. All purchases over \$500 but less than \$1,000 must be approved by the Town Manager. The purchase orders need to be approved before the purchase is completed, except for emergency purchases. A department head may make the determination of an emergency but should make all efforts to contact the Town Manager before making emergency purchases. Any emergency purchase is subject to ratification at the following Council meeting.

2. All purchases over \$1,000 must be approved by the Town Council. A memo must be attached to the purchase order request.
  3. When the Town Manager and Department Head approves and issues a purchase order, it signifies that the proper approvals for expenditure authorization have been obtained and that an appropriation is available to accept the charge.
- E. **PROMPT PAYMENT.** All invoices approved for payment shall be paid by the Finance Department within thirty (30) calendar days of receipt. Procedures will be used to take advantage of all purchase discounts where considered cost effective. However, payments will also be reasonably delayed maximizing the Town's investable cash, where such delays do not violate the agreed upon payment terms.
- F. **EQUIPMENT FINANCING.** Equipment is accounted for at the original acquisition cost, which includes purchase price plus any costs incurred to place the equipment in service. Equipment may be leased or financed when the unit purchase price is \$30,000 or more and the useful life is at least four years.
- G. **RISK MANAGEMENT.** The Town will aggressively pursue every opportunity to provide for the Public's and Town employees' safety and to manage its risks. The goal shall be to minimize and/or prevent the financial impact to the Town due to claims or losses through risk transfer and liability insurance.
- H. **INTERGOVERNMENTAL RELATIONS.** When feasible, the Town will coordinate efforts with other governmental agencies to achieve common policy objectives, share the cost of providing government services on an equitable basis, support appropriate favorable legislation at the state and federal levels, share facilities and develop joint programs to improve service to its citizens.

## **VII. ASSET MANAGEMENT**

- A. **INVESTMENTS.** The Town shall invest the Town's funds in accordance with the provisions of the current Bank Depository Agreement and/or in any negotiable instrument that the Council has authorized under the provisions of the Public Funds Investment Act, and in accordance with the Town's Investment Policy.
- B. **CASH MANAGEMENT.** The Town's cash flow will be managed to maximize the cash available to invest. Such cash management will entail the centralization of cash collections, where feasible, including property tax payments, utility bills, municipal fines, building and related permits and licenses, and other collection as appropriate. Cycle billing will be used where appropriate.
- C. **FIXED ASSETS AND INVENTORY.** These assets will be reasonably safeguarded and properly accounted for, and prudently insured. A fixed asset of the Town shall be defined as a purchased or otherwise acquired piece of equipment, vehicle, furniture, fixture, capital improvement, addition to existing capital investments, land, buildings, or infrastructure. The cost or value of any such acquisition must be \$5,000 or more within an expected useful life greater than two years. All departments with inventory are required to conduct a physical inventory under their control on at least an annual basis. Refer to the Town's Fixed Assets and Inventory Procedures for more detail.

- D. DEPOSITORIES. The Town will enter into a depository agreement with one or more banks for a specified period of time and specified fees for banking services. The term of each depository agreement shall not exceed five (5) years unless otherwise approved by the Town Council.

## VIII. CAPITAL BUDGET AND IMPROVEMENT PROGRAM

- A. PREPARATION. The Town will endeavor to develop a capital budget which will include all capital projects and all capital resources. The budget will be prepared annually on a fiscal year basis. The capital budget will be prepared by the Town Manager and Finance Director with the involvement of all required departments.

Capital improvements for planning purposes shall be considered all land, land improvements, building projects, infrastructure (i.e., streets/drainage, water, and wastewater improvements) and equipment.

Final payments of construction contracts will be approved by Town Council. This will require previous involvement of departments to verify that all specifications have been satisfactorily met.

- B. CONTROL. All capital project expenditures must be appropriated in the capital budget. The Finance Department must certify the availability of such appropriations or the availability of resources so any appropriation can be made before a capital project contract is presented to the Town Council for approval.
- C. PROGRAM PLANNING. The capital budget will include capital improvements program plans for future years. The planning time frame should normally be at least five (5) years. The replacement and maintenance for capital items should also be projected for the next five (5) years. Future maintenance and operational costs will be considered, so that these costs are included in the annual operating budget.
- D. FINANCING PROGRAMS. Where applicable, assessments, impact fees, pro-rate charges, or other fees should be used to fund capital projects which have a primary benefit to specific, identifiable property owners.
- E. INFRASTRUCTURE MAINTENANCE. The Town recognizes that deferred maintenance increases future capital costs. Therefore, a portion of the appropriate fund's budget will be set aside each year to maintain the quality of the Town's infrastructure. The inclusion of infrastructure maintenance and replacement costs in the current operating budget places the burden of the costs and repairs on the current users of the systems.
- F. REPORTING. Periodic financial reports will be prepared to enable the Department Managers/Directors to manage their capital budgets and to enable the Finance Department to monitor and control the capital budget as authorized by the Town Manager. Summary capital projects status reports should be presented to the Council periodically.

## IX. FINANCIAL CONDITIONS AND RESERVES

- A. OPERATIONAL COVERAGE -NO OPERATING DEFICITS. The Town will maintain an operational coverage factor of 1.00, such that current operating revenues (plus approved fund balance appropriations) will equal or exceed current operating expenditures.

Deferrals, short-term loans, or one-time sources will be avoided as budget balancing techniques. Reserves will be used only for emergencies or non-recurring expenditures, except when balances can be reduced because their levels exceed guideline minimums as stated in Paragraph B, following.

- B. GENERAL GOVERNMENT RESERVES. A key element of the financial stability of the Town is to establish guidelines for fund balance. Unassigned fund balance is an important measure of economic stability. It is essential that the Town maintain adequate levels of unassigned fund balance to mitigate financial risk that can occur from unforeseen revenue fluctuations, unanticipated expenditures, and similar circumstances.

It is the goal of the Town that the unassigned fund balance of the General Fund should be a minimum of 90 days (24.66%) of the General Fund annual expenditures. The Town will take action to reduce the fund balance if the unassigned fund balance grows beyond 120 days expenditures.

A reserve will be maintained for general governmental capital projects. The reserve will be funded with operating surpluses. The reserve will be used for major capital outlays related to unplanned/emergency projects. As soon as practicable after each fiscal year end when annual operating results are known, any General Fund operating surplus in excess of budget, not required to meet ending resource requirements, may be transferred to the reserve with the approval of Town Council.

Use of unassigned fund balance/net position (unrestricted retained earnings) may be used in a combination of the following:

- One-time expenditures that do not increase recurring operating costs;
- Major capital purchases; and
- Start-up expenditures for new programs undertaken at mid-year provided such action is considered in the context of multiyear projections of program revenues and expenditures.

Should such use reduce the unrestricted balance below the appropriate level set as the objective for that fund, the Town will take action necessary to restore the unrestricted fund balance/net position to acceptable levels.

The Proprietary Fund working capital should be maintained at least at the 24.66% of total operating expenditures or the equivalent of 90 days. The Town will take action to reduce the net position balance if the working capital grows beyond 120 days.

Cash and investment balances in the Town's Economic Development Corporation funds should be maintained at a minimum of 25% of the current year budgeted expenditures and transfers.



