



Melody Paradise, Mayor  
Russell Brewster, Mayor Pro Tem

# AGENDA

## TOWN COUNCIL

### March 23, 2015

COUNCIL MEMBERS:  
Fred Adair  
Don Funderlic  
Jane Barrett  
Don Surratt

Matthew Fielder, City Manager

Work Session 6:30 p.m.  
Regular Session 7:30 p.m.  
Council Chamber  
1614 South Bowen Road

#### WORK SESSION 6:30 P.M.

REVIEW AND DISCUSS ITEMS ON THE REGULAR AGENDA, AND CONSIDER PLACING APPROVED ITEMS ON CONSENT AGENDA.

*All consent agenda items are considered to be routine by the Council and will be enacted with one motion. There will be no separate discussion of items unless a Council Member so requests, in which event, the item will be removed from the general order of business and considered in its normal sequence.*

1. City Manager Report
  - Personnel Vacancies
2. Approval of Bills Payable and Purchase Orders in excess of \$1,000.  
*A summary of invoices, purchase orders, and applicable copies are included in the agenda packet.*
3. Approval and Acceptance of Minutes  
Approval of Town Council Minutes:
  - Town Council minutes from March 2, 2015
  - Town Council minutes from March 9, 2015Acceptance of Minutes of Boards and Commissions:
  - PEDC minutes from February 25, 2015

#### REGULAR SESSION 7:30 P. M.

##### CALL TO ORDER/WELCOME

INVOCATION BY: Councilmember Funderlic

##### PLEDGE OF ALLEGIANCE

##### MAYOR/COUNCIL/STAFF COMMENTS OF COMMUNITY INTERESTS

##### HONORS/RECOGNITIONS

- Presentation by Shelby Mayo and Proclamation in Support of the Cinderella Ball
- Proclamation 2015 March for Meals
- Proclamation National Service Recognition Day

##### COUNCIL LIAISON TO BOARD REPORT

- Community Relations Board
- Pantego Youth Leadership Council

##### PEDC REPORT

##### CITIZENS OPEN FORUM

This is a time for the public to address the Town Council on any subject not on this agenda. However, in accordance with the Open Meetings Act Section 551.042, the Town Council cannot discuss issues raised or make any decisions on that subject at this time. The Town Council or an appropriate Town official may make a statement of factual information or policy on the subject in response to an inquiry by a member of the public. Issues raised may be referred to Town Staff for research and possible future action.

##### APPROVAL OF CONSENT AGENDA ITEMS

Approval of the Consent Agenda authorizes the City Manager to implement each item in accordance with staff recommendations and all votes on final reading will be recorded as reflected on first reading unless otherwise indicated. Public comment will be accepted on items, with the exception of those items on which a public hearing has been held and closed by Council.

## PUBLIC HEARING (ORDINANCE/RESOLUTION)

4. Public Hearing, discuss, direct, and consider action on zoning case Z-206, a proposed Special Use Permit, as requested by Ann Farrell to install a Multi-Tenant Pole sign that is larger than allowed by Town Ordinance as requested by Matco Signs for the property at 2304 West Park Row Drive, Tracts 1A3, 1A3A, 1A3B, 1A5, 1A5B AND 1A5C of the William J. Barry Survey, Pantego, Tarrant County, Texas. The property is generally located in the Lakewood Shopping Center on the south side of West Park Row Drive between South Bowen Road and Milby Road.
5. Public Hearing, discuss, direct, and consider action on Resolution 15-07 a resolution of the Town Council of the Town of Pantego, Texas, authorizing the grant application to the Texas Parks & Wildlife Department in regards to renovations and upgrades to Bicentennial Park.

## ORDINANCE

6. Discuss, direct, and consider action on the acceptance of the Certificate of Unopposed Candidates by the City Secretary.
7. Discuss, direct, and consider action on Ordinance 15-756 an ordinance of the Town Council of the Town of Pantego, Texas declaring unopposed candidates in the May 9, 2015 General Election of Town Officers cancelling the election for Council members Places 4, 5 and Mayor; providing for an effective date.

## RESOLUTION

8. Discuss, direct, and consider action on Resolution 15-08 a resolution of the Town Council of the Town of Pantego, Texas, authorizing the City Manager to enter into a contract with Le Freak for entertainment at PantegoFest 2015.

## NEW BUSINESS FOR DISCUSSION, REVIEW, APPROVAL, AND/OR DIRECT STAFF.

9. Discuss, direct, and consider action on a recommendation of approval by the Planning and Zoning Commission regarding Zoning Case Z-205, a proposed re-plat as requested by Bomac Partners, Ltd. for the property at 2301 West Park Row Drive, Block 1, Lot 4R of the Westbury Square Addition, Pantego, Tarrant County, Texas. The property is generally located on the north side of West Park Row Drive between South Bowen Road and Milby Road.
10. Discuss, direct, and consider action regarding the bands and the budget for PantegoFest 2015.
11. Discuss and accept the 2014 Financial Audit.
12. Discuss, direct, and consider action on the 2015 Employee Benefits Committee.

## OLD BUSINESS FOR DISCUSSION, REVIEW, APPROVAL, AND/OR DIRECT STAFF

13. Discuss, direct, and consider action on a presentation by Collier Consulting regarding Lane well rehabilitation and recommendations for an annual maintenance program for all wells.
14. Discuss, direct, and consider action on the implementation of the Groundwater Conservation Fee within the utility bills.
15. Discuss, direct, and consider action on the scheduling of additional Zoning Ordinance review meetings.

## SCHEDULED EXECUTIVE SESSION ITEMS

- The Council will convene in the City Manager's Office pursuant to the Texas Government Code for an executive session on the following items:
  1. Pursuant to Government Code Section 551.071 Consultation with Attorney, seeking advice, on pending or contemplating litigation, settlement offers, and other legal matters that implicates the attorney-client privilege – Drainage.
  2. Pursuant to Government Code Section 551.071 Consultation with Attorney, seeking advice, on pending or contemplating litigation, settlement offers, and other legal matters that implicates the attorney-client privilege – Van Hoosier.

3. Pursuant to Government Code Section 551.074, to deliberate the appointment, evaluation, reassignment, duties, discipline or dismissal of a public officer or employee - Discussion of Board and Commissions appointments

Following the Scheduled Executive Session, the Council will reconvene in public session and may take any and all action necessary concerning the Executive Session agenda item.

#### COUNCIL INQUIRY

If a member of the Council makes a spontaneous inquiry about a subject not on this agenda, then the Town Council or an appropriate Town official may make a statement of factual information or policy in response to such an inquiry. However, in accordance with Open Meetings Act Section 551.042, the Town Council cannot discuss issues raised or make any decisions on that subject at this time. Issues raised may be referred to Town Staff for research and possible future action.

#### ADJOURNMENT

#### CERTIFICATION

Prepared and posted in accordance with Chapter 551 of the Texas Government Code. I, the undersigned authority, do hereby certify that this Notice of Meeting was posted on the outside window of a display cabinet at the Town Hall of the Town of Pantego, Texas, a place of convenience and readily accessible to the general public at all times, and said Notice was posted by the following date and time: Friday, March 20, 2015 at 5:00 p.m., and remained so posted at least 72 hours before said meeting convened.

  
\_\_\_\_\_

Julie Arrington, City Secretary

*Auxiliary aids and services are available to a person when necessary to afford an equal opportunity to participate in Town functions and activities. Auxiliary aids and services or accommodations should be requested forty-eight (48) hours prior to the scheduled starting time by calling the City Secretary's Office at (817) 548-5852.*

Complete Council Agenda and background information are available for review at the City Secretary's Office and on the Town's website: [www.townofpantego.com](http://www.townofpantego.com).





# City Manager's Report

**To:** Mayor Paradise and Members of the Town Council

**From:** Matt Fielder, City Manager

**Date:** March 23, 2015

## **Personnel Vacancies**

Vacancies remain in the Police Department for a police officer and dispatcher. Additional interviews have been held, but no offers have yet been made.



# AGENDA BACKGROUND

**AGENDA ITEM:** Approval of Bills Payable and Purchase Orders over \$1,000.

**DATE:** March 23, 2015

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**PRESENTER:** Matthew Fielder, City Manager

**BACKGROUND:**

This agenda item includes a listing of bills payable over \$1,000. Included are copies of invoices for professional services and purchase orders over \$1,000, their attached memo, and invoice copies, if available.

**FISCAL IMPACT:**

Please review report for individual account number.

**RECOMMENDATION:**

Staff recommends the following motion:

Approval of the listing of bills payable over \$1,000 and purchase orders as submitted.

**ATTACHMENTS:**

Expenditure Summary of approval list over \$1,000 and purchase orders for March 23, 2015:

Professional Services:

- Jim Jeffrey, Attorney
- Bill Lane, Attorney
- Alan Plummer Associates, Inc.

Purchase Orders:

- 1715 – Pioneer Tire

**Summary of Bills Payable over \$1,000.00 and Purchase Orders Requiring Council Approval  
3/23/2015**

<u>PROFESSIONAL SERVICES</u>	<u>AMOUNT</u>	<u>DESCRIPTION</u>
Jim Jeffrey, Attorney	\$2,555.53	February 2015 Legal Services
Bill Lane, Attorney	\$1,837.50	March 2015 Legal Services
Alan Plummer Associates, Inc.	\$8,345.41	February 2015 Engineering Services
<u>PURCHASE ORDERS</u>	<u>AMOUNT</u>	<u>DESCRIPTION</u>
1715 - Pioneer Tire	\$1,200.00	Rear Tires for Backhoe
<u>GENERAL BILLS</u>	<u>AMOUNT</u>	<u>DESCRIPTION</u>
Verizon Wireless	\$1,456.69	February 2015 Cell Phone Bill
Time Warner Cable	\$2,269.95	Telephone Bill Thru 4/16/15
Commerce Bank	\$5,840.58	March 2015 Credit Card Expenses
Wells Fargo	\$1,561.16	February 2015 Copier Lease Payment
Arlington Utilities	\$7,344.73	February 2015 Wastewater Services
Longhorn Harley Davidson	\$7,800.00	Motorcycle Lease Payment
Motorola Solutions Credit	\$91,348.13	Communications Lease Payment
OpenDNS	\$1,850.00	Umbrella Professional Subscription
City of Arlington	\$1,131.00	March 2015 Radio Lease Payment

**LAW OFFICES OF JIM JEFFREY**

2214 Park Springs Blvd  
Arlington, Texas 76013  
Phone: (817) 261-4640  
Fax: (817) 275-5826  
Federal Tax I.D. # 75-2947449

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Town of Pantego  
1614 S. Bowen Road  
Pantego, TX 76013

3/4/2015  
Account No.: 9.01.06  
Invoice # 21875

Legal services

February 1 – February 28, 2015

Attorney Total Hours:	14.50
Hourly Rate:	\$175.00
Paralegal Total Hours	---
Hourly Rate	\$90.00
Total for Services:	\$2,537.50
Expenses:	\$ 18.03
TOTAL BALANCE DUE:	\$ 2,555.53
Nolan County land issue	\$ 0

# BILL LANE

1110 Tennison Road  
Azle, Texas 76020  
Phone 817-276-4709

DATE: February 10, 2015

**Bill To:**

**VIA FACSIMILE 817-261-4538**

Matt Fielder  
City Manager  
Town of Pantego  
1614 S Bowen Road  
Pantego, Texas 76013

DESCRIPTION	AMOUNT
Court Services for Mar 2015	\$1,837.50
<b>TOTAL</b>	<b>\$ 1,837.50</b>

Make all checks payable to **BILL LANE**

If you have any questions concerning this invoice, contact **Alma Roden 817-276-4710**



1320 South University Drive, Suite 300  
Fort Worth, Texas 76107

February 20, 2015  
Project No: 1329-005-01  
Invoice No: 000000036997  
Project Manager: Brian Wright  
Total Contract: 20,950.00

Town of Pantego  
Accounts Payable  
1614 South Bowen Road  
Pantego, TX 76013

Project 1329-005-01 Well Improvement Evaluation

**Professional Services through February 20, 2015**

Phase A Well Improvement Evaluation

**Professional Personnel**

	Hours	Rate	Amount
Senior Project Manager Wright, Brian	23.75	226.72	5,384.60
Senior Electrical Engineer Moseley, Patrick	5.00	244.40	1,222.00
Project Engineer/Scientist Seamands, Sarah	13.50	135.20	1,825.20
Totals	42.25		8,431.80
<b>Total Labor</b>			<b>8,431.80</b>

**Reimbursable Expenses**

Mileage, Auto Expense			22.48
<b>Total Reimbursables</b>			<b>22.48</b>

**Total this Phase \$8,454.28**

**Billing Limits**

	Current	Prior	To-Date
Total Billings	8,454.28	12,604.59	21,058.87
APAI Billing Limit			20,950.00
Adjustment			-108.87

**Total this Invoice \$8,345.41**

	Current	Prior	Total	Payments	A/R Balance
Billings to Date	8,345.41	12,604.59	20,950.00	12,604.59	8,345.41

Authorized By: Brian Wright  
Brian Wright

Date: 3/2/15



PUBLIC WORKS MEMO

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Date: March 12, 2015  
To: Matthew Fielder, City Manager  
From: Junior Marquez, Public Works Foreman  
Through: Scott Williams, Public Works Director  
Subject: Purchase Order Authorization for Backhoe Rear Tires

The Public Works Department is requesting the approval of this purchase order in the amount of One Thousand, Two Hundred dollars (\$1,200.00) to Pioneer Tire & Performance Auto Service.

