

TOWN OF PANTEGO, TEXAS
ANNUAL OPERATING BUDGET
FOR FISCAL YEAR 2014-2015

Town Council

MELODY PARADISE, MAYOR

FRED ADAIR, Place 1
DON FUNDERLIC, Place 2
JANE BARRETT, Place 3
RUSSELL BREWSTER, Place 4, Mayor Pro Tem
DON SURRATT, Place 5

Town Staff

Matthew Fielder, City Manager
Julie Arrington, City Secretary
Ariel Carmona, Finance Director
Scott Williams, Public Works Director
Chad Joyce, Community Development Director
Thomas Griffith, Chief of Public Safety
Barry Reeves, Assistant Chief of Police
Robert Coker, Assistant Fire Chief
Thressa Householder, Municipal Court Administrator



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TOWN OF PANTEGO, TEXAS
ANNUAL OPERATING BUDGET
FOR FISCAL YEAR 2014-2015

This budget will raise more revenue from property taxes than last year's budget by an amount of \$13,475, which is a 1.3% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$6,141.

City Council Record Vote

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

FOR: Fred Adair, Don Funderlic, Jane Barrett, Russell Brewster, Don Surratt

AGAINST: None

PRESENT and not voting: Mayor Melody Paradise

ABSENT: None

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

	<u>Proposed</u> <u>FY 2014-15</u>	<u>Adopted</u> <u>FY 2013-14</u>
Property Tax Rate	\$0.420000	\$0.420000
Effective Tax Rate	\$0.414822	\$0.413662
Effective Maintenance & Operations Tax Rate	\$0.462562	\$0.457794
Rollback Tax Rate	\$0.429731	\$0.450581
Debt Rate	\$0.035473	\$0.058800

The total amount of municipal debt obligation secured by property taxes for the Town of Pantego is \$200,000.

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TOWN OF PANTEGO
FISCAL YEAR 2014-2015 ANNUAL BUDGET
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July 14, 2014

To: Honorable Mayor Melody Paradise
Member of the Pantego Town Council

Re: Fiscal Year 2014-2015 Annual Proposed Budget

Enclosed please find the draft Fiscal Year 2014-2015 Annual Budget. The last fiscal year has been a time of transition for the Town staff, and the draft budget as presented incorporates some differences from past processes. These include proposed general fund base operating budgets only containing previously funding recurring expenses, with proposed recurring and one-time expenditures submitted as supplemental requests for Council's consideration. It also includes our attempt to promote uniformity and transparency across departments by budgeting similar expenditures in the same accounts and consolidating like expenditures into single line items. I believe these changes will offer greater transparency in the Town's finances to the public, as well as offer Council an opportunity to consider broader options through your review and ultimate direction to the Town staff.

Just as the past year was a time of transition for staff, it was also a period of financial improvement in the Town's economy. Sales taxes, which were projected to increase by nineteen percent, are expected to exceed projections by almost four percent, validating from an economic perspective the decision by a past council to allow liquor sales. In addition, property valuations appear to be experiencing a rebound from the past few years, with a modest gain anticipated. This is reflective of the overall economy, which regionally is reporting increasing sales and employment with little growth in the Consumer Price Index. However, interest rates remain at historic lows, which continue to negatively impact the Town's ability to generate revenues on funds held in reserve.

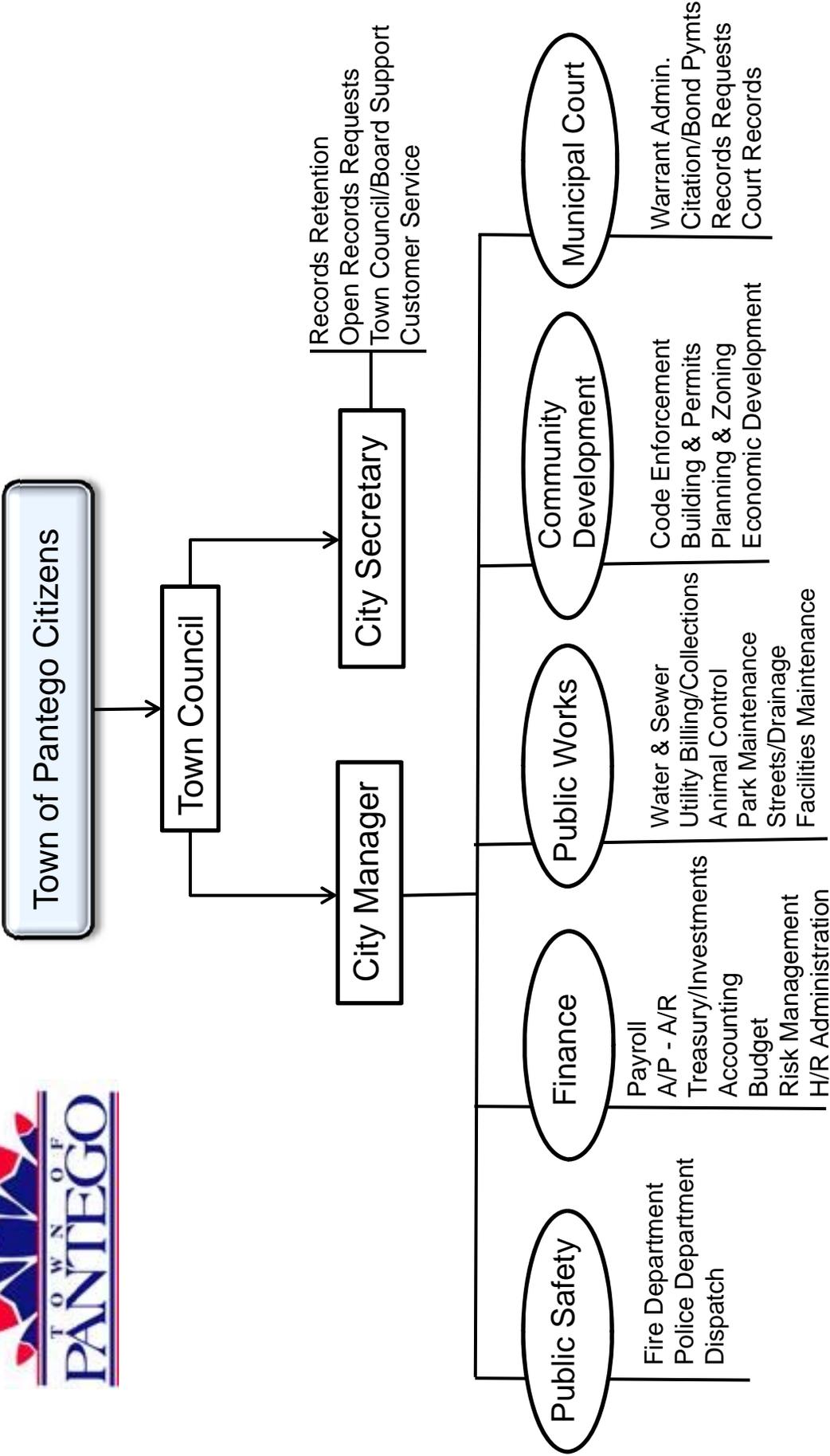
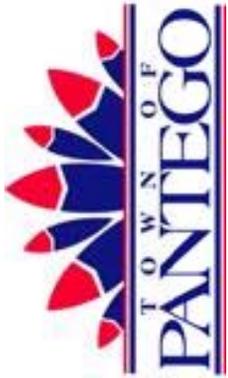
While economic conditions remain positive, the Town does face a number of challenges as it moves forward. Some of the areas under consideration in this budget include making us competitive in the labor market, addressing previously deferred maintenance on aging infrastructure, and planning for the replacement of existing equipment.

I want to express my gratitude to all staff members who participated in the budget process. I look forward to the process of reviewing the budget with you and creating a final document that will serve as a plan of action for the upcoming year.

Sincerely,

Matthew Fielder
City Manager

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**CITY MANAGER'S MESSAGE
FOR THE FY 2014-2015 PROPOSED BUDGET
TO
MAYOR MELODY PARADISE
AND
MEMBERS OF THE PANTEGO TOWN COUNCIL**

September 22, 2014

In accordance with the Texas Local Government Code, the Proposed Annual Operating Budget for fiscal year beginning October 1, 2014 and ending September 30, 2015 is hereby submitted. The proposed budget presents, in financial terms, the plan for accomplishment of the delivery of municipal services during the forthcoming fiscal year. The narrative which follows provides a detailed overview of the proposed budget.

ALL FUNDS

In all funds, the Fiscal Year 2014-2015 Operating Budget provides for an estimated \$5,714,211 in revenues, an estimated increase of 1.3% from the current (FY 14) adopted budget. The proposed base budget expenditures for all funds is \$7,950,432, an increase of 13.8% from the current adopted budget. Most of this increase is due to the increase in capital and one-time expenditures in the General, Street Improvement, Capital Project and Water and Sewer Funds. The budget supports 45 full-time equivalent personnel (FTE) in all funds, unchanged from the current adopted fiscal year budget.

FUND STRUCTURE

All Funds:	
Governmental Funds:	
General Fund 100	
Debt Service Fund 400	
Special Revenue Funds	
	Court Security Fund 800
	Court Techonology Fund 825
	PantegoFest Fund 850
	Shamburger Fund 875
	Cartwright Library Fund 880
Capital Project Funds	
	Street Improvement Fund 500
	Capital Projects Fund 300
	Park Row Project Fund 550
Proprietary Funds:	
Water and Sewer Fund	
	Water and Sewer Operating Fund 200
	Water and Sewer Construction Fund 700
	Water and Sewer Infrastructure Fund 750
Fiduciary Funds:	
	Trust and Agency Fund 650
*Pantego Economic Development Funds:	
	PEDC Operating Fund 903
	PEDC Debt Service Fund 901
	PEDC Construction Fund 906

*Note: The Pantego Economic Development Corporation (PEDC), as a component unit of the general government, its budget is submitted separate from the Town's budget. It is first approved by the PEDC Board and subsequently by the Town Council.

Manager's Message
FY 2014-2015 Proposed Budget

The Fund Structure table outlines the budget structure for the Town of Pantego. Funds are used by the Town to keep track of specific sources of funding and spending for particular purposes. The Town adopts annual appropriated budgets for the general fund, debt service fund, special revenue funds, capital project funds and water and sewer funds.

Governmental Funds. Most of the Town's basic services are included in the governmental funds, which focus on (1) short-term inflows and outflows of spendable resources and (2) balances left at year-end that are available for spending. Consequently, governmental funds provide a detailed short-term view that helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the Town's programs. These funds include the general fund, debt service fund, special revenue funds and capital projects funds.

Proprietary Funds. Services for which the Town charges customers a fee are generally reported in proprietary funds. Proprietary funds provide both long-term and short-term financial information. The Town maintains one type of proprietary fund, the Water and Sewer Fund.

Fiduciary Funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. The resources for the Trust and Agency Fund are not available to support the Town's programs. Therefore, this fund is not under the purview of the Town Council; however, information on revenues and funds spent are available for review.

PROPOSED GENERAL FUND BUDGET

The General Fund is the largest operating fund in 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 Ad Valorem (Property) taxes, Sales and Use Tax, Franchise Fees, Fines and Forfeitures, Licenses and Permits Fees, Service Charges, Interfund Transfers and Interest Income.

The General Fund has been restructured this year to improve transparency in accounting for the cost of municipal operations. These efforts help provide a clearer picture of the costs for these services without having to search through multiple account numbers.

REVENUES

Total operating revenues for FY 2014-2015 are \$3,732,484 as proposed, approximately \$118,890 more than the FY 2013-14 adopted budget. The increase is primarily due to a decrease of \$55,146 in the debt service requirement (reallocated to the General Fund), a projected increase of \$16,440 in sales tax revenue and a slight increase in property valuation.

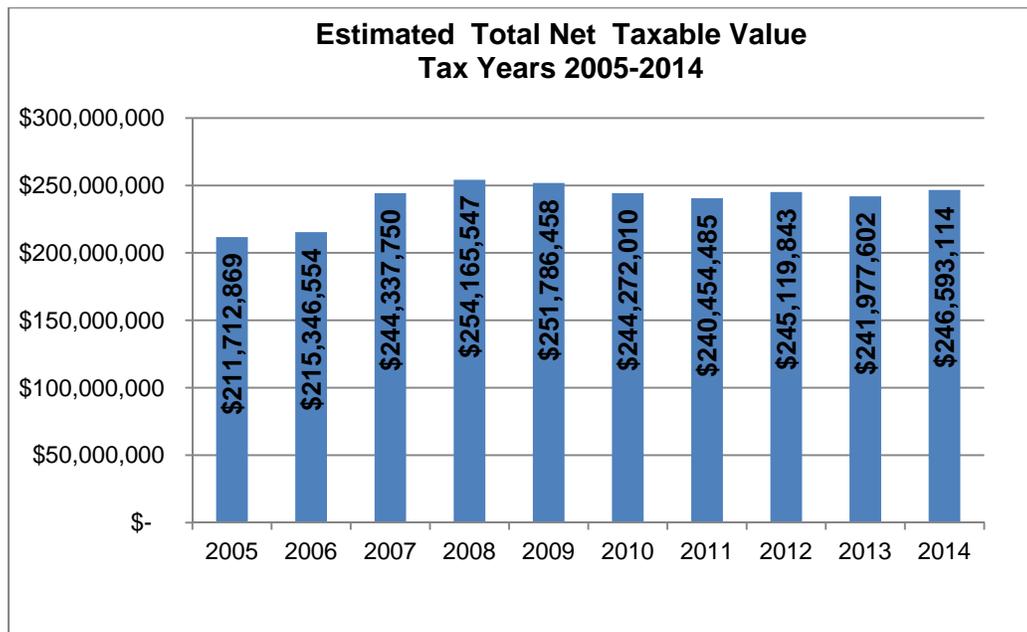
Manager's Message
FY 2014-2015 Proposed Budget

Revenue sources for municipalities are primarily derived from Ad Valorem (Property) and Sales Taxes. Another major revenue source for the Town of Pantego is fines and forfeitures, which include Municipal Court fines and warrant charges from the issuance of citations. Franchise fees include fees charged to specific industries for conducting business in the City. Licenses and permits include the collection of revenue for animal licenses, building permits, planning and zoning fees, liquor licenses, certificates of occupancy, contractor registration fees and plan review fees. Other charges for services and other non-operating revenue include revenue from park rentals, emergency medical services, fire inspections, oil and gas royalties and interest revenue.

Aside from Water and Sewer revenue, this proposed budget will address in detail the three primary sources of revenue for the General Fund: (1) Ad Valorem (Property) Tax, (2) Sales Tax, and (3) Fines and Forfeitures.

Ad Valorem (Property) Taxes

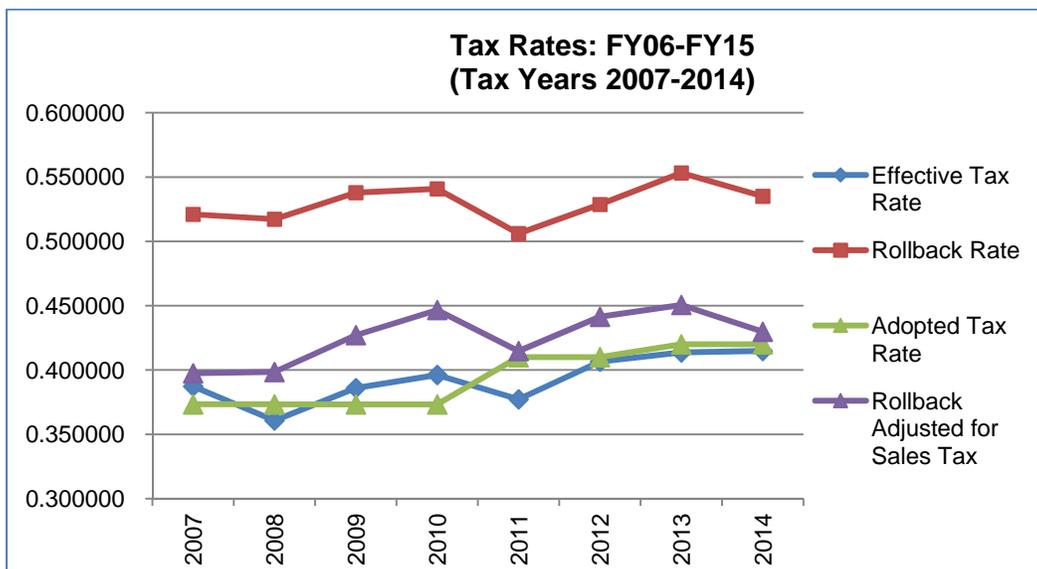
Taxable Value. The Town's 2014 taxable value net of protested value, as provided by the Tarrant Appraisal District is \$246,593,114, an increase of \$4,615,512 or 1.9% over 2013's Certified Tax Roll estimated net taxable value of \$241,977,602. This slight increase in value is primarily attributed to a reevaluation resulting in an increase in residential and commercial values. The table below illustrates a ten year trend on estimated total net taxable value for tax years 2005-2014.



Manager's Message
 FY 2014-2015 Proposed Budget

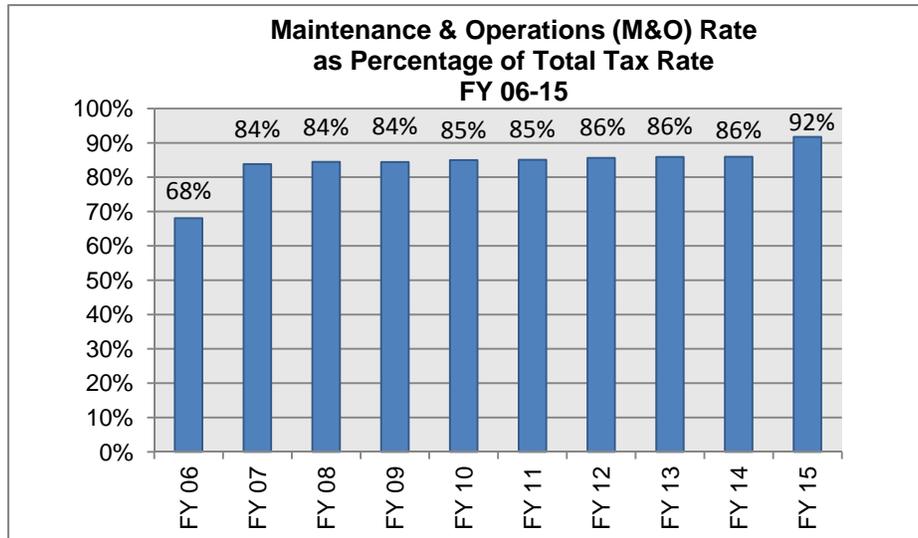
Tax Rate - This is the actual rate adopted by the Town Council. It consists of a component which together with various other revenues, funds the operations of the Town's General Fund (the maintenance and operations (M&O) rate) and a second component which funds principal and interest requirements on the Town's general obligation and certificates of obligation bonds (the debt service (I&S) rate). **The property tax rate in the proposed base budget is \$0.4200 per \$100 valuation, unchanged from the current adopted rate.**

The effective tax rate for Fiscal Year 2014-2015 is \$0.414822 per \$100 valuation, which is \$0.00116 higher than the current rate of \$0.413662. The rollback rate adjusted for sales tax for Fiscal Year 2014-2015 is \$0.429731, which is \$0.02085 lower than the current rollback rate of \$0.450581. The chart below shows the historical trend of the Town's tax rate since Tax Year 2007.

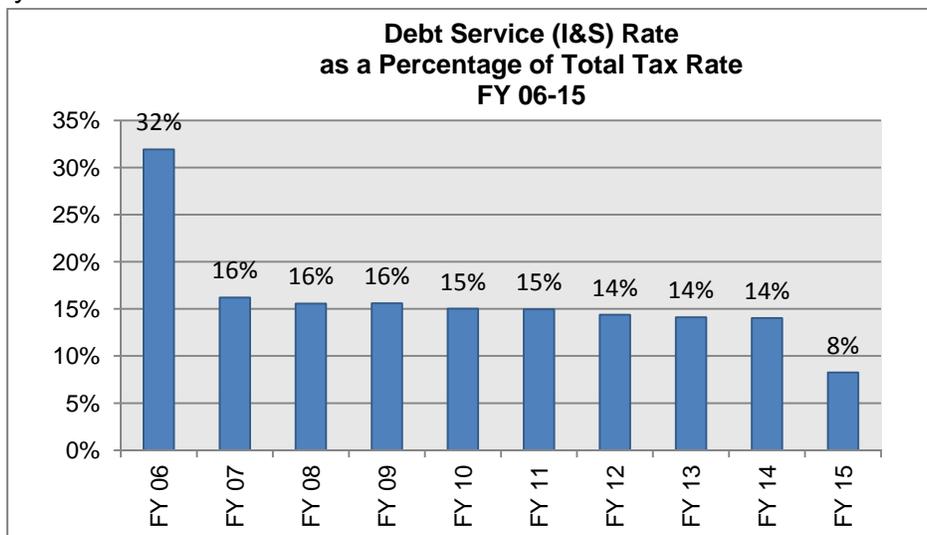


Maintenance and Operations Rate (M&O rate) – The M&O rate in Fiscal Year 2014-2015 is \$0.38532, an increase of \$0.02426 from current fiscal year's \$0.36106 rate. This rate reflects 91.74% of the total tax rate. The following graph illustrates the M&O rate as a percentage of the total tax rate since Fiscal Year 2006.

Manager's Message
 FY 2014-2015 Proposed Budget



Debt Service Rate (I&S rate). The I&S rate for Fiscal Year 2014-2015 is \$0.03468. This rate reflects 8.26% of the total tax rate for the upcoming fiscal year and a decrease of \$0.02426 from the current fiscal year's debt service of \$0.05894. Property tax revenue dedicated to debt service as a percentage of total property tax revenue has decreased about 24% since Fiscal Year 2006. The reason for this downward trend is due to no new debt issuances since 2004. As debt service requirements decrease, the maintenance and operations rate increases, allowing for more funds to go toward the operations of the Town's General Fund. The Town does not intend at this time to issue new bond debt for the upcoming fiscal year.



Manager's Message
 FY 2014-2015 Proposed Budget

The following table compares the Town of Pantego tax rate to those of surrounding jurisdictions. This information was collected from the Tarrant Appraisal District report for 2013 tax rates. This table compares the 2013 tax rates to the proposed rate for Fiscal Year 2014-15 of \$0.4200 per \$100 valuation for the Town of Pantego. Compared to the selected Tarrant County municipalities, the proposed rate of \$0.4200 is 43.3% lower than the 2013 tax rate average of \$0.6019.

Jurisdiction Name	Tax Rate	M&O Rate	M&O as %	I&S Rate	I&S as %
City of Everman	\$ 1.2552	\$ 0.9526	75.9%	\$ 0.3026	24.1%
City of Forest Hill	1.0600	0.8647	81.6%	0.1953	18.4%
City of Pelican Bay	0.8985	0.8542	95.1%	0.0443	4.9%
City of Fort Worth	0.8550	0.6759	79.1%	0.1791	20.9%
City of Kennedale	0.7475	0.5605	75.0%	0.1870	25.0%
City of Samson Park	0.7337	0.5484	74.7%	0.1853	25.3%
City of Mansfield	0.7100	0.4625	65.1%	0.2475	34.9%
Halton City	0.7000	0.4800	68.6%	0.2200	31.4%
City of Crowley	0.6968	0.4745	68.1%	0.2223	31.9%
City of Burleson	0.6900	0.5278	76.5%	0.1622	23.5%
City of White Settlement	0.6707	0.5358	79.9%	0.1349	20.1%
City of Grand Prairie	0.6700	0.4849	72.4%	0.1851	27.6%
City of Azle	0.6595	0.5156	78.2%	0.1439	21.8%
City of Benbrook	0.6575	0.6425	97.7%	0.0150	2.3%
City of Arlington	0.6480	0.4423	68.3%	0.2057	31.7%
City of N Richland Hills	0.6100	0.3490	57.2%	0.2610	42.8%
City of Hurst	0.6085	0.4499	73.9%	0.1586	26.1%
City of Watauga	0.5912	0.4105	69.4%	0.1807	30.6%
City of Keller	0.5733	0.4422	77.1%	0.1311	22.9%
City of Richland Hills	0.5281	0.4677	88.6%	0.0604	11.4%
City of Sanigaw	0.5100	0.2890	56.7%	0.2210	43.3%
Town of Trophy Club	0.4993	0.3843	77.0%	0.1150	23.0%
City of Bedford	0.4948	0.3032	61.3%	0.1916	38.7%
City of Westworth Village	0.4920	0.2390	48.6%	0.2530	51.4%
City of Lake Worth	0.4821	0.1480	30.7%	0.3340	69.3%
City of Euless	0.4700	0.3606	76.7%	0.1094	23.3%
City of Southlake	0.4620	0.3420	74.0%	0.1200	26.0%
City of Flower Mound	0.4497	0.3337	74.2%	0.1160	25.8%
City of Colleyville	0.3559	0.3244	91.2%	0.0315	8.8%
City of Grapevine	0.3425	0.1314	38.4%	0.2111	61.6%
City of Haslet	0.3209	0.2556	79.7%	0.0652	20.3%
Dalworthington Gardens	0.2627	0.2121	80.7%	0.0506	19.3%
City of Westlake	0.1568	0.1389	88.5%	0.0180	11.5%
Average	\$ 0.6019	\$ 0.4425	72.7%	\$ 0.1593	27.3%
Median	\$ 0.6085	\$ 0.4499	73.9%	\$ 0.1586	26.1%
Town of Pantego	\$ 0.4200	\$ 0.38532	91.7%	\$ 0.03468	8.3%

Manager's Message
 FY 2014-2015 Proposed Budget

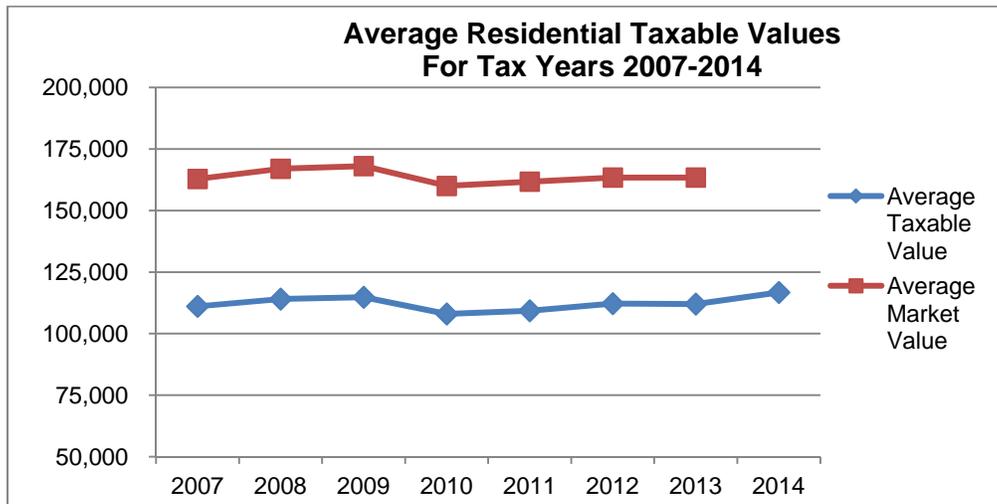
Taxable Value of Average Residential Property. The next table illustrates a decline of 0.2% from 2012 to 2013 in the Average Net Taxable residential property value for the Town of Pantego. The 2013 taxable value for the Town of Pantego was \$112,038, 3.1% below the median, and 57.5% below the average taxable value for selected Tarrant municipalities.

The taxable value of an average residential property in the Town of Pantego is estimated to increase from \$112,038 in 2013 to \$114,167 in 2014 for Fiscal Year 2015 – an estimated 1.9% increase in taxable value. This increase in value is partially attributed to \$1,462,159 in the added value to the tax base for new construction/improvements: \$1,235,926 residential and \$226,233 commercial.

Jurisdiction Name	2012 Average Net Taxable Value	2013 Average Net Taxable Value	% Change
City of Westlake	\$ 1,166,338	\$ 1,203,398	3.2%
City of Southlake	500,076	510,381	2.1%
City of Colleyville	399,477	407,490	2.0%
Dalworthington Gardens	341,930	343,277	0.4%
City of Keller	265,340	271,152	2.2%
Town of Trophy Club	222,887	224,566	0.8%
City of Haslet	188,005	192,429	2.4%
City of Grapevine	176,287	179,887	2.0%
City of Mansfield	172,074	175,929	2.2%
City of Kennedale	150,678	154,123	2.3%
City of Bedford	145,783	148,411	1.8%
City of Grand Prairie	144,965	148,158	2.2%
City of Benbrook	129,671	131,493	1.4%
City of Burleson	127,441	129,477	1.6%
City of N Richland Hills	122,668	125,699	2.5%
City of Azle	116,830	120,797	3.4%
City of Euless	113,197	115,561	2.1%
City of Westworth Village	102,406	109,418	6.8%
City of Crowley	102,095	105,193	3.0%
City of Sanigaw	100,770	104,327	3.5%
City of Hurst	99,958	102,257	2.3%
City of Arlington	97,066	98,263	1.2%
City of Fort Worth	95,559	98,013	2.6%
City of Watauga	88,219	88,534	0.4%
City of Richland Hills	77,640	81,990	5.6%
City of Flower Mound	113,709	81,675	-28.2%
Haltom City	64,074	64,652	0.9%
City of Pelican Bay	62,309	63,501	1.9%
City of Lake Worth	57,383	58,363	1.7%
City of Everman	46,572	46,508	-0.1%
City of Forest Hill	45,044	45,719	1.5%
City of Samson Park	44,561	45,569	2.3%
City of White Settlement	44,742	45,395	1.5%
Average	\$ 173,508	\$ 176,412	1.3%
Median	\$ 113,197	\$ 115,561	2.1%
Town of Pantego	\$ 112,210	\$ 112,038	-0.2%

Manager's Message
 FY 2014-2015 Proposed Budget

The chart below shows the trend on average residential taxable values compared to market values for tax years 2007-2014, with 2014 being the estimated \$114,167 average residential value for that year.



The proposed rate, applied to the estimated increase in taxable value, will result in an estimated increase of approximately \$9 in the tax bill for the average residential property, from \$471 in the current year to an estimated \$480 in the proposed budget.

The following table compares the tax bill on a home of average taxable value for various Tarrant County cities. Using Tarrant Appraisal District 2013 tax rates, Pantego's estimated average net taxable value for 2014 is projected to be lower than the 2013 median range value. The average tax bill for Pantego of \$480 is lower than the median range by \$64 or 13.3%.

As illustrated next, the proposed rate of \$0.4200 per \$100 valuation is also 11.9% lower than the median rate of \$0.4700, and 43.3% lower than the average tax rate of \$0.6019.

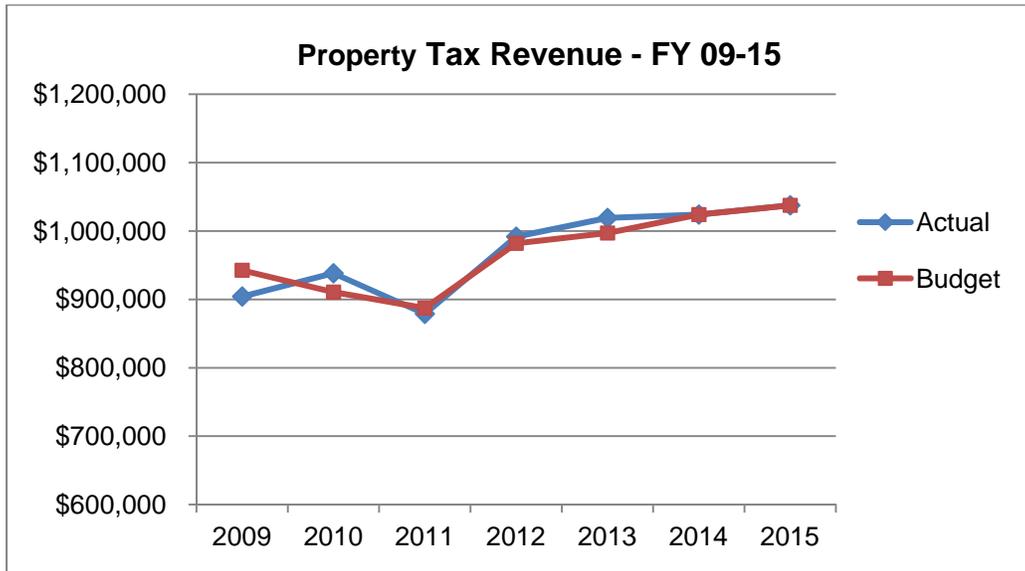
Manager's Message
 FY 2014-2015 Proposed Budget

Jurisdiction Name	2013 Average Net		
	Taxable Value	Tax Rate	Avg. Bill
City of Westlake	\$ 1,203,398	\$ 0.15684	\$ 1,887
City of Southlake	510,381	0.4620	2,358
City of Colleyville	407,490	0.3559	1,450
Dalworthington Gardens	343,277	0.2627	902
City of Keller	271,152	0.5733	1,554
Town of Trophy Club	224,566	0.4993	1,121
City of Haslet	192,429	0.3209	617
City of Grapevine	179,887	0.3425	616
City of Mansfield	175,929	0.7100	1,249
City of Kennedale	154,123	0.7475	1,152
City of Bedford	148,411	0.4948	734
City of Grand Prairie	148,158	0.6700	993
City of Benbrook	131,493	0.6575	865
City of Burleson	129,477	0.6900	893
City of N Richland Hills	125,699	0.6100	767
City of Azle	120,797	0.6595	797
City of Euless	115,561	0.4700	543
City of Westworth Village	109,418	0.4920	538
City of Crowley	105,193	0.6968	733
City of Sanigaw	104,327	0.5100	532
City of Hurst	102,257	0.6085	622
City of Arlington	98,263	0.6480	637
City of Fort Worth	98,013	0.8550	838
City of Watauga	88,534	0.5912	523
City of Richland Hills	81,990	0.5281	433
City of Flower Mound	81,675	0.4497	367
Haltom City	64,652	0.7000	453
City of Pelican Bay	63,501	0.8985	571
City of Lake Worth	58,363	0.4821	281
City of Everman	46,508	1.2552	584
City of Forest Hill	45,719	1.0600	485
City of Samson Park	45,569	0.7337	334
City of White Settlement	45,395	0.6707	304
Average	\$ 176,412	\$ 0.6019	\$ 810
Median	\$ 115,561	\$ 0.4700	\$ 543
2014 Proposed:			
Town of Pantego	\$ 114,167	\$ 0.4200	\$ 480
% of Average	54.5%	43.3%	69.0%
% of Median	1.2%	11.9%	13.3%

Property Tax Revenue. Overall, revenue from Ad Valorem (Property) taxes is estimated to increase by \$13,475 (1.3%) from the current year adopted budget of \$1,024,000 to a proposed \$1,037,475. The General Fund increase is \$70,000; however, because of a decrease in the debt service requirement of \$56,525, the total estimated increase in property tax revenue amounts to \$13,475. Delinquent tax collections are unstable and difficult to predict. The Town takes a conservative approach to calculating the delinquent tax budget based on historical collections in prior years. The total estimated delinquent tax collection for Fiscal Year 2014-2015 is \$20,000.

Manager's Message
 FY 2014-2015 Proposed Budget

Property tax is the second largest source of revenue for the General Fund comprising 25.9% of total General Fund revenue for the 2014-2015 Fiscal Year. Below is a five year trend comparison of actual to budgeted property tax revenue for Fiscal Years 2009-2014, with Fiscal Year 2015 projection.



Sales Tax Revenue

Sales tax is projected to remain steady from current adopted levels. Total revenue from sales tax in fiscal year 2015 is projected at a total of \$2,077,455. The projected increase is 3.6% higher than estimated current year end sales tax collections budget of \$2,005,324.

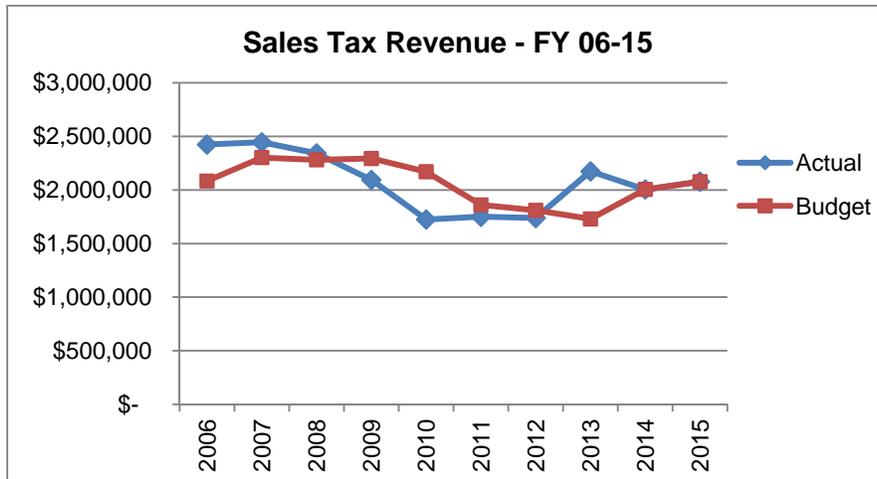
Sales taxes are collected by retailers and remitted to the State for the sale of goods and services within the Town of Pantego. The State returns the portion designated for the City. Sales tax data is collected by the State Comptroller and then released to the Town. However, the State Comptroller does not release detailed information on sales tax receipts, which makes forecasting more difficult. Therefore, the Town generally takes a very conservative approach to forecasting sales tax receipts. Aggregate historical data and current economic predictions are used to project future sales tax revenue.