## C. FUND BALANCE CLASSIFICATION – Governmental Funds

1. Governmental funds report aggregate amounts of five classifications of fund balance based on the constraints imposed on the use of these resources:
  - a. Nonspendable. Includes amounts that cannot be spent because they are either not spendable in form (such as prepaids or inventory) or are legally or contractually required to be maintained intact (such as endowment funds).
  - b. Restricted. Includes amounts restricted by external sources (such as creditors, laws of other governments, etc.) or by constitutional provision or enabling legislation.
  - c. Committed. Includes amounts constrained to specific purposes by a government itself, using its highest decision-making authority to be reported as committed. Amounts cannot be used for any other purpose unless the government takes the same highest-level action to remove or change the constraint (such as a Town Ordinance or Resolution)
  - d. Assigned. Includes amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates authority. The Town Council has the authority to assign amounts for specific purposes.
  - e. Unassigned. All amounts not included in other spendable classification.

2. Ending fund balances of the Town shall be reported according to the following classifications:

### DEBT SERVICE FUNDS:

400 Interest & Sinking Fund – Restricted

### SPECIAL REVENUE FUNDS:

800 Court Security Fund - Restricted

825 Court Technology Fund - Restricted

850 Pantego Fest – Restricted

875 Shamburger Fund – Restricted

880 Cartwright Library Fund – Restricted

### CAPITAL PROJECT FUNDS:

300 Capital Projects Fund – Committed

500 Street Improvement Construction Fund – Restricted

3. Order of expenditure -- When committed, assigned and unassigned resources can be used for the same purpose, funds shall be spent in the sequence of committed resources first, assigned second, and unassigned last.
4. When it is appropriate for fund balance to be assigned, the Council delegates that authority to the Town Manager.

## D. CAPITAL PROJECTS AND DEBT SERVICE FUNDS

1. Items in the Capital Projects Funds will be completed and paid for within 36 months of receipt of bonds proceeds. Balances will be used to generate interest income to offset construction costs.
2. General Obligation Debt Service Funds will not have reserves or balances in excess of one month of principal and interest plus fifteen (15) percent of the principal outstanding for non-refunded debt issued prior to September 1, 1986. This maximum is dictated by Federal law and does not include the amounts accrued for the next debt service payment. Total direct debt shall not exceed ten (10) percent of the assessed value of taxable property.

The policy above does not preclude the debt service reserves normally established to market revenue bonds. The Town's policy and bond ordinance requirements are to maintain these debt service reserves at the level of the average annual debt service.

3. Revenue obligations will maintain Debt Coverage Ratios as specified by the bond covenants. The Town is currently required to have net revenues in excess of average annual debt by 1.25 times. Net revenues must also exceed the maximum outstanding debt by 1.10 times. Both these tests must be met in order to issue additional bonds.
4. Obligations of the Pantego Economic Development Corporation will maintain coverage ratios as specified by bond covenants. If the Town issues obligations partially secured by a limited pledge of the corporations' sales tax revenues, not subject to the coverage ratios of the revenue bond covenants, coverage shall be maintained at no less than 1.25 times average annual debt service, and 1.15 times the maximum annual debt service. Both tests must be met to issue additional bonds.

## X. TREASURY AND DEBT MANAGEMENT

- A. CASH MANAGEMENT. Periodic review of cash flow position will be performed to determine performance of cash management. A detailed policy structure will be followed with respect to Cash/Treasury Management. The underlying theme will be that idle cash will be invested with the intent to 1) safeguard assets, (2) maintain liquidity, and 3) maximize return. Where legally permitted, pooling of investments will be performed.

The Town will adhere to the investments authorized through the Public Funds Investment Act and will additionally establish, review, and approve a comprehensive Investment Policy and Investment Strategies on an annual basis. Such policy will clarify acceptable investment securities, brokers, terms, and other pertinent investment information.

### B. TYPES OF DEBTS

1. SHORT-TERM DEBT. Short-term debt shall be defined as debt requiring five (5) years or less to retire, and may be used to fund purchases of machinery, equipment (including office equipment) and vehicles.

2. **LONG-TERM DEBT.** Long-term debt will not be used for operating purposes, and the life of a bond issue will not exceed the useful life of a project financed by that bond issuance. A resolution of intent to issue bonds authorizing staff to proceed with the preparations shall be presented for consideration to the Town Council when the capital budget is presented.

Certificates of obligation may be issued to finance permanent improvements and land acquisition if needed between bond elections. The life of the certificates of obligation issued to finance equipment shall match the life of the equipment, which is usually three (3) to five (5) years. Certificates of obligation may be backed by a tax pledge under certain circumstances as defined by law. They may also be backed by a combination tax and revenue pledge. When appropriate, self-supporting revenues will pay debt service in lieu of tax revenues.

The Town shall obtain voter authorization before issuing General Obligation Bonds as required by law. Voter authorization is not required for the issuance of Revenue Bonds. However, the Town may elect to obtain voter authorization for Revenue Bonds.

- C. **FINANCING ALTERNATIVES.** The Town will explore all financing alternatives in addition to long-term debt including leasing, grants and other aid, developer contributions, impact fees and use of reserves of current available funds.
- D. **DISCLOSURE.** Full disclosure of operations will be made to the bond rating agencies and other users of financial information. The Town staff, with the assistance of financial advisors and bond counsel, will prepare the necessary materials for presentation to the rating agencies, will aid in the production of Offering Statements, and will take responsibility for the accuracy of all financial information released.
- E. **FEDERAL REQUIREMENTS.** The Town will maintain procedures to comply with arbitrage rebate and other Federal requirements.
- F. **DEBT STRUCTURING.** The Town will issue general obligation bonds with an average life of 20 years or less, not to exceed the life of the asset acquired. Total debt service requirements (principal and interest) in any fiscal year should generally not exceed twenty-five (25) percent of total expenditures/expenses.

The structure should approximate level debt service unless operational matters dictate otherwise or if market conditions indicate a potential savings could result from modifying the level payment stream. Consideration of market factors, such as the tax-exempt qualification, minimum tax alternative, and so forth will be given during the structuring of long-term debt instruments.

G. **DEBT ISSUANCE.**

1. **Bond Elections.** Before a bond election, the Town Manager, Bond Election Committee Members and Town Councilmembers will be provided with competent debt capacity analyses, tax and user fee impact projections and other information as directed by the Town Manager. The Bond Counsel and Financial Advisor will provide support during the process.

2. Method of Sale. The Town will use a competitive bidding process in the sale of bonds unless the nature of the issue warrants a negotiated bid. In situations where a competitive bidding process is not elected, the Town will publicly present the reasons why, and the Town will participate with the financial advisor in the selection of the underwriter or direct purchaser.
3. Bidding Parameters. The notice of sale will be carefully constructed to ensure the best possible bid for the Town considering the existing market conditions and other prevailing factors. Parameters to be examined include:
  - Limits between lowest and highest coupons
  - Coupon requirements relative to the yield curve
  - Method of underwriter compensation, discount, or premium coupons
  - Use of True Interest Cost (TIC) vs. Net Interest Cost (NIC)
  - Use of bond insurance
  - Original Issue discount bonds/Capital Appreciation Bonds
  - Variable rate bonds
  - Call provisions
4. Bond Issuance Costs. The Town will be involved in the selection of all financial advisors, underwriters, paying agents, and bond counsel. The Town shall evaluate the merits of rotating professional advisors and consultants and the kinds of services and fee structures available from independent financial advisors, investment banking firms, and commercial banks. The Town will carefully itemize and scrutinize all costs associated with the issuance of bonds.
5. Bond Counsel Involvement. The Bond Counsel will issue an opinion as to the legality and tax-exempt status of any obligations. The Town will also seek the advice of the Bond Counsel on all other types of financing and on any other questions involving federal tax or arbitrage law. Bond Counsel is also responsible for the preparation of the ordinance authorizing issuance of obligations and all the closing documents to complete their sale and will perform other services as defined by contract approved by Council.
6. Financial Advisor. The Town will seek the advice of the Financial Advisor when necessary. The financial advisor will be expected to provide planning and analytical services which extend beyond the issuance of debt. To ensure independence, the Financial Advisor will not bid on nor underwrite any Town debt issues.
8. Ratings. The rating agencies will be notified either by telephone or through written correspondence when the Town begins preparation for a debt issuance. After the initial contact, a formal ratings application will be prepared and sent along with the draft of the Official Statement related to the bond sale to the rating agencies. This application and related documentation should be sent several weeks prior to the bond sale to give the rating agencies sufficient time to perform their review. Meetings with representatives of the rating agencies should be scheduled every few years or whenever a major project is initiated.
9. Official Statement. Information for the Official Statement is gathered from departments throughout the Town. The Finance Director will begin assembling the