The tires will replace the worn out tires currently on the backhoe giving us better traction.

Please find the attached quote supporting the recommended purchase from Pioneer Tire & Performance Auto Service in the amount of (\$1,200.00) from Acct No: 200-5-201-486.00.

A handwritten signature in black ink, appearing to read "Scott Williams", is written over a horizontal line.

Scott Williams, Public Works Director

***PIONEER TIRE  
& Performance Auto Service***

***2024 West Pioneer Pkwy Pantego, Texas 76013  
817.261.5821  
pioneertire77@yahoo.com***

**March 12, 2015**

**Town of Pantego**

**Tire quote:**

**2 – 19.5x24(F) 12ply TLS.....Duramax SuperCat R4 backhoe app**

**\$1200.00 includes tires and labor ...tax exempt**

  
**MT Kruta**

***YOKOHAMA \* TOYO \* HERCULES \* MICHELIN \* COOPER \* BRIDGESTONE***

# TOWN OF PANTEGO

1614 S. BOWEN  
 PANTEGO, TEXAS 76013

No. 1715

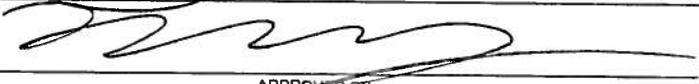
**INSTRUCTIONS TO VENDOR**

1. PURCHASE ORDER NUMBER. Vendor must show purchase order number on all packages, shipping papers, invoices and relative correspondence.
2. INVOICING. Send invoices in duplicate to:  
 TOWN OF PANTEGO  
 PURCHASING DEPARTMENT  
 CITY HALL  
 PANTEGO, TEXAS 76013
3. TAXES. Municipality Tax Exempt Entity I.D. #75-1291097

TO PIONEER TIRE  
 & PERFORMANCE AUTO SERVICE  
 2024 WEST PIONEER PLAWY  
 PANTEGO TX 76013

SHIP TO PUBLIC WORKS  
 TOWN OF PANTEGO

DATE		ACCT #	DEPT.			
3/12/15		200-5-201-486.00	Public Works			
QUANTITY		STOCK NUMBER / DESCRIPTION	PRICE	PER	AMOUNT	
ORDERED	RECEIVED					
2		19.5 X 24(F) 12 PLY TLS REAR BACKHOE TIRES	600 <sup>00</sup>	2	1200 <sup>00</sup>	
					TOTAL	1200 <sup>00</sup>

APPROVED BY



# AGENDA BACKGROUND

**AGENDA ITEM:** Approval of the Town Council minutes and acceptance of Minutes of the various Boards and Commissions.

**Date:** March 23, 2015

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**PRESENTER:**

Julie Arrington, City Secretary

**BACKGROUND:**

Minutes from Town Council and Pantego's various Boards and Commissions.

**FISCAL IMPACT:**

None.

**RECOMMENDATION:**

Staff recommends the approval of the minutes as presented.

**ATTACHMENTS:**

Town Council minutes from March 2, 2015  
Town Council minutes from March 9, 2015

PEDC minutes from February 25, 2015

Director's Review: lea  
City Manager's Review: MDF

Town Council Minutes  
March 2, 2015

STATE OF TEXAS §

COUNTY OF TARRANT §

TOWN OF PANTEGO §

The Town Council of the Town of Pantego, Texas, met in special session at 6:30 p.m. in the Council Chamber of Town Hall, 1614 South Bowen Road, Pantego, on the 2<sup>nd</sup> day of March 2015 with the following members present:

Melody Paradise  
Russ Brewster  
Don Funderlic  
Fred Adair  
Jane Barrett

Mayor  
Mayor Pro-Tem  
Council Member

Members absent:

Don Surratt

Council Member

constituting a quorum. The following staff members were present:

Matt Fielder  
Julie Arrington  
Ariel Carmona  
Chad Joyce  
Tom Griffith  
Barry Reeves  
Robert Coker

City Manager  
City Secretary  
Finance Director  
Community Development Director  
Chief of Public Safety  
Assistant Police Chief  
Assistant Fire Chief

Also in attendance:

None.

WORK SESSION 6:30 P.M.

Mayor Paradise called the work session to order at 6:30 p.m.

HONORS/RECOGNITIONS

Mayor Paradise administered the Oath of Office to Brian Martin and welcomed him into the Police Department. Assistant Chief Reeves introduced Officer Martin who comes to Pantego from the University of Texas Arlington Police Department and the City of Whitney Police Department.

Mayor Paradise introduced Sheila Sherman, Support Specialist, to the Council and audience. Mayor Paradise welcomed her to the Front Office and Public Works Departments.

Mayor Paradise, the Planning & Zoning Commissioners, and Chad Joyce, Community Development Director, said a few words in regards to their relationships with Randy Siddens. Mayor Paradise presented Mrs. Siddens with a commemorative nameplate for Mr. Siddens representing his dedication to the town.

Mayor Paradise recessed the meeting at 6:43 p.m. for a brief reception. Mayor Paradise reconvened the meeting at 7:09 p.m.

Mayor, Council, and Staff discussed the following consent agenda items:

**1. City Manager Report**

Mr. Fielder informed the Council there are still openings for a police officer and public safety dispatcher. Staff is currently working to fill these positions.

Mr. Fielder informed the Council in the past there was a fire hydrant installed at Country Club and Nora. The pipe from the water line to the fire hydrant was installed through the inside of the 36 inch storm sewer line and was not sealed correctly. This caused the pipe to deteriorate and begin to collapse. The fire hydrant will have to be relocated across the street, which means a water line will have to be installed under the street and repairs to the storm sewer will have to be made. The cost will come out of the general fund and will be discussed during the budget process. Council verified the repairs can wait until the budget process.

**2. Approval of Bills Payable and Purchase Orders in excess of \$1,000.**

Council inquired about the Di Sciallo-Terry Stanton & Associates invoice verifying the review times for plat reviews. Mr. Fielder explained part of the time on the invoice was taken up by a sit down with the applicant, staff, and the town engineer. He further explained there was review of the national standards for lighting and other requirements for the plat prior to approval.

Council inquired on the light kits for the motorcycles and other upgrades that may be required when the bikes are replaced. Assistant Chief Reeves stated the current lights cannot be used with the new motorcycles; however, the requested lights will be. Council inquired on an update on the officers training for motorcycles. Assistant Chief Reeves explained he is currently researching training opportunities for Officer Meinke.

Council inquired on the concrete saw invoice and the absence of the blades on the invoice. Mr. Fielder explained the Public Works Department currently has blades for this saw.

Mayor Paradise informed Council purchase order number 1703, the Lucas Device, requested by Assistant Chief Coker requires certification and written signatures. She asked Council to give authorization for the City Manager, or his designee, to enter into the agreement for this order in the Consent Agenda motion. She requested staff in the future to include within the cover memo language asking Council to give authorization to sign, if needed.

**3. Approval and Acceptance of Minutes**

Approval of Town Council Minutes:

- Town Council minutes from February 9, 2015

No comments given.

Acceptance of Minutes of Boards and Commissions:

- PEDC minutes from January 14, 2015
- PEDC minutes from January 28, 2015

No comments given.

**4. Discuss, direct, and consider action on a Resolution of the Town Council of the Town of Pantego authorizing the City Manager to enter into a lease agreement with Longhorn Harley Davidson of Grand Prairie, Texas, for the lease of two Harley Davidson Electra Glide motorcycles.**

Council verified this is a one year extension and inquired on the mileage as it relates to the service schedule. Assistant Chief Reeves assured Council the Town is allowed 30,000 miles on the lease.

The motorcycles currently have approximately 10,000 and he does not foresee reaching 30,000 during the time of the lease. Council inquired on the warranty coverage. Assistant Chief Reeves assured Council the motorcycles are still covered under the warranty.

**5. Discuss, direct, and consider action a Resolution of the Town Council of the Town of Pantego, Texas, adopting an Emergency Management Plan for the Town of Pantego; providing for an effective date.**

Chief Griffith explained this Plan must be renewed every five years with the State of Texas. He stated staff has review and approved the sections they are responsible for. The next step is to get Council's approval, compiling the annexes, and then forwarding the plan to the State. Council inquired on a deadline from the State and the Hazard Summary missing the gas well and line information. Chief Griffith stated this is covered in the Fire Fighter Annex and he will add it to the Hazard Summary. There was discussion regarding dam failures and the proximity to the Town. Council inquired on the approval process. Mayor Paradise would like a clause in the Resolution stating Council authorizes the Mayor to approve. Council requested more time to review the plan before voting. Council inquired about Donations and the requirement of the City Secretary to handle the donations. Chief Griffith explained the sections are for more advanced plans than what the Town is required to have. Currently, the Town is an intermediate level and would like to come back to Council to obtain permission to join Tarrant County's Emergency Management Plan. Chief Griffith will remove all language that pertains to the donation section. Mayor clarified with the City Secretary what her responsibilities are within this plan. Ms. Arrington confirmed all language pertaining to public relations being the City Secretary's responsibility should have been removed and explained her responsibilities are shelters and supplies for victims. The Red Cross will handle the majority of the shelters once they arrive her duties would be done. Chief Griffith stated the Town's primary part is to inform people the locations of the shelters. There was clarification on the City Secretary's responsibility to the administrative side to the media. Chief Griffith stated through the internal policies all press releases are created by the Department Heads and then given to the City Secretary for release. Mayor Paradise made sure that the only role of the City Secretary is to spread the word but not to create the press releases. Mayor Paradise requested all changes to be made and to have this item on a future agenda. Chief Griffith was directed to move forward with joining the Tarrant County Emergency Management Plan.

Mayor Paradise adjourned the work session at 7: 40 p.m.

**REGULAR SESSION 7:30 P. M.**  
**CALL TO ORDER/WELCOME**

Mayor Paradise called the regular session to order at 7:40 p.m., welcomed the audience, and thanked them for coming tonight. She informed Council that Councilmember Surratt is excused tonight due to being out of the country on business and at the next meeting Councilmember Funderlic, Councilmember Surratt, and Herself will be out of town.

Councilmember Adair led the invocation which was immediately followed by the Pledge of Allegiance.

**MAYOR/COUNCIL/STAFF COMMENTS OF COMMUNITY INTERESTS**

Councilmember Funderlic thanked staff for their diligent work.

Councilmember Barrett thanked staff and commented it was nice to see everyone here this evening.

Councilmember Adair commented it was nice to see everyone earlier and nice to meet the new staff.

Mayor Pro-Tem Brewster seconded the comments and thanked staff and council for working together.