The 2 (two) cent sales tax revenue the Town collects from the State is allocated as follows:

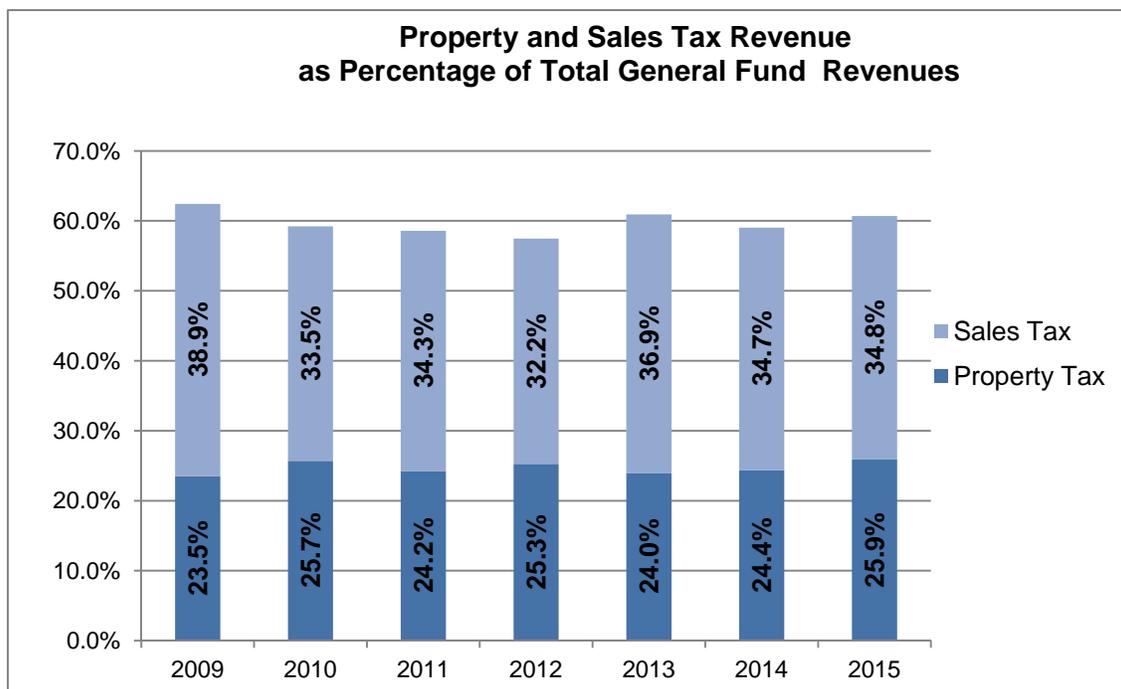
- General Fund 62.5% or 1.25 ¢
- Street Improvement Fund 12.5% or .25 ¢
- Pantego Economic Development Corp. 25.0% or .50 ¢

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Revenue from the Town's 62.5% General Fund sales tax allocation represents \$1,298,409, an increase of \$16,440 or 1.28% of current year's General Fund adopted budget of \$1,281,969. Although sales tax is expected to increase slightly due to indications of an improving economy, management takes a conservative approach in projecting this source of revenue due to the uncertainty of sales tax when budgeting in this category. Sales tax is the largest revenue source for the General Fund, 34.8% projected for the 2014-2015 Fiscal Year.



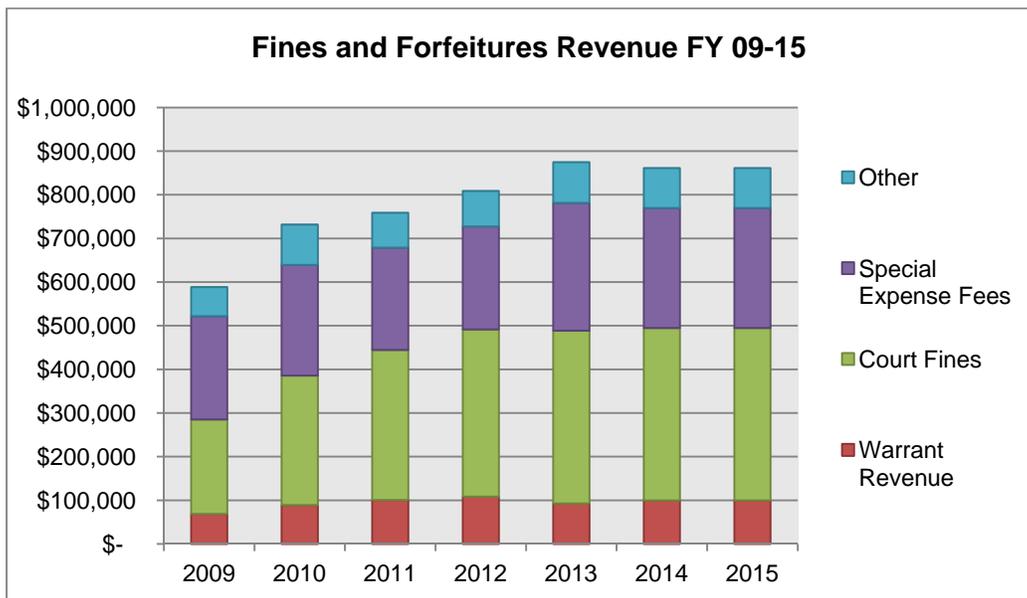
Combined, property and sales taxes will fund approximately 60.7% of General Fund maintenance and operations expenses for FY 2015. The graph below illustrates this relationship since Fiscal Year 2009.



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, \$861,500 or 23.2% of total General Fund revenue projected for Fiscal Year 2014-2015. Overall, revenues for this category are not expected to change from the current fiscal year adopted levels. Within this category, Warrant revenue, Court Fines and Penalties and Special Expense fees constitute the three largest sources of revenue. Warrant revenue is projected to be \$100,000 or 11.6% of this total. Court Fines and Penalties revenue is projected at \$395,000, or 45.9%, and Special Expense fees at \$275,000 or 31.9% of the total projected for Fines and Forfeitures. The graph below demonstrates the revenue trend for this category since Fiscal Year 2009.



Other Revenue

Mixed Beverage Tax (\$14,000), Franchise Fees (\$327,000) and Licenses and Permits (\$82,000) are projected as being flat or slightly lower/higher than prior year projections. Ambulance revenue, from the collection of Emergency Medical Services, is expected to remain steady at \$120,000. This proposed revenue is net of the offsetting expenditure included in the Fire Department budget that accounts for the billing charge paid to Intermedix. Fire inspections revenue is also expected at \$6,000, same as current fiscal year projection.

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Other revenue sources include Interfund transfers to the General Fund budgeted at \$528,278 for Fiscal Year 2014-15. It includes \$313,075 from the Enterprise Fund (Water and Sewer Fund), \$20,000 from the Municipal Court Security Fund, \$115,389 from the Pantego Economic Development Corporation and \$79,814 from the Street Improvement Fund. These transfers are made to the General Fund to recover labor cost and other associated expenses related to the activities of these funds.

The new source of revenue included in the FY 2014-15 proposed budget is revenue from No Insurance Towing Fees. The Town Council approved an ordinance which allows the Police Department to impound vehicles whose drivers fail to provide proof of liability insurance. An administrative fee of \$25 per vehicle is authorized to be assessed to the owner of such vehicle. Revenue from this source is projected at \$20,000 for the upcoming fiscal year.

Other revenues (\$31,575) constitute lesser service charges and include Park Rental revenue, Oil and Gas Royalty revenue, Copy fees, NSF Check fees, Interest revenue and other Miscellaneous revenue.

EXPENDITURES

Proposed total operating expenditures are \$4,034,978 (3.7% or \$144,980) higher than current adopted budget expenditures of \$3,889,998. General Fund expenditures are divided into functions and categories. The seven (7) major functions are:

- General and Administrative (Administration, City Secretary, Utility Billing, Finance)
- Public Works (Streets, Drainage, Parks and Recreation, Animal Services)
- Community Development (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 Outlay

The following notable changes were made in this year's General Fund proposed base budget:

- Community Development function was moved from the Public Works Department to create the Community Development Department.
- Reallocation of Public Safety Chief total personnel cost from General and Administrative to the Police and Fire Departments (50/50).

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- A Capital Outlay category was created to account for minor capital purchases and capital lease payment obligations.
- The Denitech and Programming Maintenance Agreement expenditures were 100% reclassified into the General and Administrative function. Total expenses for these services are no longer allocated to individual departments.
- In order to provide greater management oversight, account expenditures are now consistently used throughout departments and funds.

As illustrated below, the largest expenditure by function is Public Safety (Police and Fire Departments) 31.6% and 25.3% respectively. Total Public Safety expenditures in the General Fund are budgeted at \$2,297,195 in Fiscal Year 2014-15 (Police [\$1,275,908] and Fire [\$1,021,287]) a 5.0% combined increase over the prior year's adopted budget. Much of the increase is a result of the Public Safety Chief personnel cost shift from the General and Administrative Department to the Police and Fire Departments and the adjustment to salaries and benefits.

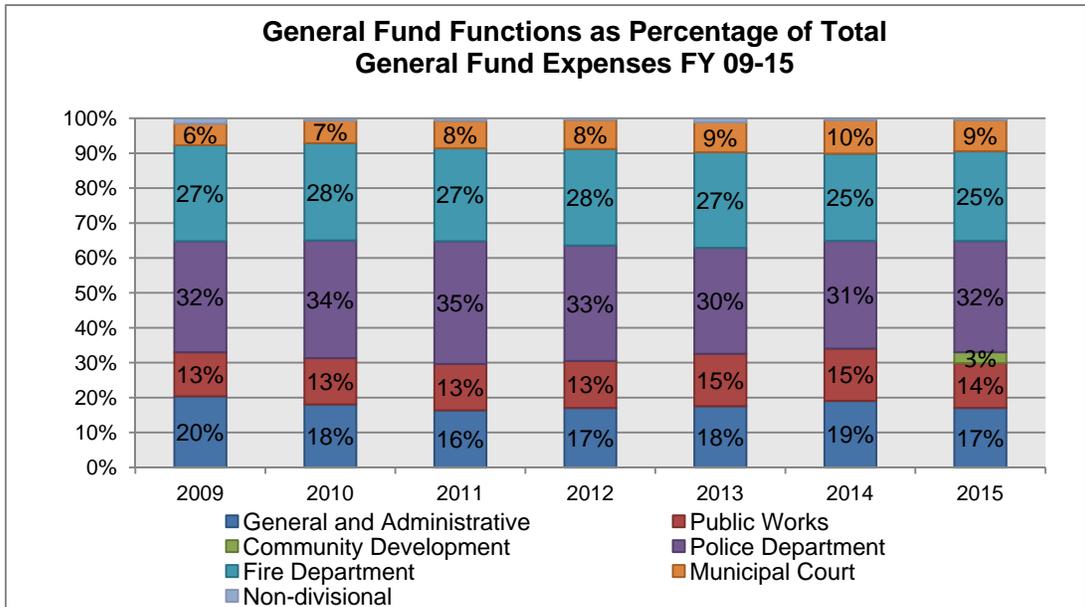
General and Administrative constitutes the second largest group of expenditures by function (17.0%) in the General Fund. Total expenditures for the General and Administrative function (Administration, City Secretary, Finance and Utility Billing) are budgeted at \$687,445 in FY 2014-15, a decrease of \$41,749 from the adopted budget of \$729,194 in the prior year. Once again, the decrease in this function is primarily due to the reclassification of the Public Safety Chief personnel cost to the Police and Fire Departments. The overall decrease is also counterbalanced by the additional cost accrued in this department for Denitech (Copier and Printing Services) and I-Werks (Programming Maintenance) contracts.

Public Works constitutes the third largest group of expenditures in the General Fund at 13.7% of total expenditures. Total expenditures for the Public Works function are budgeted at \$551,401 for FY 2014-15, a decrease of \$37,383 or 6.3% from prior year's adopted budget. The decrease is primarily due to the separation of Community Development from the Public Works Department. The Community Development function, now separate from Public Works, represents 3.1% or \$126,496 of total General Fund expenditures for FY 2014-15.

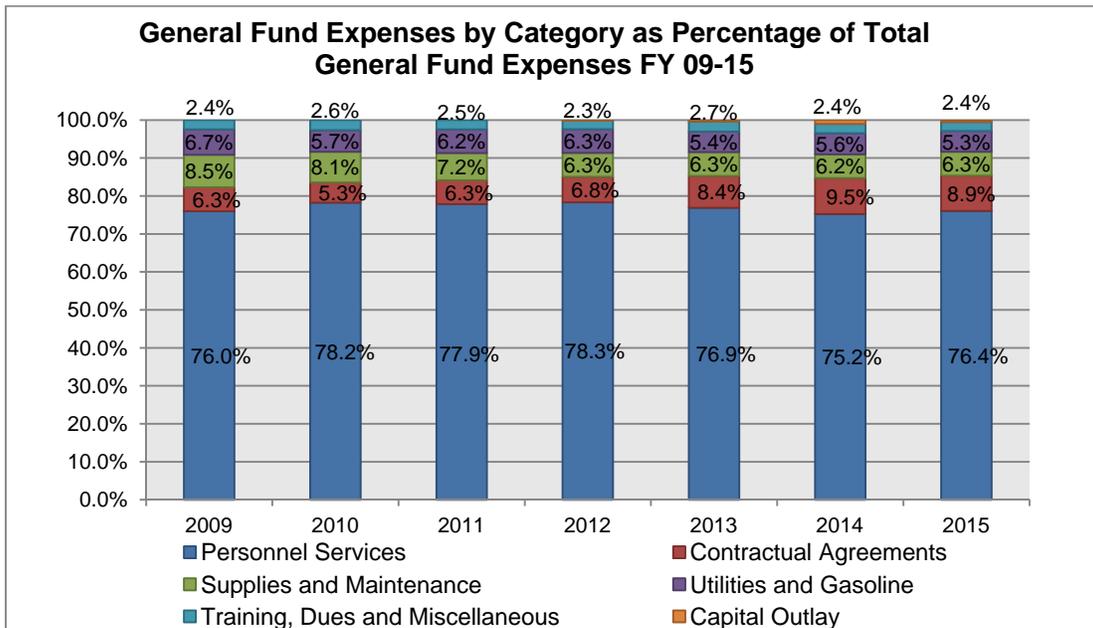
Expenditures for Municipal Court (8.7%) and Non-Departmental (.5%) account for the remainder of General Fund expenditures by function in the FY 2014-15 proposed budget for the General Fund. Municipal Court's proposed budget of \$352,441 represents a 4.4% decrease from current year's adopted budget. Non-Departmental include Community Relations Board (CRB) and Special Events expenditures. Proposed budget for CRB is \$11,500 and \$8,500 for Special Events.

The following graphs illustrate the spending in these functions over the last five years. The FY14 column reflects year end projections and the FY15 column proposed base numbers.

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When grouped by category rather than functions, the largest category of expenditures in the General Fund is for Personnel Services, representing 76.4% of the proposed base budget expenditures. The next largest category of expenditures is for Contractual Agreements, at 8.9%.



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GENERAL FUND BALANCE

Fiscal Year 2013-2014 Estimated Ending Fund Balance:

The Estimated Year End Fund Balance in the General Fund is estimated to be \$1,732,254 or 159.29 days operations at the end of the Fiscal Year 2013-14. Below is the Fiscal Year 2013-2014 calculation of estimated year end unassigned fund balance:

Total Current Year Expenditures	\$	3,969,386	
90 Days Reserve (24.66%)	\$	978,851	
120 Days Reserve (32.88%)	\$	1,305,134	
Estimated FY 2014 Ending Fund Balance	\$	1,732,254	159.29 Days Current Expenditures
69.29 Days Over 90 Day Minimum Reserve	\$	753,530.84	
39.29 Days Over 120 Day Reserve	\$	427,279.93	

Fiscal Year 2014-2015 Estimated Ending Fund Balance:

\$ 1,732,254	Estimated Available Fund Balance October 1, 2014
4,269,208	Plus: Revenues
4,021,203	Less: Recurring Expenses
145,198	Less: Existing Capital Lease Obligations
24,367	Less: New Capital Lease - Remount Ambulance Medic 1
13,775	Less: FY 2015 General Fund Supplemental Requests
55,643	Less: FY 2015 Capital Project Fund Supplemental Requests
100,000	Less: Reserved/Committed for Equipment Replacement
<u>\$ 1,641,276</u>	Estimated Ending Fund Balance at September 30, 2015

\$ 258,960 22.5 Days Over the 120 Days Reserve

General Fund approved Supplemental Requests include:

\$ 7,000	Incode Accounts Receivable Module
2,898	Incode Training
<u>3,877</u>	IT Upgrades through I-Werk
\$ 13,775	Total

General Fund funded and approved Capital Project Fund Supplemental Requests include:

\$ 15,000	Storm Drainage Repair
9,000	Operating Lease for two (2) Patrol Motorcycles
7,148	LED Lighting for two (2) Patrol Motorcycles
10,000	Fire Hose Replacement
<u>14,495</u>	Chest Compression System for Fire Department
\$ 55,643	Total

DEBT SERVICE FUND

Revenues for the Debt Service Fund are allocated from Ad Valorem (Property) tax collections and a small amount of interest income. As with previous years, the revenue posted during the year will equal the expected annual payments of principal and interest. The fund supports two debt issues: the 2004 General Obligation Refunding Bonds Issue which will retire in FY 2014-15, and the 2004 Certificates of Obligation Bonds Issue which will retire in FY 2018-19. The debt service payment for FY 2014-15 is \$57,019 and \$30,457 respectively, for a total of \$87,475 in debt service payments.

The Debt Service rate (also referred to as the Interest & Sinking (I&S) rate) is the primary driver of the tax rate required by the Town. This rate requirement continues to decline as the Town's debt is decreased every year. The Town will accumulate enough Ad Valorem revenue during the year to pay the debt service payments due in FY 2014-15. The fund also contains sufficient reserves to cover unexpected shortfalls in revenue collection. As mentioned in the Ad Valorem explanation section of this document, the estimated debt rate for fiscal year 2014-15 is estimated to be \$0.03468 per \$100 valuation.

SPECIAL REVENUE FUNDS

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

Shamburger and Cartwright Library Funds – Both of these funds were created as bequeaths to the Town from two of its departed citizens. The Shamburger Fund is used to account for the care and feeding of stray animals found within the Town limits. The Cartwright Fund is used to account for library services and is currently being used to fund the development of the Town's website. Expenses incurred in both of these funds are for the labor and supplies incurred in carrying out those mandates.

Municipal Court Security Fund – This fund was created by the State Legislature to fund municipal court security. This fund accounts for the cost of security for both the courtroom and the court office. Revenue sources come from a portion of the fees collected on every infraction adjudicated by the Town. Revenues in this fund are estimated at \$15,000 for FY 2014-15. The proposed budget includes funding for the following expenditures:

- Walk-through metal detector at \$2,773, and
- Transfer of \$20,000 to the General Fund – approximately 40% of warrant officer's officer to cover court security responsibilities.

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

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revenues are estimated at \$32,000 (\$18,000 for Court fines and fees and \$14,000 in Other Revenue) for FY 2014-15. The proposed budget includes funding for the following expenditures:

- Re-cabling of the Municipal Court office at \$2,125;
- Receipt printer for court room at \$1,050;
- The \$10,000 proposed under Municipal Court expenditures is used to fund the cost of the electronic credit card payment activity. This cost is offset and recovered by the convenience fee charged on electronic payments projected under Other Revenue.

PantegoFest Fund – This fund was created by advice from the Town's auditors. The fund was created to track revenues and expenditures associated with the activities of the Town's annual PantegoFest event. Estimated ending fund balance for Fiscal Year 2013-14 is \$38,197. Depending on the financial results and success of this year's PantegoFest to be held at the end of September, Council will decide during the upcoming fiscal year whether or not the Town will continue to fund and hold PantegoFest next year.

CAPITAL PROJECT FUNDS

This set 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 the Park Row Project Fund.

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 at \$259,682, an increase of \$11,327 or 4.6% from the current year's adopted budget.

The repair and upgrade of the Town's streets and roads continues to be a top priority of the Town Council and staff. The Public Works Director previously presented a prioritized list of streets that were in the most need of repair or upgrade. That list contained eleven (11) streets of which the majority has already received attention or is being addressed in the current fiscal year. The work started in Fiscal Year 2012-13 on Country Club Court and Peachtree Lane was finally completed this year. However, Wagon Wheel Trail, Dickerson and Sarah Drive scheduled to be completed this year were postponed to be completed in the upcoming years.

In addition to the overlay of Wagon Wheel Trail included in the list below, the proposed budget also includes funding for the following projects:

- \$100,000 for General Street Repairs;
- \$36,000 for South Bowen Pavement Marking; and
- \$150,000 for Wagon Wheel Bridge Repair.

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			Proposed
Priority	Street	Completed	2014-2015
1	Country Club Court	X	
2	Peachtree Lane	X	
3	Chisholm Trail	X	
4	Miller Lane Court	X	
5	Mistletoe Lane		
6	Stockbridge Court	X	
7	Wagon Wheel Trail		\$ 160,000
8	Dickerson Drive		
9	Sarah Drive		
10	Marathon Drive	X	
11	Tierce Blvd	X	
	TOTAL		\$ 160,000

The total cost associated with these street improvements for Fiscal Year 2014-15 is \$446,000.

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

Capital requests for Fiscal Year 2014-15 were held to a minimum in order to address existing capital lease requirements and the potential implementation of contributions and/or commitment of reserved fund balance from the General Fund toward future equipment replacement. Capital lease payments for Fiscal Year 2014-15 amount to \$219,665; however, staff recommended the use of the proceeds from the Nolan property sale of \$50,100 to lower the first capital lease payment on the recently approved Public Safety Radio System lease purchase.

By doing so, the capital lease payment requirement for Fiscal Year 2014-2015 is lowered to \$169,565. Of this amount, \$145,198 reflects existing capital lease obligations and \$24,367 reflects the first payment on a new five (5) year capital lease for the remount of Ambulance Medic 1. In addition to the capital lease requirements, the budget includes the funding of the following one-time capital purchases/projects for Fiscal Year 2014-2015:

Public Works:

- Storm drain repair (\$15,000)

Police Department:

- Operating Lease for (2) patrol motorcycles (\$9,000)
- LED lighting for patrol motorcycles (\$7,148)

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Fire Department:

- 10 SCBAs – breathing apparatus (\$73,870 Grant)
- Hose replacement (\$10,000)
- LUCAS 2 chest compression system (\$14,495)

The total transfer from the General Fund needed to accomplish these capital purchases and projects is \$55,643. The Fire Department is expecting to be awarded a grant in the amount of \$73,870 and use the grant to purchase ten (10) Self Contained Breathing Apparatus (SCBAs). If the award does not come through, Council will determine during the next fiscal year how and whether or not to fund this purchase. In the meantime, the proposed budget includes this purchase with a projected revenue of \$73,870 to offset the expense.

Park Row Project Fund – This fund was created by advice from the Town's auditors. The purpose is to help centralize revenues, transfers and expenditures related to the Park Row Project. This fund will only exist for the duration of the project. The project consists of the rehabilitation of the Park Row corridor which is to include: new streets, sidewalks, waterline upgrades, lighting and crosswalks.

The Park Row Project has been in the planning stage for a number of years and is finally reaching the end to the planning and development phases. Although the project was not started during the current fiscal year, the associated fund transfers from the Street Maintenance Fund (\$850,000), Water and Sewer Operating (\$57,000) and Water and Sewer Infrastructure Fund (\$500,000) were made into the fund in the current fiscal year. The upgrade of the Park Row water line continues to be critical to ensure adequate pressure and volume for current and future business development.

Currently, a total of \$1,407,000 is available in the Park Row Fund balance to be spent. In addition, Tarrant County has approved a grant to the Town of Pantego in the amount of \$260,000 to go toward the cost of street improvements related to the project, making the total available fund balance \$1,667,000. The budget for Fiscal Year 2014-2015, including a \$100,000 transfer from the Water and Sewer Infrastructure fund, includes the following expenditures:

- \$600,000 Water line upgrade
- \$260,000 Street improvements
- \$850,000 Street sidewalks, lighting, landscape
- \$57,000 Engineering

The additional \$100,000 comes as a result of planners providing a more current estimation of where the project stands now in reference to the original total projected cost, so that a more accurate budgeting forecast can be determined for next fiscal year. It is hoped that construction on the project can begin soon after October 1, 2014.

WATER AND SEWER FUND

The Water and Sewer Fund has a separate budget for the operation of water and sewer services. Revenue resources include water sales, sewer treatment sales, charges for 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, per contract, the Town charges and collects the fees and remits the amount collected to the contractor. Expenditures in 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 Water and Sewer Operations, Water and Sewer Construction and Water Infrastructure funds.

Water and Sewer Operating Fund – This fund is the general operating fund for the Water and Sewer Fund. All operating revenues for water and sewer charges are recognized in this fund. 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 a reserve or transferred to the Water and Sewer Construction Fund for future use.

In 2006, a Water and Sewer Rate Study determined that Water and Sewer rates should be increased by 28% and 23% respectively. The study also recommended that rates be increased by 3% annually into the foreseeable future. The initial increases into this fund were required to place it into a stable position. The continuing 3% increase would have hopefully ensured that the fund remained stable to provide for increased revenue to address future infrastructure needs.

Council unanimously voted to increase water and sewer rates by the initial recommended amounts with the effective date of increase of October 1, 2006; however, Council decided to refrain from implementing the recommended 3% annual increase and instead opted for 6% increases on a biennial basis. The last biennial water and sewer rate increase was in October 2011, which increased rates by 9% (Ordinance No. 11-653). Overall, water and sewer rates are unchanged in the proposed budget; however, further analysis will be necessary to re-evaluate future adjustments to the utility rates.

Water and sewer revenues for Fiscal Year 2014-15 are projected to remain stable. Water sales are projected at \$500,000, \$20,000 less than the current year's adopted budget. Sewer service charge fees are projected at \$370,000, \$5,000 less than adopted. These projections are based on historical data and trends.

Garbage and Recycling revenue remain steady as well – projected at \$125,029 compared to \$130,700 in the current year. The proposed budget also includes an administrative transfer to the General Fund totaling \$318,260 and a \$243,366 transfer to the Water and Sewer Construction Fund to be used toward the cost of unforeseen/emergency purchases as well as recommended projects for next year. The administrative transfer of \$318,260 includes \$20,000 to fund the difference in salary and benefits to upgrade a Maintenance Worker position to a Foreman position.

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The Water Department proposed budget includes funding for the following:

- (2) Handheld Meter Readers (\$8,270)
- Walk-behind Concrete Saw (\$6,000)
- Rear Backhoe Tires (\$1,200)
- ESRI GIS Software (\$4,500)
- SCADA Update (\$5,150)
- Ford F-150 Pick-up truck (\$23,000)
- Storage Tank Inspections (\$2,500)

The Sewer Department proposed budget includes funding for the following:

- Safety Tripod (\$4,500)
- SCADA for Liftstation (\$17,000)
- Sewer Camera (\$15,000)

The total of these projects and capital purchases for Fiscal Year 2014-2015 is \$107,120.

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 emergency or scheduled improvements and repairs to the water and sewer system. The budget includes funding for the following:

- Emergency Repairs Allowance (\$50,000)
- Wagon Wheel Water Line Replacement (\$141,550)
- SCADA Well Improvement (\$40,000)
- Wagon Wheel Sewer Line Replacement (\$107,250)
- Well Maintenance Program (\$30,000)

The total funding of these projects for Fiscal Year 2014-2015 is \$368,800.

Water and Sewer 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 object 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. Projected revenues for Fiscal Year 2014-2015 remain unchanged from the current year's budget at \$330,000.

The engineering analysis completed in 2010 determined 15 Capital Improvement Projects, of which five (5) were considered immediate needs. The five immediate projects were further prioritized by staff in 2011-2012. The projects budgeted in the current fiscal year were not started during the year and were postponed to be completed next fiscal year. The Valve Location/Uni-Directional Flushing Exercise will be completed internally during the next fiscal year, saving the Town approximately \$35,000 projected to be expensed if outsourcing this project.

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The Fiscal Year 2014-2015 budget includes funding for the following projects highlighted and listed on the Summary of All Water System Master Plan Projects below:

- Pioneer Pkwy Water Line Replacement/Upgrade to 8-in Line (\$119,000)
- Investigation of Lane #1 Trinity Well (\$100,000)
- Well Monitoring Program (\$10,000)
- Valve Location/Uni-Directional Flushing (UDF) Exercise (to be completed internally)
- Park Row Water Line Replacement/Upgrade to 10-in Line (\$600,000 to be funded out of the Park Row Project Fund)

The Water and Sewer Infrastructure Fund proposed budget also includes a \$100,000 transfer to the Park Row Project Fund for the completion of the Park Row Water Line Replacement/Upgrade to 10-in Line. The total funding of these projects for Fiscal Year 2014-2015 is \$329,000.

Summary of all Water System Master Plan Projects:

Project No.	Planning Period	Project Description	Estimated Cost	Completed
1	Immediate	Rehabilitate 303 Trinity Well	\$ 100,000	X
2	Immediate	Valve Location/Uni-Directional Flushing (UDF) Exercise	35,000	
3	Immediate	Park Row Dr. Water Line Replacement/Upgrade to 10-in Line	600,000	
4	Immediate	Pioneer Pkwy Water Line Replacement/Upgrade to 8-in Line	119,000	
5	Immediate	Investigation of Lane #1 Trinity Well	100,000	
6	2010-30	Begin an Annual Well Monitoring Program	10,000/yr	
7	2010-30	Chlorine Feed System & Flood Monitors	152,000	
8	2010-30	Elevated Storage Tank Mixing System	44,000	
9	2010-30	Pioneer Pkwy 8-in Raw Water Line Replacement	480,000	
10	Ultimate	Drill a New Trinity Well	1,391,000	
11	Ultimate	Increase 303 Pump Station Discharge Line Size & Downstream Pipes	143,000	
12	Ultimate	Bowen Rd 6-in Transmission Line Replacement/Upgrade to 10-in Line	459,000	
13	Ultimate	Pioneer Pkwy 6-in Transmission Line Replacement/Upgrade to 10-in Line	412,000	
14	Ultimate	2-in Water Line Replacement with 6-in Line	107,000	
15a	Ultimate	Reverse Osmosis Treatment System	3,213,000	
15b	Ultimate	Reverse Osmosis Home Treatment System - Rebate Program (Unit Cost)	430	
		Immediate	\$ 954,000	
		2010-2013	686,000	
		Ultimate	5,725,430	
		TOTAL	\$ 7,365,430	

WATER AND SEWER OPERATING FUND – WORKING CAPITAL

Fiscal Year 2013-2014 Estimated Ending Unrestricted Balance: As with the General Fund, the Water and Sewer Operating Fund has a minimum reserve requirement of 90 days annual operating expenditures (working capital). Any unrestricted/unallocated revenue is known as operating revenues, and is used to pay for the ongoing operations of the Town. Below is the Fiscal Year 2013-2014 calculation of estimated year end unrestricted working capital for the Water and Sewer Operating Fund.

Total Current Year Expenditures	\$ 1,029,668	
90 Days Minimum Reserves (24.66%)	\$ 253,916	
120 Days Reserves (32.88%)	\$ 338,555	
Estimated FY 2014 Ending Unrestricted Bal	\$ 1,641,541	581.9 Days Working Capital
491.9 Days Over 90 Days Minimum Reserve	\$ 1,387,650	
461.9 Days Over 120 Days Reserve	\$ 1,303,020	

Usage of excess unrestricted working capital should be taken into consideration at the time infrastructure and/or capital equipment replacement fund requirements are calculated and requested.

Fiscal Year 2014-2015 Estimated Ending Unrestricted Balance:

\$ 1,641,541	Estimated Unrestricted Balance October 1, 2014
919,700	Plus: Revenues
908,593	Less: Recurring Expenses
107,120	Less: Water and Sewer Operating Fund Supplemental Requests
243,366	Less: Water Construction Fund Supplemental Requests Transfer
<u>\$ 1,302,162</u>	Estimated Ending Unrestricted Balance at September 30, 2015
\$ 968,228	347.9 Days Over 120 Days Reserve

Water and Sewer Operating Fund Supplemental Requests include:

6,000	Behind Wall Concrete Saw
1,200	Rear Backhoe Tires
4,500	ESRI GIS Software
5,150	SCADA Update
2,500	Storage Tank Inspections
20,000	Upgrade Maintenance Worker position to Foreman
23,000	Truck Ford F-150
4,500	Sewer Safety Tripod
17,000	SCADA for Liftstation
15,000	Sewer Camera
<u>\$ 107,120</u>	Total Water & Sewer Operating Fund Supplemental Requests

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Water Construction Fund Supplemental Requests include:

\$	50,000	Allowance for Emergency Repairs
	141,550	Wagon Wheel Water Line Replacement
	40,000	SCADA Well Improvement
	107,250	Wagon Wheel Sewer Line Replacement
	10,000	Well Maintenance Program
<hr/>		
\$	348,800	Total Water Construction Fund Supplemental Requests
	125,434	Less: Water Construction Fund available fund balance
<hr/>		
\$	223,366	Total Transfer from Water/Sewer Operating Fund to Construction Fund

SALARIES AND BENEFITS

During the planning of the Fiscal Year 2013-2014 budget, Town staff identified the need to conduct a salary and benefit compensation study for all positions to ensure that pay and benefits were within reasonable range of surrounding, competing communities. At that time a 4% increase across the board pay raise was recommended and implemented during the fiscal year. With that, employee compensation for most positions still lagged behind market value.

During the year, and at the direction of the new City Manager, staff gathered and analyzed data from surrounding cities to ensure that the Town of Pantego offered similar compensation packages to not only recruit, but also retained talented, proficient employees. The purpose of the compensation study was to address current compensation issues by: 1) performing a salary and benefits survey, 2) establishing a market comparison of surrounding, competing cities, 3) revising existing pay ranges to tie job requirements to compensation, 4) recommending an implementation strategy based on results, and 5) developing a compensation structure plan for Town Council approval for Fiscal Year 2014-2015.

Based on the compensation study, staff recommended adjusting the salary range for all positions to the minimum range of the compensation study results. The overall Fiscal Year 2014-2015 Personnel Budget includes salary adjustments targeted to specific positions identified as high turnover, difficult to fill or otherwise non-competitive within the existing salary range. After this year's budget worksessions, Council approved the following:

- A 1.8% cost of living adjustment for employees not affected by the results of the compensation study (approximately \$17,200);
- Employer funded Long-Term Disability coverage to all employees (\$8,628);
- Certification Pay for the Public Works and Community Development Departments (\$21,011);
- Employer Group Insurance allowance increase for employees to be able to maintain same level of health coverage compared to current year (\$19,008);
- A two (2) year phase-in plan (50/50) for adjusting positions affected by the compensation study results with first year adjustment effective October 1st (approximately \$56,700); and
- First year phase-in adjustment of salary ranges.

Manager's Message
FY 2014-2015 Proposed Budget

Due to the current year's adjustment to the employee's retirement plan, the total increase cost to the Town of Pantego for personnel services in the proposed budget compared to current year's budget is \$87,789.

CONCLUSION

The budget is a funding mechanism and represents one of the most significant policy decisions the Council makes – how to allocate resources. The budget should not be viewed as an end unto itself, but as a conduit that will help the Town of Pantego, through Council, move toward the future with a plan in mind. To that end, it is important to identify what the Town will be able to accomplish with this next fiscal year's budget:

- Maintenance of current level services;
- Tax rate remains unchanged, \$0.4200 per \$100 of assessed valuation;
- Water, Sewer and Infrastructure rates remain unchanged;
- Implementation of an equipment replacement program by establishing a funding mechanism and setting aside reserved funds for future equipment replacement;
- Funding of prioritized capital projects and equipment replacements;
- Overall evaluation and adjustment of employee compensation;
- Continuation of the Street Improvement Program;
- Continuation of the Water System Master Plan Projects;
- Completion of the planning and development phase and initiation of the Park Row Project.

Although the proposed budget allows us to address the issues above, there are still unmet needs. As mentioned in the City Manager's transmittal letter, the Town faces a number of challenges as it moves forward into the new fiscal year. Some of the most immediate issues that need to be addressed during Fiscal Year 2014-2015 include the following:

- Development and implementation of departmental 5-Year Plans and performance measures;
- Evaluation of Water and Sewer utility rates;
- Infrastructure and equipment upgrades;
- Development and implementation of a Comprehensive Capital Improvement Plan.