information needed to update the Official Statement. At least eight (8) weeks prior to an anticipated bond issuance.

- H. DEBT REFUNDING – Town staff and the financial advisor shall monitor the municipal bond market for opportunities to obtain interest savings by refunding outstanding debt. A proposed refunding debt, for interest cost savings, should provide a present value benefit as a percent of refunded principal of at least 5%.

## **XI. INTERNAL CONTROLS**

- A. WRITTEN PROCEDURES. Written procedures will be established and maintained by the Finance Director for all functions and financial cycles including cash handling and accounting throughout the Town. These procedures will embrace the general concepts of fiscal responsibility set forth in this policy statement.
- B. DEPARTMENTAL DIRECTORS/ MANAGERS RESPONSIBILITY. Town administrators and manager/supervisors are charged with the responsibility for establishing a network of processes with the objective of controlling the operations of the Town in a manner which provides reasonable assurance that:
  - 1. Data and information published either internally or externally is accurate, reliable, complete, and timely.
  - 2. The actions of administrators and employees are in compliance with the Town's plans, policies and procedures and all relevant laws and regulations.
  - 3. The Town's resources including its people, systems, data/information, assets, and citizens are adequately protected.
  - 4. Resources are acquired economically and employed effectively.
  - 5. The Town's internal controls promote the achievement of plans, programs, goals, and objectives.

Each Department Manager/Director is responsible to ensure that good internal controls are followed throughout his/her department, that all Finance Department directives or internal controls are implemented and that all independent auditor internal control recommendations are addressed.

## **XII. STAFFING AND TRAINING**

- A. ADEQUATE STAFFING. Staffing levels will be adequate for the fiscal functions of the Town to operate effectively. Overtime shall be used only to address temporary or seasonal demands that require excessive hours. Workload shedding alternatives will be explored before adding staff.
- B. TRAINING. The Town will support the continuing education efforts of all financial staff including the investment in time and materials for maintaining a current perspective concerning financial issues. Staff will be held accountable for communicating, teaching, sharing with other staff members all information and training materials acquired from seminars, conferences, and related education efforts.

- C. AWARDS, CREDENTIALS AND RECOGNITION. The Town will support efforts and involvements which result in meeting standards and receiving exemplary recitations on behalf of any of the Town's fiscal policies, practices, processes, products, or personnel.

The Town will strive to maintain a high level of excellence in its accounting policies and practices as it prepares its Annual Financial Report. If feasible, the report will be presented to the Government Finance Officers Association (GFOA) for review of qualifications necessary to obtain the Certificate of Achievement for Excellence in Financial Reporting. Additionally, the Town will consider the submission of its annual budget to GFOA for consideration for Distinguished Budget Award.

### **XIII. ANNUAL POLICY REVIEW AND REPORTING**

These policies will be reviewed administratively by the Town Manager and Finance Director at least annually, prior to the preparation of the operating budget and will be presented to the Town Council for confirmation of any significant changes.

The Finance Director will report annually to the Finance/Audit Committee on compliance with these policies.

**TOWN OF PANTEGO  
FISCAL YEAR 2021-2022 BUDGET**

**GLOSSARY**

**Accrual Accounting** – The basis of accounting where transactions are recognized in the financial statements when they occur, regardless of when cash is actually received or spent.

**Ad Valorem Tax** – Includes all property, real, personal, tangible, intangible, annexations, additions and improvements to property located within the taxing unit's jurisdiction, which are subject to taxation on January 1 of the current fiscal year. A basis for levy of taxes on property. Following the final passage of the appropriation ordinance, Town Council sets the tax rate and levy for the fiscal year beginning October 1 and continuing through the following September 30.

**Administrative Transfer** – An interfund transfer designed to recover General Fund expenditures conducted on behalf of other funds.

**Adopted** – As used in fund summaries and department summaries within the budget document, represents the budget as approved by formal action of the Town Council which sets the spending limits for the fiscal year.

**Amended Budget** – Includes the adopted budget for a fiscal year, plus any budget amendments or budget transfers.

**Appropriation** – A legal authorization granted by a legislative body to make expenditures and incur obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.

**Appropriation Ordinance** – The official enactment by the Town Council to establish legal authority for Town officials to obligate and expend resources.

**Assessed Valuation** – Valuation set upon real estate or other property by a government as a basis for levying property taxes. Note: Property values are established and assessed by the Tarrant Appraisal District.

**Asset** – Resources owned or held which have monetary value.

**Audit** – A comprehensive examination of how an organization's resources were actually utilized, concluding in a written report of the findings. A financial audit is a review of the accounting system and financial information to determine how government funds were spent and whether expenditures were in compliance with the legislative body's appropriation. A performance audit consists of a review of how well the organization met its stated goals.

**Balanced Budget** – A budget adopted by the legislative body and authorized by ordinance where proposed expenditures are equal or less than proposed revenues.

**Balance Sheet** – A financial statement that presents the assets, liabilities, reserves and balances of specific governmental or proprietary funds as of a specified date.

**Base Budget** – Cost of continuing the existing levels of service in the current budget year.

**Bond** – A written promise to pay a specified sum of money, called face value or principal amount, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate. Bonds are most frequently issued to finance the construction of large capital projects, such as buildings, streets, bridges, etc. The most common types of bonds are general obligation and revenue bonds.

**Budget** – A plan of financial operation that links all planned revenues and expenditures with various municipal services. The term “budget” usually indicates a financial plan for a single fiscal year.

**Budget Amendment** – The Town Council is permitted by state statute to amend the Budget Ordinance at anytime during the fiscal year, bringing about a change in total appropriation for a fund.

**Budget Calendar** – The schedule of key dates or milestones, which the Town departments follow in the preparation, adoption and administration of the budget.

**Budget Document** – The instrument used by the budget authority to present a comprehensive financial program to the appropriating body.

**Budget Message** – A general discussion of the budget presented in writing by the City Manager to the Town Council and the public. The budget message includes an explanation of the principal budget items, an outline of the Town’s experience during the past year and its financial status at the time of the message, and recommendations regarding the financial policy for the coming period.

**Budgetary Control** – The control or management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available resources.

**Budgeted Funds** – Funds that are planned for certain uses but have not yet been formally or legally appropriated by the governing body.

**Capital Improvements** – A permanent addition to the Town’s assets, including the design, construction or purchase of land, buildings or facilities or major renovations of the same.