Mayor Paradise informed the audience things were done a little differently this evening. Council welcomed the two new employees; Officer Brian Martin and Sheila Sherman, and celebrated a long time community member that passed away on Christmas Day, Randy Siddens. Council presented his name plaque to the family for them to keep.

### **COUNCIL LIAISON TO BOARD REPORT**

#### **Community Relations Board**

Councilmember Barrett informed the Council the Board has not met since the last council meeting but will meet again tomorrow night at 7:00 p.m. here in the Council Chambers.

#### **Pantego Youth Leadership Council**

Mayor Paradise informed the Council that PYLC has cancelled their spring break field trip due to lack of participation due to the required numbers for the activity could not be met and several students travel during spring break or have school functions. The students will discuss other options at the next meeting.

### **PEDC REPORT**

Councilmember Adair informed the Council most of the discussions were in regards to the park or the improvements to the park. Mr. Fielder will have something put together for Council regarding the Texas Parks and Wildlife Grant that Pam Mundo is putting together for the PEDC Board allowing for Council's input. There are some items that need repairs to the park that will be outside of the grant; such as the playground padding. Mr. Fielder informed Council the discussion will be on March 9<sup>th</sup> with the Decision on the March 23<sup>rd</sup> meeting.

### **CITIZENS OPEN FORUM**

None.

### **APPROVAL OF CONSENT AGENDA ITEMS**

Councilmember Funderlic made a motion to table Consent Agenda item number 5 until March 9, 2015. Mayor Pro-Tem Brewster seconded the motion.

The vote was as follows:

Ayes: Funderlic, Barrett, Adair, and Brewster.

Nays: None.

Abstentions: None.

Mayor Paradise declared the vote passed unanimously.

Mayor Pro-Tem Brewster made a motion to approve Consent Agenda items 1-4 in regards to Purchase Order 1703 Council authorizes the City Manager, or his designee, to sign the contract. Councilmember Funderlic seconded the motion.

The vote was as follows:

Ayes: Funderlic, Barrett, Adair, and Brewster.

Nays: None.

Abstentions: None.

Mayor Paradise declared the vote passed unanimously.

### **RESOLUTION**

**6. Discuss, direct, and consider action on a Resolution of the Town Council of the Town of Pantego, Texas, authorizing the City Manager to enter into a contract agreement with Alan Plummer Associates, Inc. for construction management of the Park Row Water Line Project.**

Mr. Fielder informed Council the contract includes the changes Council requested at the last meeting; including cost plus invoicing, the breakdown by hours for each item, direct expenses, and a reduced multiplier. Mayor Paradise verified there were other changes in regards to the indemnification, the insurance clause, and not raising salaries during the project. Council is concerned with the value of the contract since it is a not to exceed contract. Patrick Moseley explained there are two risks built into the contract for Alan Plummer. One is the quality of the contractor that is chosen during the bid process. If the quality is bad the hours will increase and if the quality is good the hours will go down. He went on to explain with a good contractor the numbers for the change orders will be reduced.

Council clarified the amount of money paid to date and what work was covered for those payments; including the bidding documents. Council verified the invoice will be formatted the same as previous invoices. Council discussed their displeasure in the timely response received from Alan Plummer Associates, Inc. in the design phase of the project and would like to be reassured this will not continue during the construction phase. Council clarified the contract has a monthly site visit that is routine but would like assurances that they will strategically plan their visits and not have it the same day each month. There was discussion on the cost of the design changes. Mr. Wright assured Council the design changes are not included in the cost of this contract. There was discussion on the timeline of the project and a cap on the liquidated damages. Mr. Wright explained the contractor has a substantial completion date of 130 days.

Councilmember Adair made a motion authorizing the City Manager to enter into a contract with Alan Plummer Associates, Inc. for the construction of the Park Row Water Line project in the amount not to exceed \$ 43,124.00. Mayor Pro-Tem Brewster seconded the motion.

The vote was as follows:  
Ayes: Funderlic, Barrett, Adair, and Brewster.  
Nays: None.  
Abstentions: None.

Mayor Paradise declared the vote passed unanimously.

**ORDINANCE**

**7. Discuss, direct, and consider action on an Ordinance amending the Town of Pantego Code of Ordinances Chapter 1 – General Provisions Article 1.05 Boards and Commissions Division 3 Planning and Zoning Commission Section 1.05.071 Established; Membership Subsection (a) and (b); adding subsection (c); Containing a Savings Clause; Repealing All Ordinances in Conflict Herewith; and Declaring and Effective Date.**

Mr. Fielder reminded Council there was prior discussion regarding reducing the number of Planning & Zoning Board members from 7 to 5 and discussion on the Chapter 14 Zoning ordinance changes affecting Chapter 1 General Administration. Mr. Jim Jeffrey's, Town Attorney, made the necessary changes relating to Council's concerns and will re-visit this item in the final discussions of the Zoning ordinance review meetings.

Mayor Pro-Tem Brewster made a motion to approve Ordinance 15-754 as written. Councilmember Adair seconded the motion.

The vote was as follows:  
Ayes: Funderlic, Barrett, Adair, and Brewster.  
Nays: None.  
Abstentions: None.

Mayor Paradise declared the vote passed unanimously.

**NEW BUSINESS FOR DISCUSSION, REVIEW, APPROVAL, AND/OR DIRECT STAFF.**

**9. Discuss, direct, and consider action on an update from Alan Plummer Associates, Inc. regarding the Lane Well.**

Mr. Fielder introduced Patrick Moseley and Brian Wright. They presented Council with a presentation explaining their findings of the issues last summer with the Lane Well. Mr. Moseley explained the current grounding issues and suggested installing a grounding rod to the VFD, pump, and the controls. There was discussion on the motor lead size for the wells and it was determined the size is correct. He recommended installing a Sign Wave filter. Mr. Moseley also addressed the current voltage coming back up the grounding wire and explained typically a recommendation to install a VFD would be made; however, there already is a VFD onsite. After further investigation, he determined the cause is stray shaft currents where large motors pick up currents on the shaft and as they build they arc over damaging the bearings causing failure. He suggested using a Common Mode Filter to work in conjunction with the Sign Wave Filter. Council confirmed he is confident these issues are the more probable cause. Mr. Moseley proposed performing one recommendation at a time and to re-take measurements before another recommendation is implemented to verify its need.

Matt O'Neil, 9 Longhurst, inquired on a secondary grounding such as a ground ring or rods. Mr. Moseley confirmed there would be ground rods. Mr. O'Neill confirmed the ratings of the new installations.

Mr. Wright discussed the operations of the well and the use of the booster pumps as it relates to the pump curve and the relationship of pressure to flow. He explained each lane well is tied to its own pump. He strongly suggested not running the booster pump to the smaller well alone. It must always run with the larger well's pump. However, when the large well pumps there should only be one booster pump running for efficiency purposes. There was discussion on pulling the motor as suggested previously. Mr. Moseley stated at this time if the Town is obtaining the output needed from the well he would not suggest pulling the motor. There was discussion on the cost of the recommendations.

Mayor Pro-Tem Brewster made a motion to accept the recommendations of Alan Plummer Associated within the summary report and to authorize the City Manager to obtain estimates for the repairs. Councilmember Barrett seconded the motion.

The vote was as follows:

Ayes: Funderlic, Barrett, Adair, and Brewster.

Nayes: None.

Abstentions: None.

Mayor Paradise declared the vote passed unanimously.

Council inquired on the timeline to obtain the bids and complete the work. Mr. Moseley stated it would take about a month to receive the bids and 3-4 weeks for the work.

**10. Discuss, direct, and consider action on the Rehabilitation of Lane Well #2.**

Mr. Fielder informed Council Mr. Williams has contacted a couple of drilling companies for quotes on the rehabilitation of the well. They estimate \$150,000 to \$200,000 depending on some contingencies. The estimates are not firm costs due to the unforeseen amount of time needed to complete the work. They will brush the screens, re-check the well, and repeat the process until the well is cleaned. Anything over \$50,000 must go out for sealed bids. Watt's Drilling does not suggest rehabilitating due

to the well producing. They were concerned in regards to possible damage caused by pulling the motor out. Just to pull the motor and re-install the motor the estimates starts at \$9,000.00. Council asked for Mr. Fielder's recommendation and he does not recommend the rehabilitation at this time. Council requested to have a Collier representative come to the next available council meeting to discuss their recommendation for rehabilitation with Council and answer Councils questions.

**11. Discuss, direct, and consider action on the 2014 Annual Racial Profiling Report.**

Chief Griffith introduced this item informing Council this is required to be presented to the governmental body. Council inquired on the language replacing the 2012 report. Chief Griffith explained this replaces the 2012 policy.

No action taken on this item.

**12. Discuss, direct, and consider action on the implementation of the Groundwater Conservation Fee within the utility bills.**

Mr. Fielder reminded Council they inquired on the inclusion of the Groundwater Conservation fees in the water bills. He explained the current fee is 12.5¢ per 1,000 gallons of water used. He informed Council there was some discussion on recovering the previous expenses and explained this would mean a greater cost to the residents. Also Council would not be able to recover the entire fee due to the charges being based on what is metered at the well which is more than what is supplied to residents. He presented Council options for fees and the estimated time to recover the previous expenses. He explained per State Law the District is capped at 20¢ but they have alluded to a possible increase. There was discussion on the average usage of water per residence on a daily basis. The maximum amount would increase the resident's water bill approximately \$3.00 for every 12,000 gallons used monthly. There was discussion on charging the maximum proposed amount of 25¢ per 1,000 gallons and reducing the amount to 20¢ once the previous expenses are reimbursed. There was discussion on adding language to an ordinance allowing the fluctuation of costs to residents matching the costs to the Town. Mr. Fielder will contact Mr. Jeffrey's to discuss this item further regarding Councils concerns and questions.

**8. Discuss, direct, and consider action on an update regarding PantegoFest 2015.**

Mr. Fielder proposed several band options and their availability. He would like to lock down the headliners and fill in the rest at a different meeting. There was discussion on which bands Council would like to have. Council would like to have Flair Events check on availability with Texas Flood and Me & My Monkey. Morgan Shine will play on Saturday. Council authorized Mr. Fielder to secure Le Freak for Friday night. They would like to see more options for Saturday and Sunday.

Mayor Paradise cancelled the executive session items due to the absence of the Town Attorney, Jim Jeffrey's.

Following the Scheduled Executive Session, the Council will reconvene in public session and may take any and all action necessary concerning the Executive Session.

[SCHEDULED EXECUTIVE SESSION ITEMS](#)

- The Council will convene in the City Manager's Office pursuant to the Texas Government Code for an executive session on the following items:
  1. Pursuant to Government Code Section 551.071 Consultation with Attorney, seeking advice on pending or contemplating litigation, settlement offers, and other legal matters that implicates the attorney-client privilege – Drainage.
  2. Pursuant to Government Code Section 551.071 Consultation with Attorney, seeking advice on pending or contemplating litigation, settlement offers, and other legal matters that implicates the attorney-client privilege – Van Hoosier.

Town Council Minutes  
March 2, 2015

COUNCIL INQUIRY

Council inquired when the next zoning review meeting would be conducted.

ADJOURNMENT

Mayor Paradise adjourned the regular session at 9:59 p.m.

APPROVED:

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Melody Paradise, Mayor

ATTEST:

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Julie Arrington, City Secretary

Town Council Minutes  
March 9, 2015

STATE OF TEXAS §

COUNTY OF TARRANT §

TOWN OF PANTEGO §

The Town Council of the Town of Pantego, Texas, met in regular session at 6:30 p.m. in the Council Chamber of Town Hall, 1614 South Bowen Road, Pantego, on the 9<sup>th</sup> day of March 2015 with the following members present:

**Russ Brewster  
Fred Adair  
Jane Barrett**

**Mayor Pro-Tem  
Council Member**

Members absent:

**Melody Paradise  
Don Funderlic  
Don Surratt**

**Mayor  
Council Member  
Council Member**

constituting a quorum. The following staff members were present:

**Matt Fielder  
Julie Arrington  
Chad Joyce  
Scott Williams  
Tom Griffith  
Barry Reeves  
Robert Coker  
Thressa Householder**

**City Manager  
City Secretary  
Community Development Director  
Public Works Director  
Chief of Public Safety  
Assistant Police Chief  
Assistant Fire Chief  
Court Administrator**

Also in attendance:

**None.**

WORK SESSION 6:30 P.M.