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BUDGET SUMMARIES

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Town of Pantego
Proposed FY 2014-2015 Budget
BUDGET SUMMARIES

BUDGET SUMMARY BY FUND

REVENUES	2011-2012	2012-2013	2013-2014		2014-2015	2013-2014/
	ACTUAL	ACTUAL	ADOPTED BUDGET	2013-2014 YE ESTIMATE	BUDGET	2014-2015 CHANGE
GENERAL FUND	\$ 3,376,459	\$ 3,677,315	\$ 3,613,594	\$ 3,613,594	\$ 3,732,484	3.3%
DEBT SERVICE FUND	138,838	137,461	144,000	144,250	90,725	-37.0%
SHAMBURGER FUND	130	165	100	100	100	0.0%
CARTWRIGHT LIBRARY FUND	-	-	100	-	-	-100.0%
COURT SECURITY FUND	12,966	14,455	15,100	15,000	15,000	-0.7%
COURT TECHNOLOGY FUND	27,317	35,700	32,100	32,000	32,000	-0.3%
PANTEGOFEST FUND	29,728	58,716	50,000	50,000	-	-100.0%
STREET IMPROVEMENT FUND	218,017	272,499	249,355	249,355	260,332	4.4%
PARK ROW FUND	-	-	260,000	-	260,000	0.0%
CAPITAL PROJECT FUND	97	105,241	-	1,625	73,870	NA
WATER/SEWER OPERATING FUND	919,140	905,796	944,700	944,700	919,700	-2.6%
WATER/SEWER CONSTRUCTION FUND	-	-	250	-	-	-100.0%
WATER/SEWER INFRASTRUCTURE FUND	232,566	313,667	330,000	330,000	330,000	0.0%
TOTAL REVENUES	\$ 4,955,258	\$ 5,521,015	\$ 5,639,299	\$ 5,380,624	\$ 5,714,211	1.3%

EXPENDITURES	2011-2012	2012-2013	2013-2014		2014-2015	2013-2014/
	ACTUAL	ACTUAL	ADOPTED BUDGET	2013-2014 YE ESTIMATE	BUDGET	2014-2015 CHANGE
GENERAL FUND	\$ 3,727,168	\$ 3,750,154	\$ 3,889,998	\$ 3,884,210	\$ 4,034,978	3.7%
DEBT SERVICE FUND	141,762	142,283	142,621	142,621	87,475	-38.7%
SHAMBURGER FUND	4,006	4,652	-	1,200	1,200	NA
CARTWRIGHT LIBRARY FUND	13,560	2,887	3,000	3,308	3,500	16.7%
COURT SECURITY FUND	363	1,181	-	-	2,773	NA
COURT TECHNOLOGY FUND	22,194	34,496	31,063	31,063	13,175	-57.6%
PANTEGOFEST FUND	1,062	51,750	50,000	118,935	-	-100.0%
STREET IMPROVEMENT FUND	95,386	209,043	306,000	226,600	446,000	45.8%
PARK ROW FUND	-	-	1,660,000	-	1,767,000	6.4%
CAPITAL PROJECT FUND	199,740	370,772	146,421	236,253	299,078	104.3%
WATER/SEWER OPERATING FUND	458,286	517,557	585,440	624,492	697,453	19.1%
WATER/SEWER CONSTRUCTION FUND	2,103	58,547	50,000	50,000	368,800	637.6%
WATER/SEWER INFRASTRUCTURE FUND	-	-	119,000	-	229,000	92.4%
TOTAL EXPENDITURES	\$ 4,665,629	\$ 5,143,322	\$ 6,983,543	\$ 5,318,682	\$ 7,950,432	13.8%

OTHER SOURCES/USES	2011-2012	2012-2013	2013-2014		2014-2015	2013-2014/
	ACTUAL	ACTUAL	ADOPTED BUDGET	2013-2014 YE ESTIMATE	BUDGET	2014-2015 CHANGE
TRANSFERS IN	\$ 1,063,654	\$ 786,443	\$ 1,961,667	\$ 2,035,343	\$ 1,105,298	-43.7%
TRANSFERS OUT	(954,259)	(674,147)	(1,847,560)	(1,921,236)	(989,909)	-46.4%
CHANGE IN FUND BALANCE , NET POSITION	\$ 399,024	\$ 489,989	\$ (1,230,137)	\$ 176,049	\$ (2,120,832)	

Town of Pantego
Fiscal Year 2014-2015 Proposed Budget
BUDGET SUMMARIES

REVENUES BY SOURCE AND FUND

FUND	Ad-Valorem Tax	Sales & Use Tax	Franchise Fees	Fines & Forfeitures	Licenses & Permits	Water & Sewer Revenue	Interest Revenue	Other	Transfers In	TOTAL
GENERAL FUND	\$ 967,000	\$ 1,312,409	\$ 327,000	\$ 861,500	\$ 82,000	\$ -	\$ 5,500	\$ 177,075	\$ 536,724	\$ 4,269,208
DEBT SERVICE FUND	90,475	-	-	-	-	-	250	-	-	90,725
SHAMBURGER FUND	-	-	-	-	-	-	100	-	-	100
CARTWRIGHT LIBRARY FUND	-	-	-	-	-	-	-	-	-	-
COURT SECURITY FUND	-	-	-	15,000	-	-	-	-	-	15,000
COURT TECHNOLOGY FUND	-	-	-	18,000	-	-	-	14,000	-	32,000
PANTEGOFEST FUND	-	-	-	-	-	-	-	-	-	-
STREET IMPROVEMENT FUND	-	259,682	-	-	-	-	650	-	-	260,332
PARK ROW PROJECT FUND	-	-	-	-	-	-	-	260,000	100,000	360,000
CAPITAL PROJECT FUND	-	-	-	-	-	-	-	73,870	225,208	299,078
WATER/SEWER OPERATING	-	-	-	-	-	870,550	750	48,400	-	919,700
WATER/SEWER CONSTRUCTION	-	-	-	-	-	-	-	-	243,366	243,366
WATER/SEWER INFRASTRUCTURE	-	-	-	-	-	330,000	-	-	-	330,000
TOTAL	\$ 1,057,475	\$ 1,572,091	\$ 327,000	\$ 894,500	\$ 82,000	\$ 1,200,550	\$ 7,250	\$ 573,345	\$ 1,105,298	\$ 6,819,509

EXPENDITURES BY CATEGORY AND FUND

FUND	Personnel Services	Contractual Agreements	Supplies & Maintenance	Utilities & Gasoline	Training, Dues & Misc.	Capital Outlay	Debt Service	Other	Transfers Out	TOTAL
GENERAL FUND	\$ 3,081,205	\$ 360,153	\$ 255,402	\$ 212,181	\$ 93,174	\$ 32,864	\$ -	\$ -	\$ 225,208	\$ 4,260,186
DEBT SERVICE FUND	-	-	-	-	-	-	87,475	-	-	87,475
SHAMBURGER FUND	-	-	-	-	-	-	-	1,200	-	1,200
CARTWRIGHT LIBRARY FUND	-	-	-	-	-	-	-	3,500	-	3,500
COURT SECURITY FUND	-	-	-	-	-	2,773	-	-	20,000	22,773
COURT TECHNOLOGY FUND	-	-	-	-	-	3,175	-	10,000	-	13,175
PANTEGOFEST FUND	-	-	-	-	-	-	-	-	-	-
STREET IMPROVEMENT FUND	-	-	-	-	-	446,000	-	-	83,075	529,075
PARK ROW PROJECT FUND	-	-	-	-	-	1,767,000	-	-	-	1,767,000
CAPITAL PROJECT FUND	-	-	-	-	-	129,513	169,565	-	-	299,078
WATER/SEWER OPERATING	-	373,000	75,995	155,800	8,038	84,620	-	-	561,626	1,259,079
WATER/SEWER CONSTRUCTION	-	-	-	-	-	368,800	-	-	-	368,800
WATER/SEWER INFRASTRUCTURE	-	-	-	-	-	229,000	-	-	100,000	329,000
TOTAL	\$ 3,081,205	\$ 733,153	\$ 331,397	\$ 367,981	\$ 101,212	\$ 3,063,745	\$ 257,040	\$ 14,700	\$ 989,909	\$ 8,940,341

Town of Pantego
 FY 2014-2015 Proposed Budget
 BUDGET SUMMARIES

FUND BALANCE SUMMARY - ALL FUNDS

	GOVERNMENTAL FUNDS										PROPRIETARY FUND		
	Special Revenue Funds										Water and Sewer Fund		
	General Fund 100	Debt Service Fund 400	Shamburger Fund 875	Cartwright Library Fund 880	Court Security Fund 800	Court Technology Fund 825	PantegoFest Fund 850	Street Improvement Fund 500	Capital Project/Equip Replc Fund 300	Park Row Project Fund 550	W/S Operating Fund 200	Construction Fund 700	Infrastructure Fund 750
Unreserved / Unrestricted (See Note #1)													
Beginning Fund Balance / Working Capital at 9/30/2013	\$ 1,624,879	\$ 236,159	\$ 84,238	\$ 27,651	\$ 41,634	\$ 29,882	\$ 35,632	\$ 1,509,455	\$ 220,952	\$ -	\$ 1,726,509	\$ 95,184	\$ 546,233
Estimated 2014 Fiscal Year Results													
+ Revenues and Other Sources	4,076,761	144,250	100	-	15,000	32,000	121,500	249,355	15,301	1,407,000	944,700	80,250	330,000
- Expenditures and Other Uses	3,969,386	142,621	1,200	3,308	20,000	31,063	118,935	1,137,484	236,253	-	1,029,668	50,000	500,000
- Appropriation of FB / WC	-	-	-	-	-	-	-	-	-	-	-	-	-
- Reserves / Committed For	-	-	-	-	-	-	-	-	-	-	-	-	-
Estimated Unrestricted Fund Bal / Working Capital at 9/30/2014	\$ 1,732,254	\$ 237,788	\$ 83,138	\$ 24,343	\$ 36,634	\$ 30,819	\$ 38,197	\$ 621,326	\$ -	\$ 1,407,000	\$ 1,641,541	\$ 125,434	\$ 376,233
Budgeted 2015 Fiscal Year Results													
+ Revenues and Other Sources	\$ 4,269,208	\$ 90,725	\$ 100	\$ -	\$ 15,000	\$ 32,000	\$ -	\$ 260,332	\$ 299,078	\$ 360,000	\$ 919,700	\$ 243,366	\$ 330,000
- Expenditures and Other Uses	4,260,186	87,475	1,200	3,500	22,773	13,175	-	529,075	299,078	1,767,000	919,700	368,800	329,000
- Appropriation of FB / WC	-	-	-	-	-	-	-	-	-	-	-	-	-
- Reserves / Committed for Equipment Replacement	100,000	-	-	-	-	-	-	-	-	-	-	-	-
Estimated Unrestricted Fund Bal / Working Capital at 9/30/2015	\$ 1,641,276	\$ 241,038	\$ 82,038	\$ 20,843	\$ 28,861	\$ 49,644	\$ 38,197	\$ 352,583	\$ -	\$ -	\$ 1,302,162	\$ -	\$ 377,233
Estimated Change in Fund Bal / Working Capital at 9/30/2015	\$ 9,022	\$ 3,250	\$ (1,100)	\$ (3,500)	\$ (7,773)	\$ 18,825	\$ -	\$ (268,743)	\$ -	\$ (1,407,000)	\$ (339,379)	\$ (125,434)	\$ 1,000
Calculation:													
Days of Operations covered by Unrestricted Fund Bal/Working Capital (See Note#2)													
Operating Expenditures	\$ 4,260,186												
Less: Non-operating Expenditures	55,643												
Total Operating Expenditures	\$ 4,204,543												
Average Daily Operating Expense	\$ 11,519												
Total Days of Operation in Fund Bal/Working Capital	142.5												
Days Over 120 Days Reserve	22.5												
Amount Over 120 Days Reserve	\$ 258,960												

Note #1: Other than the General Fund, funds are typically restricted or committed to the activities related to the purpose of the fund.

Note #2: Per Town Policy, reserve requirements apply only to the General and Water/Sewer Operating Funds.

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GOVERNMENTAL FUNDS

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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: General and Administrative, Public Works, Community Development, 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, the fund has the most detailed information required for budgeting.

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**TOWN OF PANTEGO
GENERAL FUND
STATEMENT OF REVENUES AND EXPENDITURES**

DESCRIPTION	2011-2012	2012-2013	2013-2014		2013-2014	2014-2015	2013-2014/
	ACTUAL	ACTUAL	ADOPTED BUDGET	Y-T-D JUNE	2013-2014 YE ESTIMATE	PROPOSED BASE	2014-2015 % CHANGE
BEGINNING FUND BALANCE	\$ 1,590,264	\$ 1,505,073	\$ 1,624,879	\$ 1,624,879	\$ 1,624,879	\$ 1,732,254	6.6%
REVENUES							
Taxes	\$ 1,950,567	\$ 2,250,901	\$ 2,172,969	\$ 1,922,272	\$ 2,172,969	\$ 2,279,409	4.9%
Franchise Fees	343,620	312,658	327,000	297,662	327,000	327,000	0.0%
Fines and Forfeitures	808,882	874,898	861,500	683,356	861,500	861,500	0.0%
Licenses and Permits	80,444	81,398	83,050	60,489	83,050	82,000	-1.3%
Ambulance Revenue	123,802	120,927	120,000	118,343	120,000	120,000	0.0%
No Insurance Towing Fees	-	-	-	-	-	20,000	NA
Charges for Services	5,730	7,815	8,500	11,950	8,500	9,000	5.9%
Interest	5,521	5,669	6,000	1,395	6,000	5,500	-8.3%
Miscellaneous	57,892	23,049	34,575	40,503	34,575	28,075	-18.8%
TOTAL REVENUES	\$ 3,376,459	\$ 3,677,315	\$ 3,613,594	\$ 3,135,971	\$ 3,613,594	\$ 3,732,484	3.3%
OTHER SOURCES							
Transfers In - from Court Sec Fund	\$ 18,326	\$ 19,992	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	0.0%
Transfers In - from Shamburger Fund	10,500	2,500	-	-	-	-	NA
Transfers In - from W/S Fund	268,596	270,600	268,176	268,164	268,176	318,260	18.7%
Transfers In - from PEDC	110,664	112,296	114,107	114,107	114,107	115,389	1.1%
Transfers In - from Street Improv Fund	50,532	56,484	60,884	60,884	60,884	83,075	36.4%
TOTAL OTHER SOURCES	\$ 458,618	\$ 461,872	463,167	\$ 463,155	\$ 463,167	\$ 536,724	15.9%
TOTAL REVENUES AND OTHER SOURCES	\$ 3,835,077	\$ 4,139,187	\$ 4,076,761	\$ 3,599,126	\$ 4,076,761	\$ 4,269,208	4.7%
EXPENDITURES							
Personnel Services	\$ 2,919,069	\$ 2,884,721	\$ 2,993,416	\$ 2,146,049	\$ 2,921,368	\$ 3,081,205	2.9%
Contractual Agreements	251,712	314,113	297,233	281,805	369,863	360,153	21.2%
Supplies and Maintenance	234,114	235,562	260,892	126,825	242,627	255,402	-2.1%
Utilities and Gasoline	233,639	201,666	225,709	141,714	216,674	212,181	-6.0%
Training, Dues and Misc.	84,146	99,699	84,498	68,867	94,199	93,174	10.3%
Capital Outlay	4,487	14,393	28,250	26,567	39,480	32,864	16.3%
TOTAL EXPENDITURES	\$ 3,727,168	\$ 3,750,154	\$ 3,889,998	\$ 2,791,827	\$ 3,884,210	\$ 4,034,978	3.7%
OTHER USES							
Transfers Out - to Street Improv Fund	\$ 175,000	\$ -	\$ -	\$ -	\$ -	\$ -	NA
Transfers Out - Capital Outlay/Projects	-	245,000	-	-	13,676	55,643	NA
Transfers Out - Capital Lease Payments	-	-	-	-	-	169,565	NA
Transfers Out - to PantegoFest Fund	-	-	11,500	71,500	71,500	-	-100.0%
TOTAL OTHER USES	\$ 175,000	\$ 245,000	\$ 11,500	\$ 71,500	\$ 85,176	\$ 225,208	1858.3%
TOTAL EXPENDITURES AND OTHER USES	\$ 3,902,168	\$ 3,995,154	\$ 3,901,498	\$ 2,863,327	\$ 3,969,386	\$ 4,260,186	9.2%
ESTIMATED ENDING FUND BALANCE	\$ 1,505,073	\$ 1,624,879	\$ 1,800,142	\$ 2,360,679	\$ 1,732,254	\$ 1,741,276	-3.3%
ESTIMATED CHANGE IN FUND BALANCE	\$ (67,091)	\$ 144,033	\$ 175,263		\$ 107,375	\$ 9,022	

**TOWN OF PANTEGO
GENERAL FUND
SCHEDULE OF REVENUES BY SOURCE**

ACCT. #	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ADOPTED BUDGET	Y-T-D JUNE	2013-2014 YE ESTIMATE	2014-2015 PROPOSED BASE	2013-2014/ 2014-2015 % CHANGE
TAXES								
105.00	Ad Valorem Tax	\$ 853,129	\$ 881,893	\$ 880,000	\$ 857,067	\$ 880,000	\$ 950,000	8.0%
105.10	Ad Valorem Tax - Delinquent	-	-	-	-	-	17,000	NA
111.00	Sales Tax	1,086,834	1,358,360	1,281,969	1,051,968	1,281,969	1,298,409	1.3%
129.00	Mixed Beverage Tax	10,605	10,648	11,000	13,237	11,000	14,000	27.3%
	TOTAL TAX	\$ 1,950,567	\$ 2,250,901	\$ 2,172,969	\$ 1,922,272	\$ 2,172,969	\$ 2,279,409	4.9%
FRANCHISE FEES								
113.00	Franchise Fee - Natural Gas	\$ 22,949	\$ 23,427	\$ 23,000	\$ 26,631	\$ 23,000	\$ 23,000	0.0%
113.01	Franchise Fee - Communications	101,456	88,616	90,000	60,329	90,000	90,000	0.0%
113.02	Franchise Fee - Electricity	178,544	167,282	175,000	172,832	175,000	175,000	0.0%
113.03	Franchise Fee - Cable TV	15,663	12,493	14,000	12,862	14,000	14,000	0.0%
113.04	Franchise Fee - Water & Sewer	25,008	20,840	25,000	25,008	25,000	25,000	0.0%
	TOTAL FRANCHISE FEES	\$ 343,620	\$ 312,658	\$ 327,000	\$ 297,662	\$ 327,000	\$ 327,000	0.0%
FINES & FORFEITURES								
211.00	Warrant Charges	\$ 108,547	\$ 93,024	\$ 100,000	\$ 91,704	\$ 100,000	\$ 100,000	0.0%
213.00	FTA / City (Omni Base)	7,380	6,317	8,500	6,443	8,500	8,500	0.0%
215.00	Court Fines and Penalties	383,193	395,943	395,000	293,567	395,000	395,000	0.0%
215.10	Special Expense Fee	235,928	292,625	275,000	227,246	275,000	275,000	0.0%
216.00	Accident Reports	910	653	1,000	422	1,000	800	-20.0%
219.00	Child Safety Guard Program	6,110	9,270	10,000	7,065	10,000	8,500	-15.0%
221.00	Traffic Fees	6,330	8,667	8,000	5,448	8,000	7,500	-6.3%
228.00	City Judicial Fee	2,581	3,109	3,000	2,231	3,000	3,000	0.0%
239.00	City Arrest Fees	17,248	22,262	18,500	14,976	18,500	19,500	5.4%
245.00	10% Serv. Fee from T&A	23,279	27,420	25,000	14,101	25,000	25,000	0.0%
246.00	Time Payment Fee	17,376	15,607	17,500	20,152	17,500	18,700	6.9%
	TOTAL FINES & FORFEITURES	\$ 808,882	\$ 874,898	\$ 861,500	\$ 683,356	\$ 861,500	\$ 861,500	0.0%
LICENCES & PERMITS								
248.00	Planning and Zoning Fees	\$ 13,050	\$ 9,725	\$ 9,000	\$ 2,175	\$ 9,000	\$ 7,500	-16.7%
249.00	Plan Review Fees	4,750	6,456	7,000	4,381	7,000	7,000	0.0%
250.00	Building Permits	42,234	45,162	47,000	39,808	47,000	47,000	0.0%
251.00	Liquor Licenses	615	1,395	2,000	775	2,000	2,000	0.0%
252.00	Contractor Registration Fee	11,850	11,075	11,000	7,730	11,000	11,000	0.0%
254.00	Certificates of Occupancy	6,815	7,140	6,500	5,440	6,500	7,000	7.7%
256.00	Clean & Show	800	80	300	160	300	300	0.0%
262.00	Dog Tag Revenue	330	365	250	20	250	200	-20.0%
	TOTAL LICENCES & PERMITS	\$ 80,444	\$ 81,398	\$ 83,050	\$ 60,489	\$ 83,050	\$ 82,000	-1.3%
OTHER REVENUES								
510.00	Ambulance Revenue	\$ 123,802	\$ 120,927	\$ 120,000	\$ 118,343	\$ 120,000	\$ 120,000	0.0%
511.00	Fire Inspections	3,500	5,045	6,000	9,305	6,000	6,000	0.0%
512.00	Park Rental Revenue	2,230	2,770	2,500	2,645	2,500	3,000	20.0%
513.00	Oil & Gas Revenue	11,615	6,111	6,500	7,630	6,500	8,000	23.1%
514.00	No Insurance Towing Fees	-	-	-	525	-	20,000	NA
530.00	Sale Of Assets	52	-	8,000	16,440	8,000	-	-100.0%
901.00	Interest Revenue	5,521	5,669	6,000	1,395	6,000	5,500	-8.3%
902.00	Step Grant Revenue	1,788	-	-	-	-	-	NA
514.00	Copy Fees	-	-	50	-	50	50	0.0%
502.00	NSF Check Fees	25	(150)	25	(366)	25	25	0.0%
990.00	Other Revenue	44,465	17,088	20,000	16,273	20,000	20,000	0.0%
	TOTAL OTHER REVENUES	\$ 192,998	\$ 157,460	\$ 169,075	\$ 172,191	\$ 169,075	\$ 182,575	8.0%
	TOTAL REVENUES	\$ 3,376,511	\$ 3,677,315	\$ 3,613,594	\$ 3,135,971	\$ 3,613,594	\$ 3,732,484	3.3%
OTHER SOURCES/USES								
997.00	Transfers In	\$ 458,618	\$ 461,872	\$ 463,167	\$ 463,155	\$ 463,167	\$ 536,724	15.9%
998.00	Transfers Out	(175,000)	(245,000)	(11,500)	(71,500)	(71,500)	(225,208)	1858.3%
	TOTAL REVENUES AND TRANSFERS	\$ 3,660,129	\$ 3,894,187	\$ 4,065,261	\$ 3,527,626	\$ 4,005,261	\$ 4,044,000	-0.5%

**TOWN OF PANTEGO
GENERAL FUND
SUMMARY OF EXPENDITURES BY CATEGORY AND FUNCTION**

	2011-2012	2012-2013	2013-2014	Y-T-D	2013-2014	2014-2015	2013-2014/ 2014-2015
	ACTUAL	ACTUAL	ADOPTED BUDGET	JUNE	YE ESTIMATE	PROPOSED BASE	% CHANGE
EXPENDITURES BY CATEGORY							
Personnel Services	\$ 2,919,069	\$ 2,884,721	\$ 2,993,416	\$ 2,146,049	\$ 2,921,368	\$ 3,081,205	2.9%
Contractual Agreements	251,712	314,113	297,233	281,805	369,863	360,153	21.2%
Supplies and Maintenance	234,114	235,562	260,892	126,825	242,627	255,402	-2.1%
Utilities and Gasoline	233,639	201,666	225,709	141,714	216,674	212,181	-6.0%
Training, Dues and Miscellaneous	84,146	99,699	84,498	68,867	94,199	93,174	10.3%
Capital Outlay	4,487	14,393	28,250	26,567	39,480	32,864	16.3%
TOTAL	\$ 3,727,168	\$ 3,750,154	\$ 3,889,998	\$ 2,791,827	\$ 3,884,210	\$ 4,034,978	3.7%

EXPENDITURES BY FUNCTION							
General and Administrative	\$ 635,769	\$ 659,243	\$ 729,194	\$ 538,303	\$ 741,782	\$ 687,445	-5.7%
Public Works	501,553	561,838	588,784	380,896	581,227	551,401	-6.3%
Community Development	-	-	-	-	-	126,496	NA
Police Department	1,233,509	1,138,766	1,217,967	861,942	1,199,055	1,275,908	4.8%
Fire Department	1,029,347	1,026,054	970,030	713,636	970,291	1,021,287	5.3%
Municipal Court	312,676	322,402	368,523	277,223	371,233	352,441	-4.4%
Non-divisional Departments	14,314	41,850	15,500	19,827	20,621	20,000	29.0%
TOTAL	\$ 3,727,168	\$ 3,750,154	\$ 3,889,998	\$ 2,791,827	\$ 3,884,210	\$ 4,034,978	3.7%

**TOWN OF PANTEGO
GENERAL FUND
EXPENDITURES BY CATEGORY**

ACC. NUM.	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ADOPTED BUDGET	Y-T-D JUNE	2013-2014 YEAR END ESTIMATE	2014-2015 PROPOSED BASE	2013-2014/ 2014-2015 % CHANGE
PERSONNEL SERVICES								
101.00	Salaries / Wages	\$ 1,992,420	\$ 1,988,314	\$ 2,034,440	\$ 1,428,531	\$ 1,980,575	\$ 2,093,373	2.9%
101.10	Part Time Wages	51,860	53,093	50,980	46,039	58,928	52,185	2.4%
102.00	Overtime Wages	115,871	92,653	110,300	122,087	135,327	114,300	3.6%
102.10	Car Allowance	-	-	-	2,175	3,525	7,800	NA
102.20	Certification Pay	-	-	-	-	-	16,800	NA
103.00	Longevity	12,820	13,255	12,300	12,615	12,615	12,823	4.3%
110.00	FICA/City Contribution	132,614	130,092	136,897	97,864	135,265	142,431	4.0%
110.10	Medicare/City Contribution	30,455	30,425	32,016	22,887	31,634	32,921	2.8%
120.02	TMRS Contribution	362,970	366,271	376,619	246,718	331,891	327,664	-13.0%
130.00	Worker's Compensation	40,885	35,200	43,859	32,136	43,858	52,889	20.6%
130.02	Unemployment Insurance	14,286	2,228	5,925	8,522	10,644	10,302	73.9%
130.05	Health/Dental Insurance	164,888	173,190	190,080	126,474	177,106	209,088	10.0%
130.05	Long-Term Disability	-	-	-	-	-	8,628	NA
TOTAL PERSONNEL SERVICES		\$ 2,919,069	\$ 2,884,721	\$ 2,993,416	\$ 2,146,049	\$ 2,921,368	\$ 3,081,205	2.9%
CONTRACTUAL AGREEMENTS								
201.00	Auditing Expense	\$ 19,000	\$ 20,000	\$ 20,500	\$ 20,500	\$ 20,500	\$ 21,000	2.4%
210.00	Legal Attorney Fees	87,094	102,529	85,250	60,334	85,250	85,250	0.0%
211.00	Legal Advertising	-	-	800	405	800	850	6.3%
211.50	Franklin Legal	2,750	560	3,000	1,385	3,000	3,560	18.7%
220.00	Appraisal District Expense	6,055	6,147	6,000	6,265	6,000	6,265	4.4%
225.00	County Collection Fees	1,735	8,336	10,100	8,055	10,100	10,595	4.9%
232.00	Engineering & Maps	6,392	16,022	10,000	4,293	10,000	14,000	40.0%
234.00	Maintenance Agreements	38,128	22,228	33,800	10,940	13,145	15,044	-55.5%
234.10	Denitech M/A	-	14,244	11,200	19,006	26,872	24,355	117.5%
234.20	Blackboard Connect	-	5,354	5,354	5,354	5,354	5,354	0.0%
234.30	Incode M/A	-	11,677	9,925	29,094	30,204	31,755	220.0%
247.00	Insurance Expense	5,913	6,660	13,297	9,593	13,462	20,318	52.8%
248.00	Law Enforcement Liab Insurance	14,782	16,650	13,136	11,050	14,733	18,022	37.2%
250.00	Liability Insurance	8,869	9,990	9,476	8,033	10,710	13,100	38.2%
252.00	Fiduciary Expense	-	1,149	2,000	217	2,000	1,000	-50.0%
346.00	Traffic Signal Maintenance	1,387	1,994	1,500	1,418	1,500	1,500	0.0%
348.00	Communication Equipment	9,964	5,192	8,300	10,179	14,445	14,445	74.0%
365.00	Programming / Maintenance	21,836	40,980	29,945	55,785	78,138	47,340	58.1%
774.00	Handitran Expense	854	-	-	-	-	-	NA
776.00	EMS M. D. Director	8,250	8,250	9,000	6,750	9,000	9,000	0.0%
778.00	Collections Expense	18,703	16,151	14,650	13,152	14,650	17,400	18.8%
TOTAL CONTRACTUAL AGREEMENTS		\$ 251,712	\$ 314,113	\$ 297,233	\$ 281,805	\$ 369,863	\$ 360,153	21.2%
SUPPLIES / MAINTENANCE								
212.00	Council Fund	\$ 18,795	\$ 13,332	\$ 15,500	\$ 4,813	\$ 15,500	\$ 15,500	0.0%
212.10	Pantego Youth Council	-	1,776	2,200	2,662	4,200	4,200	90.9%
235.40	Pitney Bowes	-	1,640	2,064	-	-	-	-100.0%
236.00	Computer Supplies	1,424	7,590	-	300	300	-	NA
237.00	Newsletter	2,081	-	2,200	1,463	2,200	8,338	279.0%
237.10	Protective Clothing	1,384	27,048	9,050	287	9,050	7,000	-22.7%
238.00	Office Supplies	38,363	-	25,500	8,951	14,028	15,330	-39.9%
239.00	Postage Service/Maintenance	-	-	-	5,810	8,085	8,900	NA
243.00	Animal Control	-	2,738	2,000	3,593	6,000	6,500	225.0%
246.00	Motorcycle Maintenance	630	1,052	2,200	2,264	2,200	2,200	0.0%
248.10	Planning & Zoning	642	1,466	1,000	219	1,000	1,000	0.0%
256.00	Fire Prevention & Inspection	111	1,493	1,500	-	1,000	1,500	0.0%
257.00	Hazmat Expense	405	-	1,700	823	1,700	3,000	76.5%
270.00	Prisoner Food/Supplies	3,958	4,005	4,200	2,449	4,200	4,200	0.0%
280.00	Investigation Supplies	5,479	6,029	5,200	2,025	5,200	5,200	0.0%
282.00	Printing Expense	4,551	2,486	1,500	3,238	3,500	5,000	233.3%
329.00	Uniforms	16,284	11,708	12,500	7,930	12,500	12,115	-3.1%
350.00	Building Maintenance	34,911	41,765	33,200	21,244	35,200	38,900	17.2%
352.00	Sidewalk Maintenance & Repair	-	-	-	-	-	10,000	NA
353.00	Street / Drainage Maintenance	-	-	-	-	-	11,000	NA
356.00	Vehicle / Equipment Expense	40,604	45,849	61,758	28,811	60,258	31,511	-49.0%
358.00	Equipment Repair	5,508	11,826	12,700	991	1,500	1,500	-88.2%
364.00	Heating / A/C Maintenance	3,730	1,676	8,000	4,850	8,000	-	-100.0%
366.00	Computer Software Maint/Repair	-	-	-	-	531	1,000	NA
464.00	Landscaping & Improvements	-	-	-	-	-	7,000	NA
492.00	Communication Expense	9,563	10116	8,145	1,361	2,000	2,000	-75.4%

(Continued)

**TOWN OF PANTEGO
GENERAL FUND
EXPENDITURES BY CATEGORY
(Continued)**

ACC. NUM.	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ADOPTED BUDGET	Y-T-D JUNE	2013-2014 YEAR END ESTIMATE	2014-2015 PROPOSED BASE	2013-2014/ 2014-2015 % CHANGE
SUPPLIES/MAINTENANCE (continued)								
525.00	Other Retainer & Service Fees	-	-	-	-	-	8,700	NA
526.00	Code Enforcement	4,521	12,171	6,500	5,230	6,500	5,000	-23.1%
528.00	Equipment & Supplies	6,040	4,361	5,500	2,767	5,500	8,233	49.7%
529.00	Lawn Equip Maintenance	2,423	1,856	8,775	1,427	8,775	1,775	-79.8%
532.00	SCBA Equipment	6,270	2,370	3,000	150	3,000	3,000	0.0%
534.00	Equipment Replacement	1,447	1,340	2,000	776	2,000	1,000	-50.0%
536.00	Street Sign Repair	828	380	1,000	950	1,000	2,500	150.0%
702.00	Medical / Ambulance Exp.	11,402	11,038	11,600	6,979	11,600	11,600	0.0%
712.00	Election Expense	5,051	3,340	4,400	70	400	5,000	13.6%
720.00	Medical/ Medications	6,239	3,519	4,000	3,169	4,000	4,000	0.0%
722.00	Oxygen Expense	1,470	1,590	1,700	1,225	1,700	1,700	0.0%
725.00	Radio Maintenance	-	-	300	-	-	-	-100.0%
TOTAL SUPPLIES/ MAINTENANCE		\$ 234,114	\$ 235,562	\$ 260,892	\$ 126,825	\$ 242,627	\$ 255,402	-2.1%
UTILITIES & GASOLINE								
362.00	Gasoline / Oil Expense	\$ 63,453	\$ 60,537	\$ 62,500	\$ 35,728	\$ 61,700	\$ 56,700	-9.3%
411.00	Gas and Electricity	41,387	36,055	43,250	31,234	45,014	45,014	4.1%
411.10	Telephone Expense	48,118	27,897	40,657	19,795	27,281	27,394	-32.6%
411.20	Cellphone Expense	14,737	11,308	13,202	11,315	15,550	16,398	24.2%
411.30	Water Expense	15,242	17,239	15,900	10,300	16,929	16,675	4.9%
413.00	Traffic Signal Electricity	4,951	4,514	5,200	3,421	5,200	5,000	-3.8%
450.00	Street Lighting Electricity	45,751	44,116	45,000	29,920	45,000	45,000	0.0%
TOTAL UTILITIES & GASOLINE		\$ 233,639	\$ 201,666	\$ 225,709	\$ 141,714	\$ 216,674	\$ 212,181	-6.0%
TRAINING / DUES / MISC.								
718.00	TML Deductable	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	0.0%
779.00	Fire Arms Qualification	3,372	3,130	5,200	4,038	5,200	5,200	0.0%
705.00	Membership Dues	4,894	9,647	11,451	8,897	11,851	13,190	15.2%
724.00	Travel/Training Expense	31,489	24,926	34,747	22,333	36,012	36,184	4.1%
724.10	Managers Expenses	5,400	3,150	-	-	-	-	NA
740.00	Recreational Activities-CRB	8,712	9,982	10,500	11,206	12,000	11,500	9.5%
740.00	Recreational Activities-Special Events	5,602	8,230	5,000	8,621	8,621	8,500	70.0%
770.00	Miscellaneous	12,020	5,151	5,000	2,433	6,800	6,000	20.0%
770.10	Employee Merit Payments	-	23,639	-	-	-	-	NA
771.00	Staffing Expense	7,657	6,846	7,600	6,339	8,715	7,600	0.0%
TOTAL TRAINING / DUES / MISC.		\$ 84,146	\$ 99,699	\$ 84,498	\$ 68,867	\$ 94,199	\$ 93,174	11.5%
CAPITAL OUTLAY								
480.00	Small Asset Purchases	\$ 4,487	\$ 14,393	\$ 28,250	\$ -	\$ -	\$ -	-100.0%
482.00	Minor Computer Equipment	-	-	-	-	-	2,000	NA
482.10	Computer Software/Upgrades	-	-	-	-	-	13,775	NA
483.00	Minor Office Equipment	-	-	-	9,838	9,758	2,450	NA
485.00	Minor Other Improvements	-	-	-	583	583	-	NA
486.00	Minor Equipment	-	-	-	6,651	16,678	9,314	NA
710.00	Capital Lease - Phone System	-	-	-	9,496	12,461	5,325	NA
TOTAL CAPITAL OUTLAY		\$ 4,487	\$ 14,393	\$ 28,250	\$ 26,567	\$ 39,480	\$ 32,864	16.33%
TOTAL EXPENDITURES BY CATEGORY		\$ 3,727,168	\$ 3,750,154	\$ 3,889,998	\$ 2,791,827	\$ 3,884,210	\$ 4,034,978	-0.1%

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**GENERAL FUND
DEPARTMENTAL
DETAIL**

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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 all Town. The department is divided into three (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 policy 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 proper conduct of the 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 procedures 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 formulate, present, and administer the Town budget in a manner to ensure responsive and cost effective Town services.
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 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 2013-2014 Accomplishments:

Not applicable while transitioning to a new City Manager and City Secretary.

Objectives for Fiscal Year 2014-2015:

To be developed in conjunction with the Town Council.

Major Budget Changes:

1. Chief of Public Safety personnel expense reallocated between the Police and Fire Departments.
2. Moved Programming Maintenance and Denitech expense to General and Administrative.

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 2013-2014 Accomplishments:

1. Transitioned of new Finance Director.
2. Completed Fiscal Year 2013 audit and annual financial report.
3. Completed and implemented a budget preparation manual as a planning tool and guidance to departments for completing the 2014-15 Proposed Budget.
4. Completed Mid-Year 2014 Budget Adjustment.
5. Created and implemented a descriptive chart of accounts.
6. Updated Financial Management and Investment Policies.
7. Implemented Procurement and Procurement Card Policy and Procedures.
8. Submitted Unclaimed Property to the State.
9. Implemented Fixed Asset Policy and Procedures in response to the Fiscal Year 2013 audit findings and management comments.
10. Organized and collected all necessary information to complete the Town's and PEDC's 2014-15 Proposed Budgets.

Objectives for Fiscal Year 2014-2015:

To be developed in conjunction with the City Manager.

Major Budget Changes:

NA

TOWN OF PANTEGO
ANNUAL OPERATING BUDGET & PLAN OF SERVICES

FUND: General Fund - 100
DEPARTMENT: General and Administrative - 101
DIVISION: General administrative/Utility Billing & Collections

Description:

Under the direction of the City Secretary are two Support Specialists welcome all incoming phone calls and visitors to Town Hall. Support Specialist One functions as the Planning & Zoning Clerk. She is responsible for posting agendas, writing the minutes and publishing all public hearings as required by the Planning & Zoning Commisison. This position also handles all registrations of the contractors, building permit submissions, and scheduling all necessary inspections, and works with the Community Development Director in all aspects of his administrative work, including record retention and filing. This position is also responsible for all cash handling, deposits, and reconciliation of the daily cash drawer.

Support Specialist Two functions as the Utility Clerk. This position is responsible for all park reservations, animal control, newsletters, citizen correspondence, new customer setup, utility billing, adjustments, record keeping, and reports. This position also assists the Public Work Director in all aspects of his administrative work including record retention, filing, and TCEQ reporting. Both positions are required to assist the City Secretary as needed.

Mission Statement:

Provide the best possible public service to the residents and bussinesses 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 effecient service delivery.

Major Goals:

1. To collect, process and distribute accurate billing information to water, wastewater, garbage and recycling collection services to the cizitens of Town of Pantego while maintaining a courteous, service oriented environment.
2. Provide exemplary customer service and continue to improve operational efficiencies.
3. Provide immediate response to walk-in and phone-in customers.
4. To provide excellent customer service by not dropping calls when transferred, being able to answer quesitons and if not offering to call the customer back with an answer as soon as possible.
5. To communicate all pertinent and necessary information to the Citizens through monthly newsletters.

Fiscal Year 2013-2014 Accomplishments:

Transitioning to a new City Secretary and Public Works Director.

Objectives for Fiscal Year 2014-2015:

To be developed in conjunction with City Secretary.