**Capital Improvement Program** – A Capital Improvement Program (CIP) budget is a separate budget from the operating budget. Items in the CIP are usually construction projects of major capital purchases designed to improve and maintain the value of the Town’s assets.

**Capital Lease** – A capital lease is a lease considered to have the economic characteristics of asset ownership, and therefore considered a purchased asset for accounting purposes. An operating lease, on the other hand, would be handled as a true lease, or rental for accounting purposes.

**Capital Outlay** – Expenditures that result in the acquisition of or addition to fixed assets.



**Cash Accounting** – A basis of accounting in which transactions are recorded when cash is either received or expensed for goods and services.

**Cash Management** – The management of cash necessary to pay for government services which invest temporary cash excesses in order to earn interest revenue. Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships, and investing funds in order to achieve the highest interest and return available for temporary cash balances.

**Current Taxes** – Taxes that are levied and due within one year.

**Debt Margin** – The difference between the maximum amount of debt that is legally permitted and the amount of debt outstanding subject to the limitation.

**Debt Service** – The Town's obligation to pay the principal and interest of all bonds and other debt instruments according to a pre-determined payment schedule.

**Debt Service Fund** – A fund established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. This fund may also be called a Sinking Fund.

**Deficit** – (1) The excess of the liabilities of a fund over its assets; (2) the excess of expenditures over revenues during an accounting period; or, in the case of proprietary funds, the excess of expenses over income during an accounting period.

**Delinquent Taxes** – Taxes remaining unpaid on and after the date on which a penalty for non-payment is attached.

**Department** – An organizational unit which has the responsibility of proving programs, activities and functions in a related field.

**Depreciation** – The process of estimating and recording the lost usefulness, expired useful life or decrease of service from a fixed asset that cannot or will not be restored by repair and will be replaced. The cost of the fixed asset's lost usefulness is the depreciation or the cost to reserve in order to replace the item at the end of its useful life.

**Disbursement** – Payment of goods and services in cash or by check.

**Division** – An administrative segment of the Town, which indicates management responsibilities for an operation or a group of related activities within a functional area. Divisions are basic units of the budget upon which departments are composed.

**Encumbrances** – The pledge to expensed appropriated funds to purchase an item or service. To encumber funds means to set aside funds for future expenditures.

**Enterprise Fund** – An accounting fund in which the services provided are financed and operated similar to those of a private business. The rates for those services are established to insure that revenues are adequate to meet all necessary expenditures. The Town of Pantego has one (1) enterprise fund: the Water and Sewer Fund.

**Estimated Revenue** – The amount of projected revenue to be collected during the fiscal year.

**Expenditure** – This term refers to the outflow of funds paid or to be paid for an asset obtained or goods and services obtained regardless of when the expense is actually paid. This term applies to all governmental funds. Note: An encumbrance is not an expenditure.

**Expenses** – Charges incurred (whether paid immediately or unpaid) for operation, maintenance, interest and other charges. Expenses represent the total cost of operations during a period regardless of timing of related expenditures.

**Fiscal Year** – A period to which the annual operating budget applies and at the end of which the Town determines its financial position and the results of its operations. The fiscal year for the Town of Pantego begins October 1 and ends September 30.

**Fixed Assets** – Assets of a long term character which are intended to continue to be held or used, such as land, buildings, machinery and equipment.

**Franchise Fee** – This is a charge paid for the use of Town streets and public right-of-ways and is in lieu of all other municipal charges, fees, street rentals, pipe taxes or rentals, easement or other like franchise fees, inspections, fees, and/or charges of every kind except only Ad Valorem and special assessment taxes for public improvements such as gas, telephone and cable.

**Full-Time Equivalent (FTE)** – A unit of measure based on the number of hours an employee works during the fiscal year. One (1) FTE is equal to 2080 hours.

**Function** – A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible.

**Fund** – A fiscal and accounting entity with a self-balancing set of accounts that records all financial transactions for specific activities or government functions. Commonly used fund in government accounting are: general fund, special revenue funds, debt service funds, capital project funds, enterprise funds, internal service funds, trust and agency funds, special program funds and special assessment funds.

**Fund Balance** – The excess of assets over liabilities in governmental funds, also known as surplus funds or fund equity. This information is used by taxpayers, bond analysts, research groups, oversight agencies, and government managers and legislators in key decision-making regarding a government's available liquid resources for repaying debt, reducing taxes, adding or expanding programs or projects, and enhancing financial position. In proprietary funds, fund balance is referred to as "Net Position."

**General Fund** – The fund used to account for all financial resources except those required to be accounted for in another fund. This fund includes most of the basic operating services such as fire and police protection, parks and recreation, public works, municipal court and general administration.

**General Obligation Bonds** – Bonds for the payment of which the full faith and credit of the Town are pledged. The repayment of these bonds is usually made from the Debt Service Fund.

**Generally Accepted Accounting Principles (GAAP)** – Uniform minimum standards of and guidelines to financial accounting and reporting. These principles govern the form and content of the basic financial statements of an entity; they encompass the conventions, rules and procedures necessary to defined accepted accounting practice at a particular time. These principles not only include broad guidelines of general application, but also detailed practices and procedures; they provide a standard by which to measure financial presentations.

**Goals** – Targets or plans that are reflective of major departmental activities.

**Governmental Funds** – Those funds through which most governmental functions typically are financed. The acquisition, use and financial resources and the related current liabilities are accounted for through governmental funds (General, Debt Service, Special, Capital).

**Grants** – Contributions of assets from another government or entity to be used or expensed for a specific purpose, activity or facility/project.

**Income** – A term used in proprietary fund type accounting to represent (1) revenues or (2) the excess of revenues over expenses.

**Interfund Transfers** – Amounts transferred from one fund to another.

**Intergovernmental Revenue** – Revenue received from another governmental entity for a specified purpose, such as the recovery of indirect cost from federal and/or state agencies.

**Levy** – To levy is to impose taxes, special assessments, or service charges for the support of Town services.

**Line-Item Budget** – A budget that lists each expenditure category (personnel, supplies and maintenance, etc.) separately, along with the dollar amount budgeted for each specified category.

**Long-Term Debt** – Debt with a maturity of more than one year after the date of issuance.

**Mixed Beverage Tax** – A tax imposed on the gross receipts of a Licensee for the sale, preparation or service of mixed beverages or from the sale of ice or non-alcoholic beverages and consumed on the premises of the permittee.

**Modified Accrual Accounting** – A basis for accounting in which expenditures are accrued but revenues are accounted for on a cash basis. This accounting technique is a combination of cash and accrual accounting since expenditures are immediately incurred as a liability which revenues are not recorded until they are actually received or are “measurable and available” for expenditure. This type of accounting is conservative and is recommended as the standard for most governmental funds.

**Net Position** – The residual of all other elements presented in a statement of financial position. In governmental funds, net position is referred to as “Fund Balance.”

**Objectives** – New projects or programs that the departments anticipates developing and implementing during the budget year.

**Operating Budget** – The plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending, and service deliver activities of a government are controlled. The use of an annual operating budget is required by law. Operating budgets are essential to sound financial management and should be adopted by every government.

**Ordinance** – A formal legislative enactment by the governing board of a municipality. If it is not in conflict with any higher form of law such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Revenue raising measures, such as the imposition of taxes, special assessments and service charges, require ordinances.

**Other Financing Sources** – Governmental fund general long-term debt proceeds, transfers in, and material proceeds of fixed asset dispositions. Such amounts are classified separately from revenues.