Mayor Pro-Tem Brewster called the work session to order at 6:35 p.m.

Mayor Pro-Tem, Council, and Staff discussed the following consent agenda items:

**1. City Manager Report**

Mr. Fielder informed Council there have not been any changes to the Personnel Vacancies. There is still one police officer position and one public safety dispatcher position open. There was discussion on the procedure for handling the additional work load with the department being short staffed. Assistant Chief Reeves stated at this time he has managed to cover the shortage with volunteer over time of approximately four to eight hours every two weeks for each employee.

Mr. Fielder announced the Town's Warrant Round-Up event will start on March 17, 2015. Council inquired to the number of cities involved. Mrs. Householder explained there are 250 Cities in the State of Texas that are involved in this event.

**2. Monthly Staff Reports**

Town Council Minutes  
March 9, 2015

Council inquired on the increased revenue from the liquor license and the decrease in the fire inspections. Mr. Joyce explained the liquor license is renewed every year and the letters were sent out for this year. Assistant Chief Coker explained the fire inspections run on a calendar year and due to staffing issues they are running behind.

Council verified the utility billing issue has been resolved, requested an update regarding the 36-inch storm drain line at Nora, and inquired on the cleaning of the PCA parking lot. Mr. Williams informed Council the utility billing has been resolved, it was an Incode software issue and there is not an update on the 36 inch line but the fire hydrant associated with it has been placed out of service. He explained the cleaning of the PCA parking lot was due to a grease spill from PantegoFest 2014.

Council inquired on the re-plat for Westbury square and the Special Use Permit for Lakewood Center. Mr. Joyce explained both items passed at the P & Z meeting and is set for the March 23<sup>rd</sup> Council Agenda for discussion. He informed Council the old Del Taco building has received its permit and he has received the plans and application paperwork for the Emergency Center that will be located next door to Bailey Junior High.

**3. Approval of Bills Payable and Purchase Orders in excess of \$1,000.**

Council inquired on the printer for Court and if there was a maintenance agreement. Mrs. Householder explained there was but not worth the money to utilize it. Council asked Mr. Williams if he knew who was responsible for the damage to the fire hydrant. He informed Council he was not.

**4. Approval and Acceptance of Minutes**

Approval of Town Council Minutes:

- Town Council minutes from February 24, 2015

The date in the first paragraph needs to be changed.

Acceptance of Minutes of Boards and Commissions:

- PEDC minutes from February 11, 2015
- Planning & Zoning minutes from November 3, 2014

No comments.

**6. Discuss, direct, and consider action on a presentation of the Texas Parks & Wildlife Grant Program.**

Councilmember Adair gave a Power Point presentation outlining the requirements of the grant application, how to obtain the matching funds, and the ideas the Pantego Economic Development Corporation (PEDC) have placed into the grant application. The PEDC has suggested renovations to the existing basketball court, installation of a splash pad, sand volleyball court, and a butterfly garden.

Mayor Pro Tem Brewster adjourned the work session at 7:32 p.m.

**REGULAR SESSION 7:30 P. M.**  
**CALL TO ORDER/WELCOME**

Mayor Pro-Tem Brewster called the regular session to order at 7:36 p.m.

Mayor Pro-Tem Brewster led the invocation which was immediately followed by the Pledge of Allegiance.

**MAYOR/COUNCIL/STAFF COMMENTS OF COMMUNITY INTERESTS**

Councilmember Barrett thanked staff for their hard work.

Town Council Minutes  
March 9, 2015

Councilmember Adair agreed with Councilmember Barrett and thanked staff for their efforts with the inclement weather.

Mayor Pro-Tem Brewster agreed with the previous comments and appreciates staff and Council working together.

**HONORS/RECOGNITIONS**

Mayor Pro Tem Brewster read a proclamation designating the Month of March as Multiple Myeloma Awareness Month.

Mayor Pro-Tem Brewster read a proclamation designated the week of March 15, 2015 as Poison Control Prevention Week.

**COUNCIL LIAISON TO BOARD REPORT**

**Community Relations Board**

Councilmember Barrett informed the Council the last CRB meeting did not have a quorum; therefore, the meeting was re-scheduled for Tuesday, March 17, 2015 at the Fire Training Room.

**Pantego Youth Leadership Council**

Mayor Pro Tem Brewster informed the Council PYLC has not met since the last Council meeting but will meet on Tuesday, March 17, 2015 at 6:30 p.m. The Spring Break Trip was canceled due scheduling conflicts with students and school events or family vacations.

**PEDC REPORT**

Councilmember Adair informed the Council there has not been a PEDC meeting since the last Council meeting. The next meeting is this Wednesday.

**CITIZENS OPEN FORUM**

None.

**APPROVAL OF CONSENT AGENDA ITEMS**

Councilmember Adair approved the Consent Agenda items 1-4 with the corrections to the minutes as discussed. Councilmember Barrett seconded the motion.

The vote was as follows:

Ayes: Barrett, Adair, and Brewster.

Nays: None.

Abstentions: None.

Mayor Pro Tem Brewster declared the vote passed unanimously.

**RESOLUTIONS**

- 5. Discuss, direct, and consider action on Resolution 15-05 a resolution of the Town Council of the Town of Pantego, Texas, adopting an Emergency Management Plan for the Town of Pantego; providing for an Effective Date.**

Chief Griffith informed Council the changes requested at the last meeting had been made to the Plan.

Town Council Minutes  
March 9, 2015

Council member Barrett made a motion to adopt Resolution 15-05 adopting the Emergency Management Plan effective today. Councilmember Adair seconded the motion.

The vote was as follows:

Ayes: Barrett, Adair, and Brewster.

Nays: None.

Abstentions: None.

Mayor Pro Tem Brewster declared the vote passed unanimously.

**NEW BUSINESS FOR DISCUSSION, REVIEW, APPROVAL, AND/OR DIRECT STAFF.**

**6. Discuss, direct, and consider action on a presentation of the Texas Parks & Wildlife Grant Program.**

Council continued their discussion from the work session. There was discussion on the maintenance issue with the sand in the volleyball court, access to the basketball court, and the padding of the playground. Mr. Fielder informed Council the representative he met with suggests placing field turf over the existing padding. The deadline for the application is March 31, 2015 and must be accompanied by a Resolution of Council. There was discussion on how to meet the requirements for stamped plans.

COUNCIL INQUIRY

None.

ADJOURNMENT

Mayor Pro Tem Brewster adjourned the regular session at 8:13 p.m.

APPROVED:

\_\_\_\_\_  
Russell Brewster, Mayor Pro Tem

ATTEST:

\_\_\_\_\_  
Julie Arrington, City Secretary

Pantego Economic Development Corporation  
February 25, 2015

STATE OF TEXAS §

COUNTY OF TARRANT §

TOWN OF PANTEGO §

The Pantego Economic Development Corporation of the Town of Pantego, Texas, met in regular session at 6:30 p.m. in the Council Chamber, 1614 South Bowen Road, Pantego, on the 25<sup>th</sup> day of February 2015 with the following members present:

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

Constituting a quorum. Staff present was:

Matt Fielder	City Manager
Julie Arrington	City Secretary
Ariel Carmona	Finance Director
Chad Joyce	Community Development Director
Scott Williams	Public Works Director

Also in attendance:

Pam Mundo	Economic Development Coordinator
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**REGULAR SESSION 7:00 P.M.**  
**CALL TO ORDER AND GENERAL COMMENTS**

Vice President Danny Lakey called the meeting to order at 6:31 p.m.

**INVOCATION**

Director Van Zandt led the invocation which was followed by the Pledge of Allegiance.

**PRESIDENT'S COMMENTS**

Vice President Lakey welcomed everyone and informed the Board President Brown asked him preside over the meeting. He reminded the Board Daylight Savings Time begins before the next meeting; therefore, the meeting on March 11, 2015 will begin at 7:00 p.m.

**PEDC MEMBER REPORTS/COMMENTS OF COMMUNITY INTEREST**

None.

**REGULAR BUSINESS**

**1. Executive Director Report**

Mr. Fielder updated the Board on the Park Row project and informed them the engineers are working on the bid documents. They are expected to start bidding mid March. The paving will

begin right behind the water line. At that time he will re-evaluate the finances and will begin the streetscape project. If the streetscape project can be completed before PantegoFest it will start after the paving; otherwise, the Town will wait until after PantegoFest.

**2. Approval of PEDC Minutes**

- **February 11, 2015**

Director Surratt made a motion to approve the minutes dated February 11, 2015 as presented. President Brown seconded the motion.

The vote was as follows:

Ayes: Surratt, Adair, Lakey, Brown, Springer, Van Zandt, and Gittiban

Nays: None

Abstention: None

Vice President Lakey declared the motion passed unanimously.

**3. Summary of Revenues and Expenditures**

- **February 25, 2015**

The Board clarified the invoice from Christmas by Zenith regarding the installation of the Christmas lights at the park. They were concerned with the number of lights in the original estimate versus the number of lights installed. Mr. Williams informed the Board the original estimate was based on 500 lights and the town actually owns 1500 lights, which was the amount installed. He also explained the invoice is historically less than previous years invoices.

President Brown made a motion to approve the expenses. Director Springer seconded the motion.

The vote was as follows:

Ayes: Surratt, Adair, Lakey, Brown, Springer, Van Zandt, and Gittiban

Nays: None

Abstention: None

Vice President Lakey declared the motion passed unanimously.

**CITIZEN'S OPEN FORUM**

None.

**DISCUSS, REVIEW AND CONSIDER ANY ACTION AND/OR DIRECT STAFF ON THE FOLLOWING ITEMS OF BUSINESS**

- 4. Discuss, direct, and consider action on an update on the Bicentennial Park Improvements and projects for the 2014-2015 fiscal year.**

Mr. Fielder introduced this item informing the Board he discussed the construction of a splash pad with a contractor who builds smaller pads for homeowner associations. According to him a 1500 square foot pad with 3 water features costs approximately \$100,000 to build. Stainless steel features are required above the ground due to safety issues. This size with these features will use approximately 400 gallons of water per minute and on a hot summer day could potentially used 150,000 to 200,000 gallons of water a day. This would put the Town into drought restrictions. The town's pumping capacity is a little over a million gallons. There was discussion on using a re-circulating pump to keep the water usage from the Town down to a minimum.

Mr. Fielder informed the Board he has spoken to two different companies. One is in another state working at the moment and they have the interlocking tiles. He sent them an aerial map and other information for an estimate. As of today, Mr. Fielder has not received an estimate back. The other company representative suggested an artificial turf that lays over the padding and would be less expensive than the padding replacement. They have a meeting set up for tomorrow.

Mr. Fielder informed the Board he has discussed the construction of a sand volleyball court with Volleyball USA. They sell a kit used for the construction of the volleyball courts and suggested replacing the sand every five years. The typical size of the court is 50 feet by 80 feet. The price of the kit ranges from \$750 to \$2,500, depending on the size and the materials used, plus the cost of the sand at 200 tons. The excavation contractor is estimated at \$3,500.00 giving a total range cost of approximately \$13,750 to \$22,500. The master plan contains two courts at \$70,000 to \$80,000. There was discussion on adding a concrete curb around the perimeter.

**5. Discuss, direct, and consider action on the pending Texas Parks and Wildlife grant application and items related to the application.**

Mrs. Mundo discussed the point system used by the Texas Parks and Wildlife Department (TPWL) and calculated the various points the Town would receive if the Board followed her suggestions. Mr. Fiedler advised the area of the park south of the creek is owned by the Board and not the Town. There was discussion on the parcels of land around town that PEDC receives royalties on. The Board discussed the best location for the volleyball court on the south end of the park and a Butterfly Garden on the north end of the park where the old merry-go-round used to be located. The Butterfly Garden will need 100 square feet.