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

EXPENDITURES	2012-2013 ACTUAL	2013-2014 BUDGET	2013-2014 ESTIMATE	2014-2015 PROPOSED BUDGET	2013-2014/ 2014-2015 CHANGE
Personnel Services	\$ 425,439	\$ 522,617	\$ 502,014	\$ 413,934	-20.8%
Contractual Agreements	153,521	125,929	155,046	170,045	35.0%
Supplies and Maintenance	42,494	41,864	40,800	49,738	18.8%
Utilities and Gasoline	17,979	21,900	17,671	18,113	-17.3%
Training / Dues / Miscellaneous	19,810	16,234	19,784	17,977	10.7%
Capital Outlay	-	650	6,467	17,639	NA
TOTAL	\$ 659,243	\$ 729,194	\$ 741,782	\$ 687,445	-5.7%

PERSONNEL (Full-Time Equivalent)	2012-2013 ACTUAL	2013-2014 BUDGET	2013-2014 ESTIMATE	2014-2015 PROPOSED BUDGET	2013-2014/ 2014-2015 CHANGE
City Manager	1	1	1	1	0
City Secretary	1	1	1	1	0
Finance Director	1	1	1	1	0
Accounts Payable/Payroll/HR	1	1	1	1	0
Support Specialists	2	2	2	2	0
Public Safety Chief	0	1	1	0	-1
TOTAL PERSONNEL	6	7	7	6	-1

PERFORMANCE MEASURES	2013-2014 ESTIMATE	2014-2015 PROPOSED BUDGET	2013-2014/ 2014-2015 CHANGE
City Council Meetings	24	24	-
Agendas Processed	34	34	-
Staff Meetings	52	52	-
PYLC Meetings	10	10	-
Planning and Zoning Meetings	8	8	-
ZBA Meetings	1	4	3
PEDC Meetings	24	24	-
CRB Meetings	9	14	5
Newsletters	13	13	-
Elections	1	1	-
Legal Publications	16	20	4
Open Records Received/Processed	240	240	-
Ribbon Cuttings	2	6	4
FINANCE:			
Annual Financial Reports	1	1	-
External Audits	3	3	-
Operating Budgets/Amendments	3	3	-
Monthly Financial Summaries	36	36	-
Monthly Closings	12	12	-
Payrolls Processed	27	27	-
Payments Processed	2,260	2,260	-
Purchased Orders Issued	160	160	-
Bank Reconciliations	48	48	-
Employee File Maintenance	44	44	-
Vendor File Maintenance	549	549	-
UTILITY BILLING:			
Utility Billings	13,200	13,200	-
Permits Processec	133	133	-
Park Reservations	65	65	-

**TOWN OF PANTEGO
GENERAL FUND - DEPARTMENTAL DETAIL
GENERAL AND ADMINISTRATIVE (101)**

ACC. NUM.	ACCOUNT DESCRIPTION	2011-2012	2012-2013	2013-2014	Y-T-D	2013-2014	2014-2015	2013-2014/
		ACTUAL	ACTUAL	ADOPTED BUDGET	JUNE	YE ESTIMATE	PROPOSED BASE	2014-2015 % CHANGE
PERSONNEL SERVICES								
101.00	Salaries / Wages	\$ 315,051	\$ 316,743	\$ 387,240	\$ 268,524	\$ 372,281	\$ 302,004	-22.0%
101.10	Part-time Wages	-	-	-	-	-	-	NA
102.00	Overtime Wages	-	3,980	-	2,501	4,194	4,000	NA
102.10	Car Allowance	-	-	-	1,425	2,325	6,000	NA
103.00	Longevity	1,830	2,300	1,925	1,845	1,845	640	-66.8%
110.00	FICA/City Contribution	19,673	19,911	24,128	16,840	23,655	19,384	-19.7%
110.10	Medicare/City Contribution	4,601	4,656	5,644	3,938	5,532	4,533	-19.7%
120.02	TMRS Contribution	54,328	56,642	67,948	42,928	58,730	45,552	-33.0%
130.00	Worker's Compensation	2,662	1,736	4,652	3,409	4,652	890	-80.9%
130.02	Unemployment Insurance	1,695	350	840	1,345	1,470	1,242	47.9%
130.05	Group Insurance	18,070	19,121	30,240	20,278	27,330	28,512	-5.7%
130.05	Long-Term Disability	-	-	-	-	-	1,177	NA
SUBTOTAL PERSONNEL SERVICES		\$ 417,910	\$ 425,439	\$ 522,617	\$ 363,033	\$ 502,014	\$ 413,934	-20.8%
CONTRACTUAL AGREEMENTS								
201.00	Auditing Expense	\$ 19,000	\$ 20,000	\$ 20,500	\$ 20,500	\$ 20,500	\$ 21,000	2.4%
210.00	Legal Attorney Fees	37,244	52,729	32,000	22,996	32,000	32,000	0.0%
211.00	Legal Advertising	-	-	800	405	800	850	6.3%
211.50	Franklin Legal	2,750	560	3,000	1,385	3,000	3,560	18.7%
220.00	Appraisal District Expense	6,055	6,147	6,000	6,265	6,000	6,265	4.4%
225.00	County Collection Fees	1,735	8,336	10,100	8,055	10,100	10,595	4.9%
234.00	Maintenance Agreements	13,842	-	-	-	-	-	NA
234.10	Denitech M/A	-	14,244	11,200	14,492	21,112	24,355	117.5%
234.20	Blackboard Connect	-	5,354	5,354	5,354	5,354	5,354	0.0%
234.30	Incode M/A	-	11,677	9,925	10,254	10,254	10,622	7.0%
247.00	Insurance Expense	5,913	6,660	6,800	4,603	6,800	7,105	4.5%
252.00	Fiduciary Expense	-	1,149	2,000	217	2,000	1,000	-50.0%
365.00	Programming / Maintenance	16,258	26,665	18,250	28,950	37,126	47,340	159.4%
774.00	Handitran Expense	855	-	-	-	-	-	NA
SUBTOTAL CONTRACTUAL		\$ 103,651	\$ 153,521	\$ 125,929	\$ 123,476	\$ 155,046	\$ 170,045	35.0%
SUPPLIES / MAINTENANCE								
212.00	Council Fund	\$ 18,795	\$ 13,332	\$ 15,500	\$ 4,813	\$ 15,500	\$ 15,500	0.0%
212.10	Pantego Youth Council	-	1,776	2,200	2,662	4,200	4,200	90.9%
235.40	Pitney Bowes	-	-	2,064	-	-	-	-100.0%
236.00	Computer Supplies	839	1,466	-	300	300	-	NA
237.00	Newsletter	2,081	1,640	2,200	1,463	2,200	8,338	279.0%
238.00	Office Supplies	21,650	6,435	4,000	1,439	2,700	2,700	-32.5%
239.00	Postage Service/Maintenance	-	-	-	2,317	3,000	3,000	NA
248.10	Planning & Zoning	642	1,052	1,000	219	1,000	-	NA
282.00	Printing Expense	-	-	-	791	1,000	1,500	NA
350.00	Building Maintenance	9,708	12,453	9,500	4,381	9,500	9,500	0.0%
364.00	Heat / AC Maintenance	395	1,000	1,000	-	1,000	-	-100.0%
712.00	Election Expense	5,051	3,340	4,400	70	400	5,000	13.6%
SUBTOTAL SUPPLIES/ MAINTENANCE		\$ 59,162	\$ 42,494	\$ 41,864	\$ 18,454	\$ 40,800	\$ 49,738	18.8%
UTILITIES & GASOLINE								
411.00	Gasoline and Electricity	\$ 6,017	\$ 6,042	\$ 6,500	\$ 4,481	\$ 6,500	\$ 6,500	0.0%
411.10	Telephone Expense	18,491	10,988	14,500	6,938	9,223	9,223	-36.4%
411.20	Cellular Phone Expense	-	-	-	621	1,048	1,440	NA
411.30	Water Expense	972	948	900	580	900	950	5.6%
SUBTOTAL UTILITIES & GASOLINE		\$ 25,480	\$ 17,979	\$ 21,900	\$ 12,619	\$ 17,671	\$ 18,113	-17.3%
TRAINING / DUES / MISC.								
255.00	TML Deductable	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	0.0%
705.00	Membership Dues	2,343	3,978	3,554	2,677	3,924	4,387	23.4%
724.00	Travel / Training	10,145	6,437	6,680	4,809	7,945	7,590	13.6%
724.10	City Manager Expense	5,400	3,150	-	-	-	-	NA
770.00	Miscellaneous	6,679	1,246	1,000	2,690	2,800	1,000	0.0%
771.00	Staffing Expense	-	-	-	115	115	-	NA
SUBTOTAL TRAINING / DUES / MISC.		\$ 29,567	\$ 19,811	\$ 16,234	\$ 15,291	\$ 19,784	\$ 17,977	10.7%

(Continued)

TOWN OF PANTEGO
GENERAL FUND - DEPARTMENTAL DETAIL
GENERAL AND ADMINISTRATIVE (101)
(Continued)

ACC. NUM.	ACCOUNT DESCRIPTION	2011-2012	2012-2013	2013-2014	Y-T-D	2013-2014	2014-2015	2013-2014/
		ACTUAL	ACTUAL	ADOPTED BUDGET	JUNE	YE ESTIMATE	PROPOSED BASE	2014-2015 % CHANGE
<u>CAPITAL OUTLAY</u>								
480.00	Small Asset Purchases	\$ -	\$ -	\$ 650	\$ -	\$ -	\$ -	-100.0%
483.00	Minor Office Equipment	-	-	-	2,106	2,106	-	NA
483.00	Fire-proof file cabinet	-	-	-	-	-	2,000	NA
482.00	Incode AR Module	-	-	-	-	-	7,000	NA
482.00	Incode Training	-	-	-	-	-	2,898	NA
482.00	IT Upgrades	-	-	-	-	-	3,877	NA
710.00	Capital Lease-Phone System	-	-	-	3,323	4,361	1,864	NA
	SUBTOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ 650	\$ 5,429	\$ 6,467	\$ 17,639	2613.6%
TOTAL GENERAL & ADMINISTRATIVE		\$ 635,769	\$ 659,243	\$ 729,194	\$ 538,303	\$ 741,782	\$ 687,445	-5.7%

TOWN OF PANTEGO
ANNUAL OPERATING BUDGET & PLAN OF SERVICES

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

Description:

The Department is responsible for the Streets and Drainage, Animal Control, Park Maintenance and General Building and Grounds Maintenance within the Town.

Mission Statement:

The Pantego Public Works mission is to enhance Pantego's quality of life and, through sound management, innovation, teamwork and vision, provide dependable, high quality, responsive public works and animal control at reasonable costs to Pantego's citizens, businesses and visitors.

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. To fully implement the storm water management program to meet state standards and improve the water quality of the Pantego Branch of Rush Creek.

Fiscal Year 2013-2014 Accomplishments:

1. Reconstruction of Wagonwheel Trail, Dickerson Drive and Sarah Drive.
2. Completion of the Country Club Court, Peachtree Lane and Chisholm Trail reconstruction project.

Objectives for Fiscal Year 2014-2015:

1. Complete Park Row Revitalization Project.
2. Implement a work order and asset management software program.
3. Repairs and improvements to Wagonwheel Bridge.
4. Complete year one and initiate year two of the five year storm water management program objectives.

Major Budget Changes:

1. Community Development Department was separated to create two departments.

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

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

EXPENDITURES	2012-2013 ACTUAL	2013-2014 BUDGET	2013-2014 ESTIMATE	2014-2015 PROPOSED BUDGET	2013-2014/ 2014-2015 CHANGE
Personnel Services	\$ 420,925	\$ 428,218	\$ 418,084	\$ 386,745	-9.7%
Contractual Agreements	19,982	19,084	19,084	15,124	-20.8%
Supplies and Maintenance	28,854	33,975	38,206	57,197	68.4%
Utilities and Gasoline	81,454	91,657	89,788	86,200	-6.0%
Training / Dues / Miscellaneous	7,748	8,300	8,300	5,337	-35.7%
Capital Outlay	2,875	7,550	7,765	799	-89.4%
TOTAL	\$ 561,838	\$ 588,784	\$ 581,227	\$ 551,401	-6.3%

PERSONNEL (Full-Time Equivalent)	2012-2013 ACTUAL	2013-2014 BUDGET	2013-2014 ESTIMATE	2014-2015 PROPOSED BUDGET	2013-2014/ 2014-2015 CHANGE
Public Works Director	1	1	1	1	0
Community Development Director	1	1	1	0	-1
Public Works Foreman	1	1	1	2	1
Public Works Worker	4	4	4	3	-1
Public Works Worker (Part-time)	0.5	0.5	0.5	0.5	0
TOTAL PERSONNEL	7.5	7.5	7.5	6.5	-1

PERFORMANCE MEASURES	2012-2013 ACTUAL	2013-2014 BUDGET	2013-2014 ESTIMATE	2014-2015 PROPOSED BUDGET	2013-2014/ 2014-2015 CHANGE
To be developed and implemented by new Public Works Director during Fiscal Year 2014-2015					

**TOWN OF PANTEGO
GENERAL FUND - DEPARTMENTAL DETAIL
PUBLIC WORKS (135)**

ACC. NUM.	ACCOUNT DESCRIPTION	2011-2012		2012-2013		2013-2014		2014-2015		2013-2014/ 2014-2015 % CHANGE
		ACTUAL	ACTUAL	ADOPTED	Y-T-D	2013-2014 YE ESTIMATE	2014-2015 PROPOSED BASE			
PERSONNEL SERVICES										
101.00	Salaries / Wages	\$ 250,377	\$ 270,946	\$ 279,842	\$ 180,724	\$ 273,495	\$ 239,024			-14.6%
101.10	Part-time Wages	8,513	23,044	16,500	14,685	15,600	16,492			0.0%
102.00	Overtime Wages	13,760	14,267	15,000	11,201	18,000	15,000			0.0%
102.20	Certification Pay	-	-	-	-	-	14,400			NA
103.00	Longevity	2,230	2,380	2,370	2,500	2,500	440			-81.4%
110.00	FICA/City Contribution	16,719	19,123	19,450	12,860	19,256	17,692			-9.0%
110.10	Medicare/City Contribution	3,910	4,472	4,549	3,007	4,503	3,922			-13.8%
120.02	TMRS Contribution	45,632	50,379	51,893	30,980	45,904	39,173			-24.5%
130.00	Worker's Compensation	6,780	6,108	7,413	5,432	7,413	9,464			27.7%
130.02	Unemployment Insurance	2,121	471	960	1,159	1,632	1,449			50.9%
130.05	Health/Dental Insurance	25,269	29,736	30,240	20,303	29,781	28,512			-5.7%
130.05	Long-Term Disability	-	-	-	-	-	1,177			NA
	SUBTOTAL PERSONNEL SERVICES	\$ 375,311	\$ 420,925	\$ 428,218	\$ 282,851	\$ 418,084	\$ 386,745			-9.7%
CONTRACTUAL AGREEMENTS										
232.00	Engineering & Maps	\$ 6,392	\$ 16,022	\$ 10,000	\$ 4,293	\$ 10,000	\$ 4,000			-60.0%
247.00	Insurance Expense	-	-	4,534	3,394	4,534	7,824			72.6%
346.00	Traffic Signal Maintenance	1,387	1,994	1,500	1,418	1,500	1,500			0.0%
348.00	Communication Equipment Maint	1,764	1,764	1,800	1,323	1,800	1,800			0.0%
365.00	Programming / Maintenance	295	201	1,250	1,011	1,250	-			-100.0%
	SUBTOTAL CONTRACTUAL	\$ 9,838	\$ 19,982	\$ 19,084	\$ 11,439	\$ 19,084	\$ 15,124			-20.8%
SUPPLIES / MAINTENANCE										
238.00	Office Supplies	\$ 2,021	\$ 2,520	\$ 2,200	\$ 828	\$ 1,000	\$ 1,000			-54.5%
239.00	Postage Service/Maintenance	-	-	-	909	1,200	600			NA
243.00	Animal Control	-	-	2,000	3,593	6,000	6,500			225.0%
329.00	Uniforms	2,858	2,560	3,000	1,761	3,000	2,922			-2.6%
350.00	Building Maintenance	1,592	3,415	2,200	1,264	2,200	5,900			168.2%
352.00	Sidewalk Maintenance & Repair	-	-	-	-	-	10,000			NA
353.00	Street / Drainage Maintenance	-	-	-	-	-	11,000			NA
356.00	Vehicle / Equipment Expense	2,198	1,591	2,500	2,628	2,500	2,000			-20.0%
366.00	Computer Software Maint/Repair	-	-	-	-	531	500			NA
464.00	Landscaping & Improvements	-	-	-	-	-	7,000			NA
526.00	Code Compliance	4,521	12,171	6,500	5,230	6,500	-			-100.0%
528.00	Equipment & Supplies	6,040	4,361	5,500	2,767	5,500	5,500			0.0%
529.00	Lawn Equipment Maintenance	2,423	1,856	8,775	1,427	8,775	1,775			-79.8%
536.00	Storm Water Repair	828	380	1,000	950	1,000	2,500			150.0%
725.00	Radio Maintenance	-	-	300	-	-	-			-100.0%
	SUBTOTAL SUPPLIES/ MAINTENANCE	\$ 22,482	\$ 28,854	\$ 33,975	\$ 21,358	\$ 38,206	\$ 57,197			68.4%
UTILITIES & GASOLINE										
362.00	Gasoline / Oil Expense	\$ 7,937	\$ 8,690	\$ 8,500	\$ 5,258	\$ 8,500	\$ 7,500			-11.8%
411.00	Gas and Electricity	10,190	5,177	10,500	6,169	10,500	10,500			0.0%
411.10	Telephone Expense	4,423	2,676	6,457	2,975	4,588	3,100			-52.0%
411.20	Cell phone Expense	4,031	3,682	4,000	2,868	4,000	3,100			-22.5%
411.30	Water Expense	10,766	12,600	12,000	6,945	12,000	12,000			0.0%
413.00	Traffic Signal Electricity	4,951	4,514	5,200	3,421	5,200	5,000			-3.8%
450.00	Street Lighting Electricity	45,752	44,116	45,000	29,920	45,000	45,000			0.0%
	SUBTOTAL UTILITIES & GASOLINE	\$ 88,050	\$ 81,454	\$ 91,657	\$ 57,557	\$ 89,788	\$ 86,200			-6.0%
TRAINING / DUES / MISC.										
705.00	Membership Dues	\$ 534	\$ 1,064	\$ 1,000	\$ 934	\$ 1,000	\$ 412			-58.8%
724.00	Travel / Training	3,154	5,274	6,300	2,351	6,300	3,925			-37.7%
770.00	Miscellaneous	2,185	1,411	1,000	86	1,000	1,000			0.0%
	SUBTOTAL TRAINING / DUES / MISC.	\$ 5,872	\$ 7,748	\$ 8,300	\$ 3,371	\$ 8,300	\$ 5,337			-35.7%
CAPITAL OUTLAY										
480.00	Small Asset Purchases	\$ -	\$ 2,876	\$ 7,550	\$ -	\$ -	\$ -			-100.0%
483.00	Minor Office Equipment	-	-	-	300	300	-			NA
486.00	Minor Equipment	-	-	-	2,596	5,596	-			NA
710.00	Capital Lease-Phone System	-	-	-	1,424	1,869	799			NA
	SUBTOTAL CAPITAL OUTLAY	\$ -	\$ 2,876	\$ 7,550	\$ 4,321	\$ 7,765	\$ 799			-89.4%
	TOTAL PUBLIC WORKS	\$ 501,553	\$ 561,838	\$ 588,784	\$ 380,896	\$ 581,227	\$ 551,401			-6.3%

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TOWN OF PANTEGO
ANNUAL OPERATING BUDGET & PLAN OF SERVICES

FUND: General Fund - 100
DEPARTMENT: Community Development - 136

Description:

The Department is responsible for the Building Safety, Zoning Administration, Code Compliance and assists the Public Works Department in Environmental Programs within the Town. The department supports the City Manager's Office, Town Council, the Planning and Zoning Commission, Zoning Board of Adjustments, Pantego Economic Development Corporation and other boards as needed.

Mission Statement:

The mission of the Community Development Department is to promote the health, safety and welfare of the Town through efficient and orderly development and redevelopment, consistent building safety administration and inspection, and effective code and environmental compliance programs for private property and businesses.

Major Goals:

1. To improve customer service through easily accessible applications and information and timely response to issues.
2. To ensure that the Town is meeting all state and federal requirements for environmental programs.
3. To ensure the safety of the built environment through the adoption of the most up-to-date building codes.

Fiscal Year 2013-2014 Accomplishments:

1. Completed major revision of Chapter 14 "Zoning" of the code of ordinances based on the 2012 Comprehensive Plan Update.
2. Completed major revision of Chapter 10 "Subdivision Regulations".
3. 303 Beautification Project was completed.
4. Completed revision of the Boat and RV parking ordinance.

Objectives for Fiscal Year 2014-2015:

1. Review and Adopt the 2015 International Codes.
2. Purchase and implement development software including: Planning and Zoning, Building Inspection, Code Compliance, Environmental Inspections, Asset Management and Geographical Information System Upgrades.
3. Create and implement environmental programs including: cross connection control program, liquid waste hauler permitting, grease and grit trap monitoring, etc.
4. Work with other departments and private contractors to complete the Park Row Project.

Major Budget Changes:

1. This is the first year that the Community Development Department has been assigned a separate budget from the Public Works Department.

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

FUND: General Fund - 100
DEPARTMENT: Community Development - 136

EXPENDITURES	2012-2013 ACTUAL	2013-2014 BUDGET	2013-2014 ESTIMATE	2014-2015 PROPOSED BUDGET	2013-2014/ 2014-2015 CHANGE
Personnel Services	\$ -	\$ -	\$ -	\$ 86,329	NA
Contractual Agreements	-	-	-	11,862	NA
Supplies and Maintenance	-	-	-	18,866	NA
Utilities and Gasoline	-	-	-	4,700	NA
Training / Dues / Miscellaneous	-	-	-	4,739	NA
Capital Outlay	-	-	-	-	NA
TOTAL	\$ -	\$ -	\$ -	\$ 126,496	NA

PERSONNEL (Full-Time Equivalent)	2012-2013 ACTUAL	2013-2014 BUDGET	2013-2014 ESTIMATE	2014-2015 PROPOSED BUDGET	2013-2014/ 2014-2015 CHANGE
Community Development Director	1	1	1	1	0
TOTAL PERSONNEL	1	1	1	1	0

PERFORMANCE MEASURES	2012-2013 ACTUAL	2013-2014 BUDGET	2013-2014 ESTIMATE	2014-2015 PROPOSED BUDGET	2013-2014/ 2014-2015 CHANGE
Building Safety Inspections	622	650	650	625	-3.8%
Code Compliance Inspections	197	50	50	240	380.0%
Commercial Permits Issued	112	160	160	140	-12.5%
Residential Permits Issued	129	120	120	120	0.0%
Certificates of Occupancy Issued	93	100	100	95	-5.0%

**TOWN OF PANTEGO
GENERAL FUND - DEPARTMENTAL DETAIL
COMMUNITY DEVELOPMENT (136)**

<u>ACC. NUM.</u>	<u>ACCOUNT DESCRIPTION</u>	<u>2014-2015 PROPOSED BASE</u>
<u>PERSONNEL SERVICES</u>		
101.00	Salaries / Wages	\$ 62,668
102.20	Certification Pay	2,400
103.00	Longevity	996
110.00	FICA/City Contribution	4,096
110.10	Medicare/City Contribution	958
120.02	TMRS Contribution	9,625
130.00	Worker's Compensation	431
130.02	Unemployment Insurance	207
130.05	Health/Dental Insurance	4,752
130.05	Long-Term Disability	196
	SUBTOTAL PERSONNEL SERVICES	\$ 86,329
<u>CONTRACTUAL AGREEMENTS</u>		
232.00	Engineering & Maps	\$ 10,000
247.00	Insurance Expense	1,862
348.00	Communication Equipment Maint	-
	SUBTOTAL CONTRACTUAL	\$ 11,862
<u>SUPPLIES / MAINTENANCE</u>		
238.00	Office Supplies	\$ 1,000
239.00	Postage Service/Maintenance	600
248.10	Planning & Zoning	1,000
282.00	Printing Expense	1,000
329.00	Uniforms	333
356.00	Vehicle / Equipment Expense	1,000
366.00	Computer Software Maint/Repair	500
525.00	Other Retainer & Service Fees	5,700
526.00	Code Compliance	5,000
528.00	Equipment & Supplies	2,733
	SUBTOTAL SUPPLIES/ MAINTENANCE	\$ 18,866
<u>UTILITIES & GASOLINE</u>		
362.00	Gasoline / Oil Expense	\$ 2,200
411.10	Telephone Expense	1,600
411.20	Cell phone Expense	900
	SUBTOTAL UTILITIES & GASOLINE	\$ 4,700
<u>TRAINING / DUES / MISC.</u>		
705.00	Membership Dues	\$ 620
724.00	Travel / Training	3,119
770.00	Miscellaneous	1,000
	SUBTOTAL TRAINING / DUES / MISC.	\$ 4,739
	TOTAL COMMUNITY DEVELOPMENT	\$ 126,496

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**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 Public Safety, 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. Bring the Department staff to full capacity.
4. Continue to reduce the number of reported offenses throughout the Town.

Fiscal Year 2013-2014 Accomplishments:

1. Placed a new 2014 Chevy Tahoe in the fleet.
2. Reduce reported residential/business/building burglaries.
3. Reduce the total number of reported offenses.
4. Assisted in completion of salary surveys.
5. Implemented Pantego Cops for Kids and through the program donated much needed school supplies to Swift Elementary and toys to Cook Children's Hospital.
6. Implemented a "No refusal" program for DWI arrests. While doing so, certified six officers as Phlebotomist to perform blood draws.

Objectives for Fiscal Year 2014-2015:

1. Inform the public of our commitment to community policing through multiple partnerships.
2. Implement a "Block Party" program.
3. Raise the salaries of employees in order to obtain more qualified applicants.
4. Maintain a high level of proactive patrol through traffic enforcement in order to reduce crime.
5. Increase community contact through social media ie. Facebook, Twitter etc.
6. Keep overtime costs as low as possible.

Major Budget Changes:

- Allocated 50% of Chief of Public Safety salary and benefits in the Police Department - previously 100% funded in the General and Administrative Department.
- Reallocated Denitech and Programming Maintenance (I-Werk) expense to the General and Administrative Department.

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

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

EXPENDITURES	2012-2013 ACTUAL	2013-2014 BUDGET	2013-2014 ESTIMATE	2014-2015 PROPOSED BUDGET	2013-2014/ 2014-2015 CHANGE
Personnel Services	\$ 949,882	\$ 1,018,131	\$ 983,353	\$ 1,089,654	7.0%
Contractual Agreements	41,994	37,781	60,194	43,717	15.7%
Supplies and Maintenance	71,778	73,145	63,830	54,475	-25.5%
Utilities and Gasoline	60,139	63,200	61,407	57,104	-9.6%
Training / Dues / Miscellaneous	14,173	18,660	19,660	19,945	6.9%
Capital Outlay	800	7,050	10,611	11,014	56.2%
TOTAL	\$ 1,138,766	\$ 1,217,967	\$ 1,199,055	\$ 1,275,908	4.8%

PERSONNEL (Full-Time Equivalent)	2012-2013 ACTUAL	2013-2014 BUDGET	2013-2014 ESTIMATE	2014-2015 PROPOSED BUDGET	2013-2014/ 2014-2015 CHANGE
Public Safety Chief	0	0	0	0.5	0.5
Assistant Police Chief	1	1	1	1	0
Police Lieutenant	1	0	0	0	0
Police Sergeant	1	1	1	1	0
Police Sergeant Investigation	1	1	1	1	0
Police Corporal	2	2	2	2	0
Police Officer	6	6	6	6	0
School Crossing Guard	1	1	1	1	0
Dispatcher	5	5	5	5	0
Dispatcher (Part-time)	0.5	0.5	0.5	0	-0.5
TOTAL PERSONNEL	18.5	17.5	17.5	17.5	0.0

PERFORMANCE MEASURES	2012-2013 ACTUAL	2013-2014 BUDGET	2013-2014 ESTIMATE	2014-2015 PROPOSED BUDGET	2013-2014/ 2014-2015 CHANGE
Total Calls for Service	22,611	20,000	24,428	23,000	15.0%
Arrests	1,265	936	936	1,000	6.8%
DWI Arrests	59	40	40	50	25.0%
Citations	92,505	8,500	6,224	7,000	-17.6%
Accidents	162	144	144	150	4.2%

**TOWN OF PANTEGO
GENERAL FUND - DEPARTMENTAL DETAIL
POLICE DEPARTMENT (140)**

ACC. NUM.	ACCOUNT DESCRIPTION	2013-2014				2013-2014	2014-2015	2013-2014/
		2011-2012 ACTUAL	2012-2013 ACTUAL	ADOPTED BUDGET	Y-T-D JUNE	2013-2014 YE ESTIMATE	PROPOSED BASE	2014-2015 % CHANGE
PERSONNEL SERVICES								
101.00	Salaries / Wages	\$ 726,158	\$ 666,361	\$ 700,572	\$ 496,978	\$ 681,606	\$ 758,648	8.3%
101.10	Part Time Wages	13,038	5,578	5,000	7,799	13,560	5,500	10.0%
102.00	Overtime Wages	14,025	25,563	33,000	23,060	33,000	33,000	0.0%
103.00	Longevity	2,335	2,525	3,470	3,355	3,355	4,512	30.0%
110.00	FICA/City Contribution	45,410	41,344	46,007	31,780	44,760	49,703	8.0%
110.10	Medicare/City Contribution	10,620	9,669	10,760	7,432	10,468	11,624	8.0%
120.02	TMRS Contribution	126,370	121,885	128,687	82,802	111,639	116,000	-9.9%
130.00	Worker's Compensation	18,133	14,438	19,371	14,194	19,371	25,243	30.3%
130.02	Unemployment Insurance	5,766	158	2,145	3,216	3,763	3,781	76.3%
130.05	Health/Dental Insurance	63,584	62,361	69,120	44,988	61,831	78,408	13.4%
130.05	Long-Term Disability	-	-	-	-	-	3,235	NA
SUBTOTAL PERSONNEL SERVICES		\$1,025,439	\$ 949,882	\$1,018,131	\$ 715,603	\$ 983,353	\$ 1,089,654	7.0%
CONTRACTUAL AGREEMENTS								
234.00	Maintenance Agreements	\$ 13,092	\$ 11,844	\$ 15,300	\$ 4,183	\$ 5,501	\$ 5,901	-61.4%
234.10	Denitech M/A	-	-	-	2,565	3,274	-	NA
234.30	Incode M/A	-	-	-	11,094	11,094	11,649	NA
248.00	Law Enforcement Liab Insurance	14,782	16,650	13,136	11,050	14,733	18,022	37.2%
348.00	Communication Equipment Maint	3,285	-	2,000	6,107	8,145	8,145	307.3%
365.00	Programming / Maintenance	3,777	13,500	7,345	11,292	17,447	-	-100.0%
SUBTOTAL CONTRACTUAL		\$ 34,936	\$ 41,994	\$ 37,781	\$ 46,292	\$ 60,194	\$ 43,717	15.7%
SUPPLIES / MAINTENANCE								
236.00	Computer Supplies	\$ 585	\$ -	\$ -	\$ -	\$ -	\$ -	NA
238.00	Office Supplies	5,725	8,017	9,300	3,435	5,775	6,000	-35.5%
239.00	Postage Service/Maintenance	-	-	-	255	355	775	NA
246.00	Motorcycle Maintenance/Repair	630	2,738	2,200	2,264	2,200	2,200	0.0%
270.00	Prisoner Food/Supplies	3,958	4,005	4,200	2,449	4,200	4,200	0.0%
280.00	Investigation Supplies	5,479	6,029	5,200	2,025	5,200	5,200	0.0%
282.00	Printing Expense	2,683	-	-	-	-	-	NA
329.00	Uniform Expense	7,859	4,069	4,600	3,865	4,600	4,600	0.0%
350.00	Building Maintenance	16,889	18,974	17,000	11,227	17,000	17,000	0.0%
356.00	Vehicle / Equipment Expense	23,665	15,842	15,000	5,570	15,000	8,000	-46.7%
358.00	Equipment Repair	1,982	1,425	1,500	991	1,500	1,500	0.0%
364.00	Heat / AC Maintenance	1,925	563	6,000	3,900	6,000	-	-100.0%
492.00	Communication Expense	9,563	10,116	8,145	1,361	2,000	2,000	-75.4%
525.00	Other Retainer & Service Fees	-	-	-	-	-	3,000	NA
SUBTOTAL SUPPLIES/ MAINTENANCE		\$ 80,943	\$ 71,778	\$ 73,145	\$ 37,343	\$ 63,830	\$ 54,475	-25.5%
UTILITIES & GASOLINE								
362.00	Gasoline / Oil Expense	\$ 34,573	\$ 29,938	\$ 29,500	\$ 19,109	\$ 29,500	\$ 25,500	-13.6%
411.00	Gas and Electricity	13,177	13,936	14,000	11,686	15,764	15,764	12.6%
411.10	Telephone Expense	19,884	11,558	13,700	6,908	9,339	9,340	-31.8%
411.20	Cell phone Expense	6,463	2,913	4,500	3,495	4,500	4,500	0.0%
411.30	Water Expense	1,561	1,795	1,500	1,615	2,304	2,000	33.3%
SUBTOTAL UTILITIES & GASOLINE		\$ 75,658	\$ 60,139	\$ 63,200	\$ 42,814	\$ 61,407	\$ 57,104	-9.6%
TRAINING / DUES / MISC.								
279.00	Fire Arms Qualification	\$ 3,372	\$ 3,130	\$ 5,200	\$ 4,038	\$ 5,200	\$ 5,200	0.0%
705.00	Membership Dues	1,077	1,533	2,345	2,129	2,345	2,695	14.9%
724.00	Travel / Training	6,407	4,618	6,615	4,377	6,615	7,550	14.1%
770.00	Miscellaneous	3,002	1,635	1,000	(1,057)	1,000	1,000	0.0%
771.00	Staffing Expense	1,810	3,257	3,500	4,557	4,500	3,500	0.0%
SUBTOTAL TRAINING / DUES / MISC.		\$ 15,668	\$ 14,173	\$ 18,660	\$ 14,045	\$ 19,660	\$ 19,945	6.9%
CAPITAL OUTLAY								
480.00	Small Asset Purchases	\$ 865	\$ 800	\$ 7,050	\$ -	\$ -	\$ -	-100.0%
481.00	Minor Computer Equipment	-	-	-	-	-	2,000	NA
483.00	Minor Office Equipment	-	-	-	1,352	1,352	450	NA
486.00	Minor Equipment	-	-	-	1,170	4,898	6,700	NA
710.00	Capital Lease-Phone System	-	-	-	3,323	4,361	1,864	NA
SUBTOTAL CAPITAL OUTLAY		\$ 865	\$ 800	\$ 7,050	\$ 5,846	\$ 10,611	\$ 11,014	56.2%
TOTAL POLICE DEPARTMENT		\$1,233,509	\$1,138,766	\$1,217,967	\$ 861,942	\$ 1,199,055	\$ 1,275,908	4.8%

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**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 at all times with at least one paramedic and one basic EMT. We have and maintain a hazardous materials response unit in conjunction with the SERPA group responds to hazardous materials emergencies.

The department also performs over 700 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:

1. Continue the enhancement of our business inspection program.
2. Continue exploiting certification offerings as a training facility with the Texas Commission on Fire Protection.
3. Continue the development of our public outreach programs.
4. Continue exploring optional funding sources.
5. Continue providing the best possible services to the citizens we serve.
6. Increase the safety for our staff.
7. Continue to update equipment.

Fiscal Year 2013-2014 Accomplishments:

1. The department was not able to maintain full time staffing in 2013/2014, however with quick response to vacancies utilizing part time firefighters we maintained the level of service that the citizens of the town deserve.
2. Performed the ISO recertification process in conjunction with a professional consultant we were successful in lowering the ISO rating for the town from a 4 to a 2. This should prove helpful to the citizens and business owners giving them lower insurance rates for their homes and businesses.
3. Continuing the training of firefighters to the level of Fire Inspector to enable the continuation of our business inspection program as required by state law. At this time we have four certified fire Inspectors. This will continue to assist with the inspections of over 700 businesses within the town.
4. Continued the fire hydrant maintenance and painting program. All hydrants were cleaned and repainted. In the month of April and May we inspected each of the hydrants to ensure proper operation. This is also mandated by ISO.
5. Implemented the use of the iPad for fire inspections. This is helping streamline the inspection process.

Objectives for Fiscal Year 2014-2015:

1. Enhance the business inspection program by continue to train other staff to the level of fire inspector.
2. Offer more TCFP certification classes.
3. Progress the public outreach program with programs such as the block parties, fire safety programs in schools.
4. Continue applying for all available grants such as the Assistance to firefighter grants.
5. Continue to train the staff to the level that the citizens are accustomed to.
6. Update safety equipment provided for our staff.
7. Remount of M-1, replace 10 SCBA's, and replace the emergency radio system.

Major Budget Changes:

- Reduction in vehicle expense line item.
- Allocated 50% of Chief of Public Safety salary and benefits in the Fire Department - previously 100% funded by the General and Administrative Department.
- Reallocated Denitech and Programming Maintenance (I-Werk) expense to the General and Administrative Department.