**Other Financing Uses** – This category is used to report the following events and transactions of governmental funds: (1) original issue discount on debt; (2) payments to advance refunding escrow agent; (3) reclassification of demand bonds as fund liabilities; and (4) transfers out. Such amounts are classified separately from expenditures.

**Performance Budget** – A budget that focuses upon activities rather than line items. Workload and unit cost data are collected in order to assess the efficiency of services. Typical data collected may include miles of streets paved per year, cost of paved streets per mile, tons of garbage collected per employee hour or cost per employee hour of garbage collection.

**Performance Indicators/Measures** – Specific quantitative measures of work performed or results obtained as an objective of the department. Examples include: miles of street swept, police response time, etc.

**Productivity Measures** – Productivity measures should reflect how well a program is performing its activities to meet the needs of the public and the organization. They should measure productivity, effectiveness, efficiency or the impact of a service provided. While activity measures indicate “how much” activity the division/department is performing, productivity measures identify “how well” the divisions/department is performing.

**Program Budget** – A budget that focuses upon goals and objectives rather than upon organizational budget units or object classes of expenditures.

**Program Description** – Describes the nature of service delivery provided at this level of funding. It clearly explains how service delivery will be different from the prior budget year.

**Program Goals** – Program goals describe the purpose or benefit the division/department plans to provide to the community and/or organization it serves. Goals identify the end result the division/department desires to achieve with its activities, but goals are often ongoing and may not be achieved in one year.

**Program Objectives** – Program objectives are quantifiable steps toward accomplishing stated goals. They should have a specific time frame or measurable achievement. Objectives should be able to be reached or completed within the current fiscal year. Objective statements are not required for every activity performed, but should focus on the major steps necessary for achieving established goals.

**Property Tax** – Taxes that are levied on both real and personal property according to the property's valuation and tax rate.

**Reserve** – An account used to earmark a portion of fund balance to indicate that it is not appropriated for expenditure. A reserve may also be an account used to earmark a portion of fund equity as legally segregated for specific future use.

**Revenue** – Funds that the Town receives as income. It includes such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants and interest income.

**Revenue Bonds** – Bonds usually sold for constructing a project that will produce revenue for the government. All or part of the revenue is used to pay the principle and interest of the bond.

**Sales Tax** – A general “sales tax” is levied on persons or businesses selling merchandise or services in the Town limits on a retail basis. The categories of taxation are defined by State law. Money collected under authorization of this tax is for the use and benefit of the Town; however, not municipality may pledge anticipated revenues from this source to secure the payment of funds or other indebtedness.

**Sinking Fund** – See Debt Service Fund.

**Tax Rate** – The amount of tax stated in terms of unit of the tax base; for example, \$.42 per \$100 assessed valuation of property.

**Tax Rate Limit** – The maximum rate at which a government may levy a tax. The limit may apply to taxes raised for a particular purpose, or to taxes imposed for all purposes, and may apply to a single government, to a class of governments, or to all governments operating in a particular area. Overall, tax rate limits usually restrict levies for all purposes and of all governments, state and local, having jurisdiction in a given area.

**Tax Roll** – The official list showing the amount of taxes levied against each taxpayer or property. Frequently, the tax roll and the assessment roll are combined, but even in these cases the two can be distinguished.

**Taxes** – Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those paying such charges, for example, garbage service charges.

**Transfers in / Transfers Out** – See Interfund Transfers.

**Unencumbered/Unassigned/Unrestricted Balance** – The amount of appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purchases.

**Working Capital** – Budgeted working capital is calculated as fund's current assets less current liabilities including outstanding encumbrances.

**TOWN OF PANTEGO  
APPRAISAL ROLL COMPARISON  
2020-2021**

	2020 JULY CERTIFIED	2021 JULY CERTIFIED	DIFFERENCE
<b>TOTAL APPRAISED VALUE</b>	<b>\$ 447,417,340</b>	<b>\$ 443,844,021</b>	<b>\$ (3,573,319)</b>
Less Absolute & Partial Exemptions:			
Charitable	\$ 13,190,234	\$ 14,716,135	1,525,901
Public	2,317,857	2,331,701	13,844
Religious/Private Schools	1,907,231	1,889,117	(18,114)
Veterans	1,522,704	1,393,579	(129,125)
Surviving Spouse Disab Vet- 100% Disabled	155,000	270,000	115,000
Homestead-General	33,156,781	32,937,557	(219,224)
Homestead-Over 65	18,706,207	17,954,165	(752,042)
Nominal Value	115,483	107,079	(8,404)
Miscellaneous Personal Property (Vehicles, etc.)	1,045,551	236,494	(809,057)
Cases before Appraisal Review Board	23,567,075	16,314,144	(7,252,931)
Incomplete Accounts	19,000,433	14,436,746	(4,563,687)
	<b>\$ 114,684,556</b>	<b>\$ 102,713,906</b>	<b>\$ (11,970,650)</b>
<b>NET TAXABLE VALUE</b>	<b>\$ 332,732,784</b>	<b>\$ 341,130,115</b>	<b>\$ 8,397,331</b>
Plus Minimum Value of Protested Accounts	\$ 14,992,392	\$ 10,192,618	\$ (4,799,774)
Plus Minimum Value of Incomplete Accounts	12,892,614	9,157,156	(3,735,458)
<b>TAXABLE VALUE</b>	<b>\$ 360,617,790</b>	<b>\$ 360,479,889</b>	<b>\$ (137,901)</b>
(Taxable Value Used in No New Revenue rate calculations)			
Tax Levy	\$ 1,514,595	\$ 1,514,016	(579)
Debt Service (I&S) requirement	\$ 178,450	\$ 175,450	(3,000)
General Fund (M&O) estimated Revenue	\$ 1,336,145	\$ 1,338,566	2,421
Per \$100 Valuation			
Tax Rate	0.42	0.42	-
No New Revenue Rate	0.43525	0.431102	(0.004148)
Voter Approval Rate	0.452299	0.460767	0.008468
De minimis rate	0.663793	0.568477	(0.095316)
Proposed M&O Rate	0.370516	0.371329	0.000813
Proposed Debt (I&S) Rate	0.049484	0.048671	(0.000813)
Sales Tax Adjustment Rate	0.089492	0.093981	0.004489
Value of Average Home	\$ 174,771	\$ 177,292	\$ 2,521
Tax Rate	.420000	.420000	.420000
Tax on Average Home	<b>\$ 734.04</b>	<b>\$ 744.63</b>	<b>\$ 10.59</b>

As of 7-1-21

2020 Taxable Value: \$366,145,237

2020 Tax Levy: \$1,537,810.27

2020 Tax Rate: .420000/\$100

**2021 Tax Rate Calculation Worksheet****Taxing Units Other Than School Districts or Water Districts****Town of Pantego**

Taxing Unit Name

Taxing Unit's Address, City, State, ZIP Code

Phone (area code and number)

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 Districts 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.