There was discussion on the 50 year obligation of the Town for maintaining the improvements and how to calculate the volunteer costs for the grant application. TPWL would like as much money possible designated for recreation. There was discussion on the line item budget and the match being composed of volunteer hours and materials; such as donated plants and mulch, instead of just cash. The additional funds above and beyond the grant amount from in-kind services and donations would give additional points to the Town. She informed the board once the grant is awarded the splash pad and the volleyball court would require engineered stamped plans. There was discussion on the increase in cost for the engineered drawings and the possible requirement of a Corp of Engineer letter due to the proximity of the volleyball court to the creek. The Board requested Mrs. Mundo to obtain more information regarding the obligations of the Town in regards to the grant.

**6. Discuss, direct, and consider action on the Boards participation in the North Texas Commercial Association of Realtors tradeshow scheduled for September 2, 2015.**

Mrs. Mundo verified with the Board the date of the tradeshow, location, and cost of \$895 for the booth space on or before April 17, 2015. If the payment is received by this deadline the Board will keep the space they occupied last year at the tradeshow, The Board clarified there was additional costs for the carpet of \$200.00 and the electricity of \$50.00. The Board verified this was budgeted. The cost is \$10 per attendee with the first two attendees free.

Director Van Zandt made a motion to approve the Board participation in the NTCAR Tradeshow. President Brown seconded the motion.

The vote was as follows:

Ayes: Surratt, Adair, Lakey, Brown, Springer, Van Zandt, and Gittiban.

Nays: None.

Abstentions: None.

Vice President Lakey declared the vote passed unanimously.

PEDC MEMBER INQUIRY

None.

ADJOURNMENT

Vice President Lakey adjourned the regular session at 7:42 p.m.

APPROVED:

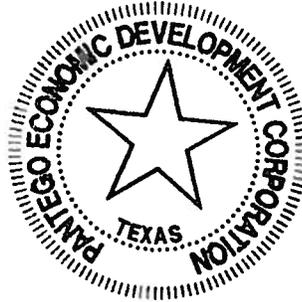


Bill Brown, President

ATTEST:



Fred Adair, Secretary





# AGENDA BACKGROUND

**AGENDA ITEM:** Proclamation/Oath of Office.

**Date:** March 23, 2015

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## Proclamations:

- Presentation by Shelby Mayo and Proclamation in Support of the Cinderella Ball – Shelby Mayo will be present to address Council regarding her efforts to raise awareness and funds for the Boys & Girls Club of Arlington by having people make donations in her name. The young lady with the most votes is crowned Miss. Cinderella and received the Catherine A. Lautzenheiser Scholarship of \$1,500.00; second place will receive a scholarship of \$1,000; and third place will receive a scholarship of \$750.
- Proclamation 20015 March for Meals – The Meals on Wheels of Tarrant County has requested the Town to declare the month of March as the March for Meals Month in raising awareness and support for the Meals on Wheels home-Delivered Meals program of Tarrant County.
- Proclamation National Service Recognition Day – the AmeriCorps and Senior Corps has requested the Town to Recognize April 7, 2015 as the National Service Recognition Day in recognizing the volunteers who serve on our various boards and help make this town a wonderful place to live.



# Proclamation

- WHEREAS,** the Boys & Girls Club of Arlington has been at the forefront of youth development with five locations and 13 after school extensions and is making a significant difference in the lives of over 5,000 boys and girls, ages 6-18, who may not otherwise have access to the support they need to succeed; and
- WHEREAS,** the Cinderella Ball is the oldest continuous charitable and social event in Arlington, Texas and serves as the primary fundraising event for the Boys & Girls Club of Arlington; and
- WHEREAS,** the Cinderella Ball provides financial resources for capital improvements to facilities and major operational expenditures. The money raised by the candidates is used to benefit the clubs core programs which include education assistance, character development, and health and life skills; and
- WHEREAS,** Shelby Mayo, daughter of Paul and Sara Mayo, is a long time resident of the Town of Pantego and a Junior at Sam Houston High School; and
- WHEREAS,** Shelby is the President of the Young Life Organization, Secretary of the Junior Class, Volunteer Coordinator for the Starry Night Prom, and is a member of the Drama Club; and
- WHEREAS,** The Town of Pantego is pleased to support Shelby Mayo in her efforts to raise money for the Boys & Girls Club of Arlington through the Cinderella Ball.

**NOW, THEREFORE, I, MELODY PARADISE, MAYOR OF THE TOWN OF PANTEGO ALONG WITH THE ENTIRE TOWN COUNCIL, URGE ALL CITIZENS TO JOIN ME IN DECLARING OUR SUPPORT FOR:**

**SHELBY MAYO  
CINDERELLA BALL CANDIDATE**

IN WITNESS WHEREOF I HAVE HEREUNTO SET MY HAND  
AND CAUSED THE SEAL OF THE TOWN OF PANTEGO TO  
BE AFFIXED THIS 23<sup>RD</sup> DAY OF MARCH 2015.

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**MELODY PARADISE  
MAYOR**



# Proclamation

- WHEREAS,** on March 22, 1972, President Richard Nixon signed into law a measure that amended the Older Americans Act of 1965 and established a national nutrition program for seniors 60 years and older; and
- WHEREAS,** the observance of the March for Meals campaign provides an opportunity to support Meals on Wheels programs that deliver vital and critical services by donating, volunteering, and raising awareness about senior hunger and isolation; and
- WHEREAS,** for the past 42 years, the citizens of Tarrant County have benefited from the delivery of nearly 18 million meals to our homebound elderly and disabled neighbors; and
- WHEREAS,** Meals on Wheels case managers make over 14,000 home visits annually to act as advocates for clients, resulting in improvements in the lives of the homebound citizens of Tarrant County with continued personal independence; and
- WHEREAS,** this organization has a volunteer force of over 5,000 caring individuals who donate their time, vehicles, gasoline, and energy to deliver nearly 1 million fresh, nutritious meals annually to Tarrant County residents; and
- WHEREAS,** volunteer drivers are the backbone of the Meals on Wheels Home-Delivered Meals program, not only delivering nutritious meals to homebound seniors and individuals with disabilities, but also providing caring concern and attention to their welfare; and
- WHEREAS,** Meals on Wheels provides nutritious meals and a powerful socialization opportunity for seniors to help combat loneliness and isolation, and helps them maintain their health and independence, and avoid unnecessary hospitalizations or premature institutionalization.

**NOW, THEREFORE, I, MELODY PARADISE, MAYOR OF THE TOWN OF PANTEGO ALONG WITH THE ENTIRE TOWN COUNCIL, URGE ALL CITIZENS TO JOIN ME IN HONORING THE MEALS ON WHEEL PROGRAM, THE SENIORS THEY SERVE, AND THE VOLUNTEERS WHO CARE FOR THEM AND IN DECLARING:**

## **MARCH 2015 MARCH FOR MEALS MONTH**

**AND ENCOURAGE RESIDENTS TO RECOGNIZE THE POSITIVE IMPACT OF NATIONAL SERVICE IN OUR CITY, TO THANK THOSE WHO SERVE; AND TO FIND WAYS TO GIVE BACK TO THEIR COMMUNITIES.**

IN WITNESS WHEREOF I HAVE HEREUNTO SET MY HAND  
AND CAUSED THE SEAL OF THE TOWN OF PANTEGO TO  
BE AFFIXED THIS 23<sup>RD</sup> DAY OF MARCH 2015.

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**MELODY PARADISE  
MAYOR**



# Proclamation

- WHEREAS,** Service to others is a hallmark of the American character, and central to how we meet our challenges; and
- WHEREAS,** the nation's mayors are increasingly turning to national service and volunteerism as a cost-effective strategy to meet city needs; and
- WHEREAS,** AmeriCorps and Senior Corps address the most pressing challenges facing our cities and nation, from educating students for the jobs of the 21<sup>st</sup> century and supporting veterans and military families to preserving the environment and helping communities recover from natural disasters; and
- WHEREAS,** national service expands economic opportunity by creating more sustainable, resilient communities and providing education, career skills, and leadership abilities for those who serve; and
- WHEREAS,** national service participants serve in more than 60,000 locations across the country, bolstering the civic, neighborhood, and faith-based organizations that are so vital to our economic and social well-being; and
- WHEREAS,** national service participants increase the impact of the organizations they serve with, both through their direct service and by recruiting and managing millions of additional volunteers; and
- WHEREAS,** national service represents a unique public-private partnership that invests in community solutions and leverages non-federal resources to strengthen community impact and increase the return on taxpayer dollars; and
- WHEREAS,** national service participants demonstrate commitment, dedication, and patriotism by making an intensive commitment to service, a commitment that remains with them in their future endeavors; and
- WHEREAS,** The Corporation for National and Community Service shares a priority with mayors nationwide to engage citizens, improve lives, and strengthen communities; and is joining with the National League of Cities, City of Service, and mayors across the country to recognize the impact of service on the Mayors Day of Recognition for National Service on April 7, 2015.

**NOW, THEREFORE, I, MELODY PARADISE, MAYOR OF THE TOWN OF PANTEGO DO HEREBY PROCLAIM:**

**APRIL 7, 2015  
NATIONAL SERVICE RECOGNITION DAY**

AND ENCOURAGE RESIDENTS TO RECOGNIZE THE POSITIVE IMPACT OF NATIONAL SERVICE IN OUR CITY,  
TO THANK THOSE WHO SERVE; AND TO FIND WAYS TO GIVE BACK TO THEIR COMMUNITIES.

IN WITNESS WHEREOF I HAVE HEREUNTO SET MY HAND  
AND CAUSED THE SEAL OF THE TOWN OF PANTEGO TO  
BE AFFIXED THIS 23<sup>RD</sup> DAY OF MARCH 2015.

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**MELODY PARADISE  
MAYOR**



# AGENDA BACKGROUND

**AGENDA ITEM:** Public Hearing and consider any action on Zoning Case Z-206, a proposed Special Use Permit to install a Multi-Tenant Pole sign that is larger than allowed by Town Ordinance as requested by Matco Signs for the property at 2304 West Park Row Drive, Tracts 1A3, 1A3A, 1A3B, 1A5, 1A5B AND 1A5C of the William J. Barry Survey, Pantego, Tarrant County, Texas. The property is generally located in the Lakewood Shopping Center on the south side of West Park Row Drive between South Bowen Road and Milby Road.

**Date:** March 23, 2015

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**PRESENTER:**

Chad Joyce, Community Development Director

**BACKGROUND:**

See Community Development Staff Report.

The Notice of Public Hearing was published on February 18, 2015 in the Fort Worth Commercial Recorder, the Town's official newspaper. This Notice was also posted on the Town's bulletin board and the Town's website. Owners of property within two hundred (200) feet of the applicant property were given notice via U.S. Mail.

**FISCAL IMPACT:**

N/A

**RECOMMENDATION:**

Staff recommends the approval of this Special Use Permit as submitted.