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

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

EXPENDITURES	2012-2013	2013-2014	2013-2014	2014-2015	2013-2014/
	ACTUAL	BUDGET	ESTIMATE	PROPOSED BUDGET	2014-2015 CHANGE
Personnel Services	\$ 851,902	\$ 765,583	\$ 761,562	\$ 842,573	10.1%
Contractual Agreements	39,950	44,626	46,888	49,399	10.7%
Supplies and Maintenance	70,637	88,308	88,885	64,710	-26.7%
Utilities and Gasoline	40,497	46,149	45,806	43,606	-5.5%
Training / Dues / Miscellaneous	12,351	18,514	18,514	17,586	-5.0%
Capital Outlay	10,717	6,850	8,636	3,413	-50.2%
TOTAL	\$ 1,026,054	\$ 970,030	\$ 970,291	\$ 1,021,287	5.3%

PERSONNEL (Full-Time Equivalent)	2012-2013	2013-2014	2013-2014	2014-2015	2013-2014/
	ACTUAL	BUDGET	ESTIMATE	PROPOSED BUDGET	2014-2015 CHANGE
Public Safety Chief	-	-	-	0.5	0.5
Assistant Fire Chief	1	1	1	1	0
Fire Lieutenant	3	3	3	3	0
Firefighters	6	6	6	6	0
TOTAL PERSONNEL	10	10	10	10.5	0.5

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

PERFORMANCE MEASURES	2012-2013	2013-2014	2013-2014	2014-2015	2013-2014/
	ACTUAL	BUDGET	ESTIMATE	PROPOSED BUDGET	2014-2015 CHANGE
Emergency Responses	1,521	1,700	1,700	1,700	0.0%
Automatic Aid Responses	994	1,000	1,000	1,000	0.0%
Fire Safety Inspections/re-inspections	794	1,000	1,000	1,000	0.0%
Fire Hydrant Inspections	all	all	all	all	all
Public Relations Events	23	30	30	30	0.0%
Fire/EMS Training Hours	2,400	1,500	1,500	2,000	33.3%

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

ACC. NUM.	ACCOUNT DESCRIPTION	2011-2012	2012-2013	2013-2014	Y-T-D	2013-2014	2014-2015	2013-2014/
		ACTUAL	ACTUAL	ADOPTED BUDGET	JUNE	YE ESTIMATE	PROPOSED BASE	2014-2015 % CHANGE
PERSONNEL SERVICES								
101.00	Salaries / Wages	\$ 538,243	\$ 568,272	\$ 491,105	\$ 347,367	\$ 477,993	\$ 552,185	12.4%
101.10	Part Time Wages	18,158	16,399	17,000	14,321	17,000	17,000	0.0%
102.00	Overtime Wages	87,675	47,634	60,000	83,147	76,500	60,000	0.0%
102.10	Car Allowance	-	-	-	750	1,200	1,800	NA
103.00	Longevity	4,780	4,085	2,575	2,715	2,715	3,798	47.5%
110.00	FICA/City Contribution	39,877	39,049	35,382	27,333	35,548	39,357	11.2%
110.10	Medicare/City Contribution	8,766	9,132	8,275	6,392	8,314	9,204	11.2%
120.02	TMRS Contribution	108,511	107,712	96,673	68,046	87,215	90,565	-6.3%
130.00	Worker's Compensation	11,811	10,937	9,873	7,234	9,873	14,122	43.0%
130.02	Unemployment Insurance	3,380	1,198	1,500	1,937	2,742	2,588	72.5%
130.05	Health/Dental Insurance	43,271	47,483	43,200	30,313	42,462	49,896	15.5%
130.05	Long-Term Disability	-	-	-	-	-	2,059	NA
SUBTOTAL PERSONNEL SERVICES		\$ 864,471	\$ 851,902	\$ 765,583	\$ 589,555	\$ 761,562	\$ 842,573	10.1%
CONTRACTUAL AGREEMENTS								
234.00	Maintenance Agreements	\$ 4,042	\$ 1,518	\$ 3,900	\$ 3,760	\$ 3,900	\$ 5,399	38.4%
234.10	Denitech M/A	-	-	-	805	1,028	-	NA
250.00	Liability Insurance	8,869	9,990	9,476	8,033	10,710	13,100	38.2%
348.00	Communication Equipment Maint	4,914	3,428	4,500	2,748	4,500	4,500	0.0%
365.00	Programming / Maintenance	583	614	3,100	2,558	3,100	-	-100.0%
776.00	EMS M.D. Director	8,250	8,250	9,000	6,750	9,000	9,000	0.0%
778.00	Collections Expense	18,704	16,151	14,650	13,152	14,650	17,400	18.8%
SUBTOTAL CONTRACTUAL		\$ 45,363	\$ 39,950	\$ 44,626	\$ 37,805	\$ 46,888	\$ 49,399	10.7%
SUPPLIES / MAINTENANCE								
237.10	Protective Clothing	\$ 1,384	\$ 7,590	\$ 9,050	\$ 287	\$ 9,050	\$ 7,000	-22.7%
238.00	Office Supplies	1,918	2,088	2,200	500	922	1,000	-54.5%
239.00	Postage Service/Maintenance	-	-	-	255	355	750	NA
256.00	Fire Prevention & Inspection	111	1,493	1,500	-	1,000	1,500	0.0%
257.00	Hazmat Expense	405	-	1,700	823	1,700	3,000	76.5%
329.00	Uniforms	4,831	4,312	4,300	2,247	4,300	3,660	-14.9%
350.00	Building Maintenance	6,722	6,924	4,500	4,371	6,500	6,500	44.4%
356.00	Vehicle / Equipment Expense	14,741	27,272	41,758	20,597	41,758	20,000	-52.1%
358.00	Equipment Repair	698	987	-	-	-	-	NA
364.00	Heat / AC Maintenance	3,188	113	1,000	950	1,000	-	-100.0%
532.00	SCBA Maintenance	6,270	2,370	3,000	150	3,000	3,000	0.0%
534.00	Equipment Replacement	1,447	1,340	2,000	776	2,000	1,000	-50.0%
702.00	Ambulance Medical - Supplies	11,402	11,038	11,600	6,979	11,600	11,600	0.0%
720.00	Ambulance - Medications	6,239	3,519	4,000	3,169	4,000	4,000	0.0%
722.00	Oxygen Expense	1,471	1,590	1,700	1,225	1,700	1,700	0.0%
SUBTOTAL SUPPLIES/ MAINTENANCE		\$ 60,826	\$ 70,637	\$ 88,308	\$ 42,329	\$ 88,885	\$ 64,710	-26.7%
UTILITIES & GASOLINE								
362.00	Gasoline / Oil Expense	\$ 20,842	\$ 20,805	\$ 22,200	\$ 10,605	\$ 22,200	\$ 20,000	-9.9%
411.00	Gas and Electricity	12,003	10,900	12,250	8,897	12,250	12,250	0.0%
411.10	Telephone Expense	5,320	2,675	6,000	2,975	4,131	4,131	-31.2%
411.20	Cell phone Expense	4,030	4,219	4,200	3,960	5,500	5,500	31.0%
411.30	Water Expense	1,943	1,897	1,500	1,159	1,725	1,725	15.0%
SUBTOTAL UTILITIES & GASOLINE		\$ 44,139	\$ 40,497	\$ 46,150	\$ 27,596	\$ 45,806	\$ 43,606	-5.5%
TRAINING / DUES / MISC.								
705.00	Membership Dues	\$ 851	\$ 2,656	\$ 4,262	\$ 2,893	\$ 4,262	\$ 4,486	5.3%
724.00	Travel / Training	7,902	5,670	9,152	6,419	9,152	8,000	-12.6%
770.00	Miscellaneous	1,558	437	1,000	480	1,000	1,000	0.0%
771.00	Staffing Expense	3,663	3,589	4,100	1,666	4,100	4,100	0.0%
SUBTOTAL TRAINING / DUES / MISC.		\$ 13,974	\$ 12,351	\$ 18,514	\$ 11,458	\$ 18,514	\$ 17,586	-5.0%
CAPITAL OUTLAY								
480.00	Small Asset Purchases	\$ 575	\$ 10,717	\$ 6,850	\$ -	\$ -	\$ -	-100.0%
485.00	Minor Other Improvements	-	-	-	583	583	-	NA
486.00	Minor Equipment	-	-	-	2,884	6,184	2,614	NA
710.00	Capital Lease-Phone System	-	-	-	1,424	1,869	799	NA
SUBTOTAL CAPITAL OUTLAY		\$ 575	\$ 10,717	\$ 6,850	\$ 4,892	\$ 8,636	\$ 3,413	-50.2%
TOTAL FIRE DEPARTMENT		\$1,029,347	\$1,026,054	\$ 970,030	\$ 713,636	\$ 970,291	\$ 1,021,287	5.3%

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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 mission of the Municipal Court Department is to ensure that all citizens are efficiently processed through the court system, and to preserve the integrity of the court system by assuring that all cases filed by the Police, Code Enforcement, and other agencies are timely and accurately processed through proper court docketing and case scheduling.

Major Goals:

1. Continue to add training for court personnel to better understand and perform 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.

Fiscal Year 2013-2014 Accomplishments:

- 2014 Warrant Round Up
- Achieved level II Court Clerk Certification
- Replaced and added new desks for all court personell and Window workstations
- Replaced Warrant vehicle

Objectives for Fiscal Year 2014-2015:

1. Increase revenue and decrease amount of open warrants.
2. Test on the first three level III Court Clerk test.
3. Warrant Officer, Freddie Alexander, to start Certified Court Security Specialist program.
4. Warrant Officer, Robert Hopkins, to achieve intermedite peace officers license.

Major Budget Changes:

No Major Budget Changes

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

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

EXPENDITURES	2012-2013 ACTUAL	2013-2014 BUDGET	2013-2014 ESTIMATE	2014-2015 PROPOSED BUDGET	2013-2014/ 2014-2015 CHANGE
Personnel Services	\$ 236,572	\$ 258,868	\$ 256,355	\$ 261,969	1.2%
Contractual Agreements	58,667	69,814	88,652	70,006	0.3%
Supplies and Maintenance	21,799	23,600	10,905	10,416	-55.9%
Utilities and Gasoline	1,598	2,801	2,002	2,458	-12.2%
Training / Dues / Miscellaneous	3,766	7,290	7,320	7,590	4.1%
Capital Outlay	-	6,150	5,999	-	-100.0%
TOTAL	\$ 322,402	\$ 368,523	\$ 371,233	\$ 352,439	-4.4%

PERSONNEL (Full-Time Equivalent)	2012-2013 ACTUAL	2013-2014 BUDGET	2013-2014 ESTIMATE	2014-2015 PROPOSED BUDGET	2013-2014/ 2014-2015 CHANGE
Municipal Court Administrator	1	1	1	1	0
Deputy Court Clerk	1	1	1	1	0
Deputy Court Clerk (Part-time)	0.5	0.5	0.5	0.5	0
Warrant Officer	2	2	2	2	0
TOTAL PERSONNEL	4.5	4.5	4.5	4.5	0

PERFORMANCE MEASURES	2012-2013 ACTUAL	2013-2014 BUDGET	2013-2014 ESTIMATE	2014-2015 PROPOSED BUDGET	2013-2014/ 2014-2015 CHANGE
1. Cases filed	9,466	9,500	7,020	7,200	-24.2%
2. Warrants issued	5,825	5,950	8,500	8,000	34.5%
3. Warrant fees collected	\$ 93,024	\$ 100,000	\$ 100,000	\$ 100,000	0.0%
4. Fines collected on warrants**	\$ 306,537	\$ 395,465	\$ 400,000	*TBD	NA
5. Fines collected non-warrant	\$ 431,686	\$ 366,035	\$ 380,000	*TBD	NA
6. Dismissed deferred	1,701	1,800	1,800	1,800	0.0%
7. Dismissed DSC	362	250	250	300	20.0%
8. Dismissed insurance	746	600	600	650	8.3%
9. Cases closed	8,066	9,520	9,520	9,500	-0.2%
10. Clerks in certification program	1	1	1	2	100.0%

* Proposed budget numbers are to be determined at a later time due to collections.

** In addition to warrant fees in #3.

**TOWN OF PANTEGO
GENERAL FUND - DEPARTMENTAL DETAIL
MUNICIPAL COURT (160)**

ACC. NUM.	ACCOUNT DESCRIPTION	2013-2014				2014-2015	2013-2014/	
		2011-2012 ACTUAL	2012-2013 ACTUAL	ADOPTED BUDGET	Y-T-D JUNE	2013-2014 YE ESTIMATE	PROPOSED BASE	2014-2015 % CHANGE
PERSONNEL SERVICES								
101.00	Salaries / Wages	\$ 162,591	\$ 165,991	\$ 175,681	\$ 134,938	\$ 175,200	\$ 178,845	1.8%
101.10	Part Time Wages	12,152	8,072	12,480	9,234	12,768	13,193	5.7%
102.00	Overtime Wages	412	1,209	2,300	2,178	3,633	2,300	0.0%
103.00	Longevity	1,645	1,965	1,960	2,200	2,200	2,437	24.3%
110.00	FICA/City Contribution	10,934	10,666	11,930	9,050	12,046	12,200	2.3%
110.10	Medicare/City Contribution	2,557	2,494	2,790	2,117	2,817	2,680	-3.9%
120.02	TMRS Contribution	28,128	29,654	31,418	21,963	28,403	26,748	-14.9%
130.00	Worker's Compensation	1,499	1,981	2,549	1,868	2,549	2,739	7.5%
130.02	Unemployment Insurance	1,324	51	480	866	1,037	1,035	115.6%
130.05	Health/Dental Insurance	14,694	14,489	17,280	10,593	15,702	19,008	10.0%
130.05	Long-Term Disability	-	-	-	-	-	784	NA
SUBTOTAL PERSONNEL SERVICES		\$ 235,938	\$ 236,572	\$ 258,868	\$ 195,006	\$ 256,355	\$ 261,969	1.2%
CONTRACTUAL AGREEMENTS								
210.00	Attorney Fees	\$ 49,850	\$ 49,800	\$ 53,250	\$ 37,338	\$ 53,250	\$ 53,250	0.0%
234.00	Maintenance Agreements	7,152	8,867	14,601	2,997	3,744	3,744	-74.4%
234.10	Denitech M/A	-	-	-	1,143	1,459	-	NA
234.30	Incode M/A	-	-	-	7,745	8,856	9,484	NA
247.00	Insurance Expense	-	-	1,963	1,596	2,128	3,528	79.7%
365.00	Programming / Maintenance	923	-	-	11,975	19,215	-	NA
SUBTOTAL CONTRACTUAL		\$ 57,925	\$ 58,667	\$ 69,814	\$ 62,793	\$ 88,652	\$ 70,006	0.3%
SUPPLIES / MAINTENANCE								
238.00	Office Supplies	\$ 7,048	\$ 7,989	\$ 7,800	\$ 2,748	\$ 3,630	\$ 3,630	-53.5%
239.00	Postage Service/Maintenance	-	-	-	2,074	3,175	3,175	NA
282.00	Printing Expense	1,868	2,486	1,500	2,447	2,500	2,500	66.7%
329.00	Uniforms	736	767	600	58	600	600	0.0%
356.00	Vehicle / Equipment Exp	-	1,144	2,500	15	1,000	511	-79.6%
358.00	Equipment Repair	1,050	9,413	11,200	-	-	-	-100.0%
SUBTOTAL SUPPLIES/ MAINTENANCE		\$ 10,702	\$ 21,799	\$ 23,600	\$ 7,342	\$ 10,905	\$ 10,416	-55.9%
UTILITIES & GASOLINE								
362.00	Gasoline / Oil Expense	\$ 101	\$ 1,104	\$ 2,300	\$ 757	\$ 1,500	\$ 1,500	-34.8%
411.20	Cell Phone Expense	212	494	502	370	502	958	90.9%
SUBTOTAL UTILITIES / GASOLINE		\$ 313	\$ 1,598	\$ 2,802	\$ 1,127	\$ 2,002	\$ 2,458	-12.3%
TRAINING / DUES / MISC.								
705.00	Membership Dues	\$ 90	\$ 416	\$ 290	\$ 263	\$ 320	\$ 590	103.4%
724.00	Travel / Training	3,881	2,928	6,000	4,377	6,000	6,000	0.0%
770.00	Miscellaneous	782	422	1,000	235	1,000	1,000	0.0%
SUBTOTAL TRAINING / DUES / MISC.		\$ 4,752	\$ 3,766	\$ 7,290	\$ 4,875	\$ 7,320	\$ 7,590	4.1%
CAPITAL OUTLAY								
480.00	Small Asset Purchases	\$ 3,047	\$ -	\$ 6,150	\$ -	\$ -	\$ -	-100.0%
483.00	Minor Office Equipment	-	-	-	6,079	5,999	-	NA
SUBTOTAL CAPITAL OUTLAY		\$ 3,047	\$ -	\$ 6,150	\$ 6,079	\$ 5,999	\$ -	-100.0%
TOTAL MUNICIPAL COURT		\$ 312,676	\$ 322,402	\$ 368,523	\$ 277,223	\$ 371,233	\$ 352,439	-4.4%

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**TOWN OF PANTEGO
GENERAL FUND - DEPARTMENTAL DETAIL
NON-DIVISIONAL DEPARTMENTS (175, 180)**

ACC. NUM.	ACCOUNT DESCRIPTION	2011-2012	2012-2013	2013-2014	Y-T-D	2013-2014	2014-2015
		ACTUAL	ACTUAL	ADOPTED BUDGET	JUNE	YE ESTIMATE	PROPOSED BASE
175 COMMUNITY RELATIONS BOARD							
	<u>TRAINING / DUES / MISC.</u>						
740.00	Recreational Activities	\$ 8,712	\$ 9,982	\$ 10,500	\$ 11,206	\$ 12,000	\$ 11,500
	SUBTOTAL TRAINING / DUES / MISC.	\$ 8,712	\$ 9,982	\$ 10,500	\$ 11,206	\$ 12,000	\$ 11,500
180 SPECIAL EVENTS							
	<u>TRAINING / DUES / MISC.</u>						
740.00	Recreational Activities	\$ 5,602	\$ 8,230	\$ 5,000	\$ 8,621	\$ 8,621	\$ 8,500
770.10	Employee Merit Payment	-	23,639	-	-	-	-
	SUBTOTAL TRAINING / DUES / MISC.	\$ 5,602	\$ 31,869	\$ 5,000	\$ 8,621	\$ 8,621	\$ 8,500
	TOTAL OTHER/NON-DIVISIONAL	\$ 14,314	\$ 41,850	\$ 15,500	\$ 19,827	\$ 20,621	\$ 20,000

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**TOWN OF PANTEGO
 FY 2014-2015 BUDGET
 General Fund - Capital Outlay/Project Purchases**

General and Administrative:

Fire Proof File Cabinet	\$	2,000
Incode Accounts Receivable Module		7,000
Incode Training		2,898
IT Upgrades through I-Werk		3,877
	Total	<u>\$ 15,775</u>

Police Department:

(2) Tasers- including Warranty	\$	2,500
(2) Training Matts for PPCT (Defensive Tactic training)		500
LED lights for Chief of Public Safety Vehicle		1,200
Refrigerator to store blood evidence collected for DWIs		250
Freezer to store jail food		450
(2) Filing cabinets to store media evidence needed to prosecute cases		450
Laser Radar		1,800
Replacement of computer peripheral equipment such as keyboards, monitors, etc.		2,000
	Total	<u>\$ 9,150</u>

Fire Department:

K12 Cutt off Saw	\$	2,614
	Total	<u>\$ 2,614</u>

Total Capital Outlay Purchases \$ 27,539

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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.

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**TOWN OF PANTEGO
DEBT SERVICE FUND
STATEMENT OF REVENUES AND EXPENDITURES**

DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ADOPTED BUDGET	Y-T-D JUNE	2013-2014 YE ESTIMATE	2014-2015 BUDGET
BEGINNING FUND BALANCE	\$ 243,906	\$ 240,981	\$ 236,159	\$ 236,159	\$ 236,159	\$ 237,788
REVENUES						
Ad-Valorem Tax	\$ 138,579	\$ 137,130	\$ 144,000	\$ 133,689	\$ 144,000	\$ 87,475
Ad-Valorem Tax - Delinquent	-	-	-	-	-	3,000
Interest	259	331	-	112	250	250
TOTAL REVENUES	\$ 138,838	\$ 137,461	\$ 144,000	\$ 133,801	\$ 144,250	\$ 90,725
TOTAL FUNDS AVAILABLE	\$ 382,744	\$ 378,442	\$ 380,159	\$ 369,960	\$ 380,409	\$ 328,513
EXPENDITURES						
Principal	\$ 120,000	\$ 125,000	\$ 130,000	\$ -	\$ 130,000	\$ 80,000
Interest and fiscal agent charges	21,762	17,283	12,621	6,310	12,621	7,475
TOTAL EXPENDITURES	\$ 141,762	\$ 142,283	\$ 142,621	\$ 6,310	142,621	87,475
ENDING FUND BALANCE	\$ 240,982	\$ 236,159	\$ 237,538	\$ 363,650	\$ 237,788	\$ 241,038
INCREASE / (DECREASE) IN FUND BALANCE	\$ (2,924)	\$ (4,822)	\$ 1,379	\$ 127,491	\$ 1,629	\$ 3,250

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TOWN OF PANTEGO
DEBT SERVICE FUND (400)
General Obligation Refunding Bonds, Series 2004
DEBT AT 10/01/2014= \$55,000

	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ADOPTED BUDGET	Y-T-D JUNE	2013-2014 YE ESTIMATE	2014-2015 BUDGET
REVENUES						
Ad-Valorem Tax	\$ 104,000	\$ 105,000	\$ 110,000	\$ 102,124	\$ 110,000	\$ 57,019
Interest	-	-	-	-	-	-
TOTAL REVENUES	\$ 104,000	\$ 105,000	\$ 110,000	\$ 102,124	\$ 110,000	\$ 57,019
EXPENDITURES						
Principal	\$ 95,000	\$ 100,000	\$ 105,000	\$ -	\$ 105,000	\$ 55,000
Interest and fiscal agent charges	13,028	9,542	5,872	2,936	5,872	2,019
TOTAL EXPENDITURES	\$ 108,028	\$ 109,542	\$ 110,872	\$ 2,936	\$ 110,872	\$ 57,019

TOWN OF PANTEGO
DEBT SERVICE FUND (400)
Certificates of Obligations Bonds, Series 2004
DEBT AT 10/01/2014= \$145,000

	2011-2012 ACTUAL	2012-2013 BUDGET	2013-2014 ADOPTED BUDGET	Y-T-D JUNE	2013-2014 YE ESTIMATE	2014-2015 BUDGET
REVENUES						
Ad-Valorem Tax	\$ 34,578	\$ 32,000	\$ 34,000	\$ 31,566	\$ 34,000	\$ 30,457
Interest	-	-	-	-	-	-
TOTAL REVENUES	\$ 34,578	\$ 32,000	\$ 34,000	\$ 31,566	\$ 34,000	\$ 30,457
EXPENDITURES						
Principal	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	\$ 25,000	\$ 25,000
Interest and fiscal agent charges	9,560	7,742	6,749	3,375	6,749	5,457
TOTAL EXPENDITURES	\$ 34,560	\$ 32,742	\$ 31,749	\$ 3,375	\$ 31,749	\$ 30,457

TOWN OF PANTEGO PRINCIPAL AND INTEREST REQUIREMENTS GENERAL OBLIGATION REFUNDING BONDS, SERIES 2004 As of September 30, 2014

DUE YEAR ENDING SEPTEMBER 30	FEBRUARY 15TH INTEREST	AUGUST 15TH		TOTAL REQUIREMENT
		PRINCIPAL	INTEREST	
2015	\$ 1,009	\$ 55,000	\$ 1,009	\$ 57,019
	<u>\$ 1,009</u>		<u>\$ 1,009</u>	<u>\$ 57,019</u>
BONDS OUSTANDING SEPTEMBER 30, 2014		<u>\$ 55,000</u>		

TOWN OF PANTEGO PRINCIPAL AND INTEREST REQUIREMENTS CERTIFICATES OF OBLIGATION BONDS, SERIES 2004 As of September 30, 2014

DUE YEAR ENDING SEPTEMBER 30	FEBRUARY 15TH INTEREST	AUGUST 15TH		TOTAL REQUIREMENT
		PRINCIPAL	INTEREST	
2015	\$ 2,878	\$ 25,000	\$ 2,578	\$ 30,457
2016	2,382	30,000	2,382	34,764
2017	1,787	30,000	1,787	33,573
2018	1,191	30,000	1,191	32,382
2019	596	30,000	596	31,191
	<u>\$ 8,833</u>		<u>\$ 8,533</u>	<u>\$ 162,367</u>
BONDS OUSTANDING SEPTEMBER 30, 2014		<u>\$ 145,000</u>		

TOWN OF PANTEGO GENERAL LONG TERM DEBT PRINCIPAL AND INTEREST REQUIREMENTS As of September 30, 2014
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<u>DUE YEAR ENDING SEPTEMBER 30</u>	<u>FEBRUARY 15TH INTEREST</u>	<u>AUGUST 15TH</u>		<u>TOTAL REQUIREMENT</u>
		<u>PRINCIPAL</u>	<u>INTEREST</u>	
2015	\$ 3,888	\$ 80,000	\$ 3,588	\$ 87,475
2016	2,382	30,000	2,382	34,764
2017	1,787	30,000	1,787	33,573
2018	1,191	30,000	1,191	32,382
2019	596	30,000	596	31,191
	<u>\$ 9,843</u>		<u>\$ 9,543</u>	<u>\$ 219,385</u>

BONDS OUSTANDING
SEPTEMBER 30, 2014

\$ 200,000

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SPECIAL REVENUE FUNDS

Shamburger and Cartwright Library Funds - Both of these funds were created by bequeaths of the Town from two of its departed citizens. The Shamburger fund is used to account for the care and feeding of stray animals found within the Town limits. The Cartwright fund is used for library services and the maintenance and development of the Town's website.

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 courtroom and court offices. Its revenues are paid as a set fee collected 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, revenues are collected on infractions issued by the Town.

PantegoFest Fund - This fund was created to account for the activities of the Town's annual PantegoFest celebration.

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**TOWN OF PANTEGO
SPECIAL REVENUE FUNDS
COMBINED STATEMENT OF REVENUES AND EXPENDITURES
FOR 2014/2015 BUDGET**

	Shamburger Fund 875	Cartwright Library Fund 880	Court Security Fund 800	Court Technology Fund 825	PantegoFest Fund 850	TOTAL Special Revenue Funds
ESTIMATED BEGINNING FUND BALANCE	\$ 83,138	\$ 24,343	\$ 36,634	\$ 30,819	\$ 38,197	\$ 213,131
REVENUES						
Interest Revenue	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ 100
Sponsorships	-	-	-	-	-	-
Vendor Revenue	-	-	-	-	-	-
Court Fines and Fees	-	-	15,000	18,000	-	33,000
Other Revenue	-	-	-	14,000	-	14,000
TOTAL REVENUES	\$ 100	\$ -	\$ 15,000	\$ 32,000	\$ -	\$ 47,100
OTHER SOURCES						
Transfers In - from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES AND OTHER SOURCES	\$ 100	\$ -	\$ 15,000	\$ 32,000	\$ -	\$ 47,100
EXPENDITURES						
Animal Control Related Expense	\$ 1,200	\$ -	\$ -	\$ -	\$ -	\$ 1,200
WebSite Development	-	3,500	-	-	-	3,500
Capital Outlay	-	-	2,773	3,175	-	5,948
Other Expenses	-	-	-	10,000	-	10,000
TOTAL EXPENDITURES	\$ 1,200	\$ 3,500	\$ 2,773	\$ 13,175	\$ -	\$ 20,648
OTHER USES						
Transfers Out - to General Fund	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ 20,000
TOTAL EXPENDITURES AND OTHER USES	\$ 1,200	\$ 3,500	\$ 22,773	\$ 13,175	\$ -	\$ 40,648
ESTIMATED ENDING FUND BALANCE	\$ 82,038	\$ 20,843	\$ 28,861	\$ 49,644	\$ 38,197	\$ 219,583
ESTIMATED INCREASE/(DECREASE) IN FUND BALANCE	(1,100)	(3,500)	(7,773)	18,825	-	6,452

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

	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ADOPTED BUDGET	Y-T-D JUNE	2013-2014 YE ESTIMATE	2014-2015 BUDGET
BEGINNING FUND BALANCE	\$ 52,409	\$ 48,352	\$ 41,634	\$ 41,634	\$ 41,634	\$ 36,634
REVENUES						
Court fines and fees	\$ 12,966	\$ 14,455	\$ 15,000	\$ 10,717	\$ 15,000	\$ 15,000
Interest Revenue	-	-	100	-	-	-
TOTAL REVENUES	\$ 12,966	\$ 14,455	\$ 15,100	\$ 10,717	\$ 15,000	\$ 15,000
EXPENDITURES						
Capital Outlay	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ 2,773
Municipal Court Expense	363	681	-	-	-	-
TOTAL EXPENDITURES	\$ 363	\$ 1,181	\$ -	\$ -	\$ -	\$ 2,773
OTHER USES						
Transfers Out - to General Fund	\$ 16,660	\$ 19,992	\$ 20,000	\$ 19,992	\$ 20,000	\$ 20,000
TOTAL EXPENDITURES AND OTHER USES	\$ 17,023	\$ 21,173	\$ 20,000	\$ 19,992	\$ 20,000	\$ 22,773
ENDING FUND BALANCE	\$ 48,352	\$ 41,634	\$ 36,734	\$ 32,359	\$ 36,634	\$ 28,861

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

	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ADOPTED BUDGET	Y-T-D JUNE	2013-2014 YE ESTIMATE	2014-2015 BUDGET
BEGINNING FUND BALANCE	\$ 17,309	\$ 22,433	\$ 29,882	\$ 29,882	\$ 29,882	\$ 30,819
REVENUES						
Court Fines and Fees	\$ 17,493	\$ 21,042	\$ 18,000	\$ 14,458	\$ 18,000	\$ 18,000
Other Revenue	9,824	14,658	14,000	12,273	14,000	14,000
Interest Revenue	-	-	100	-	-	-
TOTAL REVENUES	\$ 27,317	\$ 35,700	\$ 32,100	\$ 26,732	\$ 32,000	\$ 32,000
OTHER SOURCES						
Transfers In-Equip Replac Fund	\$ -	\$ 6,245	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES AND OTHER SOURCES	\$ 27,317	\$ 41,945	\$ 32,100	\$ 26,732	\$ 32,000	\$ 32,000
EXPENDITURES						
Capital Outlay	\$ -	\$ 8,653	\$ 21,063	\$ -	\$ 21,063	\$ 3,175
Capital Lease - Ticket Writers	12,490	12,490	-	-	-	-
Municipal Court Expenses	9,704	13,353	10,000	8,151	10,000	10,000
TOTAL EXPENDITURES	\$ 22,194	\$ 34,496	\$ 31,063	\$ 8,151	\$ 31,063	\$ 13,175
ENDING FUND BALANCE	\$ 22,433	\$ 29,882	\$ 30,919	\$ 48,463	\$ 30,819	\$ 49,644

**TOWN OF PANTEGO
SPECIAL REVENUE FUNDS
STATEMENT OF REVENUES AND EXPENDITURES
PANTEGOFEST FUND (850)**

	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ADOPTED BUDGET	Y-T-D JUNE	2013-2014 YE ESTIMATE	2014-2015 BUDGET
BEGINNING FUND BALANCE	\$ -	\$ 28,666	\$ 35,632	\$ 35,632	\$ 35,632	\$ 38,197
REVENUES						
255.55 PantegoFest Revenues	\$ 29,728	\$ 58,716	\$ 50,000	\$ 14,047	\$ 15,000	\$ -
255.56 Sponsorships	-	-	-	-	20,000	-
255.57 Vendor Revenue	-	-	-	-	15,000	-
TOTAL REVENUES	\$ 29,728	\$ 58,716	\$ 50,000	\$ 14,047	\$ 50,000	\$ -
OTHER SOURCES						
997.00 Transfers In-from General Fund	\$ -	\$ -	\$ 11,500	\$ 71,500	\$ 71,500	\$ -
TOTAL REVENUES AND OTHER SOURCES	\$ 29,728	\$ 58,716	\$ 61,500	\$ 85,547	\$ 121,500	\$ -
EXPENDITURES						
355.55 PantegoFest Expenses	\$ 1,062	\$ 51,750	\$ 50,000	\$ 46,110	\$ 46,110	\$ -
355.56 Event Planner	-	-	-	2,153	15,975	-
355.57 Entertainment	-	-	-	2,500	23,000	-
355.58 Logistics	-	-	-	-	26,250	-
355.59 Marketing	-	-	-	-	5,100	-
355.60 Miscellaneous	-	-	-	-	2,500	-
TOTAL EXPENDITURES	\$ 1,062	\$ 51,750	\$ 50,000	\$ 50,763	\$ 118,935	\$ -
ENDING FUND BALANCE	\$ 28,666	\$ 35,632	\$ 47,132	\$ 70,416	\$ 38,197	\$ 38,197

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

	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ADOPTED BUDGET	Y-T-D JUNE	2013-2014 YE ESTIMATE	2014-2015 BUDGET
BEGINNING FUND BALANCE	\$ 105,601	\$ 91,225	\$ 84,238	\$ 84,238	\$ 84,238	\$ 83,138
REVENUES						
Interest Revenue	\$ 130	\$ 165	\$ 100	\$ 56	\$ 100	\$ 100
TOTAL REVENUES	\$ 130	\$ 165	\$ 100	\$ 56	\$ 100	\$ 100
EXPENDITURES						
Animal Control Expenses	\$ 4,006	\$ 4,652	\$ -	\$ 1,084	\$ 1,200	\$ 1,200
TOTAL EXPENDITURES	\$ 4,006	\$ 4,652	\$ -	\$ 1,084	\$ 1,200	\$ 1,200
OTHER USES						
Transfers Out - to General Fund	\$ 10,500	\$ 2,500	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER USES	\$ 14,506	\$ 7,152	\$ -	\$ 1,084	\$ 1,200	\$ 1,200
ENDING FUND BALANCE	\$ 91,225	\$ 84,238	\$ 84,338	\$ 83,210	\$ 83,138	\$ 82,038

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

	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ADOPTED BUDGET	Y-T-D JUNE	2013-2014 YE ESTIMATE	2014-2015 BUDGET
BEGINNING FUND BALANCE	\$ 44,098	\$ 30,538	\$ 27,651	\$ 27,651	\$ 27,651	\$ 24,343
REVENUES						
Interest Revenue	\$ -	\$ -	\$ 100	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ -	\$ -	\$ 100	\$ -	\$ -	\$ -
EXPENDITURES						
Web Site Development	\$ 13,560	\$ 2,887	\$ 3,000	\$ 3,308	\$ 3,308	\$ 3,500
TOTAL EXPENDITURES	\$ 13,560	\$ 2,887	\$ 3,000	\$ 3,308	\$ 3,308	\$ 3,500
ENDING FUND BALANCE	\$ 30,538	\$ 27,651	\$ 24,751	\$ 24,343	\$ 24,343	\$ 20,843

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CAPITAL PROJECT FUNDS

Street Improvement Fund - This fund was established to account for 1/4 ¢ 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 to be planned during the fiscal year, most notably, the replacement of curb, gutter, sidewalks and crosswalks throughout the Town.

Capital Projects/Equipment Replacement Fund - This fund is used to account for acquisitions of equipment for various departments of the Town. It is also used to account for capital improvements for the general government not funded through any other fund.

This fund is entirely dependent on cash inflows, in the form of transfers, from the General Fund.

Park Row Project Fund - This fund was created by advice from the Town's auditors to centralized both revenues, transfers and expenditures throughout the duration of the Park Row Project. The project consists of the rehabilitation of the Park Row corridor which is to include new streets, sidewalks, waterlines, lighting and crosswalks.