**No-New-Revenue Tax Rate Worksheet****Amount/Rate**

<b>1. 2020 total taxable value.</b> Enter the amount of 2020 taxable value on the 2020 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). <sup>1</sup>	\$358,395,155
<b>2. 2020 tax ceilings.</b> Counties, cities and junior college districts. Enter 2020 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 units adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$0
<b>3. Preliminary 2020 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$358,395,155
<b>4. 2020 total adopted tax rate.</b>	\$0.420000/\$100
<b>5. 2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value.</b>	\$8,400,000
<b>A. Original 2020 ARB values:</b>	
<b>B. 2020 values resulting from final court decisions:</b>	\$7,917,318
<b>C. 2020 value loss.</b> Subtract B from A. <sup>3</sup>	\$482,682
<b>6. 2020 taxable value subject to an appeal under Chapter 42, as of July 25.</b>	\$7,307,351
<b>A. 2020 ARB certified value:</b>	
<b>B. 2020 disputed value:</b>	\$2,192,205
<b>C. 2020 undisputed value.</b> Subtract B from A. <sup>4</sup>	\$5,115,146
<b>7. 2020 Chapter 42 related adjusted values</b> Add Line 5C and Line 6C.	\$5,597,828



<b>8. 2020 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$363,992,983
<b>9. 2020 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2020.</b> Enter the 2020 value of property in deannexed territory. <sup>5</sup>	\$0
<b>10. 2020 taxable value lost because property first qualified for an exemption in 2021.</b> 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 freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2021 does not create a new exemption or reduce taxable value.  A. <b>Absolute exemptions.</b> Use 2020 market value:  B. <b>Partial exemptions.</b> 2021 exemption amount or 2021 percentage exemption times 2020 value:  C. <b>Value loss.</b> Add A and B. <sup>5</sup>	\$0  \$742,373  \$742,373
<b>11. 2020 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 2021.</b> Use only properties that qualified in 2021 for the first time; do not use properties that qualified in 2020.  A. <b>2020 market value:</b>  B. <b>2021 productivity or special appraised value:</b>  C. <b>Value loss.</b> Subtract B from A. <sup>7</sup>	\$0  \$0  \$0
<b>12. Total adjustments for lost value.</b> Add lines 9, 10C and 11C.	\$742,373
<b>13. 2020 captured value of property in a TIF.</b> Enter the total value of 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2020 taxes were deposited into the tax increment fund. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.	\$0
<b>14. 2020 total value.</b> Subtract Line 12 and Line 13 from Line 8.	\$363,250,610
<b>15. Adjusted 2020 total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.	\$1,525,652
<b>16. Taxes refunded for years preceding tax year 2020.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2020. 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 2020. This line applies only to tax years preceding tax year 2020. <sup>8</sup>	\$28,227
<b>17. Adjusted 2020 levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>	\$1,553,879
<b>18. Total 2021 taxable value on the 2021 certified appraisal roll today.</b> 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. <sup>11</sup>  A. <b>Certified values:</b>  B. <b>Counties:</b> Include railroad rolling stock values certified by the Comptroller's office:  C. <b>Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:	\$341,130,115  \$0



- <sup>1</sup>Tex. Tax Code Section 26.012(14)
- <sup>2</sup>Tex. Tax Code Section 26.012(14)
- <sup>3</sup>Tex. Tax Code Section 26.012(13)
- <sup>4</sup>Tex. Tax Code Section 26.012(13)
- <sup>5</sup>Tex. Tax Code Section 26.012(15)
- <sup>6</sup>Tex. Tax Code Section 26.012(15)
- <sup>7</sup>Tex. Tax Code Section 26.012(15)
- <sup>8</sup>Tex. Tax Code Section 26.03(c)
- <sup>9</sup>Tex. Tax Code Section 26.012(13)
- <sup>10</sup>Tex. Tax Code Section 26.012(13)
- <sup>11</sup>Tex. Tax Code Section 26.012,26.04(c-2)
- <sup>12</sup>Tex. Tax Code Section 26.03(c)
- <sup>13</sup>Tex. Tax Code Section 26.01(c) and (d)
- <sup>14</sup>Tex. Tax Code Section 26.01(c)
- <sup>15</sup>Tex. Tax Code Section 26.01(d)
- <sup>16</sup>Tex. Tax Code Section 26.012(6)(b)
- <sup>17</sup>Tex. Tax Code Section 26.012(6)
- <sup>18</sup>Tex. Tax Code Section 26.012(17)
- <sup>19</sup>Tex. Tax Code Section 26.012(17)
- <sup>20</sup>Tex. Tax Code Section 26.04(c)
- <sup>21</sup>Tex. Tax Code Section 26.04(d)
- <sup>22</sup>*Reserved for expansion*
- <sup>23</sup>Tex. Tax Code Section 26.044
- <sup>24</sup>Tex. Tax Code Section 26.0441

**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:

1. **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
2. **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.

<b>Voter-Approval Tax Rate Worksheet</b>	<b>Amount/Rate</b>
<b>28. 2020 M&amp;O tax rate.</b> Enter the 2020 M&O tax rate.	\$0.370516/\$100
<b>29. 2020 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$363,992,983
<b>30. Total 2020 M&amp;O levy.</b> Multiply Line 28 by Line 29 and divide by \$100.	\$1,348,652
<b>31. Adjusted 2020 levy for calculating NNR M&amp;O rate.</b>	
<b>A. M&amp;O taxes refunded for years preceding tax year 2020</b> 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 2020. This line applies only to tax years preceding tax year 2020.	\$25,010
<b>B. 2020 taxes in TIF</b> 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 2021 captured appraised value in Line 18D, enter 0.	\$0
<b>C. 2020 transferred function.</b> 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
<b>D. 2020 M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.	\$25,010
<b>E. Add Line 30 to 31D.</b>	\$1,373,662
<b>32. Adjusted 2021 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$360,443,377
<b>33. 2021 NNR M&amp;O rate (unadjusted).</b> Divide Line 31E by Line 32 and multiply by \$100.	\$0.381103/\$100
<b>34. Rate adjustment for state criminal justice mandate.<sup>23</sup></b>	
<b>A. 2021 state criminal justice mandate:</b> 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
<b>B. 2020 state criminal justice mandate:</b> 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

C. Subtract B from A and divide by Line 32 and multiply by \$100.

D. Enter the rate calculated in C. If not applicable, enter 0.

\$0/\$100

\$0/\$100

**35. Rate adjustment for indigent health care expenditures.<sup>24</sup>**

\$0

**A. 2021 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, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose.

\$0

**B. 2020 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, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose.

C. Subtract B from A and divide by Line 32 and multiply by \$100.

\$0/\$100

D. Enter the rate calculated in C. If not applicable, enter 0.

\$0/\$100

**36. Rate adjustment for county indigent defense compensation.<sup>25</sup>**

\$0

**A. 2021 indigent defense compensation expenditures:** Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose.

**B. 2020 indigent defense compensation expenditures:** Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose.

\$0

C. Subtract B from A and divide by Line 32 and multiply by \$100.

\$0/\$100

D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100.

\$0/\$100

E. Enter the lessor of C and D. If not applicable, enter 0.

\$0/\$100

**37. Rate adjustment for county hospital expenditures.<sup>26</sup>**

\$0

**A. 2021 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, 2020 and ending on June 30, 2021.

**B. 2020 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, 2019 and ending on June 30, 2020.

\$0

C. Subtract B from A and divide by Line 32 and multiply by \$100.

D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100.

\$0/\$100

E. Enter the lessor of C and D, if applicable. If not applicable, enter 0.

\$0/\$100

\$0/\$100

**38. 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 26.0444 for more information.

\$0

**A. Amount appropriated for public safety in 2020.** Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year

\$0

**B. Expenditures for public safety in 2020.** Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.

C. Subtract B from A and divide by Line 32 and multiply by \$100.

\$0/\$100

D. Enter the rate calculated in C. If not applicable, enter 0.

\$0/\$100

**39. Adjusted 2021 NNR M&O rate.** Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.

\$0.381103/\$100

**40. Adjustment for 2020 sales tax specifically to reduce property values.** Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2020 should complete this line. These entities will deduct the sales tax gain rate for 2021 in Section 3. Other taxing units, enter zero.