**ATTACHMENTS:**

Community Development Staff Report  
P&Z Chairman's Report  
Application, Zoning Case Z-206  
Notification Map  
Notification Address List

Director's Review: \_\_\_\_\_  
City Manager's Review: MDF

**ORDINANCE NO. 15-755**

**AN ORDINANCE OF THE TOWN OF PANTEGO AUTHORIZING A SPECIAL USE PERMIT ISSUED TO ANN FARRELL TO INSTALL A MULTI-TENNANT POLE SIGN THAT IS LARGER THAN ALLOWED BY TOWN ORDINANCE AS REQUESTED BY MATCO SIGNS FOR THE PROPERTY AT 2304 WEST PARK ROW DRIVE, TRACTS 1A3, 1A3A, 1A3B, 1A5, 1A5B, AND 1A5C OF THE WILLIAM J. BARRY SURVEY, PANTEGO, TARRANT COUNTY, TEXAS.**

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

**WHEREAS**, Chapter 14, Section 14.02.667(a)(7)(A) of the Town of Pantego Municipal Code states for a multi-tenant pole sign the total area of signage allowed shall be twenty (20) square feet of sign area per business per side except that anchor tenants may have forty (40) square feet per side up to a maximum of two hundred (200) square feet per side; and

**WHEREAS**, Chapter 14, Section 14.02.513(9)(B) of the Town of Pantego Municipal Code allows for an exception of any signs which exceed the area or height standards of Section 14.02.0065 of this article, but only upon proof by the applicant that unique characteristics of topography and/or the elevation of adjacent roadways made a special use permit necessary in order for the property to enjoy sign rights equivalent to those of other properties in the same zoning classification not possessing such unique characteristics; and

**WHEREAS**, the Planning and Zoning Commission, as required by Chapter 211 of the Texas Local Government Code, has duly published a Notice of Public Hearing in the Fort Worth Commercial Recorder, the official newspaper for the Town of Pantego on February 17, 2015; and

**WHEREAS**, the Planning and Zoning Commission has received and reviewed the application from Ann Farrell and has determined that it complies with all requirements for the Special Use Permit. The Commissioners recommended approval of this application at their regularly scheduled meeting on March 2, 2015; and

**WHEREAS**, the Town Council by affirmative vote of four of its members may by ordinance authorize special use permits; 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:**

The Town Council authorizes the Special Use Permit, acknowledging the maximum square footage restriction variance requirements for a multi-tenant pole sign located at:

Tracts 1A3, 1A3A, 1A3B, 1A5, 1A5B, AND 1A5C of the William J. Barry Survey, Pantego,  
Tarrant County, Texas

2304 West Park Row Drive, Pantego, Texas

As requested by Ann Farrell.

**SECTION 2:**

This Special Use Permit is subject to and includes the following conditions: (1) the sign as built must comply with the outlined specifications set forth in the attached Exhibit A and (2) this Special Use Permit shall expire upon reconstruction or removal of sign. (Re-facing of the sign shall not be considered reconstruction or removal of the sign).

**SECTION 3:  
PROVISIONS CUMULATIVE**

This ordinance shall be cumulative of all provisions of the ordinances of the Town of Pantego, Texas, as amended, except where the provisions of this ordinance are in direct conflict with the provisions of such Ordinances, in which event the conflicting provisions of such Ordinances are hereby repealed.

**SECTION 4:  
EFFECTIVE DATE**

This ordinance shall be in full force and effect from and after its passage and publication as provided by law, and it is so ordained.

**PASSED AND APPROVED AFTER WAIVER OF THE REQUIREMENTS OF TOWN CODE SECTION 1.03.035(b) THIS THE 23<sup>rd</sup> DAY OF MARCH 2015 BY A VOTE OF \_ AYES, \_ NAYS, AND \_ 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**



# COMMUNITY DEVELOPMENT STAFF REPORT

**MEETING DATE:** March 23, 2015

**ACTION REQUESTED:** Consider approval for a Special Use Permit to install a Multi-Tenant Pole sign that is larger than allowed by Town Ordinance.

**PROPERTY DESCRIPTION:** 2304 West Park Row Drive, Tracts 1A3, 1A3A, 1A3B, 1A5, 1A5B AND 1A5C of the William J. Barry Survey, Pantego, Tarrant County, Texas.

**PROPERTY OWNER:** Farrell Property Co Ltd

**APPLICANT:** Matco Signs

**CURRENT ZONING:** C-3 Commercial District

**SURROUNDING ZONING/LAND USE:**  
North – C-3 Commercial Zoning District – Grocery Store  
C-2 Commercial Zoning District  
East – C-3 Commercial Zoning District – Retail Shopping Center  
South – Arlington - School  
West – C-3 Commercial Zoning District – Restaurant

**REQUESTED VARIANCES:** A variance to rebuild the existing sign at about 260 square feet is the reason for this SUP request.

**ANALYSIS:** Matt Wesolowski with Matco Signs is requesting to install a multi-tenant pole sign at the Lakewood Center. The existing sign is dilapidated and in need of replacement, and is oversized according to our ordinances. Matco sign is planning on installing a similar sign to the current one and requests to make the sign larger than the stated requirement in our Ordinances. Both the existing and new sign will have the same structural support beams and will be about 260 square feet.

**SPECIAL USE PERMIT CONSIDERATIONS:** The Town of Pantego Zoning Ordinance states the following considerations that the Planning and Zoning Commission and Town Council should consider prior to approval of a special use permit:

- (1) The proposed use complies with all the requirements of the zoning district in which the special use permit is located;
- (2) The proposed use as located and configured will contribute to or promote the general welfare and convenience of the Town;
- (3) The benefits that the town gains from the proposed use outweigh the loss of or damage to any homes, businesses, natural resources, agricultural lands, historical or cultural landmarks or sites, wildlife habitats, parks, or natural, scenic, or historical features of significance, and outweigh the personal and economic cost of any disruption to the lives, business and property of individuals affected by the proposed use;

- (4) Adequate utilities, road access, drainage and other necessary supporting facilities have been or shall be provided;
- (5) The design, location and arrangement of all public and private streets, driveways, parking spaces, entrances and exits shall provide for a safe and convenient movement of vehicular and pedestrian traffic without adversely affecting the general public or adjacent developments;
- (6) The issuance of the special use permit does not impede the normal and orderly development and improvement of neighboring vacant property;
- (7) The location, nature and height of buildings, structures, walls and fences are not out of scale with the neighborhood;
- (8) The proposed use will be compatible with and not injurious to the use and enjoyment of neighboring property, nor significantly diminish or impair property values within the vicinity;
- (9) Adequate nuisance prevention measures have been or shall be taken to prevent or control offensive odors, fumes, dust, noise, vibration and visual blight;
- (10) Sufficient on-site lighting is provided for adequate safety of patrons, employees and property and such lighting is adequately shielded or directed so as not to disturb or adversely affect neighboring properties;
- (11) There is sufficient landscaping and screening to ensure harmony and compatibility with adjacent properties;
- (12) The proposed operation is consistent with the applicant's submitted plans, master plans, projections, or where inconsistencies exist, the benefits to the community outweigh the costs;
- (13) The proposed use is in accordance with the Town's comprehensive plan.

**RECOMMENDED  
ACTIONS:**

The Town Council has the following options when considering a Special Use Permit application:

- Approval as submitted;
- Approval with conditions;
- Table to specific date with clarification of intent and purpose; or
- Denial of application.

**STAFF**

**RECOMMENDATION:**

Staff recommends approval of this Special Use Permit as submitted.

**P & Z COMMISSION**

**RECOMMENDATION:**

The Planning and Zoning Commission voted unanimously to recommend approval of this Special Use Permit at their meeting on March 2, 2015.

**REPORT ON PLANNING AND ZONING COMMISSION MEETING**  
**March 2, 2015**

**1. Zoning Case Z-205 – Bomac Partners Re-plat of Westbury Square Addition.**

Action: The commissioners voted unanimously to approve this Re-plat.

Public Hearings: The hearing opened and closed before anyone was available to speak for or against this re-plat.

Discussion: The commissioner's asked questions concerning the plan for the space, the drainage design, and the impact on the Park Row redevelopment. No commissioner had any concerns about the answers to any questions.

**2. Zoning Case Z-206 – Lakewood Center Multi-Tenant Pole Sign**

Action: The commissioners voted unanimously to approve this SUP.

Public Hearings: The hearing opened and closed without any comment for or against this SUP.

Discussion: The commissioner's did not have any concern about the SUP on the sign. It is replacing an existing sign and fits with other signs in Pantego with the need for a SUP. This is a backlit sign, not an LED type sign. A discussion did arise about the beautification around the bottom of the sign. There is not currently anything but the sign poles and that is what the new sign will have as well. Comments were brought up about the request in previous SUP's concerning pole signs to add something at the bottom to enhance the appearance whether that be a planter or decorative feature. The SUP was recommended for approval without any contingencies placed upon it, but wanted to make council aware of the discussion and possible action at the council level. All commissioners thought the sign was attractive and is certainly needed. The project is about a 6-8 week project once all approvals are granted.

Any questions or concerns about this summary, please feel free to contact me at any time.

Stephen Smith  
Chairman



### APPLICATION FOR A SPECIAL USE PERMIT

**APPLICANT** If applicant is NOT owner of property, Agent Authorization Form must be completed.

Name: MATCO SIGNS Date: 1-23-15

Address: 1412 Comanche Ct.  
Street Address

Arlington, Texas 76012  
City State Zip

Phone: 469-363-0414 Email: mattwesolowski@gmail.com

Applicant Status:  Owner  Tenant  Purchaser  Other

**PROPERTY DEVELOPMENT INFORMATION**

Address: 2304 W. PARK ROW #7

Legal Description:  Property is subdivided: Addition: LAKEWOOD ADDITION #1

Lot: #2 Block: \_\_\_\_\_

Property is not subdivided: Survey: WJ BARRY

Abstract#: \_\_\_\_\_ Tract: WJ BARRY SURVEY A-155

Existing Classification: \_\_\_\_\_

Developer: <u>FARRELL PROP. CO. LTD</u>	Agent: <u>MATT WESOLOWSKI</u>
Address: <u>2304 W Park Row #7</u>	Address: <u>1412 Comanche Ct.</u>
City/State/Zip: <u>Pantego, TX 76013</u>	City/State/Zip: <u>Arlington, TX 76012</u>
Phone/Fax: <u>817-966-0539</u>	Phone/Fax: <u>469-363-0414</u>
Surveyor: _____	Engineer: _____
Address: _____	Address: _____
City/State/Zip: _____	City/State/Zip: _____
Phone/Fax: _____	Phone/Fax: _____

Present use of the property: RETAIL & STORAGE

Proposed use of the property: SAME

Status of development plans:  None  Site Plans Complete  Building Plans Complete



ACKNOWLEDGMENTS

I certify that the above information is correct and complete to the best of my knowledge and ability and that I am now or will be fully prepared to present the above proposal at the Planning and Zoning Commission hearing thereon. I understand that if any of the above information is found to be wrong or inaccurate that my application may be removed from consideration prior to the time the application is voted upon by the governing body of the Town. I further acknowledge that attesting to inaccurate or false information on this zoning application can result in conviction of a misdemeanor and fine not to exceed \$2,000.

I understand that in the event the undersigned is not present or represented at the public hearing the Planning and Zoning Commission shall have the power to dismiss this proposal either at the call of the case or after hearing, and such dismissal shall constitute a denial by both the Planning and Zoning Commission and the Town Council.

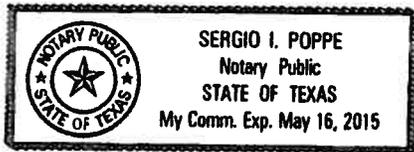
I reserve the right to withdraw this proposal at any time, except during notice periods, upon written request filed with the Town Secretary, and such withdrawal shall immediately stop all proceedings thereon; provided, however, withdrawal filed at any time after the giving of notice of the Planning and Zoning Commission hearing shall constitute a denial by the Commission and the Town Council. I understand that the filing fee is not refundable upon withdrawal of the proposal.

Applicant: [Signature] Date: 1-26-15

State of Texas )  
County of Dallas

Sworn and subscribed before me the undersigned notary public this the 26<sup>th</sup> day of January 2015.