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**TOWN OF PANTEGO
CAPITAL PROJECT FUNDS
COMBINED STATEMENT OF REVENUES AND EXPENDITURES
FOR 2014/2015 BUDGET**

	Street Improvement Fund (500)	Equipment Replacement Fund (300)	Park Row Project Fund (550)	TOTAL Capital Project Funds
ESTIMATED BEGINNING FUND BALANCE	\$ 621,326	\$ -	\$ 1,407,000	\$ 2,028,326
REVENUES				
Sales Tax	\$ 259,682	\$ -	\$ -	\$ 259,682
Grant Revenue	-	73,870	260,000	333,870
Interest Revenue	650	-	-	650
TOTAL REVENUES	\$ 260,332	\$ 73,870	\$ 260,000	\$ 594,202
OTHER SOURCES				
Transfers In - Capital Lease Payments	\$ -	\$ 169,565	\$ -	\$ 169,565
Transfers In - Capital Outlay/Projects	-	55,643	-	55,643
Transfer In-from W/S Infrastructure	-	-	100,000	100,000
TOTAL REVENUES AND OTHER SOURCES	\$ 260,332	\$ 299,078	\$ 360,000	\$ 919,410
EXPENDITURES				
General Street Repairs	\$ 100,000	\$ -	\$ -	\$ 100,000
Wagon Wheel Overlay	160,000	-	-	160,000
Wagon Wheel Bridge	150,000	-	-	150,000
S. Bowen Pavement Marking	36,000	-	-	36,000
Park Row Project	-	-	1,767,000	1,767,000
Capital Leases	-	169,565	-	169,565
Capital Projects/Outlay	-	129,513	-	129,513
TOTAL EXPENDITURES	\$ 446,000	\$ 299,078	\$ 1,767,000	\$ 2,512,078
OTHER USES				
Transfers Out- to General Fund	\$ 83,075	\$ -	\$ -	\$ 83,075
TOTAL EXPENDITURES AND OTHER USES	\$ 529,075	\$ 299,078	\$ 1,767,000	\$ 2,595,153
ESTIMATED ENDING FUND BALANCE	\$ 352,583	\$ -	\$ -	\$ 352,583
ESTIMATED INCREASE/(DECREASE) IN FUND BALANCE	(268,743)	-	(1,407,000)	(1,675,743)

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**TOWN OF PANTEGO
CAPITAL PROJECT FUNDS
STATEMENT OF REVENUES AND EXPENDITURES
EQUIPMENT REPLACEMENT FUND (300)**

	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ADOPTED BUDGET	Y-T-D AUG	2013-2014 YE ESTIMATE	2014-2015 BUDGET
BEGINNING FUND BALANCE	\$ 172,958	\$ 181,052	\$ 220,952	\$ 220,952	\$ 220,952	\$ -
REVENUES						
Revenue from Grants	\$ 97	\$ 95,862	\$ -	\$ -	\$ -	\$ 73,870
Other Revenue	-	9,379	-	1,625	1,625	-
TOTAL REVENUES	\$ 97	\$ 105,241	\$ -	\$ 1,625	\$ 1,625	\$ 73,870
OTHER SOURCES						
Proceeds from Capital Lease	\$ 32,737	\$ 66,675	\$ -	\$ -	\$ -	\$ -
Transfers In - Capital Lease Payments	-	-	-	-	13,676	169,565
Transfers In - Capital Outlay/Projects	175,000	245,000	-	-	-	55,643
TOTAL REVENUES AND OTHER SOURCES	\$ 207,834	\$ 416,916	\$ -	\$ 1,625	\$ 15,301	\$ 299,078
EXPENDITURES						
General and Administrative	\$ 32,737	\$ -	\$ -	\$ -	\$ -	\$ -
Public Works	27,026	-	4,809	-	-	15,000
Community Development	-	-	-	20,174	20,174	-
Police Department	7,440	98,687	36,347	52,529	52,529	16,148
Fire Department	9,257	102,125	95,001	11,063	11,063	98,365
Court	-	-	10,264	37,996	37,997	-
Other - New Server	-	71,307	-	10,540	10,540	-
Capital Leases	123,280	98,652	-	103,950	103,950	169,565
TOTAL EXPENDITURES	\$ 199,740	\$ 370,772	\$ 146,421	\$ 236,253	\$ 236,253	\$ 299,078
OTHER USES						
Transfers Out-Court Tech Fund	\$ -	\$ 6,245	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER USES	\$ 199,740	\$ 377,017	\$ 146,421	\$ 236,253	\$ 236,253	\$ 299,078
ENDING FUND BALANCE	\$ 181,052	\$ 220,951	\$ 74,531	\$ (13,676)	\$ -	\$ -

**TOWN OF PANTEGO
CAPITAL PROJECT FUNDS
STATEMENT OF REVENUES AND EXPENDITURES
STREET IMPROVEMENT CONSTRUCTION FUND (500)**

	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ADOPTED BUDGET	Y-T-D JUNE	2013-2014 YE ESTIMATE	2014-2015 BUDGET***
BEGINNING FUND BALANCE	\$ 1,430,384	\$ 1,502,483	\$ 1,509,454	\$ 1,509,454	\$ 1,509,455	\$ 621,326
REVENUES						
Sales Tax	\$ 217,373	\$ 271,672	\$ 248,355	\$ 210,394	\$ 248,355	\$ 259,682
Interest Revenue	644	827	1,000	279	1,000	650
TOTAL REVENUES	\$ 218,017	\$ 272,499	\$ 249,355	\$ 210,673	\$ 249,355	\$ 260,332
EXPENDITURES						
Wagon Wheel Overlay	\$ -	\$ -	\$ 160,000	\$ -	\$ -	\$ 160,000
Dickerson Drive	-	-	102,000	-	-	-
Sarah Drive	-	-	44,000	-	-	-
303 Beautification Project	15,000	17,760	-	-	-	-
Country Club Court	4,100	85,520	-	88,414	104,000	-
Peachtree Lane	8,000	75,760	-	105,399	111,000	-
General Street Repairs	68,286	14,740	-	9,984	11,600	100,000
Chisholm Trail	-	7,136	-	-	-	-
Wagon Wheel Bridge	-	-	-	-	-	150,000
S. Bowen Pavement Marking	-	-	-	-	-	36,000
Other Capital Outlay	-	8,127	-	-	-	-
TOTAL EXPENDITURES	\$ 95,386	\$ 209,043	\$ 306,000	\$ 203,797	\$ 226,600	\$ 446,000
OTHER USES						
Transfer Out - to General Fund	\$ 50,532	\$ 56,484	\$ 60,884	\$ 60,884	\$ 60,884	\$ 83,075
Transfer Out - to Park Row Project	-	-	850,000	850,000	850,000	-
TOTAL EXPENDITURES AND OTHER USES	\$ 145,918	\$ 265,527	\$ 1,216,884	\$ 1,114,681	\$ 1,137,484	\$ 529,075
ENDING FUND BALANCE	\$ 1,502,483	\$ 1,509,455	\$ 541,925	\$ 605,446	\$ 621,326	\$ 352,583

**TOWN OF PANTEGO
CAPITAL PROJECT FUNDS
STATEMENT OF REVENUES AND EXPENDITURES
PARK ROW PROJECT FUND (550)**

	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ADOPTED BUDGET	Y-T-D JUNE	2013-2014 YE ESTIMATE	2014-2015 BUDGET***
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,407,000
REVENUES						
Tarrant County Grant	\$ -	\$ -	\$ 260,000	\$ -	\$ -	\$ 260,000
TOTAL REVENUES	\$ -	\$ -	\$ 260,000	\$ -	\$ -	\$ 260,000
OTHER SOURCES						
Transfer In-Street Improv Fund	\$ -	\$ -	\$ 850,000	\$ 850,000	\$ 850,000	\$ -
Transfer In-Water&Sewer Fund	-	-	57,000	57,000	57,000	-
Transfer In-W/S Infrastructure	-	-	500,000	500,000	500,000	100,000
TOTAL OTHER SOURCES	\$ -	\$ -	\$ 1,407,000	\$ 1,407,000	\$ 1,407,000	\$ 100,000
TOTAL REVENUES AND OTHER SOURCES	\$ -	\$ -	\$ 1,667,000	\$ 1,407,000	\$ 1,407,000	\$ 360,000
EXPENDITURES						
Project related expenditures	\$ -	\$ -	\$ 1,660,000	\$ -	\$ -	\$ -
Water Line	-	-	-	-	-	600,000
Street Improvements	-	-	-	-	-	260,000
Street Scape (sidewalks/lighting/trees)	-	-	-	-	-	850,000
Engineering	-	-	-	-	-	57,000
TOTAL EXPENDITURES	\$ -	\$ -	\$ 1,660,000	\$ -	\$ -	\$ 1,767,000
ENDING FUND BALANCE	\$ -	\$ -	\$ 7,000	\$ 1,407,000	\$ 1,407,000	\$ -

**TOWN OF PANTEGO
 F/Y 2014-2015 EQUIPMENT REPLACEMENT FUND (300)
 CAPITAL LEASES DETAIL**

Police Department:

Radio System (2015-2019)	\$	41,248
Police Patrol Vehicle (2 unitst @ 4 years) 2013-2016		17,419
	Total \$	<u>58,667</u>

Fire Department:

Capital Lease Payment Quint Fire Vehicle(2010-2019)	\$	86,531
Remount of 1999 Ford F350 Ambulance-Medic 1 (5 year lease) 2015-2019		24,367
	Total \$	<u>110,898</u>

TOTAL CAPITAL LEASES \$ 169,565

**TOWN OF PANTEGO
 F/Y 2014-2015 EQUIPMENT REPLACEMENT FUND (300)
 Capital Outlay Purchases and Projects Detail**

Public Works:

Storm Drainage Repair	\$ 15,000
Total	<u>\$ 15,000</u>

Police Department:

New Operating Lease for Two (2) Patrol Motorcycles	\$ 9,000
LED Lighting for Motorcycles	7,148
Total	<u>\$ 16,148</u>

Fire Department:

Hose Replacement	\$ 10,000
10 Scott SCBA Self-Contained Breathing Apparatus (Grant)	73,870
Chest Compression System	14,495
Total	<u>\$ 98,365</u>

Street Improvement:

Street Maintenance and Repairs (Various)	\$ 100,000
Wagon Wheel Overlay	160,000
Wagon Wheel Bridge	150,000
South Bowen Pavement Marking	36,000
Total	<u>\$ 446,000</u>

Park Row Project:

Park Row Water Line	\$ 600,000
Street Improvements	260,000
Street Scape (sidewalks/lighting/trees)	850,000
Engineering	57,000
Total	<u>\$ 1,767,000</u>

TOTAL CAPITAL OUTLAY AND PROJECTS \$ 2,342,513

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PROPRIETARY FUNDS

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WATER AND SEWER FUND

Water and Sewer Operating Fund - This fund is the general operating fund for the Water and Sewer Fund. All operating revenues for water sales and sewer charges are recognized in this fund. 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, will be accumulated as a reserve or transferred to the Water and Sewer Construction Fund for its future use.

Water and Sewer Construction Fund - The purpose of this fund is to account for revenue transfers from the Water and Sewer Operating fund to be used for repairs and projects not identified in the Water and Sewer Infrastructure fund.

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 the water customers by applying a specific charge that is based on the amounts of water each customer consumes, and use it to pay for water and sewer projects identified by the water study commissioned by the Town Council.

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**TOWN OF PANTEGO - ENTERPRISE FUNDS
WATER AND SEWER FUND
COMBINED STATEMENT OF REVENUES AND EXPENSES
FY 2014-2014 BUDGET**

	Water and Sewer Operating Fund (200)	Water and Sewer Construction Fund (700)	Water and Sewer Infrastructure Fund (750)	Total Water & Sewer Fund
ESTIMATED BEGINNING NET POSITION	\$ 1,996,926	\$ 125,434	\$ 376,233	\$ 2,498,593
REVENUES AND OTHER SOURCES				
<u>Water Revenue</u>				
Sale of Water	\$ 500,000	\$ -	\$ -	\$ 500,000
Water Tap Fees	300	-	-	300
Infrastructure Fee	-	-	330,000	330,000
SUBTOTAL WATER REVENUES	\$ 500,300	\$ -	\$ 330,000	\$ 830,300
<u>Sewer Revenue</u>				
Sewer Service Charge Fee	\$ 370,000	\$ -	\$ -	\$ 370,000
Sewer Tap Fees - Other	250	-	-	250
SUBTOTAL SEWER REVENUES	\$ 370,250	\$ -	\$ -	\$ 370,250
<u>Interest Revenue</u>				
Interest Revenue	\$ 750	\$ -	\$ -	\$ 750
SUBTOTAL INTEREST	\$ 750	\$ -	\$ -	\$ 750
<u>Other Revenue</u>				
Penalties	\$ 15,000	\$ -	\$ -	\$ 15,000
Processing / Turn on Fees	3,000	-	-	3,000
N.S.F. Check Fees	400	-	-	400
Adm. Serv. Charge/Sewer Impact	5,000	-	-	5,000
Other Revenues	25,000	-	-	25,000
SUBTOTAL OTHER REVENUES	\$ 48,400	\$ -	\$ -	\$ 48,400
<u>Other Sources</u>				
Transfers In - from W/S Operating Fund	\$ -	\$ 243,366	\$ -	\$ 243,366
TOTAL REVENUES AND OTHER SOURCES	\$ 919,700	\$ 243,366	\$ 330,000	\$ 1,493,066
TOTAL FUNDS AVAILABLE	\$ 2,916,626	\$ 368,800	\$ 706,233	\$ 3,991,659
EXPENSES AND OTHER USES				
<u>Contractual Agreements</u>				
Engineering & Maps	\$ 3,000	\$ -	\$ -	\$ 3,000
Franchise Expense	25,000	-	-	25,000
Ground Water Conservation Fees	30,000	-	-	30,000
Arlington Sewer Charge	90,000	-	-	90,000
Fort Worth Sewer Charge	225,000	-	-	225,000
SUBTOTAL CONTRACTUAL	\$ 373,000	\$ -	\$ -	\$ 373,000
<u>Supplies / Maintenance</u>				
Maintenance Agreements	\$ 5,731	\$ -	\$ -	\$ 5,731
Office Supplies	250	-	-	250
Postage Service / Maintenance	6,864	-	-	6,864
Water Meter Maintenance	2,850	-	-	2,850
Storage Tank Inspections	2,500	-	-	2,500
Printing Expense	3,000	-	-	3,000
Building Maintenance	1,500	-	-	1,500
General Water System Repair	32,000	-	-	32,000
General Sewer System Repair	7,500	-	-	7,500
Vehicle / Equipment Expense	2,500	-	-	2,500
Grounds Maintenance & Landscaping	1,000	-	-	1,000
Computer Software Maint/Repair	2,000	-	-	2,000
Equipment & Supplies	8,300	-	-	8,300
SUBTOTAL SUPPLIES / MAINTENANCE	\$ 75,995	\$ -	\$ -	\$ 75,995

(Continued)

**TOWN OF PANTEGO - ENTERPRISE FUNDS
WATER AND SEWER FUND
COMBINED STATEMENT OF REVENUES AND EXPENSES (Continued)
FY 2014-2014 BUDGET**

	Water and Sewer Operating Fund (200)	Water and Sewer Construction Fund (700)	Water and Sewer Infrastructure Fund (750)	Total Water & Sewer Fund
EXPENSES AND OTHER USES (Continued)				
<u>Utilities & Gasoline</u>				
Gas / Oil Expense	\$ 8,300	\$ -	\$ -	\$ 8,300
Gas and Electricity	147,500	-	-	147,500
SUBTOTAL UTILITIES & GASOLINE	\$ 155,800	\$ -	\$ -	\$ 155,800
<u>Training / Dues / Misc.</u>				
Membership Dues	\$ 2,173	\$ -	\$ -	\$ 2,173
Travel / Training	3,865	-	-	3,865
Miscellaneous	2,000	-	-	2,000
SUBTOTAL TRAINING / DUES / MISC.	\$ 8,038	\$ -	\$ -	\$ 8,038
<u>Capital Outlay</u>				
Handheld Meter Readers	\$ 8,270	\$ -	\$ -	\$ 8,270
Concrete Saw	6,000	-	-	6,000
Rear Backhoe Tires	1,200	-	-	1,200
ESRI GIS Software	4,500	-	-	4,500
SCADA Update	5,150	-	-	5,150
Equipment - Ford F-150	23,000	-	-	23,000
Safety Tripod	4,500	-	-	4,500
SCADA for LiftStation	17,000	-	-	17,000
Sewer Camera	15,000	-	-	15,000
Emergency Repair and Maintenance	-	50,000	-	50,000
Wagon Wheel Water Line Replacement	-	141,550	-	141,550
SCADA Well Improvement	-	40,000	-	40,000
Wagon Wheel Sewer Line Replacement	-	107,250	-	107,250
Well Maintenance Program	-	30,000	-	30,000
Investigation of Lane #1 Trinity Well	-	-	100,000	100,000
Pioneer Pkwy Water Line Replacement	-	-	119,000	119,000
Well Monitoring Program	-	-	10,000	10,000
SUBTOTAL CAPITAL OUTLAY	\$ 84,620	\$ 368,800	\$ 229,000	\$ 682,420
<u>Other Uses</u>				
Transfers Out - to General Fund	\$ 318,260	\$ -	\$ -	\$ 318,260
Transfers Out - to Park Row Project	-	-	100,000	100,000
Transfers Out - to W/S Construction Fund	243,366	-	-	243,366
TOTAL EXPENSES AND OTHER USES	\$ 1,259,079	\$ 368,800	\$ 329,000	\$ 1,956,879
ESTIMATED ENDING NET POSITION	\$ 1,657,547	\$ -	\$ 377,233	\$ 2,034,780
ESTIMATED INCREASE/(DECREASE) IN NET POSITION BALANCE	\$ (339,379)	\$ (125,434)	\$ 1,000	\$ (463,813)



Water and Sewer Operating Fund

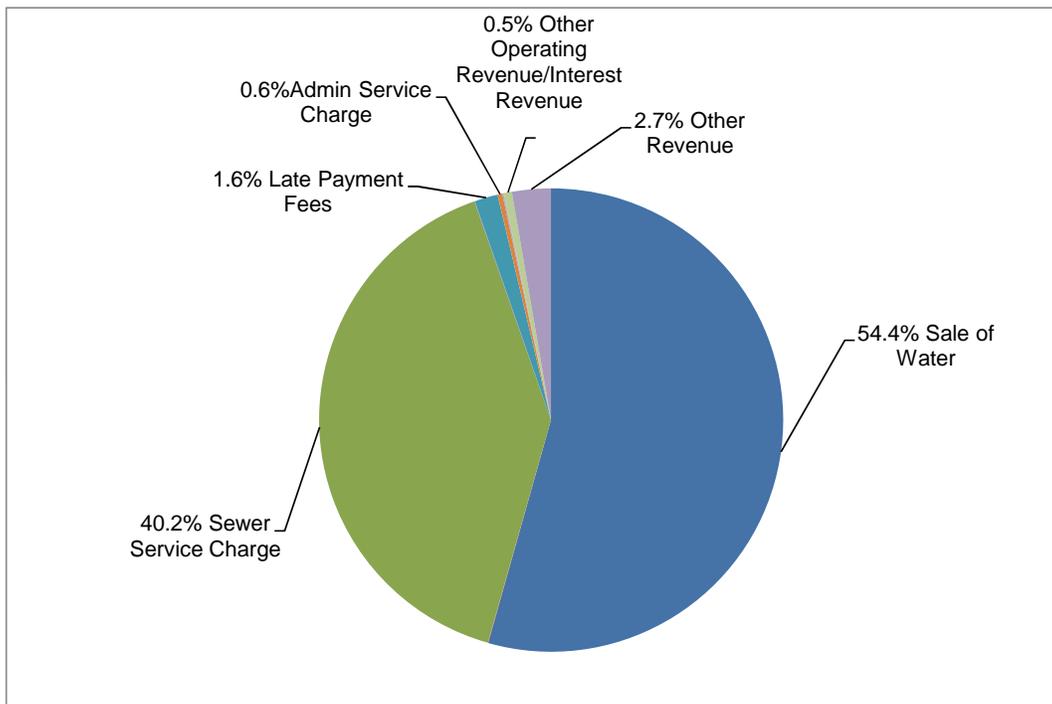
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**TOWN OF PANTEGO
WATER AND SEWER OPERATING FUND (200)
STATEMENT OF REVENUES AND EXPENSES**

DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2013-2014 YE ESTIMATE	2014-2015 BUDGET	2013-2014/ 2014-2015
			ADOPTED BUDGET	Y-T-D JUNE			% CHANGE
ESTIMATED BEGINNING NET POSITION	\$ 1,878,154	\$ 2,187,059	\$ 2,081,894	\$ 2,081,894	\$ 2,081,894	\$ 1,996,926	-4.1%
REVENUES							
Sale of Water	\$ 506,186	\$ 496,323	\$ 520,000	\$ 328,560	\$ 520,000	\$ 500,000	-3.8%
Water Tap Fees	-	-	300	-	300	300	0.0%
Sewer Service Charge Fee	361,644	359,548	375,000	269,304	375,000	370,000	-1.3%
Sewer Tap Fees	-	-	250	-	250	250	0.0%
Trash Collections	89,822	89,704	90,000	68,249	90,000	90,000	0.0%
Sales Tax on Trash Collections	7,437	7,426	8,500	5,632	8,500	7,425	-12.6%
Recycling	25,630	26,433	29,000	18,947	29,000	25,500	-12.1%
Sales Tax on Recycling	2,028	2,064	3,200	1,463	3,200	2,104	-34.3%
Late Payment Charges	17,464	15,350	15,000	16,432	15,000	15,000	0.0%
Processing/Turn On Fees	(1,464)	(2,338)	3,000	(2,815)	3,000	3,000	0.0%
Interest Revenue	646	827	750	279	750	750	0.0%
NSF Check Fees	390	247	400	180	400	400	0.0%
Admin Serv Charge/Sewer Impact	8,800	8,560	5,000	5,656	5,000	5,000	0.0%
Trash Contract Expense	(89,822)	(89,704)	(90,000)	(68,249)	(90,000)	(90,000)	0.0%
Sales Tax on Trash Collections Expense	(7,437)	(7,426)	(8,500)	(5,632)	(8,500)	(7,425)	-12.6%
Recycling Contract Expense	(25,630)	(26,433)	(29,000)	(18,947)	(29,000)	(25,500)	-12.1%
Sales Tax on Recycling Expense	(2,028)	(2,064)	(3,200)	(1,463)	(3,200)	(2,104)	-34.3%
Other Revenue	25,473	27,279	25,000	20,141	25,000	25,000	0.0%
TOTAL REVENUES	\$ 919,140	\$ 905,796	\$ 944,700	\$ 637,738	\$ 944,700	\$ 919,700	-2.6%
OTHER SOURCES							
Transfers In - from W/S Construction	\$ 350,044	\$ -	\$ -	\$ -	\$ -	\$ -	NA
TOTAL OTHER SOURCES	\$ 350,044	\$ -	\$ -	\$ -	\$ -	\$ -	NA
TOTAL REVENUES AND OTHER SOURCES	\$ 1,269,184	\$ 905,796	\$ 944,700	\$ 637,738	\$ 944,700	\$ 919,700	0.0%
EXPENSES							
Contractual Agreements	\$ 253,458	\$ 320,139	\$ 328,000	\$ 215,149	\$ 365,000	\$ 373,000	13.7%
Supplies and Maintenance	63,329	61,958	71,550	49,722	73,602	75,995	6.2%
Utilities and Gasoline	136,654	132,555	174,300	84,649	174,300	155,800	-10.6%
Training / Dues / Misc.	4,845	2,906	8,090	2,341	8,090	8,038	-0.6%
Capital Outlay	-	-	3,500	-	3,500	84,620	2317.7%
TOTAL EXPENDITURES	\$ 458,286	\$ 517,557	\$ 585,440	\$ 351,861	\$ 624,492	\$ 697,453	19.1%
OTHER USES							
Transfers Out - from W/S Oper to GF	\$ 268,598	\$ 270,602	\$ 268,176	\$ 268,168	\$ 268,176	\$ 318,260	18.7%
Transfers Out - to Park Row Project	-	-	57,000	57,000	57,000	-	-100.0%
Transfers Out - to W/S Construction	79,992	73,324	80,000	80,000	80,000	243,366	204.2%
TOTAL OTHER USES	\$ 348,590	\$ 343,926	\$ 405,176	\$ 405,168	\$ 405,176	\$ 561,626	38.6%
TOTAL EXPENSES AND OTHER USES	\$ 806,876	\$ 861,483	\$ 990,616	\$ 757,029	\$ 1,029,668	\$ 1,259,079	27.1%
ESTIMATED ENDING NET POSITION	\$ 2,340,461	\$ 2,231,372	\$ 2,035,978	\$ 1,962,603	\$ 1,996,926	\$ 1,657,547	-18.6%
CHANGE IN NET POSITION	\$ 462,308	\$ 44,312	\$ (45,916)	\$ (119,291)		\$ (339,379)	

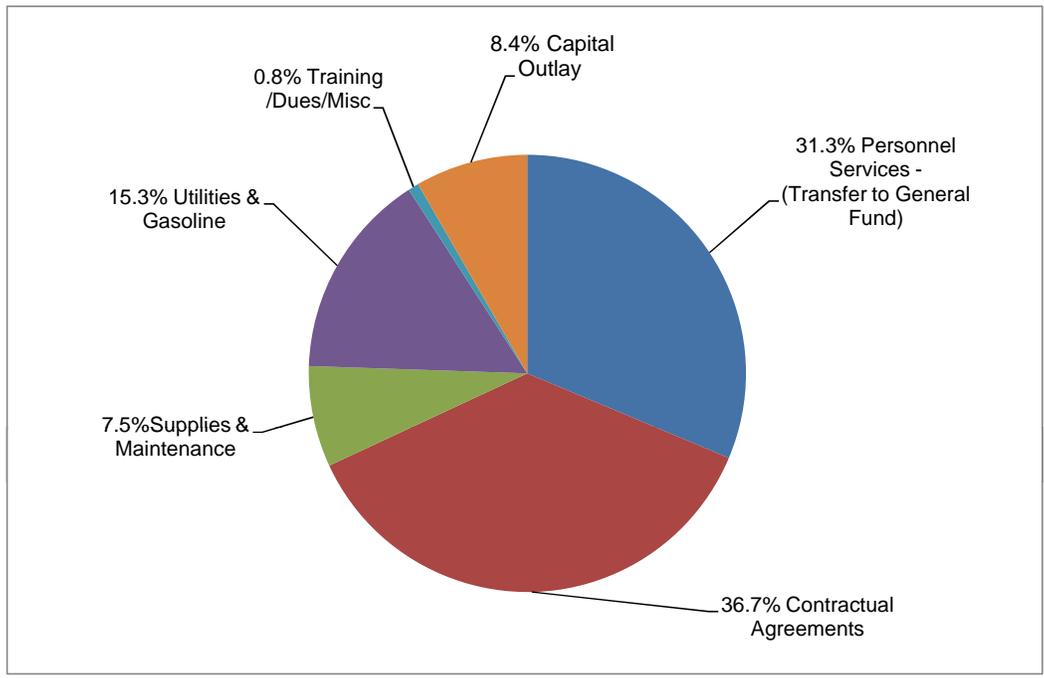
**TOWN OF PANTEGO
WATER AND SEWER OPERATING FUND
SUMMARY OF REVENUE BY SOURCE**

DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ADOPTED BUDGET	Y-T-D JUNE	2013-2014 YE ESTIMATE	2014-2015 BUDGET
Sale of Water	\$ 506,186	\$ 496,323	\$ 520,000	\$ 328,560	\$ 520,000	\$ 500,000
Water Tap Fees	-	-	300	-	300	300
Sewer Service Charge Fee	361,644	359,548	375,000	269,304	375,000	370,000
Sewer Tap Fees	-	-	250	-	250	250
Late Payment Fees	17,464	15,350	15,000	16,432	15,000	15,000
Processing/Turn On Fees	(1,464)	(2,338)	3,000	(2,815)	3,000	3,000
Interest Revenue	646	827	750	279	750	750
NSF Checks	390	247	400	180	400	400
Admin Serv Charge/Sewer Impact	8,800	8,560	5,000	5,656	5,000	5,000
Other Revenue	25,473	27,279	25,000	20,141	25,000	25,000
TOTAL REVENUES	\$ 919,140	\$ 905,796	\$ 944,700	\$ 637,738	\$ 944,700	\$ 919,700



**TOWN OF PANTEGO
WATER AND SEWER OPERATING FUND
SUMMARY OF EXPENSES BY CATEGORY**

DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ADOPTED BUDGET	Y-T-D JUNE	2013-2014 YE ESTIMATE	2014-2015 BUDGET
Personnel Services***	\$ 268,598	\$ 270,602	\$ 268,176	\$ 268,168	\$ 268,176	\$ 318,260
Contractual Agreements	253,458	320,139	328,000	215,149	365,000	373,000
Supplies and Maintenance	63,329	61,958	71,550	49,722	73,602	75,995
Utilities and Gasoline	136,654	132,555	174,300	84,649	174,300	155,800
Training / Dues / Miscellaneous	4,845	2,906	8,090	2,341	8,090	8,038
Capital Outlay	-	-	3,500	-	3,500	84,620
TOTAL EXPENSES	\$ 726,884	\$ 788,160	\$ 853,616	\$ 620,029	\$ 892,668	\$ 1,015,713



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

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**WATER AND SEWER
OPERATING FUND
DEPARTMENTAL DETAIL**

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TOWN OF PANTEGO
ANNUAL OPERATING BUDGET & PLAN OF SERVICES

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

Description:

The Water Utilities Division is responsible for the water production and distribution. Water operations is responsible for the maintenance and repair of approximately 23.4 miles of water distribution lines, 1,200 service connections, over 275 valves, 171 fire hydrants and 6 ground water wells with a maximum production of 1.5 MGD, averaging 650,000 GPD.

Mission Statement:

Pantego Water Utilities provides superior water quality by improving and maintaining the Towns water production and distribution system; 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.) To improve maintenance, inventory, work order reporting and asset management through the use of asset management, work orders and GIS mapping software.
- 2.) Ensure that the groundwater production in Pantego is safe, reliable and secure at present and into the future.
- 3.) Ensure that water distribution improvements are made to the maximum extent possible to provide adequate volume and pressure for all service and fire protection needs.

Fiscal Year 2013-2014 Accomplishments:

- 1.) Replaced pump and motor and Lane Well #2.
- 2.) Replaced pump, motor and made electrical upgrades, including sub-monitor and surge protection.

Objectives for Fiscal Year 2014-2015:

- 1.) Begin a Unidirectional Flushing Program
- 2.) Begin a comprehensive valve and hydrant maintenance program.
- 3.) Inspections of CIP water line replacements.

Major Budget Changes: None

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

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

EXPENDITURES	2012-2013 ACTUAL	2013-2014 BUDGET	2013-2014 ESTIMATE	2014-2015 PROPOSED BUDGET	2013-2014/ 2014-2015 CHANGE
Contractual Agreements	\$ 25,750	\$ 57,000	\$ 57,000	\$ 57,000	0.0%
Supplies and Maintenance	54,855	61,550	63,602	65,995	7.2%
Utilities and Gasoline	127,104	163,500	163,500	147,500	-9.8%
Training / Dues / Miscellaneous	2,465	5,285	5,285	5,455	3.2%
Capital Outlay	-	3,500	3,500	48,120	NA
TOTAL	\$ 210,174	\$ 290,835	\$ 292,887	\$ 324,070	11.4%

PERSONNEL (IN FULL TIME EQUIVALENT)	2012-2013 ACTUAL	2013-2014 BUDGET	2013-2014 ESTIMATE	2014-2015 PROPOSED BUDGET	2013-2014/ 2014-2015 CHANGE
Public Works Director	1	1	1	1	0
Public Works Foreman	1	1	1	2	-1
Public Works Worker	4	4	4	3	1
Public Works Worker (Part-time)	0.5	0.5	0.5	0.5	0
TOTAL PERSONNEL	6.5	6.5	6.5	6.5	0

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

PERFORMANCE MEASURES	2012-2013 ACTUAL	2013-2014 BUDGET	2013-2014 ESTIMATE	2014-2015 PROPOSED BUDGET	2013-2014/ 2014-2015 CHANGE
To be developed and implemented by new Public Works Director during Fiscal Year 2014-2015					

**TOWN OF PANTEGO
WATER AND SEWER OPERATING FUND
DEPARTMENTAL DETAIL - EXPENSES
WATER DEPARTMENT (200-201)**

ACC. NUM.	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ADOPTED BUDGET	Y-T-D JUNE	2013-2014 YE ESTIMATE	2014-2015 BUDGET	2013-2014/ 2014-2015 % CHANGE
CONTRACTUAL AGREEMENTS								
232.00	Engineering & Maps	\$ 1,773	\$ 743	\$ 2,000	\$ -	\$ 2,000	\$ 2,000	0.0%
710.00	Franchise Expense	25,008	25,008	25,000	25,008	25,000	25,000	0.0%
710.00	Ground Water Conservation Fees	-	-	30,000	-	30,000	30,000	NA
	SUBTOTAL CONTRACTUAL	\$ 26,781	\$ 25,751	\$ 57,000	\$ 25,008	\$ 57,000	\$ 57,000	0.0%
SUPPLIES / MAINTENANCE								
234.00	Maintenance Agreements	\$ 5,854	\$ 4,966	\$ 5,500	\$ 5,731	\$ 5,731	\$ 5,731	4.2%
238.00	Office Supplies	8,016	8,634	8,400	77	221	250	-97.0%
239.00	Postage Service / Maintenance	-	-	-	3,636	5,500	6,864	NA
245.00	Water Meter Maintenance	2,534	2,765	2,850	2,626	2,850	2,850	0.0%
245.10	Storage Tank Inspections	-	-	-	-	-	2,500	NA
282.00	Printing Expense	-	-	-	1,679	3,000	3,000	NA
350.00	Building Maintenance	744	1,648	1,000	1,065	1,500	1,500	50.0%
354.00	General Water System Repair	28,544	26,001	32,000	20,201	32,000	32,000	0.0%
356.00	Vehicle / Equipment Expense	3,701	3,157	2,500	2,906	3,500	2,500	0.0%
360.00	Ground Maint / Landscaping	280	333	1,000	-	1,000	500	-50.0%
365.00	Programing / Maintenance	-	2,576	2,000	-	-	-	-100.0%
366.00	Computer Software Maint/Repair	-	-	-	518	2,000	2,000	NA
528.00	Equipment & Supplies	5,985	4,774	6,300	4,215	6,300	6,300	0.0%
	SUBTOTAL SUPPLIES / MAINTENANCE	\$ 55,657	\$ 54,855	\$ 61,550	\$ 42,654	\$ 63,602	\$ 65,995	7.2%
UTILITIES & GASOLINE								
362.00	Gas / Oil Expense	\$ 8,348	\$ 8,664	\$ 8,500	\$ 5,258	\$ 8,500	\$ 7,500	-11.8%
411.00	Gas and Electricity	122,325	118,440	155,000	75,821	155,000	140,000	-9.7%
	SUBTOTAL UTILITIES & GASOLINE	\$ 130,673	\$ 127,104	\$ 163,500	\$ 81,078	\$ 163,500	\$ 147,500	-9.8%
TRAINING / DUES / MISC.								
705.00	Membership Dues	\$ 325	\$ -	\$ 590	\$ -	\$ 590	\$ 590	0.0%
724.00	Travel / Training	3,387	2,266	3,695	1,946	3,695	3,865	4.6%
770.00	Miscellaneous	285	199	1,000	44	1,000	1,000	0.0%
	SUBTOTAL TRAINING / DUES / MISC.	\$ 3,997	\$ 2,465	\$ 5,285	\$ 1,990	\$ 5,285	\$ 5,455	3.2%
CAPITAL OUTLAY								
480.00	Small Asset Purchases	\$ -	\$ -	\$ 3,500	\$ -	\$ -	\$ -	-100.0%
486.00	Minor Equipment	-	-	-	-	3,500	-	NA
486.00	Handheld Meter Readers	-	-	-	-	-	8,270	NA
486.00	Concrete Saw	-	-	-	-	-	6,000	NA
486.00	Rear Backhoe Tires	-	-	-	-	-	1,200	NA
482.00	ESRI GIS Software	-	-	-	-	-	4,500	NA
482.00	SCADA Update	-	-	-	-	-	5,150	NA
486.10	Equipment - Ford F-150	-	-	-	-	-	23,000	NA
	SUBTOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ 3,500	\$ -	\$ 3,500	\$ 48,120	1274.9%
TOTAL WATER DEPARTMENT		\$ 217,107	\$ 210,174	\$ 290,835	\$ 150,730	\$ 292,887	\$ 324,070	11.4%

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TOWN OF PANTEGO
ANNUAL OPERATING BUDGET & PLAN OF SERVICES

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

Description:

The Wastewater Division of Pantego Water Utilities is responsible for all aspects of wastewater collection in the Town of Pantego. The sewer system is comprised of 186 miles of various size and composition of piping, over 2,700 manholes, almost 400 cleanouts, approximately 12,500 connections, 5 mechanical lift stations and a daily average flow of approximately 3.2 million gallons per day.

Mission Statement:

The Wastewater Division of Pantego Water Utilities mission is to provide effective management of our wastewater collection system to protect the public health and environment. To accomplish this we will practice cost efficiency, provide continuous improvements, environmental responsibility and superior customer service.

Major Goals:

1. To better execute a wastewater main maintenance program that will reduce Sanitary Sewer Overflows within the Town.
2. To review the issues with flooding and monitoring at the lift station in order to plan for the future in the most sustainable and economical way possible.

Fiscal Year 2013-2014 Accomplishments:

- Hired new Public Works Director.

Objectives for Fiscal Year 2014-2015:

1. Fully implement the wastewater main maintenance program.
2. Staff will work with engineers and contract cities that treat the Town wastewater to establish a plan for the future of the lift station and correction of flooding issues.

Major Budget Changes: None

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

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

EXPENDITURES	2012-2013 ACTUAL	2013-2014 BUDGET	2013-2014 ESTIMATE	2014-2015 PROPOSED BUDGET	2013-2014/ 2014-2015 CHANGE
Contractual Agreements	\$ 294,389	\$ 271,000	\$ 308,000	\$ 316,000	16.6%
Supplies and Maintenance	7,103	10,000	10,000	10,000	0.0%
Utilities and Gasoline	5,451	10,800	10,800	8,300	-23.1%
Training / Dues / Miscellaneous	441	2,805	2,805	2,583	-7.9%
Capital Outlay	-	-	-	36,500	NA
TOTAL	\$ 307,384	\$ 294,605	\$ 331,605	\$ 373,383	26.7%

PERSONNEL (IN FULL TIME EQUIVALENT)	2012-2013 ACTUAL	2013-2014 BUDGET	2013-2014 ESTIMATE	2014-2015 PROPOSED BUDGET	2013-2014/ 2014-2015 CHANGE
Public Works Director	1	1	1	1	0
Public Works Foreman	1	1	1	2	-1
Public Works Worker	4	4	4	3	1
Public Works Worker (Part-time)	0.5	0.5	0.5	0.5	0
TOTAL PERSONNEL	6.5	6.5	6.5	6.5	0

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

PERFORMANCE MEASURES	2012-2013 ACTUAL	2013-2014 BUDGET	2013-2014 ESTIMATE	2014-2015 PROPOSED BUDGET	2013-2014/ 2014-2015 CHANGE
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To be developed and implemented by new Public Works Director during Fiscal Year 2014-2015.