\$388,781

**A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2020, if any.** Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.

\$0.107861

**B. Divide Line 40A by Line 32 and multiply by \$100.**

\$0.488964

**C. Add Line 40B to Line 39.**

**41. 2021 voter-approval M&O rate.** Enter the rate as calculated by the appropriate scenario below.

\$0.506077/\$100

**Special Taxing Unit.** If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.

- or -

**Other Taxing Unit.** If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.

**D41. Disaster Line 41 (D41): 2021 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

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
2. the third tax year after the tax year in which the disaster occurred.

\$0/\$100

If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.<sup>27</sup> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).

**42. Total 2021 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:

- (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

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.<sup>28</sup>  
Enter debt amount.

\$175,450

B. Subtract **unencumbered fund amount** used to reduce total debt.

\$0

C. Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none)

\$0

D. Subtract **amount paid** from other resources.

\$0

E. **Adjusted debt.** Subtract B, C, and D from A.

\$175,450

**43. Certified 2020 excess debt collections.** Enter the amount certified by the collector.<sup>28</sup>

\$0

**44. Adjusted 2021 debt.** Subtract Line 43 from Line 42E.

\$175,450

**45. 2021 anticipated collection rate.**

A. Enter the 2021 anticipated collection rate certified by the collector:<sup>29</sup>

100.00%

B. Enter the 2020 actual collection rate

100.15%

C. Enter the 2019 actual collection rate

98.58%

D. Enter the 2018 actual collection rate

99.95%

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

100.00%

least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. <sup>31</sup>	
<b>46. 2021 debt adjusted for collections.</b> Divide Line 44 by Line 45E	\$175,450
<b>47. 2021 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$360,479,889
<b>48. 2021 debt tax rate.</b> Divide Line 46 by Line 47 and multiply by \$100.	\$0.048671/\$100
<b>49. 2021 voter-approval tax rate.</b> Add Lines 41 and 48.	\$0.554748/\$100
<b>D49. Disaster Line 49 (D49): 2021 voter-approval tax rate for taxing unit affected by disaster declaration.</b> 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.	\$0.000000/\$100
<b>50. COUNTIES ONLY.</b> Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2021 county voter-approval tax rate.	

<sup>23</sup>Tex. Tax Code Section 26.044

<sup>28</sup>Tex. Tax Code Section 26.012(7)

<sup>24</sup>Tex. Tax Code Section 26.0441

<sup>29</sup>Tex. Tax Code Section 26.012(10) and 26.04(b)

<sup>25</sup>Tex. Tax Code Section 26.0442

<sup>30</sup>Tex. Tax Code Section 26.04(b)

<sup>26</sup>Tex. Tax Code Section 26.0443

<sup>31</sup>Tex. Tax Code Section 26.04(h),(h-1) and (h-2)

<sup>27</sup>Tex. Tax Code Section 26.042(a)



### 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.

Additional Sales and Use Tax Worksheet	Amount/Rate
<b>51. Taxable Sales.</b> For taxing units that adopted the sales tax in November 2020 or May 2021, enter the Comptroller's estimate of taxable sales for the previous four quarters. <sup>20</sup> Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2020, enter 0.	\$0
<b>52. Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>33</sup>  <b>Taxing units that adopted the sales tax in November 2020 or in May 2021.</b> Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>34</sup>  <b>- or -</b>  <b>Taxing units that adopted the sales tax before November 2020.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$338,781
<b>53. 2021 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$360,479,889
<b>54. Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.	\$0.093981/\$100
<b>55. 2021 NNR tax rate, unadjusted for sales tax.</b> <sup>35</sup> Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$0.431102/\$100
<b>56. 2021 NNR tax rate, adjusted for sales tax.</b> <b>Taxing units that adopted the sales tax in November 2020 or in May 2021.</b> Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2020.	\$0.431102/\$100
<b>57. 2021 voter-approval tax rate, unadjusted for sales tax.</b> <sup>36</sup> Enter the rate from Line 49, Line D49 (disaster), or Line 50 (counties), as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.554748/\$100
<b>58. 2021 voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 54 from Line 57.	\$0.460767/\$100

<sup>31</sup>Reserved for expansion

<sup>34</sup>Tex. Tax Code Section 26.041(d)

<sup>32</sup>Tex. Tax Code Section 26.041(d)

<sup>35</sup>Tex. Tax Code Section 26.04(c)

<sup>33</sup>Tex. Tax Code Section 26.041(i)

<sup>36</sup>Tex. Tax Code Section 26.04(c)

<b>SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control</b>	
<p>A taxing unit may raise its rate for M&amp;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.</p> <p>This section should only be completed by a taxing unit that uses M&amp;O funds to pay for a facility, device or method for the control of air, water or land pollution.</p>	
<b>Voter-Approval Protection for Pollution Control Worksheet</b>	<b>Amount/Rate</b>
<p><b>59. Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ.<sup>37</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter.<sup>38</sup></p>	\$0
<p><b>60. 2021 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$360,479,889
<p><b>61. Additional rate for pollution control.</b> Divide Line 59 by Line 60 and multiply by \$100.</p>	\$0/\$100
<p><b>62. 2021 voter-approval tax rate, adjusted for pollution control.</b> 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).</p>	\$0.460767/\$100

<sup>37</sup>Tex. Tax Code Section 26.045(d)

<sup>38</sup>Tex. Tax Code Section 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 before the unused increment rate for the prior three years.<sup>39</sup> In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the unused increment rate for that year would be zero.

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

- a tax year before 2020; and<sup>40</sup>
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);<sup>41</sup> 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.<sup>42</sup>

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

<b>Unused Increment Rate Worksheet</b>	<b>Amount/Rate</b>
<b>63. 2020 unused increment rate.</b> Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$0.000000
<b>64. 2019 unused increment rate.</b> Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$0
<b>65. 2018 unused increment rate.</b> Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$0
<b>66. 2021 unused increment rate.</b> Add Lines 63, 64 and 65.	\$0.000000/\$100
<b>67. 2021 voter-approval tax rate, adjusted for unused increment rate.</b> <sup>23</sup> 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).	\$0.460767/\$100

<sup>39</sup>Tex. Tax Code Section 26.013(a)

<sup>40</sup>Tex. Tax Code Section 26.013(c)

<sup>41</sup>Tex. Tax Code Section 26.0501(a) and (c)

<sup>42</sup>Tex. Tax Code Section Local Gov't Code Section 120.007(d), effective Jan. 1, 2022

<sup>43</sup>Tex. Tax Code Section 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.<sup>44</sup>

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.<sup>45</sup>

<b>De Minimis Rate Worksheet</b>	<b>Amount/Rate</b>
<b>68. Adjusted 2021 NNR M&amp;O tax rate.</b> Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$0.381103/\$100
<b>69. 2021 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$360,479,889
<b>70. Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 69 and multiply by \$100.	\$0.138703
<b>71. 2021 debt rate.</b> Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.048671/\$100
<b>72. De minimis rate.</b> <sup>23</sup> Add Lines 68, 70 and 71.	\$0.568477/\$100

<sup>44</sup>Tex. Tax Code Section 26.012(8-a)

<sup>45</sup>Tex. Tax Code Section 26.063(a)(1)

**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.<sup>46</sup>

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.<sup>47</sup>

**NOTE:** This section will not apply to any taxing units in 2021. It is added to implement Senate Bill 1438 (87th Regular Session) and does not apply to a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a declared disaster in 2020, as provided for in the recently repealed Tax Code Sections 26.04(c-1) and 26.041(c-1).