[Signature]  
Notary Public



Commission Expires: May 16, 2015  
Seal:

OFFICE USE ONLY

Application Checklist:

- Complete application form
- Agent Authorization Form (if necessary)
- Application Fee
- Site Plan
- Additional Submittals Information

Application accepted by: Chelsea Nelson Date: 1-28-15

Checked for completeness: ✓ Fee Paid: ✓ Receipt No.: 61279

Remarks: \_\_\_\_\_

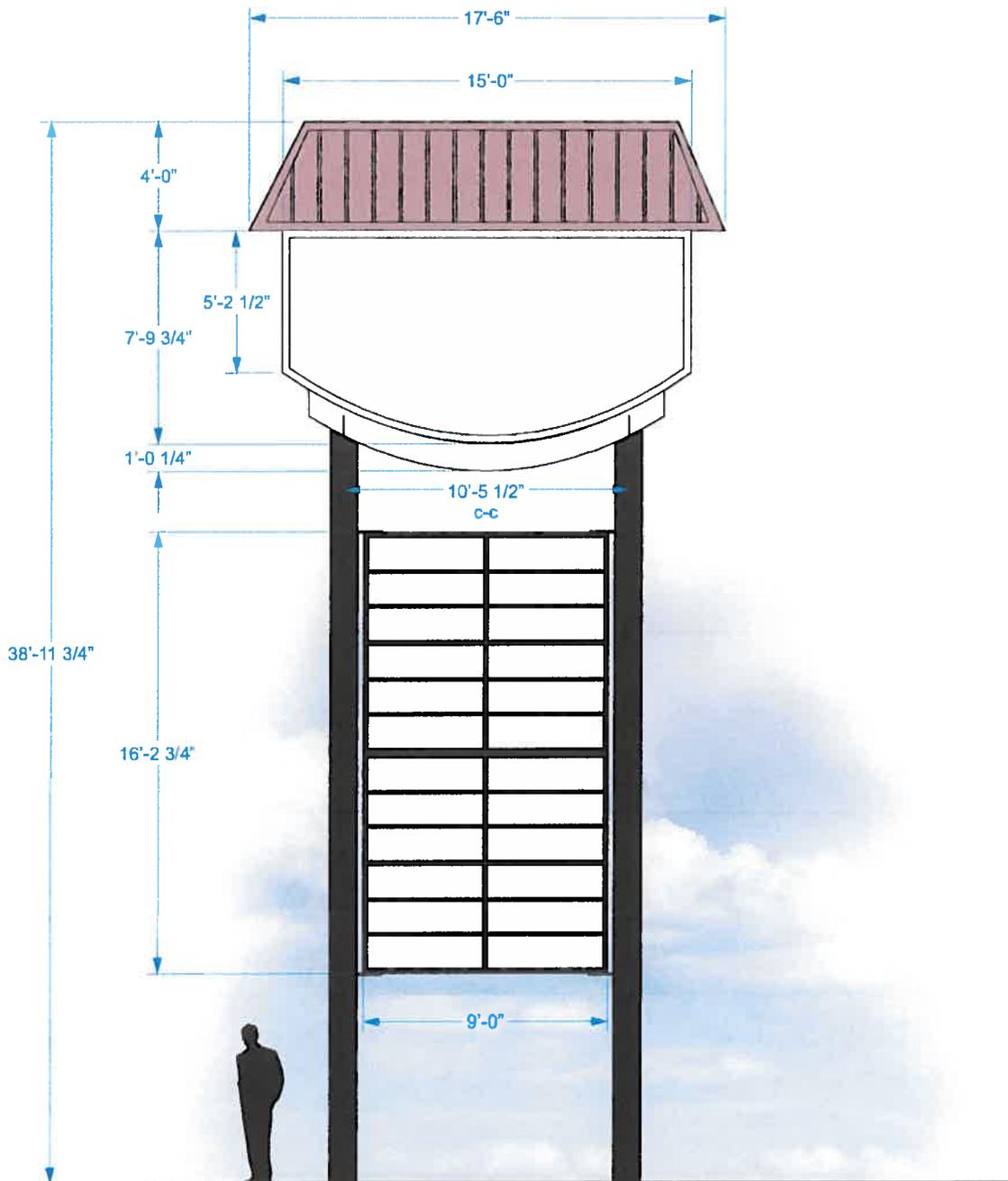
Set for P&Z: 3/2 Set for Council: 3/9



ADDITIONAL SUBMITTAL INFORMATION

- Any final environmental assessment and/or final environmental impact statement that may be required pursuant to state or federal statutes *N/A*
- Copies of studies or analyses upon which have been based projections for need or demand for the proposed facility *N/A*
- Copies of studies or analysis upon which alternatives have been considered and evaluated *N/A*
- Description of present use, assessed value & actual value of the land affected by the proposed facility
- Description of the proposed use, anticipated assessed value and supporting documentation  
*REPLACE OLD & STORM DAMAGED SIGN CABINETS*
- Description of any long term plans or master plan for the future use or development of the property  
*N/A*
- Description of the applicant's ability to obtain needed easements to serve the proposed use  
*N/A*
- Description of the type, feasibility and cost of any proposed mitigation necessary to make the proposed use compatible with current and future land use patterns  
*N/A*
- Description of any special construction requirements that may be necessary for any construction or development on the subject property  
*N/A*
- If the proposed use will result in a significant increase in traffic, a traffic impact analysis prepared by a certified professional engineer qualified in the field of traffic engineering and forecasting  
*N/A*
- A noise management plan detailing the projected noise produced by the proposed use, including, but not limited to, the projected noise volume and duration, and the noise mitigation measures proposed to be implemented  
*N/A*

# EXISTING SIGN SIZES



**Replace Storm Damaged Pylon Sign Cabinets.  
Using Existing Steel I-Beam Supports.**

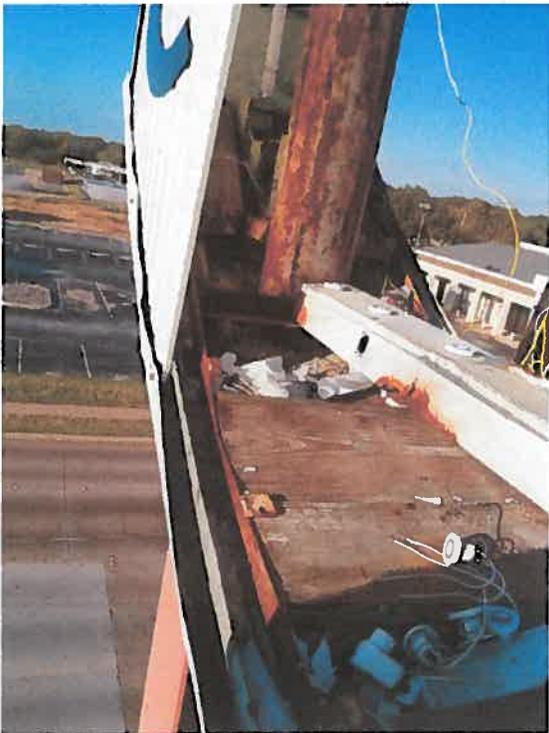
Original Sign



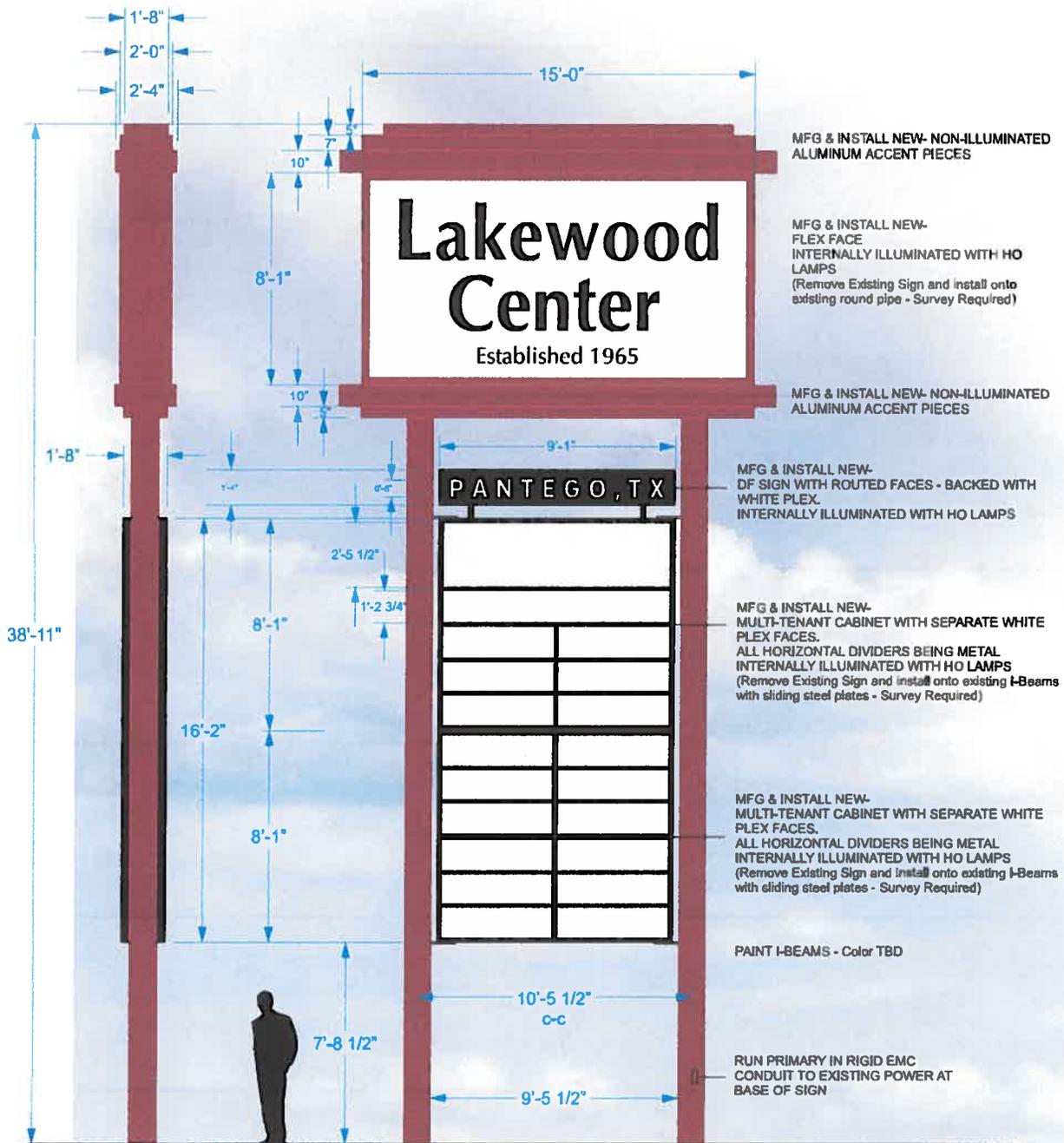
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**MATCO Signs**  
 MASTER SIGN ELECTRICIAN #33478  
 TEXAS SIGN CONTRACTOR LICENSE #18067  
 LICENSED, INSURED, AND REGISTERED WITH  
 THE TEXAS DEPARTMENT OF LICENSING AND  
 REGULATION  
 P.O. BOX 12157, AUSTIN, TX 78711 1-800-803-8202  
 www.matcosigncompany.com  
 matwesalawski@gmail.com





# Replace Storm Damaged Pylon Sign Cabinets. Using Existing Steel I-Beam Supports.



2304 W Park Row Dr # 7, Pantego, TX 76013



469-363-0414

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Page 1

**MATCO Signs**  
 MRS ERBON ELECTRICIAN #32479  
 TEXAS SIGN CONTRACTOR LICENSE #18867  
 LICENSED, INSURED, AND REGISTERED WITH  
 THE TEXAS DEPARTMENT OF LICENSING AND  
 REGULATION  
 P.O. BOX 12 157, AUSTIN, TX 78711 1-800-803-9202

www.matcosigncompany.com  
 matwosolowski@gmail.com



Original Sign



Agent Authorization Form – to be used if Owner is not Applicant

Date: 1-23-15

This letter shall serve as authorization for MATT WESOLOWSKI to file this application for the property described herein.

Owner: Ann Barzey

Address: 2304 W PARK ROW #7

City / State / Zip: Pantego TX 76013

Phone / Fax: 817 265 3626

Recorded in Volume \_\_\_\_\_, Page \_\_\_\_\_, Tarrant County Deed Records

Ann Barzey  
Owner's Signature

State of Texas )  
County of )

Sworn and subscribed before me the undersigned notary public this the 23rd day of January 2015.