**TOWN OF PANTEGO
WATER AND SEWER OPERATING FUND
DEPARTMENTAL DETAIL - EXPENSES
SEWER DEPARTMENT (200-202)**

ACC. NUM.	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ADOPTED BUDGET	Y-T-D JUNE	2013-2014 YE ESTIMATE	2014-2015 BUDGET	2013-2014/ 2014-2015 % CHANGE
CONTRACTUAL AGREEMENTS								
232.00	Engineering and Maps	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	NA
284.00	Arlington Sewer Charge	62,675	72,876	66,000	58,917	87,000	90,000	36.4%
284.10	Fort Worth Sewer Charge	164,003	221,513	205,000	131,224	221,000	225,000	9.8%
	SUBTOTAL CONTRACTUAL	\$ 226,678	\$ 294,389	\$ 271,000	\$ 190,141	\$ 308,000	\$ 316,000	16.6%
SUPPLIES / MAINTENANCE								
354.00	General Sewer System Repair	\$ 6,807	\$ 6,003	\$ 7,500	\$ 6,236	\$ 7,500	\$ 7,500	0.0%
360.00	Grounds Maint/Landscaping	82	13	500	-	500	500	0.0%
528.00	Equipment & Supplies	782	1,087	2,000	832	2,000	2,000	0.0%
	SUBTOTAL SUPPLIES / MAINTENANCE	\$ 7,671	\$ 7,103	\$ 10,000	\$ 7,068	\$ 10,000	\$ 10,000	0.0%
UTILITIES & GASOLINE								
362.00	Gas / Oil Expense	\$ -	\$ -	\$ 800	\$ -	\$ 800	\$ 800	0.0%
411.00	Gas and Electricity	5,981	5,451	10,000	3,571	10,000	7,500	-25.0%
	SUBTOTAL UTILITIES & GASOLINE	\$ 5,981	\$ 5,451	\$ 10,800	\$ 3,571	\$ 10,800	\$ 8,300	-23.1%
TRAINING / DUES / MISC.								
724.00	Travel / Training	\$ 636	\$ 306	\$ 1,805	\$ 351	\$ 1,805	\$ 1,583	-12.3%
770.00	Miscellaneous	212	135	1,000	-	1,000	1,000	0.0%
	SUBTOTAL TRAINING / DUES / MISC.	\$ 848	\$ 441	\$ 2,805	\$ 351	\$ 2,805	\$ 2,583	-7.9%
CAPITAL OUTLAY								
486.00	Safety Tripod	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,500	NA
486.00	SCADA for LiftStation	-	-	-	-	-	17,000	NA
486.00	Sewer Camera	-	-	-	-	-	15,000	NA
	SUBTOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,500	NA
TOTAL SEWER DEPARTMENT		\$ 241,179	\$ 307,384	\$ 294,605	\$ 201,131	\$ 331,605	\$ 373,383	26.7%

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Water and Sewer

**Construction and
Infrastructure Funds**

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**TOWN OF PANTEGO - ENTERPRISE FUND
WATER AND SEWER CONSTRUCTION FUND (700)
STATEMENT OF REVENUES AND EXPENSES**

DESCRIPTION	2011-2012	2012-2013	2013-2014	Y-T-D	2013-2014	2014-2015
	ACTUAL	ACTUAL	ADOPTED BUDGET	JUNE	YE ESTIMATE	BUDGET***
ESTIMATED BEGINNING NET POSITION	\$ 355,493	\$ 80,405	\$ 95,184	\$ 95,184	\$ 95,184	\$ 125,434
REVENUES						
901.00 Interest Revenue	\$ -	\$ -	\$ 250	\$ -	\$ 250	\$ -
410.00 Insurance Revenue	-	-	-	-	148,000	-
TOTAL REVENUES	\$ -	\$ -	\$ 250	\$ -	\$ 148,250	\$ -
OTHER SOURCES						
Transfer In- from W/S Operating	\$ 79,992	\$ 73,326	\$ 80,000	\$ 79,992	\$ 80,000	\$ 243,366
TOTAL REVENUES AND OTHER SOURCES	\$ 79,992	\$ 73,326	\$ 80,250	\$ 79,992	\$ 228,250	\$ 243,366
EXPENSES						
Capital Outlay						
359.00 Emergency Repair and Maintenance	\$ 2,103	\$ 26,827	\$ 50,000	\$ 40,255	\$ 50,000	\$ 50,000
359.00 Lane Well #2 - Replaced Pump and Motor	-	-	-	-	94,000	-
359.00 Stolper Well - Pump, Motor, Electrical	-	-	-	-	54,000	-
480.00 Wagon Wheel Water Line Replacement	-	-	-	-	-	141,550
480.00 S.C.A.D.A. Well Improvement	-	-	-	-	-	40,000
480.00 Wagon Wheel Sewer Line Replacement	-	-	-	-	-	107,250
480.00 Well Maintenance Program	-	-	-	-	-	30,000
480.00 S.C.A.D.A. Electrical Upgrades	-	31,720	-	-	-	-
TOTAL EXPENSES	\$ 2,103	\$ 58,547	\$ 50,000	\$ 40,255	\$ 198,000	\$ 368,800
OTHER USES						
Transfer Out - to W/S Operating	\$ 352,977	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER USES	\$ 355,080	\$ 58,547	\$ 50,000	\$ 40,255	\$ 198,000	\$ 368,800
ESTIMATED ENDING NET POSITION	\$ 80,405	\$ 95,184	\$ 125,434	\$ 134,921	\$ 125,434	\$ -

**TOWN OF PANTEGO - ENTERPRISE FUND
WATER AND SEWER INFRASTRUCTURE FUND (750)
STATEMENT OF REVENUES AND EXPENSES**

DESCRIPTION	2011-2012	2012-2013	2013-2014	Y-T-D	2013-2014	2014-2015
	ACTUAL	ACTUAL	ADOPTED BUDGET	JUNE	YE ESTIMATE	BUDGET***
ESTIMATED BEGINNING NET POSITION	\$ -	\$ 232,566	\$ 546,233	\$ 546,233	\$ 546,233	\$ 376,233
REVENUES						
104.00 Infrastructure Fees	\$ 232,566	\$ 313,667	\$ 330,000	\$ 201,031	\$ 330,000	\$ 330,000
901.00 Interest Revenue	-	-	-	-	-	-
TOTAL REVENUES	\$ 232,566	\$ 313,667	\$ 330,000	\$ 201,031	\$ 330,000	\$ 330,000
EXPENSES						
Capital Outlay						
480.00 Infrastructure Projects	\$ -	\$ -	\$ 119,000	\$ -	\$ -	\$ -
480.00 Investigation of Lane #1 Trinity Well	-	-	-	-	-	100,000
480.00 Pioneer Pkwy Water Line Replacement	-	-	-	-	-	119,000
480.00 Well Monitoring Program	-	-	-	-	-	10,000
TOTAL EXPENSES	\$ -	\$ -	\$ 119,000	\$ -	\$ -	\$ 229,000
OTHER USES						
Transfer Out - to Park Row Project	\$ -	\$ -	\$ 500,000	\$ 500,000	\$ 500,000	\$ 100,000
TOTAL EXPENDITURES AND OTHER USES	\$ -	\$ -	\$ 619,000	\$ 500,000	\$ 500,000	\$ 329,000
ESTIMATED ENDING NET POSITION	\$ 232,566	\$ 546,233	\$ 257,233	\$ 247,264	\$ 376,233	\$ 377,233

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**TOWN OF PANTEGO
 F/Y 2014-2015 WATER AND SEWER FUND
 Capital Outlay Purchases and Projects Detail**

Water / Sewer Operating Fund - Water Department:

Handheld Meter Readers	\$ 8,270
Concrete Saw	6,000
Rear Backhoe Tires	1,200
ESRI GIS Software	4,500
SCADA Update	5,150
Equipment - Ford F-150	23,000
Total	<u>\$ 48,120</u>

Water / Sewer Operating Fund - Sewer Department:

Safety Tripod	\$ 4,500
SCADA for LiftStation	17,000
Sewer Camera	15,000
Total	<u>\$ 36,500</u>

Water / Sewer Construction Fund:

Emergency Repair and Maintenance	\$ 50,000
Wagon Wheel Water Line Replacement	141,550
S.C.A.D.A. Well Improvement	40,000
Wagon Wheel Sewer Line Replacement	107,250
Well Maintenance Program	30,000
Total	<u>\$ 368,800</u>

Water/Sewer Instrastructure Fund:

Investigation of Lane #1 Trinity Well	\$ 100,000
Pioneer Pkwy Water Line Replacement	119,000
Well Monitoring Program	10,000
Park Row - Water Line (Transfer to Park Row Project Fund)	100,000
Total	<u>\$ 329,000</u>

Total Capital Asset Purchases and Projects \$ 782,420

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**SUPPLEMENTAL
INFORMATION**

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**FISCAL YEAR 2014-2015
LIST OF SUPPLEMENTAL
REQUESTS**

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TOWN OF PANTEGO
List of Approved Supplemental Requests

FY 2014-2015

Item	FUND	DEPARTMENT	Supplemental Description (Short Name)	5 YR Cost	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
1	100	General & Administrative	Incode Accounts Receivable Module	\$ 12,109	\$ 7,000	\$ 1,155	\$ 1,213	\$ 1,337	\$ 1,404
2	100	General & Administrative	Tyler Technology - Incode Training	16,014	2,898	3,043	3,195	3,355	3,523
3	100	General & Administrative	IT upgrades through I-Werk	19,385	3,877	3,877	3,877	3,877	3,877
4	100	Public Works	Sidewalk Repair and Maintenance	50,000	10,000	10,000	10,000	10,000	10,000
5	200	Water Department	(2) Handheld Meter Readers	16,063	8,270	1,679	1,847	2,032	2,235
6	200	Water Department	Concrete Saw	6,000	6,000	-	-	-	-
7	200	Water Department	Rear Backhoe Tires	1,200	1,200	-	-	-	-
8	200	Water Department	ESRI GIS Software	4,500	4,500	-	-	-	-
9	200	Water Department	SCADA Update	5,150	5,150	-	-	-	-
10	200	Water Department	Storage Tank Inspections	12,500	2,500	2,500	2,500	2,500	2,500
11	200	Water Department	Foreman Position (Upgrade Maint Worker position)	20,000	20,000	-	-	-	-
12	200	Water Department	Truck Ford F-150	23,000	23,000	-	-	-	-
13	200	Sewer Department	Safety Tripod	4,500	4,500	-	-	-	-
14	200	Sewer Department	SCADA for Liftstation	17,000	17,000	-	-	-	-
15	200	Sewer Department	Sewer Camera	21,000	15,000	1,500	1,500	1,500	1,500
16	300	Public Works	Storm Drain Repair	15,000	15,000	-	-	-	-
17	300	Police Department	Harley Davidson Lease (2) Motorcycles	18,000	9,000	9,000	-	-	-
18	300	Police Department	LED Lighting for Patrol Motorcycles	7,148	7,148	-	-	-	-
19	300	Fire Department	Remount Ambulance Medic 1 - Capital Lease	121,836	24,367	24,367	24,367	24,367	24,367
20	300	Fire Department	10 SCBAs - Breathing Apparatus - Grant	73,870	73,870	-	-	-	-
21	300	Fire Department	Hose Replacement	10,000	10,000	-	-	-	-
22	300	Fire Department	LUCAS 2 Chest Compression System	14,495	14,495	-	-	-	-
23	400	Street Improvement	Street Maintenance (various)	100,000	100,000	-	-	-	-
24	400	Street Improvement	Wagon Wheel Overlay	160,000	160,000	-	-	-	-
25	400	Street Improvement	Wagon Wheel Bridge	150,000	150,000	-	-	-	-
26	400	Street Improvement	S Bowen Road Pavement Marking	36,000	36,000	-	-	-	-
27	550	Park Row Project	Water Line - Transfer from Water Infrastructure	100,000	100,000	-	-	-	-
28	700	Water Construction	Allowance for Emergency Repairs	50,000	50,000	-	-	-	-
29	700	Water Construction	Wagon Wheel Water Line Replacement	141,550	141,550	-	-	-	-
30	700	Water Construction	SCADA Well Improvement	40,000	40,000	-	-	-	-
31	700	Water Construction	Wagon Wheel Sewer Line Replacement	107,250	107,250	-	-	-	-
32	700	Water Construction	Well Maintenance Program	150,000	30,000	30,000	30,000	30,000	30,000
33	750	Water Infrastructure	Investigation of Lane #1 Trinity Well	100,000	100,000	-	-	-	-
34	750	Water Infrastructure	Park Row Water Line-Transfer to Park Row Project	100,000	100,000	-	-	-	-
35	750	Water Infrastructure	Pioneer Pkwy Water Line Replacement	119,000	119,000	-	-	-	-
36	750	Water Infrastructure	Well Monitoring Program	50,000	10,000	10,000	10,000	10,000	10,000
37	800	Court Security	Walk-through Metal Detector	2,773	2,773	-	-	-	-
38	825	Court Technology	Re-cabling of Office	2,125	2,125	-	-	-	-
39	825	Court Technology	Receipt Printer for Court Room	1,050	1,050	-	-	-	-
40									

FUNDING:

GENERAL FUND	357,857	177,655	51,442	42,652	42,936	43,171
WATER & SEWER - OPERATING FUND	130,913	107,120	5,679	5,847	6,032	6,235
WATER CONSTRUCTION FUND	488,800	368,800	30,000	30,000	30,000	30,000
PARK ROW PROJECT Transfer from WATER INFRASTRUCTURE FUND	100,000	100,000	-	-	-	-
WATER INFRASTRUCTURE FUND	369,000	329,000	10,000	10,000	10,000	10,000
STREET IMPROVEMENT FUND	446,000	446,000	-	-	-	-
COURT TECHNOLOGY FUND	3,175	3,175	-	-	-	-
COURT SECURITY FUND	2,773	2,773	-	-	-	-
TOTAL:	\$ 1,898,518	\$ 1,534,523	\$ 97,121	\$ 88,499	\$ 88,968	\$ 89,406

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TOWN OF PANTEGO
List of Unfunded Supplemental Requests

FY 2014-2015

Item	FUND	DEPARTMENT	Supplemental Description (Short Name)	5 YR Cost	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
1	100	General & Administrative	Franklin Digital Laserfiche 2010	\$ 20,400	\$ 10,000	\$ 2,600	\$ 2,600	\$ 2,600	\$ 2,600
2	100	General & Administrative	Incode Purchasing Module	16,561	9,406	1,660	1,743	1,830	1,922
3	100	General & Administrative	Online Water Bill Payment	12,842	6,501	1,471	1,545	1,622	1,703
4	100	Public Works	Energov Software (10% of total cost)	9,905	7,381	631	631	631	631
5	100	Community Development	Code Compliance Officer w/vehicle (\$20,000)	306,046	75,630	56,100	57,089	58,099	59,128
6	100	Community Development	Energov Software (50% of total cost)	37,775	27,675	2,525	2,525	2,525	2,525
7	200	Water Department	Energov Software (40% of total cost)	16,063	8,270	1,679	1,847	2,032	2,235
8	300	Police Department	2015 Chevy Tahoe & Equipment	41,387	41,387	-	-	-	-

FUNDING:

GENERAL FUND	444,916	177,980	64,987	66,133	67,307	68,509
WATER & SEWER - OPERATING FUND	16,063	8,270	1,679	1,847	2,032	2,235
TOTAL:	\$ 460,979	\$ 186,250	\$ 66,666	\$ 67,980	\$ 69,339	\$ 70,744

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**FISCAL YEAR 2014-2015
PERSONNEL BUDGET
DETAIL**

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**TOWN OF PANTEGO
SUMMARY OF SALARIES AND BENEFITS BY FUNCTION
FY 2014-15 PROPOSED BUDGET**

	Adopted Budget 2013-2014	Proposed 2014-2015	Variance Increase <Decrease>	Percent Increase <Decrease>
<u>General and Administrative</u>				
Salaries/Wages	\$ 387,240	\$ 302,004	\$ (85,236)	-22%
Part Time Wages	-	-	-	NA
Overtime/Standby	-	4,000	4,000	NA
Car Allowance	-	6,000	6,000	NA
Longevity	1,925	640	(1,285)	-67%
FICA/City Contribution	24,128	19,384	(4,744)	-20%
Medicare/City Portion	5,643	4,533	(1,110)	-20%
TMRS/City Contribution	67,948	45,552	(22,396)	-33%
Workers Compensation	4,652	890	(3,762)	-81%
Unemployment	840	1,242	402	48%
Group Insurance	30,240	28,512	(1,728)	-6%
Long-Term Disability	-	1,177	1,177	NA
Department 101 Total	\$ 522,617	\$ 413,934	\$ (108,683)	-21%

<u>Public Works</u>				
Salaries/Wages	\$ 279,842	\$ 239,024	\$ (40,818)	-15%
Part Time Wages	16,500	16,492	(8)	0%
Overtime/Standby	15,000	15,000	-	0%
Certification Pay	-	14,400	14,400	NA
Longevity	2,370	440	(1,930)	-81%
FICA/City Contribution	19,450	17,692	(1,758)	-9%
Medicare/City Portion	4,549	3,922	(627)	-14%
TMRS/City Contribution	51,893	39,173	(12,720)	-25%
Workers Compensation	7,413	9,464	2,050	28%
Unemployment	960	1,449	489	51%
Group Insurance	30,240	28,512	(1,728)	-6%
Long-Term Disability	-	1,177	1,177	NA
Department 135 Total	\$ 428,218	\$ 386,744	\$ (42,650)	-10%

<u>Community Development</u>				
Salaries/Wages	\$ -	\$ 62,668	\$ 62,668	NA
Certification Pay	-	2,400	2,400	NA
Longevity	-	996	996	NA
FICA/City Contribution	-	4,096	4,096	NA
Medicare/City Portion	-	958	958	NA
TMRS/City Contribution	-	9,625	9,625	NA
Workers Compensation	-	431	431	NA
Unemployment	-	207	207	NA
Group Insurance	-	4,752	4,752	NA
Long-Term Disability	-	196	196	NA
Department 135 Total	\$ -	\$ 86,329	\$ 86,329	NA

<u>Police Department</u>				
Salaries/Wages	\$ 674,608	\$ 734,608	\$ 60,000	9%
Holiday Pay	25,963	24,040	(1,924)	NA
Part Time Wages	5,000	5,500	500	10%
Overtime/Standby	33,000	33,000	-	0%
Longevity	3,470	4,512	1,042	30%
FICA/City Contribution	46,007	49,703	3,696	8%
Medicare/City Portion	10,760	11,624	864	8%
TMRS/City Contribution	128,687	116,000	(12,687)	-10%
Workers Compensation	19,371	25,243	5,872	30%
Unemployment	2,145	3,781	1,636	76%
Group Insurance	69,120	78,408	9,288	13%
Long-Term Disability	-	3,235	3,235	NA
Department 140 Total	\$ 1,018,131	\$ 1,089,654	\$ 71,522	7%

**TOWN OF PANTEGO
SUMMARY OF SALARIES AND BENEFITS BY FUNCTION
FY 2014-15 PROPOSED BUDGET**

	Adopted Budget 2013-2014	Proposed 2014-2015	Variance Increase <Decrease>	Percent Increase <Decrease>
Fire Department				
Salaries/Wages	\$ 477,295	\$ 539,743	\$ 62,447	13%
Holiday Pay	13,810	12,442	(1,368)	NA
Part Time Wages	17,000	17,000	-	0%
Overtime/Standby	60,000	60,000	-	0%
Car Allowance	-	1,800	1,800	NA
Longevity	2,575	3,798	1,223	48%
FICA/City Contribution	35,382	39,357	3,974	11%
Medicare/City Portion	8,275	9,204	929	11%
TMRS/City Contribution	96,673	90,565	(6,107)	-6%
Workers Compensation	9,873	14,122	4,249	43%
Unemployment	1,500	2,588	1,088	73%
Group Insurance	43,200	49,896	6,696	16%
Long-Term Disability	-	2,059	2,059	NA
Department 150 Total	\$ 765,583	\$ 842,573	\$ 76,991	10%
Municipal Court				
Salaries/Wages	\$ 175,681	\$ 178,845	\$ 3,164	2%
Part Time Wages	12,480	13,193	713	6%
Overtime/Standby	2,300	2,300	-	0%
Longevity	1,960	2,437	477	24%
FICA/City Contribution	11,930	12,200	270	2%
Medicare/City Portion	2,790	2,680	(110)	-4%
TMRS/City Contribution	31,418	26,748	(4,669)	-15%
Workers Compensation	2,549	2,739	191	7%
Unemployment	480	1,035	555	116%
Group Insurance	17,280	19,008	1,728	10%
Long-Term Disability	-	784	784	NA
Department 160 Total	\$ 258,868	\$ 261,971	\$ 3,103	1%
TOTAL PERSONNEL	\$ 2,993,416	\$ 3,081,205	\$ 86,612	3%

TOWN OF PANTEGO
SUMMARY OF SALARIES AND BENEFITS BY FUNCTION
FY 2014-15 PROPOSED BUDGET

	Adopted Budget 2013-2014	Proposed 2014-2015	Variance Increase <Decrease>	Percent Increase <Decrease>
Salaries/Wages	\$ 1,994,666	\$ 2,056,891	\$ 62,225	3%
Holiday Pay	39,773	36,482	(3,291)	-8%
Part Time Wages	50,980	52,185	1,205	2%
Car Allowance	-	7,800	7,800	NA
Overtime/Standby	110,300	114,300	4,000	4%
Certification Pay	-	16,800	16,800	NA
Longevity	12,300	12,823	523	4%
FICA/City Contribution	136,897	142,431	5,534	4%
Medicare/City Portion	32,016	32,921	905	3%
TMRS/City Contribution	376,619	327,664	(48,955)	-13%
Workers Compensation	43,859	52,889	9,030	21%
Unemployment	5,925	10,302	4,377	74%
Group Insurance	190,080	209,088	19,008	10%
Long-Term Disability	-	8,628	8,628	NA
TOTAL	\$ 2,993,416	\$ 3,081,205	\$ 87,789	3%

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TOWN OF PANTEGO
SUMMARY OF SALARY AND BENEFITS by Account Distribution
Fiscal Year 2014-2015 Proposed Budget

EMPLOYEE NAME		SALARY	FICA	MEDICARE	TMRS	MED-DENT	LTD	WORKERS COMP	UNEMPL	TOTAL ESTIMATE 2014/2015
General and Administrative										
Full Time	100-101-5-101.00	\$ 302,004	\$ 18,724	\$ 4,379	\$ 44,002	\$ 28,512	\$ 1,177	\$ 870	\$ 1,242	\$ 400,910
Part Time	100-101-5-101.10	-	-	-	-	-	-	-	-	-
Overtime	100-101-5-102.00	4,000	248	58	583	-	-	18	-	4,907
Car Allowance	100-101-5-102.10	6,000	372	87	874	-	-	-	-	7,333
Longevity	100-101-5-103.00	640	40	9	93	-	-	2	-	784
DEPARTMENT 101 TOTAL		\$ 312,644	\$ 19,384	\$ 4,533	\$ 45,552	\$ 28,512	\$ 1,177	\$ 890	\$ 1,242	\$ 413,934
Public Works										
Full Time	100-135-5-101.00	\$ 239,024	\$ 14,819	\$ 3,466	\$ 34,826	\$ 28,512	\$ 1,177	\$ 7,679	\$ 1,242	\$ 330,745
Part Time	100-135-5-101.10	16,492	1,022	23	-	-	-	828	207	18,572
Overtime	100-135-5-102.00	15,000	930	218	2,186	-	-	482	-	18,815
Certification Pay	100-101-5-102.20	14,400	893	209	2,098	-	-	463	-	18,062
Longevity	100-135-5-103.00	440	27	6	64	-	-	12	-	550
DEPARTMENT 135 TOTAL		\$ 285,355	\$ 17,692	\$ 3,922	\$ 39,173	\$ 28,512	\$ 1,177	\$ 9,464	\$ 1,449	\$ 386,744
Community Development										
Full Time	100-136-5-101.00	\$ 62,668	\$ 3,885	\$ 909	\$ 9,131	\$ 4,752	\$ 196	\$ 409	\$ 207	\$ 82,157
Certification Pay	100-101-5-102.20	2,400	149	35	350	-	-	16	-	2,949
Longevity	100-136-5-103.00	996	62	14	145	-	-	6	-	1,223
DEPARTMENT 136 TOTAL		\$ 66,063	\$ 4,096	\$ 958	\$ 9,625	\$ 4,752	\$ 196	\$ 431	\$ 207	\$ 86,329
Police Department										
Full Time	100-140-5-101.00	\$ 734,608	\$ 45,546	\$ 10,652	\$ 107,032	\$ 78,408	\$ 3,235	\$ 23,800	\$ 3,416	\$ 1,006,697
Holiday	100-140-5-101.00	24,040	1,490	349	3,503	-	-	629	-	30,011
Part Time	100-140-5-101.10	5,500	341	80	-	-	-	3	207	6,130
Overtime	100-140-5-102.00	33,000	2,046	479	4,808	-	-	811	-	41,144
Longevity	100-140-5-103.00	4,512	280	65	657	-	-	-	158	5,672
DEPARTMENT 140 TOTAL		\$ 801,659	\$ 49,703	\$ 11,624	\$ 116,000	\$ 78,408	\$ 3,235	\$ 25,243	\$ 3,781	\$ 1,089,654
Fire Department										
Full Time	100-150-5-101.00	\$ 539,743	\$ 33,464	\$ 7,826	\$ 78,640	\$ 49,896	\$ 2,059	\$ 12,531	\$ 2,174	\$ 726,333
Holiday	100-150-5-101.00	12,442	771	180	1,813	-	-	260	-	15,466
Part Time	100-150-5-101.10	17,000	1,054	247	554	-	-	-	414	19,269
Overtime	100-150-5-102.00	60,000	3,720	870	8,742	-	-	1,252	-	74,584
Car Allowance	100-150-5-102.10	1,800	112	26	262	-	-	-	-	2,200
Longevity	100-150-5-103.00	3,798	235	55	553	-	-	79	-	4,722
DEPARTMENT 150 TOTAL		\$ 634,783	\$ 39,357	\$ 9,204	\$ 90,565	\$ 49,896	\$ 2,059	\$ 14,122	\$ 2,588	\$ 842,573
Municipal Court										
Full Time	100-160-5-101.00	\$ 178,845	\$ 11,088	\$ 2,593	\$ 26,058	\$ 19,008	\$ 784	\$ 2,556	\$ 828	\$ 241,761
Part Time	100-160-5-101.10	13,193	818	19	-	-	-	59	207	14,296
Overtime	100-160-5-102.00	2,300	143	33	335	-	-	88	-	2,899
Longevity	100-160-5-103.00	2,437	151	35	355	-	-	35	-	3,014
DEPARTMENT 160 TOTAL		\$ 196,776	\$ 12,200	\$ 2,680	\$ 26,748	\$ 19,008	\$ 784	\$ 2,739	\$ 1,035	\$ 261,971
SUMMARY										
Full Time		\$ 2,056,892	\$ 127,527	\$ 29,825	\$ 299,689	\$ 209,088	\$ 8,628	\$ 47,846	\$ 9,108	\$ 2,788,602
Holiday		36,482	2,262	529	5,315	-	-	889	-	45,477
Part Time		52,185	3,235	368	554	-	-	890	1,035	58,267
Overtime		114,300	7,087	1,657	16,654	-	-	2,651	-	142,349
Car Allowance		7,800	484	113	1,136	-	-	-	-	9,533
Certification Pay		16,800	1,042	244	2,448	-	-	478	-	21,011
Longevity		12,823	795	186	1,868	-	-	135	158	15,965
GRAND TOTAL		\$ 2,297,281	\$ 142,431	\$ 32,922	\$ 327,665	\$ 209,088	\$ 8,628	\$ 52,889	\$ 10,301	\$ 3,081,205

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Town of Pantego
Authorized Personnel (Full-Time Equivalent)
Fiscal Year 2014/2015

General and Administrative			2009/2010	2010/2011	2011/2012	2012/2013	2013/2014	2014/2015
	Full Time	Part Time						
City Manager	Full		1	1	1	1	1	1
Public Safety Chief	Full		-	-	-	1	1	-
City Secretary	Full		1	1	1	1	1	1
Finance Director	Full		1	1	1	1	1	1
Accounts Payable/Payroll/HR	Full		1	1	1	1	1	1
Support Specialists	Full		2	2	2	2	2	2
Total			6	6	6	7	7	6

Public Works Department			2009/2010	2010/2011	2011/2012	2012/2013	2013/2014	2014/2015
	Full Time	Part Time						
Public Works Director	Full		1	1	1	1	1	1
Building Inspector	Full		1	1	1	-	-	-
Public Works Foreman	Full		-	1	1	1	1	1
Public Works Worker	Full		6	5	5	4	4	4
Public Works Worker	Part		-	-	-	0.5	0.5	0.5
Total			8	8	8	6.5	6.5	6.5

Community Development			2009/2010	2010/2011	2011/2012	2012/2013	2013/2014	2014/2015
	Full Time	Part Time						
Community Development Director	Full		-	-	-	1	1	1
Total			-	-	-	1	1	1

Police Department			2009/2010	2010/2011	2011/2012	2012/2013	2013/2014	2014/2015
	Full Time	Part Time						
Police Chief	Full		1	1	1	-	-	-
Public Safety Chief	Full		-	-	-	-	-	0.5
Assistant Police Chief	Full		-	-	-	-	1	1
Police Lieutenant	Full		-	-	-	1	-	-
Police Sergeant	Full		1	2	2	1	1	1
Police Sergeant Investigation	Full		1	1	1	1	1	1
Police Corporal	Full		2	1	2	2	2	2
Patrol Officer	Full		7	7	6	6	6	6
School Crossing Guard	Part		0.5	0.5	0.5	0.5	0.5	0.5
Dispatchers	Full		5	5	5	5	5	5
Dispatchers	Part		1	1	1	0.5	0.5	0.5
Total			18.5	18.5	18.5	17	17	17.5

Fire Department			2009/2010	2010/2011	2011/2012	2012/2013	2013/2014	2014/2015
	Full Time	Part Time						
Public Safety Chief	Full		1	1	1	-	-	0.5
Assistant Fire Chief	Full		-	-	-	1	1	1
Fire Lieutenant	Full		3	3	3	3	3	3
Firefighters	Full		6	6	6	6	6	6
Total			10	10	10	10	10	10.5

Various Short Term Part Time
 Employees as needed

Municipal Court Department			2009/2010	2010/2011	2011/2012	2012/2013	2013/2014	2014/2015
	Part Time							
Court Administrator	Full		1	1	1	1	1	1
Deputy Court Clerk	Full		1	1	1	1	1	1
Deputy Court Clerk	Part		0.5	0.5	0.5	0.5	0.5	0.5
Warrant Officer	Full		1	1	2	2	2	2
Total			3.5	3.5	4.5	4.5	4.5	4.5

Total Full Time Employees			44	44	45	44	44	44
Total Part Time Employees			2	2	2	2	2	2
Total Authorized Employees			46	46	47	46	46	46

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Town of Pantego
Approved/Funded Positions - Salary Ranges
Fiscal Year 2014-2015 Proposed Budget

	SALARY RANGE	
	Minimum	Maximum
<u>General and Administrative:</u>		
City Manager	DOQ	DOQ
City Secretary	\$ 46,500	\$ 65,000
Support Specialist	25,500	37,800
Finance Director	73,500	88,500
Payroll/AP/HR - Coordinator	31,500	46,500
<u>Public Works:</u>		
Public Works Director	\$ 65,000	\$ 85,000
Foreman	37,250	52,250
Maintenance Worker	26,000	37,000
<u>Community Development:</u>		
Community Development Director	\$ 58,000	\$ 81,250
<u>Police Department:</u>		
Chief of Public Safety	\$ 79,000	\$ 94,000
Deputy Chief of Police	64,500	79,500
Sergeant	51,500	64,000
Corporal	45,000	55,000
Patrolman	41,000	52,000
Dispatcher	30,000	40,000
<u>Fire Department:</u>		
Deputy Fire Chief	\$ 64,500	\$ 79,500
Lieutenant	51,500	64,000
Firefighter / Paramedic	41,750	52,750
<u>Municipal Court:</u>		
Court Administrator	\$ 45,500	\$ 60,500
Court Clerk	37,000	51,000
Assistant Court Clerk	26,000	36,000
Warrant Officer	41,500	51,500

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**FISCAL YEAR 2014-2015
INTERFUND TRANSFERS**

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TOWN OF PANTEGO
FY 2014-2015 BUDGET
Summary of ALL Interfund Transfers

General Fund	
From Water & Sewer Operating Fund	\$ 318,260
From Street Improvement Fund	83,075
From Court Security Fund	20,000
From PEDC	97,889
From PEDC	17,500
To Capital Project Fund	(225,208)
General Fund Net Transfers	<u>\$ 311,516</u>
Capital Project Fund	
From General Fund	\$ 225,208
Capital Project Fund Net Transfers	<u>\$ 225,208</u>
Water & Sewer Operating Fund	
To General Fund	\$ (318,260)
To Water & Sewer Construction	(243,366)
Water & Sewer Net Transfers	<u>\$ (561,626)</u>
Street Improvement Fund	
To General Fund	\$ (83,075)
Street Improvement Net Transfers	<u>\$ (83,075)</u>
Water & Sewer Infrastructure Fund	
To Park Row Project	\$ (100,000)
Water & Sewer Infrastructure Net Transfers	<u>\$ (100,000)</u>
Water & Sewer Construction Fund	
From Water & Sewer Operating Fund	\$ 243,366
Water & Sewer Construction Net Transfers	<u>\$ 243,366</u>
Park Row Project	
From Infrastructure Fund	100,000
Park Row Net Transfers	<u>\$ 100,000</u>
Court Security Fund	
To General Fund	\$ (20,000)
Court Security Net Transfers	<u>\$ (20,000)</u>
Pantegofest	
From General Fund	\$ -
Pantegofest Net Transfers	<u>\$ -</u>
PEDC	
To General Fund	\$ (97,889)
To General Fund	(17,500)
PEDC Net Transfers	<u>\$ (115,389)</u>

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**Town of Pantego
 FY 2014-2015 Fund Transfers from Component Unit
 Pantego Economic Development Corporation (PEDC)**

	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	\$ 97,889	\$ (97,889)
Transfer From Pantego Economic Development To the General Fund Transfer is for Community Relations Board expenses	17,500	(17,500)
Total PEDC Transfers	\$ 115,389	\$ (115,389)



PANTEGO ECONOMIC DEVELOPMENT CORPORATION

The 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 or which exclusion would cause the Town's financial statements to be misleading or incomplete. The Town is financially accountable if it appoints a majority of the organization's governing body and (1) is able to impose its will on the organization or (2) there is a potential for the organization to provide specific financial burden on the Town.

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, 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 members of the Town Council and members appointed by the Town Council. PEDC may not issue debt without approval of the voters of the Town and the Town Council. The Town must approve changes to the PEDC's articles of incorporation, may unilaterally terminate PEDC, and has residual interest in the net position of PEDC.

The PEDC meets on the 2nd and 4th Wednesday of each month at 7:00 p.m. in the Town Council Chamber, 1614 South Bowen Road. The meetings are open to the public, and the agenda is posted on the web site and bulletin board at town hall at least 72 hours prior to each meeting.

Annually, the Pantego Economic Development Corporation Board of Directors reviews their strategic plan to determine if the plan is current and relevant to the activities being conducted by the Board. The Strategic Plan acts as the guidepost for activities and actions taken by the Board and assists the Board in setting an annual budget. The Strategic Plan sets the "Strategies" or actions to take place throughout the year. An annual report is prepared to inform the Town Council of actions accomplished and goals met. The PEDC annual report looks to the Strategic Plan for its basis of reporting and evaluation.

PEDC's activities are reported in the PEDC Sales Tax Revenue Special Revenue Fund, PEDC Debt Service Fund and PEDC Construction Capital Projects Fund.

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**PANTEGO ECONOMIC DEVELOPMENT CORPORATION
PROPOSED BUDGET
FISCAL YEAR 2014-2015**

BOARD OF DIRECTORS:

Bill Brown, President
Danny Lakey, Vice President
Fred Adair, Secretary
Arsalan Gittiban, Treasurer
Gloria Van Zandt, Director
Don Surratt, Director
Stephanie Springer, Director

CONTRACT:

Pam Mundo, Economic Development Coordinator

TOWN STAFF:

Matt Fielder, City Manager
Julie Arrington, City Secretary
Ariel Carmona, Finance Director
Chad Joyce, Community Development Director

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**Pantego Economic Development Corporation Budget
Statement of Revenues and Expenditures - Combined
Fiscal Year 2014-2015**

	<u>Operating Fund</u>	<u>Project Fund</u>	<u>Debt Service Fund</u>	<u>Total</u>
Estimated Beginning Fund Balance	\$ 30,388	\$ 63,618	\$ 201,260	\$ 295,265
REVENUES				
Sales Tax Revenue	\$ 231,722	\$ 86,382	\$ 201,260	\$ 519,364
Oil and Gas Royalty	750	-	-	750
Interest Revenue	500	-	-	500
TOTAL REVENUE	<u>\$ 232,972</u>	<u>\$ 86,382</u>	<u>\$ 201,260</u>	<u>\$ 520,614</u>
EXPENDITURES				
Principal Payment	\$ -	\$ -	\$ 140,000	\$ 140,000
Interest Payment	-	-	61,260	61,260
Contract Services	2,500	-	-	2,500
EDC Consultant	36,000	-	-	36,000
Arlington Chamber of Commerce	10,000	-	-	10,000
Marketing and Advertising	15,000	-	-	15,000
Activities	8,500	-	-	8,500
Park Operations/Maintenance	36,550	-	-	36,550
Travel/Training/Other	4,500	-	-	4,500
Pantego Arch Lighting	-	20,000	-	20,000
Unidentified Projects/Incentives	-	130,000	-	130,000
TOTAL EXPENDITURES	<u>\$ 113,050</u>	<u>\$ 150,000</u>	<u>\$ 201,260</u>	<u>\$ 464,310</u>
OTHER SOURCES/(USES)				
Transfer to GF (Admin Fees)	\$ (49,637)	\$ -	\$ -	\$ (49,637)
Transfer to GF (Park Maintenance)	(48,252)	-	-	(48,252)
Transfer to GF (CRB & Pantegofest)	(17,500)	-	-	(17,500)
TOTAL OTHER SOURCES/(USES)	<u>\$ (115,389)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (115,389)</u>
Net Change In Fund Balance	4,533	(63,618)	-	(59,085)
Estimated Ending Fund Balance	<u><u>\$ 34,921</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 201,260</u></u>	<u><u>\$ 236,180</u></u>

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**Pantego Economic Development Corporation
Project & Operating Fund Budget for Fiscal Year 2014/2015**

	2011/2012 ACTUAL	2012/2013 ACTUAL	2013/2014 ADOPTED BUDGET	YTD ACTUAL JULY	2013/2014 YEAR END ESTIMATE	2014/2015 BUDGET
Estimated Beginning Fund Balance	\$ 683,224	\$ 418,698	\$ 413,681	\$ 413,681	\$ 413,681	\$ 94,006
REVENUES						
Sales Tax Revenue	242,249	360,438	285,000	136,916	285,000	318,104
Oil & Gas Revenues	1,475	1,032	750	911	750	750
Interest Revenue	818	493	500	127	500	500
Note Revenue	-	-	1,500	-	-	-
Other Revenue (Concessions)	3,250	-	-	-	-	-
TOTAL REVENUES	\$ 247,792	\$ 361,963	\$ 287,750	\$ 137,954	\$ 286,250	\$ 319,354
EXPENDITURES						
Professional Fees						
Auditing Fees	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ -
Contract Services(Engineering & Legal)	3,780	998	2,750	1,610	2,750	2,500
EDC Consultant	36,000	36,000	36,000	24,000	36,000	36,000
Total Professional Fees	42,780	36,998	38,750	25,610	38,750	38,500
Marketing and Advertising						
Arlington Chamber of Commerce	-	-	-	-	-	10,000
Marketing and Advertising	6,368	18,464	25,000	11,231	25,000	15,000
Concession Supplies	456	-	-	-	-	-
Concession Labor	-	-	-	-	-	-
Total Marketing & Advertising	6,824	18,464	25,000	11,231	25,000	25,000
Activities						
Seasonal Decorations(Tree Lighting)	6,128	12,771	10,000	8,591	8,591	8,500
Total Activities	6,128	12,771	10,000	8,591	8,591	8,500
Maintenance						
Landscaping and Improvements	15,631	7,699	20,000	10,051	20,000	20,000
Pool and Pond Maintenance	76	-	-	-	-	-
Sprinkler System Maintenance	2,413	130	500	45	500	500
General Maintenance and Repair	16,611	9,211	12,000	5,134	12,000	12,000
Statue Maintenance Agreement	3,500	-	3,500	4,050	4,050	4,050
Total Maintenance	38,231	17,040	36,000	19,280	36,550	36,550
Other						
Training/Travel	3,632	737	3,500	1,119	3,500	3,500
Miscellaneous	813	1,067	1,000	971	1,000	1,000
Total Other	4,445	1,803	4,500	2,090	4,500	4,500
Projects / Commercial Revitalization Grants						
Traditional Martial Arts - GRANT	-	-	-	-	-	-
Cookie Machine - GRANT	19,117	-	-	-	-	-
It's All Good - GRANT	15,000	-	-	-	-	-
It's All Good - LOAN	16,000	-	-	-	-	-
4D-JKL Corp - GRANT	40,000	40,000	-	-	-	-
Dr. Jeckel's Beer Lab - GRANT	10,000	-	-	-	-	-
Dr. Jeckel's Beer Lab - LOAN	20,000	-	-	-	-	-
Cross Fitt and Faith - GRANT	-	2,500	-	-	-	-
Cross Fitt and Faith - LOAN	-	7,000	-	35,000	35,000	-
Boutique U - GRANT	-	-	-	1,000	1,000	-
Boutique U - LOAN	-	-	-	8,500	8,500	-
VIP Grooming - GRANT	-	-	-	3,000	3,000	-
VIP Grooming - LOAN	-	-	-	17,000	17,000	-
Mad Mike's Ice Cream - LOAN	-	-	-	15,000	15,000	-
Anything Goes - GRANT	-	-	-	6,882	6,882	-
Unidentified Projects / Incentives	-	-	150,000	-	63,618	130,000
Pantego Arch Lighting	-	-	-	-	-	20,000
ParkRow Redevelopment Project	169,622	55,010	5,000	9,937	9,937	-
Park Row Water/Sewer Engineering	-	46,855	-	-	-	-
Comprehensive Plan	46,440	-	-	1,491	1,491	-
ISO Rating Project	9,200	9,900	-	-	-	-
Park Painting Project	-	-	20,000	-	20,000	-
Total Projects/Loans/Grants	345,380	161,265	175,000	97,810	181,428	150,000
TOTAL EXPENDITURES	\$ 443,788	\$ 248,341	\$ 289,250	\$ 164,612	\$ 294,819	\$ 263,050

Pantego Economic Development Corporation
Construction/ Operating Fund Budget for Fiscal Year 2014/2015

(Continued)

	2011/2012 ACTUAL	2012/2013 ACTUAL	2013/2014 ADOPTED BUDGET	YTD ACTUAL JULY	2013/2014 YEAR END ESTIMATE	2014/2015 BUDGET
<u>OTHER SOURCES / (USES)</u>						
Transfer to Debt Service Fund (Reserves)	-	-	-	-	(197,003)	-
Transfer to General Fund (Admin Fees)	(100,376)	(108,140)	(96,607)	(96,607)	(96,603)	(49,637)
Transfer to General Fund (Park Maint)	-	-	-	-	-	(48,252)
Transfer to General Fund (CRB & Pantegofes)	(17,496)	(17,500)	(17,500)	(17,496)	(17,500)	(17,500)
Net Change in Fund Balance	(313,868)	(12,018)	(115,607)	(140,761)	(319,675)	(59,085)
Estimated Ending Fund Balance	<u>\$ 369,356</u>	<u>\$ 406,680</u>	<u>\$ 298,074</u>	<u>\$ 272,920</u>	<u>\$ 94,006</u>	<u>\$ 34,921</u>

Pantego Economic Development Corporation
Debt Service Fund Budget for Fiscal Year 2014-2015

	2011/2012 ACTUAL	2012/2013 ACTUAL	2013/2014 ADOPTED BUDGET	YDT ACTUAL JULY	2013/2014 YEAR END ESTIMATE	2014/2015 BUDGET
Estimated						
Beginning Fund Balance	\$ 10,553	\$ 13,341	\$ 12,262	\$ 12,262	\$ 12,262	\$ 201,260
REVENUES						
Sales Tax Revenue	\$ 192,497	\$ 182,906	\$ 190,000	\$ 190,000	\$ 190,000	\$ 201,260
TOTAL REVENUE	<u>\$ 192,497</u>	<u>\$ 182,906</u>	<u>\$ 190,000</u>	<u>\$ 190,000</u>	<u>\$ 190,000</u>	<u>\$ 201,260</u>
EXPENSES						
Principal Payment	\$ 110,000	\$ 110,000	\$ 130,000	\$ 130,000	\$ 130,000	\$ 140,000
Interest Payment	79,709	73,985	68,006	35,907	68,006	61,260
TOTAL EXPENDITURES	<u>\$ 189,709</u>	<u>\$ 183,985</u>	<u>\$ 198,006</u>	<u>\$ 165,907</u>	<u>\$ 198,006</u>	<u>\$ 201,260</u>
OTHER SOURCES / (USES)						
Transfer from Operating Fund (Reserves)	\$ -	\$ -	\$ -	\$ -	\$ 197,003	\$ -
Net Change in Fund Balance	<u>2,788</u>	<u>(1,079)</u>	<u>(8,006)</u>	<u>24,093</u>	<u>188,997</u>	<u>-</u>
Ending Fund Balance	<u>\$ 13,341</u>	<u>\$ 12,262</u>	<u>\$ 4,257</u>	<u>\$ 36,356</u>	<u>\$ 201,260</u>	<u>\$ 201,260</u>

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PANTEGO ECONOMIC DEVELOPMENT CORPORATION PRINCIPAL AND INTEREST REQUIREMENTS SALES TAX REVENUE REFUNDING BONDS, SERIES 2010 As of September 30, 2014

DUE YEAR ENDING SEPTEMBER 30	AUGUST 15TH INTEREST	FEBRUARY 15TH		TOTAL REQUIREMENT
		PRINCIPAL	INTEREST	
2015	\$ 28,629	\$ 140,000	\$ 32,631	\$ 201,260
2016	25,298	140,000	29,103	194,401
2017	21,565	145,000	25,576	192,141
2018	17,599	160,000	21,922	199,521
2019	13,509	165,000	17,890	196,399
2020	9,222	175,000	13,733	197,955
2021	-	180,000	9,323	189,323
2022	-	190,000	9,497	199,497
	<u>\$ 115,821</u>		<u>\$ 159,676</u>	<u>\$ 1,570,497</u>

BONDS OUSTANDING
SEPTEMBER 30, 2014

\$ 1,295,000

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APPENDIX

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TOWN OF PANTEGO 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 and it is entirely surrounded by the cities of Arlington and Dalworthington Gardens. It 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 second Saturday in May. All members serve without compensation. The Mayor and City Council appoint the City Manager, City Secretary and all 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 affairs.