In future tax years, 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.

In future tax years, this section will also 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).

Emergency Revenue Rate Worksheet	Amount/Rate
73. <b>2020 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	N/A
74. <b>Adjusted 2020 voter-approval tax rate.</b> Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line.  If a disaster occurred in 2020 and the taxing unit calculated its 2020 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2020 worksheet due to a disaster, enter the 2020 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49.  - or - If a disaster occurred prior to 2020 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 2020, 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 2020 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. <sup>48</sup> Enter the final adjusted 2020 voter-approval tax rate from the worksheet.  - or - If the taxing unit adopted a tax rate above the 2020 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.	N/A
75. <b>Increase in 2020 tax rate due to disaster.</b> Subtract Line 74 from Line 73.	N/A
76. <b>Adjusted 2020 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	N/A
77. <b>Emergency revenue.</b> Multiply Line 75 by Line 76 and divide by \$100.	N/A
78. <b>Adjusted 2021 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	N/A
79. <b>Emergency revenue rate.</b> Divide Line 77 by Line 78 and multiply by \$100. <sup>49</sup>	N/A
80. <b>2021 voter-approval tax rate, adjusted for emergency revenue.</b> 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).	N/A

<sup>46</sup>Tex. Tax Code Section 26.042(b)

<sup>47</sup>Tex. Tax Code Section 26.042(f)

<sup>48</sup>Tex. Tax Code Section 26.042(c)

<sup>49</sup>Tex. Tax Code Section 26.042(b)

<sup>50</sup>Tex. Tax Code Section 26.04(c-2) and (d-2)

**SECTION 8: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

**No-New-Revenue tax rate**

As applicable, enter the 2021 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax) \$0.431102/\$100

Indicate the line number used: 26

**Voter-Approval tax rate**

As applicable, enter the 2021 voter-approval tax rate from: Line 49, 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) \$0.460767/\$100

Indicate the line number used: 58

**De minimis rate**

If applicable, enter the de minimis rate from Line 72. \$0.568477/\$100

**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 Tax Code.<sup>50</sup>

**print here** Wendy Burgess

Printed Name of Taxing Unit Representative

**sign here** Wendy Burgess  
Taxing Unit Representative

8-6-2021  
Date

**ORDINANCE NO. 21-873**

**AN ORDINANCE OF THE TOWN OF PANTEGO, TEXAS, ADOPTING THE BUDGET FOR THE FISCAL YEAR OCTOBER 1, 2021 THROUGH SEPTEMBER 30, 2022 AND DECLARING AN EFFECTIVE DATE.**

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

**WHEREAS,** the Town of Pantego, Texas, has followed the procedures established by the Texas Local Government Code, including the publishing and posting of required notices and the holding of required public hearings; and

**WHEREAS,** The Town of Pantego, Texas held the public hearing on September 13, 2021 during a regularly scheduled Town Council Meeting at 7:30 p.m. held in the Town Council Chambers located at Town Hall 1614 S. Bowen Road.

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

**Section 1:** the budget for the fiscal year October 1, 2021 through September 30, 2022 will be adopted as presented.

**Section 2:** The Town Council shall review the condition of the budget on a periodic basis.

**Section 3:** That no single appropriation (where applicable) shall be overspent without prior approval of the Town Council.

**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 total staff of 45 full-time and 12 part-time employees.

**Section 7:** There is hereby appropriated for the following:

General Fund	\$5,173,648
General Obligations Debt Service Fund	\$ 175,450
Capital Projects/Equipment Replacement Fund	\$ 208,492
2019 CO Drainage Projects Fund	\$ 520,270
Street Improvements Construction Fund	\$ 360,500
Shamburger Estate Fund	\$ 3,000
Court Security Fund	\$ 7,067

Court Technology Fund	\$ 86,420
Water and Sewer Operating Fund	\$1,041,572
Wastewater Construction Fund	\$ 0
Water Infrastructure Improvements Fund	\$ 299,500
2019 CO Capital Project Fund	\$ 1,109,904
Police Trust Fund	\$ 0
Donations Fund	\$ 0
PEDC Debt Service Fund	\$ 194,684
PEDC Operating Fund	\$ 807,266
PEDC Sales Tax Revenue Fund	\$ 0

There are the following interfund transfers:

FROM	TO	AMOUNT
W & WW Operating Fund	General Fund	\$ 428,962
PEDC Operating Fund	General Fund	\$ 261,276
Street Improvements Constr. Fund	General Fund	\$ 112,658
PEDC Sales Tax Revenue Fund	PEDC Operating Fund	\$ 680,160

**Section 8:** An official copy of the approved budget is duly filed with the City Secretary.

**Section 9:** Upon its final passage this ordinance will become effective on October 1, 2021.

**PASSED AND APPROVED** on this the 13<sup>th</sup> day of September 2021, by a vote of 4 ayes, 1 nays, and 0 abstentions at a regular meeting of the Town Council of the Town of Pantego, Texas.



**Russell Brewster, Mayor Pro Tem**



**ATTEST:**

  
\_\_\_\_\_  
**Kathryn Roberson, City Secretary**

**APPROVED AS TO FORM:**

  
\_\_\_\_\_  
**Carvan E. Adkins, City Attorney**



**ORDINANCE NO. 21-874**

**AN ORDINANCE OF THE TOWN OF PANTEGO, TEXAS, ADOPTING THE TAX RATE AND TAX EXEMPTIONS FOR THE TAX YEAR 2021, LEVYING THE TAX, AND DECLARING AN EFFECTIVE DATE.**

**WHEREAS,** the Town of Pantego, Texas, has followed the procedures established by the Property Tax Code, including the publishing and posting of required notices and the holding of required meeting to vote on tax rate; and

**WHEREAS,** The Town of Pantego, Texas held the meeting to vote on tax rate on September 14, 2021 during a special scheduled Town Council Meeting at 6:30 p.m. held in the Town Council Chambers located at Town Hall 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:**

**Section 1:** 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 year 2021 for the purpose hereinafter stipulated, to-wit:

- a. For the General Fund (maintenance and operations) levied on the \$100.00 valuation: \$0.371329

**THIS TAX TARE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE. and,**

- b. For the Interest and sinking Fund (debt service) levied on the \$100.00 valuation: \$0.048671

TOTAL TAX LEVIED: \$0.42000

**Section 2:** The Town Council agrees to allow property tax exemptions as previously adopted and are as follows:

- a. General Homestead Exemption: 20%
- b. 65 Years of Age and Over: \$50,000
- c. Disability Exemption: \$10,000
- d. Disabled Veteran Exemption: \$5,000/\$7,500/\$10,000/\$12,000

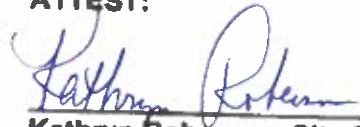
**Section 3:** This ordinance will become effective October 1, 2021 following its final passage.

**PASSED AND APPROVED** on this the 14<sup>th</sup> day of September 2021, by a vote of 5 ayes, 0 nays, and 0 abstentions at a special meeting of the Town Council of the Town of Pantego, Texas.



**Russell Brewster, Mayor Pro Tem**

**ATTEST:**



**Kathryn Roberson, City Secretary**



**APPROVED AS TO FORM:**



**Carvan E. Adkins, City Attorney**