Under the Council-Manager form of government, the Council serves as the legislative body. The Council sets policy, it approves the budget and 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.

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.

TOWN OF PANTEGO
Community Profile (continued)

DEMOGRAPHICS

As of the census of 2010, there were 2,394 people, 1,033 households, and 705 families residing in the town. The racial makeup of the town was 89.7% White, 6.1% African American, 0.1% Native American, 2.3% Asian, 1.1% from other races and 0.7% from two or more races. In the town the population was spread out with 15.7% under the age of 15, 10.2% from 15 to 24, 18.1% from 25 to 44, 26.9% from 45 to 64, and 29.1% who were 65 years of age or older. The median age was 49.9 years. The 2012 estimated household income in the town was \$73,735 and the per capital income for the town was \$37,243.

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.

MAJOR EMPLOYERS/ INDUSTRIES

- 1) Wal-mart / Retail
- 2) Anton Cabinetry / Cabinet & Cabinet Hardware Manufacturers
- 3) Silverleaf Resorts / Resorts Reservations

TOWN OF PANTEGO
Community Profile (continued)

PRINCIPAL TAXPAYERS

- 1) Triad Senior Living III LP – Senior Living Facilities
- 2) TSCA-201 LTD Partnership – Shopping Center
- 3) Oncor Electric Delivery CO LLC – Utility Company
- 4) Texas Pneumatic Systems Inc – Aerospace/Defense
- 5) Stagliano, V J Etux Peggy Etal – Shopping Center
- 6) Four Seasons Pantego I Ltd – Shopping Center
- 7) Ean Holdings LLC – Car Rental
- 8) SVS Apartments LLC - Apartments
- 9) Wal-Mart Stores Texas LLC - Retail
- 10) ALDI Texas LLC - Retail

AREA ATTRACTIONS/EVENTS

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 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 celebration. They also organize the Halloween Carnival and the Christmas Tree Lighting.

The Town of Pantego also organizes the annual PantegoFest event. PantegoFest is a community annual event that provides full entertainment for kids and adults. This year's PantegoFest highlights will include a Chili Cook-off, benefiting the Pantego Lions Club, as well as a Pie Baking and Eating Contest, a Pet Parade, performances by the Pantego Christian Academy Jazz Band, dancers from local dance studios, roving magicians, vendors selling a variety of products, arts and crafts displays, live music, a 5 K Run and 1 mile Fun Run, delicious food and drinks.

The Shop Pantego website www.shoppantego.biz provides official information for visitors from the businesses within Pantego, Texas. Site content is published by those businesses and the Pantego Economic Development Corporation. The website is funded locally and sponsored by the Town of Pantego and its Pantego Economic Development Corporation. This is a unique local service that's free to local businesses to show our support and to build commerce within the community.

TOWN OF PANTEGO Community Profile (continued)

The Dallas-Fort Worth Metroplex area also offers an endless variety of entertainment options including:

- Five major professional sports: Texas Rangers-Baseball, Dallas Cowboys-Football, Dallas Mavericks-Basketball, Dallas Stars-Hockey, FC Dallas-Soccer.
- 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 a 25 major shopping malls, 30 antique districts and numerous boutiques. Arlington Parks Mall is the nearby major mall.

ECONOMIC OVERVIEW

This past year was a period of financial improvement in the Town's economy. Sales taxes, which were projected to increase by 19%, are expected to exceed projection by almost 4%, validating from an economic perspective the decision by a past council to allow liquor sales. In addition, property valuations appear to be experiencing a rebound from the past few years, with a modest gain anticipated. This is reflective of the overall economy, which regionally is reporting increasing sales and employment with a small growth in the Consumer Price Index. However, interest rates remain at historic lows, which continue to negatively impact the Town's ability to generate revenues from funds held in reserve.

Future Outlook

While economic conditions remain positive, the Town faces a number of challenges as it moves forward. The Towns' goals for next fiscal year include:

- Maintain financial sustainability;
- Maintain and enhance the quality, vitality and attractiveness of the community;
- Ensure public safety sustainability;
- Continue code enforcement and neighborhood integrity efforts;
- Continue to fund scheduled street improvement projects;
- Promote employee retention by implementing competitive compensation and benefits;
- Maintain and enhance infrastructure systems including sidewalk repairs, water and sewer systems and equipment replacement;
- 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
- Maintain and enhance activities that support a sense of community.

LOCATION AREA MAPS



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**TOWN OF PANTEGO
2014-2015 FISCAL YEAR**

ORGANIZATION OF THE BUDGET

The budget document is divided into seven major sections. The first section, **Budget Overview**, begins with the City Manager's transmittal letter and Budget Message to the Town Council in which budget objectives and major issues are included. The Budget Message also summarizes information about the various funds and departments that comprise the budget, an organizational chart and fund structure table.

The second section, **Budget Summaries**, contains a three year comparison of actual, projected and budgeted amounts of each Governmental and Proprietary Fund. This section also includes combined summaries of all budgeted funds and accounts, and a fund balance summary for all funds.

The third section, **Governmental Funds**, includes detailed information for each governmental fund type: General Fund, Debt Service Fund, Special Revenue Funds and Capital Project Funds. The information included for each fund is a combined statement of revenues and expenditures, and detail of revenue sources and expenditures by category and function. The General Fund provides departmental detail, which contains the description, goals, objectives, expenditure/personnel summaries and performance measures for the departments that comprise the General Fund. Also provided for each governmental fund is a detail list of capital leases, approved purchases and approved projects to be completed during the new fiscal year. The Debt Service Fund provides detailed information on all bond issues and future payments of interest and principal on all outstanding bonds along with a summary of the total general long-term bond obligations of the Town.

The fourth section, **Proprietary Funds**, includes detailed information for the Water and Sewer Fund. The information provided for each organizational unit within this fund includes a combined statement of revenues and expenditures, and a detail of revenue sources and expenses by category and function. Like the General Fund, the Water and Sewer Operating Fund provides departmental detail information on its Water and Sewer departments. Also provided is a detail list of all approved capital purchases and projects for each organizational unit of the Water and Sewer Fund.

The fifth section, **Supplemental Information**, contains a list of all supplemental requests presented and discussed during budget worksession meetings with the Town Council. Approved and unfunded lists of supplemental requests are presented separately in this section. Also included in this section is the personnel budget which includes a summary of salaries and benefits by function and category, a list of authorized personnel and salary ranges. This section also provides a detail summary of all approved inter-fund transfers.

The sixth section is in reference to the **Pantego Economic Development Corporation (PEDC)**. The PEDC, as a component unit of the general government, submits its budget separately from the Town's budget. It is first approved by the PEDC Board and subsequently by the Town Council. This section includes a summary and detail information budget for the upcoming fiscal year.

TOWN OF PANTEGO
2014-2015 FISCAL YEAR
Organization of the Budget (continued)

The seventh and final section, the **Appendix**, contains additional information regarding the Town of Pantego, and includes a community history and profile, location map, Organization of the Budget, Budget Process Overview, Budget Calendar, Summary of Financial Policies, Financial Plan, Glossary of Budget Terms and copies of the ordinances adopting the tax rate and budget.

**TOWN OF PANTEGO
2014-2015 FISCAL YEAR**

BUDGET PROCESS OVERVIEW

Budget Basis

The budget of Governmental Fund type funds (the General Fund, Debt Service Fund, Special Revenue Funds and Capital Project Funds) is prepared on a modified accrual basis. Revenues are recognized as soon as they are both measurable and available. Expenditures are recorded when the liability is incurred, as under full accrual basis. The enterprise fund (Water and Sewer Fund), on the other hand, is budgeted on a full accrual basis. Not only are expenditures recognized when a commitment is made, but revenues are also recognized when they are obligated to the Town.

Budget Process

The budget is a vital tool for establishing public policy and maintaining control over the management of public funds. The budget process is reviewed each year and any improvements or modifications to the process are incorporated during the planning of next year's budget. The budget is prepared by the City Manager/designee with the cooperation of all Town departments.

The budget process is completed in several steps and it is initiated by the City Manager each spring during the month of April. Each organization unit (department) Director/representative is given a budget package consisting of: new set of instructions and directives, a print out of their current budget and other related information and budget templates designed to assist in the budget preparation.

The first step of the budget process is to calculate the year-end estimate of the current year. Departmental Directors 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 fiscal 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 current level of service due to growth, new facilities, new equipment, etc., are considered enhancements/supplemental requests to the base budget and must be explained and justified.

The third step is justification for any proposed new programs or enhancements. This is defined as any proposed change in program emphasis, expenditure of funds, allocation of personnel or equipment which will result in change in the level of service currently being delivered. All justifications must also include objectives and proposed performance indicators as well as service changes. Each of the service enhancements (supplemental requests) is prioritized according to need as perceived by the department. Each enhancement is prepared as a separate package to allow for independent consideration of each and to allow the mixing of all enhancement/supplemental requests into a master priority list for consideration during the remainder of the budget process.

TOWN OF PANTEGO
2014-2015 FISCAL YEAR
Budget Process Overview (continued)

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

The City Manager presents the first draft of the proposed budget to the Town Council. From this point on, the budget process is in the hands of the Town Council. The Town Council reviews the proposed budget, provides direction and holds an official budget work sessions before the final budget adoption. 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 make comments about various Town programs/services.

Budget Adoption and Amendment

A public hearing on the proposed budget and two public hearings on the tax rate (if required by Truth in Taxation laws) are held in August and 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.

Budget adoption occurs in September after Town Council deliberations and the public hearings through the favorable passage of two ordinances: the ad valorem tax rate ordinance and the budget appropriation ordinance. The fiscal year of the Town of Pantego begins on the first (1st) day of each October and ends on the last (30th) day of Septembers of each calendar year.

The budget may be amended during the year only after complying with the notice procedure called for adopting of the budget. The City Manager is authorized to make line-item and departmental budget adjustments during the year in order to avoid over-expenditures 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.

Budget Maintenance

Budget maintenance is a year-round activity of divisions/departments and the Finance department. Spending control mechanisms during the year include monthly review of expenditures and financial reports to Town Council. Finally, program goals, objectives and measures are evaluated during the budget implementation to determine effectiveness of program activities and levels of appropriate funding of subsequent years.

Budget Calendar

To ensure timely preparation of the operating and capital budgets, a Budget Calendar is prepared outlining important dates and events. This calendar is distributed organization wide and is closely followed during the budget process.

JUNE 2014						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

JULY 2014						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

AUGUST 2014						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

SEPTEMBER 2014						
S	M	T	W	T	F	S
	H	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				

- REGULAR TOWN COUNCIL MEETINGS 7:30 p.m.
- BUDGET WORKSESSIONS
- ITEMS HANDLED BY STAFF OR COUNTY
- SPECIAL MEETING

- July 14** The City Manager delivers the proposed FY 2014-2015 Budget to the Town Council - City Manager's Overview
- July 21** 1st Budget Work Session -General Fund Discussion: Revenues/Departmental Expenditures Salaries & Benefits/Transfers
- July 25-30** Receive Certified Tax Roll from Tarrant Appraisal District
Calculate Effective and RollBack Tax Rates
- August 4** 2nd Budget Work Session - Special Revenue Funds / Capital Project Funds/
Water & Sewer Fund Discussion
- August 6** Publish "Notice of Effective Tax Rate"
- August 11** Present Effective Tax Rate And Roll Back Rate 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 Hearings for August 25, 2014 and September 2, 2014 on Tax Rate Increase
- August 15** Publish "Notice of Public Hearing" August 25, 2014 and September 2, 2014 (50-197) (1st 1/4 page)
Includes date of vote on September 8, 2014 and September 22, 2014
File Proposed Budget with City Secretary and Post on Website
- August 18** 3rd Budget Work Session - Budget Recapitulation
- August 25** 1st Public Hearing on Proposed Budget
1st Public Hearing on Tax Increase (Decrease)
- September 02** 2nd Public Hearing on Proposed Budget
2nd Public Hearing on Tax Increase (Decrease)
4th Budget Work Session - If Required
- September 03** Publish "Notice of Tax Revenue Increase" (50-198) (2nd 1/4 page)
Includes date of vote on September 8, 2014 and September 22, 2014
- September 08** 1st Reading of Ordinance adopting Budget
1st and Final Reading of Ordinance adopting Tax Rate
1st Vote On Proposed Budget
1st and Final Vote On Proposed Tax Rate
- September 22** 2nd Reading of Ordinance adopting Budget
2nd Vote On Proposed Budget
- September 23** File Tax rate with County
- September 30** Final budget as adopted submitted to Town Council.

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**TOWN OF PANTEGO
2014-2015 FISCAL YEAR**

SUMMARY OF FINANCIAL POLICIES

The Town of Pantego (the "Town") financial policies set forth the basic framework for the overall fiscal management of the Town. Operating independently of changing circumstances and conditions, these policies assess the decision making process of the Town Council and the Administration. These policies provide guidelines for evaluating both current activities and proposals for the future operation and programs of the Town. Most of the policies represent long-standing principles and practices which have guided the Town in the past and have helped maintain financial stability over the years. They are reviewed annually.

Accounting, Auditing and Financial Reporting

1. The Town is solely responsible for the reporting of its financial affairs, both internally and externally.
2. An independent certified public accounting firm will perform annual financial audits.
3. The Annual Financial Report shall be prepared in accordance with Generally Accepted Accounting Principles (GAAP) as promulgated by the Government of Accounting Standards Board (GASB).

Operating Budget

1. Budgeting is an essential element of the financial planning, control and evaluation process of municipal government. The Town's operating budget is the annual financial operating plan. It comprises governmental and proprietary funds.
2. The basis of budgeting will be the same as the basis of accounting; that is, budgets for the Governmental funds (General Fund, Debt Service Fund, Special Revenue Funds and Capital Projects Funds) are prepared on a modified accrual basis of accounting. This means that obligations of the Town are budgeted as expenses but revenues are recognized only when they are actually received. Budgets for the Proprietary Fund (Water and Sewer Fund), on the other hand, are prepared on a full accrual basis; that is, expenses are recognized when a commitment is made and revenues are also recognized when they are obligated to the Town.
3. Annual estimates of revenues in all funds will be based on historical trends and reasonable expectations and assumptions regarding growth, the state of the economy and other factors. A conservative approach will be observed in estimating revenues. A five (5) 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.
4. Expenditures in all funds will be managed so as to ensure the obligations of each fund are met when due. When budget adjustments within a department are necessary, these must be approved by the City 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 and personnel services line-item accounts. When budget adjustments between departments

TOWN OF PANTEGO
2014-2015 FISCAL YEAR
Financial Policies (continued)

- and/or funds are necessary, these must be approved by the Town Council through a budget amendment. The Town Council shall approve any budget modifications resulting in net increase in appropriations, or any proposed used of contingency funds.
5. Significant salary (vacancy) or capital budgetary savings in any department will be centrally controlled and may not be spend by the department without the prior authorization of the Town Manager and/or the Town Council.
 6. 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.
 7. The budget process is coordinated so as to identify major policy issues for Town Council consideration several months prior to the budget approval date so proper decisions are made. The budget review process includes Town Council participation, and public hearings to allow for citizen participation in the budget process. The budget will span sufficient time to allow Council to address policy and fiscal issues.
 8. A copy of the proposed budget will be filed with the City Secretary when it is submitted to the Town Council.
 9. The Town will maintain a budgetary control system to insure adherence to the budget, and will prepare regular reports comparing actual revenues and expenditures to budgeted amounts.
 10. The Town will operate in a financially responsible manner and spend within its resources at all times.
 11. The adoption of a balanced budget, where current resources (current revenues plus fund balance or unassigned fund balance) shall be required. The operating budget will be balanced with current revenues and other resources greater than or equal to current expenditures or expenses.
 12. The proposed annual budget shall integrate performance measures, goals and objectives, service levels and productivity measures where appropriate.

Revenue Management

1. The Town of Pantego will attempt to maintain a diversified and stable revenue stream to provide protection against short-term fluctuations in any one revenue source.
2. The Town will review fees/charges for services annually to ensure that rate structures allow charges to grow enough to cover the increasing costs of providing the service.
3. The Town will organize the budget so that revenues are related to expenditures whenever possible.
4. A conservative approach shall be observed in estimating revenues, so that revenue estimates will not be overstated.
5. The Town will understand its revenue sources and enact consistent collection policies to provide assurances that the revenue base will materialize according to budget and plans.

Cash Management and Investment Policies

1. Disbursement, collection and deposit of all funds will be managed to ensure maximum cash availability.
2. The Town will strive to maximize return on the investment portfolio. However, the primary objective will remain the preservation of capital in accordance with the Town's prudent investment practices.
3. The Town of Pantego has a written Investment Policy required under the Public Funds Investment Act, Chapter 2256, Texas Government Code. The Investment Policy sets various restrictions on allowable investments for Town funds.

Capital Budget and Improvement Program

1. 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. All capital expenditures must be appropriated in the capital budget.
2. All capital project expenditures must be appropriated in the capital budget. 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.
3. Capital improvements for planning purposes shall be considered all land, land improvements, building projects, infrastructure (streets, drainage, water and wastewater improvements) and equipment.

Financial Conditions and Reserves

1. The Town will maintain an operational coverage factor of 1.0, such that current operating revenues (plus approved fund balance appropriations) will equal or exceed current operating expenditures.
2. Reserves will be used only for emergencies or non-recurring, one-time, expenditures that do not increase recurring operating costs.
3. The Town will maintain adequate levels of unassigned fund balance to mitigate financial risk that can occur from unforeseen revenue fluctuations, unanticipated expenditures and similar circumstances.
4. It is the goal of the Town that the unassigned fund balance of the General Fund should be a minimum of 90 days (or 24.66%) of annual expenditures.
5. It is the goal of the Town that unrestricted net position balance for the Proprietary Funds (Water and Sewer Fund) be at a minimum of 90 days (or 24.66%) working capital.

Treasury and Debt Management

1. Periodic review of cash flow position will be performed to determine performance of cash management. The Town will adhere to the investment 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.
2. 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.
3. 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 and vehicles.
4. 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.
5. Certificates of obligation may be issued to finance permanent improvements and land acquisitions if needed between bond elections.
6. 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 as well.
7. Total debt service requirements (principal and interest) in any fiscal year should generally not exceed twenty-five (25) percent of total expenditures.
8. The State of Texas limits the ad valorem tax rate to \$2.50 per \$100 valuation. The Town of Pantego adopted tax rate of \$0.4200 per \$100 valuation falls well below this limit.

Internal Controls

1. Written procedures will be established and maintained for all functions and financial cycles of the Town. These procedures will embrace the general concepts of fiscal responsibility set forth in the Financial Policy.
2. Town administrators, managers and 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:
 - Data and information published either internally or externally is accurate, reliable, complete and timely.
 - The actions of administrators and employees are in compliance with the Town's policies and procedures, laws and regulations.
 - The Town resources including its people, systems, data/information, assets and citizens are adequately protected.
 - Resources are acquired economically and employed effectively.
 - The Town's internal controls promote the achievement of plans, programs, goals and objectives.

**TOWN OF PANTEGO
2014-2015 FISCAL YEAR**

FINANCIAL PLAN

Purpose of Financial Plan

The main purpose of a financial plan is to guide the Town in financing cost effective services, programs and capital needs by focusing on a stabilized tax rate and appropriate levels for fees and service charges as prescribed by approved financial objectives. The annual audit, internal audits and review of monthly financial reports ensure the compliance of financial objectives.

Fund Accounting

The accounts of the Town of Pantego are organized and operated on the basis of funds and account groups. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements. Account groups are reporting devices to account for certain assets and liabilities of the governmental funds not recorded directly in those funds. All fund structures and accounting standards of the Town of Pantego used for financial reporting are in compliance with Generally Accepted Accounting Principles (GAAP) for local governments as prescribed by the Governmental Accounting Standards Board (GASB) and other recognized professional standards.

Accounting Basis

Governmental funds are used to account for the government's general government activities. Governmental fund types use the flow for current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (when "measurable and available"). "Measurable" means the amount of the transaction can be determined, and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The government considers all revenues available if they are collected within 60 days after year-end. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on general long-term debt which is recognized when due.

Property taxes, franchise taxes, licenses, interest and special assessments are susceptible to accrual. Sales tax collected and held by the state at year-end on behalf of the government is also recognized as revenue. Other receipts and taxes become measurable and available when cash is received by the government and are recognized as revenues at that time.

Entitlement and shared revenues are recorded at the time of receipts or earlier if susceptible to accrual criteria are met. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met.

TOWN OF PANTEGO
2014-2015 FISCAL YEAR
Financial Plan (continued)

Governmental Funds include the following fund types:

1. The General Fund is the Town's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.
2. The Debt Service Fund accounts for the servicing of general long-term debt not being financed by proprietary or nonexpendable trust funds.
3. The Special Revenue Funds account for revenue source that is legally restricted to expenditures for specific purposes (not including expendable trusts or major capital projects).
4. The Capital Project Funds account for the acquisition of fixed assets or construction of major capital projects not being financed by proprietary or nonexpendable trust funds.

Proprietary Funds are accounted for on the flow of economic resources measurement focus and use the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time the liability is incurred. The Town maintains one type of proprietary fund: the Water and Sewer Enterprise Fund. Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business. The fund is designed to make a profit, any excess revenue after operating expenses is accumulated as reserves.

Annual External Audit and Financial Report

The Town provides for an independent annual audit of all Town accounts and may provide for more frequent audits, as it deems necessary. Such audits are made by a certified public accounting firm who has no personal interest, direct or indirect, in the fiscal affairs of the city government or any of its officers. Subsequently, the annual financial report of the Town is prepared in conformity with Generally Accepted Accounting Principles (GAAP) applicable to governmental units as prescribed by the Government Accounting Standards Board (GASB).

**TOWN OF PANTEGO
FISCAL YEAR 2014-2015 BUDGET**

**DESCRIPTION OF REVENUE SOURCES
AND EXPENDITURE/EXPENSE CATEGORIES**

Revenue Sources

The following provides a description of the major sources of revenue for the Town of Pantego's major operating funds and the assumptions used to project these revenues for the budget. Most projected revenues are based on historical data with increases due to growth factors and any planned rate increase.

GENERAL FUND

TAX REVENUES

Ad Valorem Tax – This is the second largest source of revenue for the Town of Pantego. It commonly refers to the property tax on real and personal property. For property owners, this is the most noticeable of all Town revenues. This tax is used because a majority of services provided by the Town are not divisible, chargeable or excludable as a service to individual persons. For instance, the Town of Pantego Fire Department provides services to all citizens. Because of its public safety status, it is not practical for the Fire Department to request payment from only those persons to whom they provide service.

The Town must base its ad valorem tax rate on the certified role provided by the Tarrant Appraisal District. The only variables to be set by the Town are the collection rate and tax rates. Delinquent taxes are unstable and difficult to predict. The Town takes a conservative approach for delinquent tax projections and budgets based on historical collections in prior years.

Sales and Use Taxes – These taxes are collected by businesses and remitted to the State Comptroller's Office for the sale of goods and services within the Town of Pantego. The State returns the portion designated for the Town. Sales tax data is collected by the State Comptroller and then released to the Town. However, the State Comptroller does not release information on sales tax receipts, which makes forecasting performance more difficult. Therefore, the Town takes a conservative approach to forecasting sales tax receipts. Aggregate historical data and current economic predictions are used to project future sales tax revenues. This source of revenue represents the primary source of revenue for the General Fund.

FRANCHISE FEES

In the Town of Pantego, this category refers to the franchise fees charged to specific industries conducting business within the Town. Utilities (electric, phone, gas and cable) that operate within the Town pay this fee for their use of the Town's right-of-way to run their utility lines. The heavy refuse trucks of private solid waste haulers contribute to the deterioration of streets while they conduct their business. Because of this, they pay this fee to cover their share in the cost of maintaining the Town's streets. Franchise fees are based on a percentage of the gross receipts.

TOWN OF PANTEGO
FISCAL YEAR 2014-2015 BUDGET
Description of Revenue Sources and Expenditures/Expense Categories
(continued)

Revenue projections for Franchise Fees are based on population increase and projected utility use. However, use can be affected by abnormal weather conditions and is therefore difficult to predict.

FINES AND FORFEITURES

Fines and forfeitures for the Town of Pantego include revenue from municipal court fines, warrant charges and specials revenue expense. Fines and 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.

LICENSES AND PERMITS

Licenses include contractor registration, master electrician license, annual permits, homebuilder directional signs, etc. Building permit revenue is collected by the Town for Town services related to construction activity. It includes project permits which cover all part of construction (electrical, plumbing, mechanical and certificate of occupancy fess), specific permits (fences, electric, plumbing, garage sale, etc.) and service fees (re-inspections, special inspections and special services).

AMBULANCE REVENUE

This fee represents the revenue that is earned from providing emergency medical service to persons in the Town of Pantego. The Town provides this as a service to the community, and these fees only help offset the cost of providing the service.

INVESTMENT (Interest) INCOME

Interest earnings on the cash and investment balances maintained in the Town's account are accumulated in this account.

MISCELLANEOUS (Other) REVENUE

Other amounts of revenue received that do not fall into another category, such as auction proceeds on the sale of assets and oil and gas royalties.

TRANSFERS IN

Consists of funds transferred from another fund to the General Fund for specified projects or obligations.

TOWN OF PANTEGO
FISCAL YEAR 2014-2015 BUDGET
Description of Revenue Sources and Expenditures/Expense Categories
(continued)

WATER AND SEWER (UTILITY) FUND

Water and Sewer Sales and Charges - Utility Customer Service bills and collects revenue from the sale of potable water and the disposal of sewer discharge for residential, commercial, apartments and mobile dwellings.

Penalty and Interest – When a customer is delinquent on payment for Town utility bills, a 10% penalty and interest is assessed.

Garbage and Recycling Fees – These fees are charged for residential, commercial and apartment solid waste collection. The Town of Pantego outsources this service and therefore this fee covers the cost of the service.

Investment (Interest) Income – Interest earnings on the cash and investment balances maintained in the Town's Water and Sewer accounts are accumulated in this account.

Miscellaneous (Other) Revenue – Other amounts of revenue such as proceeds from the sale of assets and the 5% administrative fee retained by the Town for Garbage and Recycling services.

Expenditure/Expense Category

The following provides a description of the major expenditure/expense types for the Town of Pantego's major operating funds.

Personnel Services – Consists of personnel and salary benefits including the Town's cost associated with salaries such as federal withholdings, medicare, worker's compensation, group health insurance and retirement costs.

Contractual Agreements – Consists of expenditures in which a form of contract or agreement exists between the Town and the service provider. Among other expenditures, this category includes audit, county collection fees and collections expense.

Supplies and Maintenance – Consists of those items necessary for operations including office and janitorial supplies, postage and couriers, uniforms, printing, maintenance of facilities, vehicles, equipment, small equipment and hand tools.

Utilities and Gasoline – Consist of electricity, water, natural gas, telephone, vehicle gasoline/fuel and oil expenses.

Training, Dues and Miscellaneous – Consists of payments for travel, training, memberships and other miscellaneous expense not currently reflected in another category.

TOWN OF PANTEGO
FISCAL YEAR 2014-2015 BUDGET
Description of Revenue Sources and Expenditures/Expense Categories
(continued)

Capital Outlay – Consists of appropriations needed for furniture, fixtures, and capital equipment including capital leases. These expenditures result in the acquisition of or addition to fixed assets.

Transfers Out - Consist of funds transferred to another fund for specific projects or obligations.

**TOWN OF PANTEGO
FISCAL YEAR 2014-2015 BUDGET**

GLOSSARY OF BUDGET TERMS

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 – In proportion of value. A basis for levy of taxes on property.

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.

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

Asset – resources owned or held which have monetary value.

Audit – An examination of organization financial statements and the utilization of resources.

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.

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.

TOWN OF PANTEGO
FISCAL YEAR 2014-2015 BUDGET
Glossary of Budget Terms (continued)

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 proposed budget presented in writing by the City Manager to the Town Council. 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 of 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 revenues.

Capital Improvement Program Budget – 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 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.

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

TOWN OF PANTEGO
FISCAL YEAR 2014-2015 BUDGET
Glossary of Budget Terms (continued)

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

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 enterprise fund: the Water and Sewer Fund.

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

Expenditure – The actual outflow of funds paid for an asset obtained or goods and services obtained.

Expenses – A decrease in total net position. Expenses represent the total cost of operations during a period regardless of timing of related expenditures.

Fiscal Year – A 12 month 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 on 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.

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.

TOWN OF PANTEGO
FISCAL YEAR 2014-2015 BUDGET
Glossary of Budget Terms (continued)

General Obligation Bonds – Bonds for the payment of which the full faith and credit of the Town are pledged.

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

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

Interfund Transfers – Amounts transferred from one fund to another.

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.

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.”

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.

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.

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

TOWN OF PANTEGO
FISCAL YEAR 2014-2015 BUDGET
Glossary of Budget Terms (continued)

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

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

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 whose principal and interest are payable exclusively from earnings of an Enterprise Fund.

Sinking Fund – See Debt Service Fund.

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

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

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ORDINANCE NO. 14-747

AN ORDINANCE OF THE TOWN OF PANTEGO, TEXAS, ADOPTING THE TAX RATE AND TAX EXEMPTIONS FOR THE TAX YEAR 2014, 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 public hearings; and

WHEREAS, The Town of Pantego, Texas held the first public hearing on August 25, 2014 during a regularly scheduled Town Council Meeting at 7:30 p.m. and the second public hearing on September 2, 2014 during a special budget work session at 6:30 p.m. both held in the Town Council Chambers located at Town Hall 1614 S. Bowen

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

WHEREAS, THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE. THE TAX RATE WILL EFFECTIVELY BE RAISED BY 1.248% AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$24.26 (TWENTY-FOUR DOLLARS AND TWENTY-SIX CENTS); and

WHEREAS, presentation of this ordinance at a meeting preceding the meeting at which the ordinance is enacted places an undue burden in administrative time and expense to the Town, and as reflected by the vote of two-thirds of the Councilmember's present, the requirements of Section 1.03.035(b) are hereby waived.

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 2014 the purpose hereinafter stipulated, to-wit:

- a. For the General Fund (maintenance and operations) levied on the \$100.00 valuation: \$0.38532 and,
- b. For the Interest and sinking Fund (debt service) levied on the \$100.00 valuation: \$0.03468

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, 2014 following its final passage.

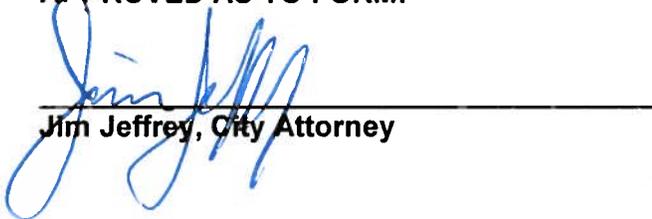
PASSED AND APPROVED THIS THE 8TH DAY OF SEPTEMBER 2014 BY A VOTE OF 5 AYES, 0 NAYS, AND 0 ABSTENTIONS, AT A REGULAR MEETING OF THE TOWN COUNCIL OF THE TOWN OF PANTEGO, TEXAS.


Melody Paradise, Mayor

ATTEST:


Julie Arrington, City Secretary

APPROVED AS TO FORM:


Jim Jeffrey, City Attorney

ORDINANCE NO. 14-748

AN ORDINANCE OF THE TOWN OF PANTEGO, TEXAS, ADOPTING THE BUDGET FOR THE FISCAL YEAR OCTOBER 1, 2014 THROUGH SEPTEMBER 30, 2015 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 first public hearing on August 25, 2014 during a regularly scheduled Town Council Meeting at 7:30 p.m. and the second public hearing on September 2, 2014 during a special budget work session at 6:30 p.m. both held in the Town Council Chambers located at Town Hall 1614 S. Bowen

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, 2014 through September 30, 2015 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. Such line item transfer authorizations are to be reported to the Council and attached to the approved and adopted budget.
- Section 6:** Town Council approves a total staff of 44 full-time and 2 part-time employees.
- Section 7:** There is hereby appropriated for the following:

General Fund	\$4,034,978
General Obligations Interest And Sinking Fund	\$ 87,475
Capital Projects Fund	\$ 299,078
Street Improvement Construction Fund	\$ 446,000
Shamburger Estate Fund	\$ 1,200

Cartwright Estate Fund	\$ 3,500
Court Security Fund	\$ 2,773
Court Technology Fund	\$ 13,175
Pantego Fest Fund	\$ 0
Park Row Development Fund	\$1,767,000
Water And Sewer Operating Fund	\$ 697,453
Water And Sewer Construction Fund	\$ 368,800
Water And Sewer Infrastructure Fund	\$ 229,000

There are the following interfund transfers:

FROM	TO	AMOUNT
Water and Sewer Operating Fund	General Fund	\$ 318,260
Pantego Economic Development Corp.	General Fund	\$ 115,389
Street Maintenance Fund	General Fund	\$ 83,075
Court Security Fund	General Fund	\$ 20,000
Water and Sewer Operating Fund	W/S Construction Fund	\$ 243,366
General Fund	Pantego Fest Fund	\$ 0
Water Infrastructure Fund	Park Row Proj. Fund	\$ 100,000
General Fund	Capital Proj. Fund	\$ 225,208

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, 2014.

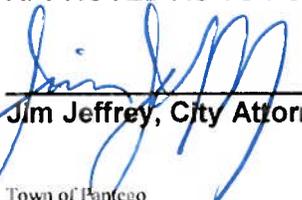
PASSED AND APPROVED THIS THE 22nd DAY OF SEPTEMBER 2014 BY A VOTE OF 5 AYES, 0 NAYS, AND 0 ABSTENTIONS, AT A REGULAR MEETING OF THE TOWN COUNCIL OF THE TOWN OF PANTEGO, TEXAS.


Melody Paradise, Mayor

ATTEST:


Julie Arrington, City Secretary

APPROVED AS TO FORM:


Jim Jeffrey, City Attorney