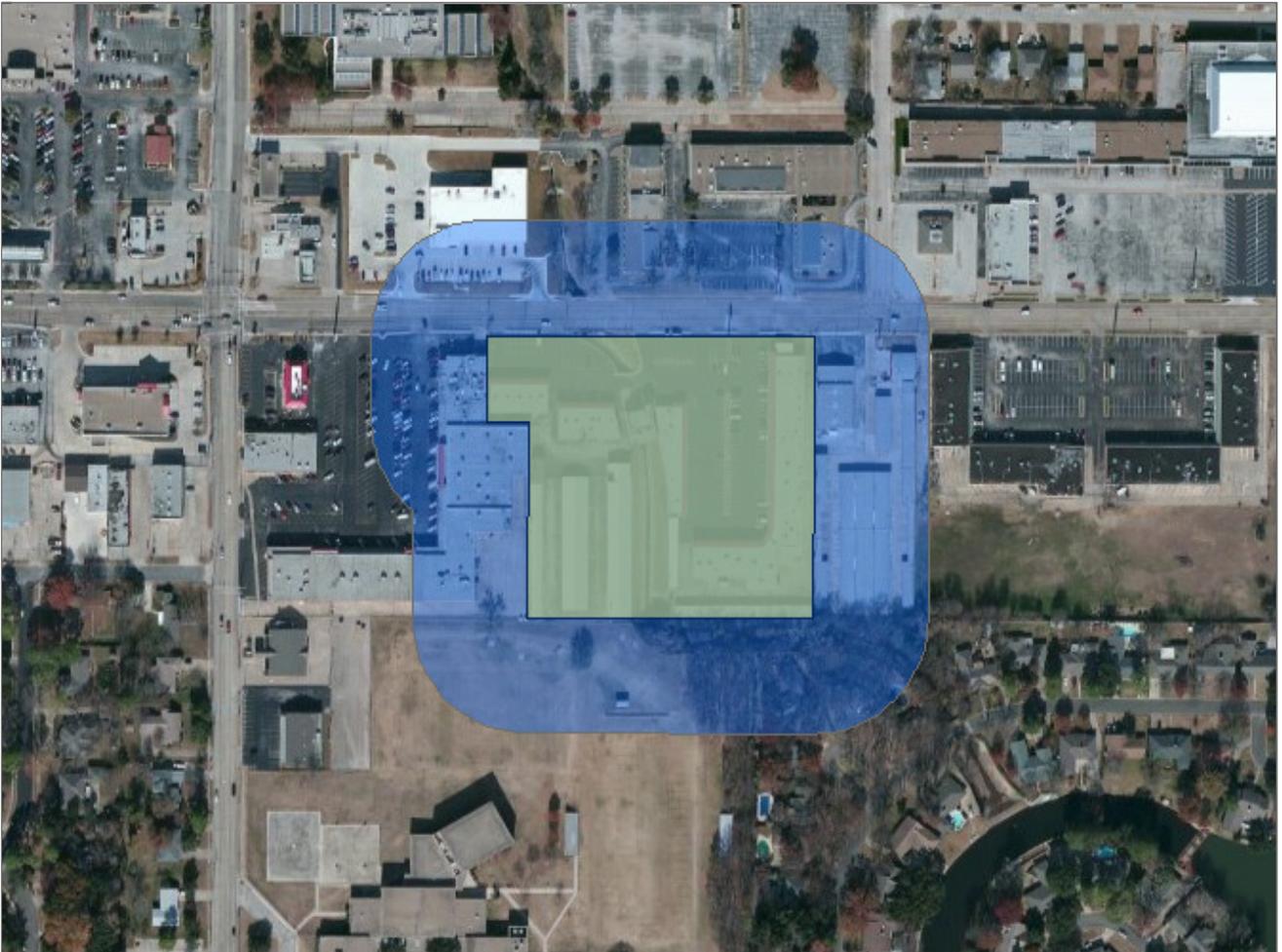
Chelsea Nelson  
Notary Public

Commission Expires: 11-15-2017

Seal:



# Parcel Map



DigitalGlobe, GeoEye, Microsoft



## NOTIFICATION LIST, Z-206

LOCATION	OWNER	STREET ADDRESS	CITY	STAT	ZIP CODE	LEGAL 1
2301 W Park Row Dr	BOMAC Partners, Ltd.	1110 W State Hwy 114 #200	SLK	TX	76092-5250	Westbury Square Addn
2417 W Park Row Dr	Aldi (Texas) LLC	2500 Westcourt Rd	DEN	TX	76207-4532	Westbury Square Addn
2302 W Park Row Dr	Kindred Glass Co	2302 W Park Row Dr	PAN	TX	76013-3301	Barry, William J Survey
2401 W Park Row Dr	Mercantile Bank	2401 W Park Row Dr	PAN	TX	76013-3392	Westbury Square Addn
2304 W Park Row Dr	Farrell Property Co Ltd	2304 W Park Row Dr #7	PAN	TX	76013-3347	Barry, William J Survey
1517 S Bowen Rd	4D-Jkl Corporation	3100 W Arkansas Ln #103	ARL	TX	76016-5871	Barry, William J Survey
2233 W Park Row Dr	S&D Family Partners LP	2227 W Park Row Dr (A)	PAN	TX	76013-3485	Park's, G W Subdivision
2220 W Park Row Dr	Walker, Robert A	PO Box 13933	ARL	TX	76094-0933	Village Park Addition-Pantego
2220 W Park Row Dr	Village Park Investments LP	670 W Arapaho Rd	RICH	TX	75080-4200	Village Park Addition-Pantego
2215 Briarwood Blvd	Andrew & Jennif Novoselsky	2215 Briarwood Blvd	ARL	TX	76013-3317	Lakewood Addition - Arlington
2301 Briarwood Blvd	Amy Jo Leisure	2301 Briarwood Blvd	ARL	TX	76013-3319	Lakewood Addition - Arlington
2303 Briarwood Blvd	Andre J & Camilla C Carter	2303 Briarwood Blvd	ARL	TX	76013-3319	Lakewood Addition - Arlington
2305 Brairwood Blvd	Wanda F Ball	2305 Brairwood Blvd	ARL	TX	76013-3319	Lakewood Addition - Arlington
2307 Briarwood Blvd	Hildegard M Williams	2307 Briarwood Blvd	ARL	TX	76013-3319	Lakewood Addition - Arlington
2411 Winewood Ln	Arlington Independent School District	1203 W Pioneer Pkwy	ARL	TX	76013	W J Barry Addition

ABBREVIATION	CITY
SLK	SOUTHLAKE
DEN	DENTON
PAN	PANTEGO
ARL	ARLINGTON
RICH	RICHARDSON

**LEGAL 2**

Blk 1 Lot 4R

Blk 1 Lot 2R

A 155 Tr 1A02A 1A2B

Blk 1 Lot 3R

Abst 155 Trs 1A3 1A3A 1A3B

A 155 Tr 1A01A

Blk 10 Lot 1

Blk 1 Lot 2R

Blk 1 Lot 1R1

Block 1, Lot 12

Block 1, Lot 11

Block 1, Lot 10

Block 1, Lot 9

Block 1, Lot 8

Lot 1



# AGENDA BACKGROUND

**AGENDA ITEM:** Public Hearing, discuss, direct, and consider action on Resolution 15-07 a resolution of the Town Council of the Town of Pantego, Texas, authorizing the grant application to the Texas Parks & Wildlife Department in regards to renovations and upgrades to Bicentennial Park.

**Date:** March 23, 2015

---

**PRESENTER:**

Matt Fielder, City Manager

**BACKGROUND:**

Council discussed a proposed Texas Parks and Wildlife grant application at the March 9<sup>th</sup> meeting. The application would fund a new splash pad, sand volleyball court, and a nature area with a butterfly garden. The total anticipated cost is \$150,000. The PEDC is proposing to cover the fifty percent match by allocating funds in next year's budget. The deadline for the submission of the grant is March 31<sup>st</sup>, and a public hearing and resolution of support by the municipality in which it is located is required. Notice of the public hearing was published in the Town's newspaper of record due to some of the improvements being located in the flood plain.

**FISCAL IMPACT:**

\$75,000

**RECOMMENDATION:**

Staff recommends the approval of Resolution 15-07.

**ATTACHMENTS:**

Resolution 15-07  
Project Description  
Vicinity Map  
Budget  
Site Plan

Director's Review: \_\_\_\_\_  
City Manager's Review: MDF

**RESOLUTION NO. 15-07**

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF PANTEGO, TEXAS, AUTHORIZING THE CITY MANAGER TO APPLY TO THE DEPARTMENT OF THE TEXAS PARKS AND WILDLIFE SMALL COMMUNITY PARKS GRANT.**

**WHEREAS:** the Texas Parks & Wildlife Department ("TPWD") administers the Texas Recreation & Parks Account Local Park Grant Program ("TRPA") and manages hundred of State parks and historical sites in Texas; and

**WHEREAS:** TPWD has a separate account in their general revenue fund referred to as the TRPA for the purpose of providing matching grants to political subdivisions for parks and recreation projects; and

**WHEREAS:** the matching grants provided by the TPWD are utilized for the planning, acquisition, and development of local park, recreation and open space areas to be owned and maintained by political subdivisions; and

**WHEREAS:** the development of parks encourages and promotes public health, economic development, job creation, education; corporate relocations, an improved quality of life, and juvenile crime prevention; and

**WHEREAS:** It is the desire of the Town Council to apply for this grant to enhance the amenities of Bicentennial Park.

**NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF PANTEGO THAT:**

**Section 1** Town Council of the Town of Pantego, Texas, authorizes the City Manger to apply to the Department of Texas Parks and Wildlife Small Community Parks Grants for 50% matching funds, with the Town's portion not to exceed \$75,000, for a total grant of \$150,000.

**PASSED AND APPROVED on this the 23<sup>rd</sup> day of March 2015, by a vote of \_ ayes, \_ nays, and \_ abstentions, at a regular meeting of the Town Council of the Town of Pantego, Texas.**

---

**Melody Paradise, Mayor**

**ATTEST:**

---

**Julie Arrington, Town Secretary**

**APPROVE AS TO FORM:**

---

**Jim Jeffrey, City Attorney**

## **PROJECT DESCRIPTION**

### **Specifically describe the proposed project.**

Provide details, at a minimum, of the following :

- number of acquisition acres (if any);
- number of acres in the park;
- quantity and type of facilities to be developed;
- any economic, health and/or community benefit;
- how the project relates to current and future public recreation needs;
- any unique design features, or any innovative community involvement; and
- access point(s) (named streets/road) to the project area.

The Pantego Bicentennial Park consists of 9.4494 acres within 8 contiguous parcels of land along the Pantego Branch of Rush Creek. No additional acreage is proposed for acquisition. The project proposed is to enhance and broaden features of the park based on requests from the community.

Bicentennial Park is the central focus of recreation for the Town of Pantego. The Park is the only public recreational open space for the Town residents. Pantego is a town of 2,394 residents(2010 US Census). The Town is a fully developed community surrounded by the City of Arlington.

The community residents regard Bicentennial Park as its most beloved public facility with recreational features that guide the development of small children through full adult maturity and into the senior years. Many a family has grown up around Bicentennial Park.

There is extensive community pride in this park with major community gatherings from the Easter Egg Roll to the Christmas Candy Train centered on Bicentennial Park. Summer family movies and holiday lightings occur at the Bicentennial Park. Throughout the park there are very detailed brass sculptures of children playing.

Bicentennial Park is centrally located within the residential area of Pantego and within easy walking distance of most homes. The Park consists of 3 distinct areas. The South Park area is accessed by two locations, the principal entrance is from Smith Barry Road at Nora Drive but also access comes from the commercial center to the south via Show Place Circle.

The South Park area is the largest park area with walking trails, picnic areas and a Gazebo, adult outdoor exercise area, children play areas and climbing rocks, grass fields and public restrooms. The former wading pool has been grassed over and is in need of replacement.

The North Park area is across Smith Barry Road, from the South Park area, at Nora Drive. North Park area was the initial park area developed in 1976. This area features a pleasant water fall garden area, an active children play area as well pleasant water fall garden area, an active children play area as well as picnic tables and a walking trail that crosses over and follows Pantego Branch into the residential areas along the creek. There are public rest rooms at this North Park area.

The grass park area and walking trails continue along Pantego Branch and the residential area to Wagon Wheel Trail which allows a second public street entrance to the North Park park features. One can also enter the North Park area along Preston Trail Court.

The West Park area runs from Wagon Wheel Trail westward along the Pantego Branch culminating at the basketball courts. Access to the West park area is best from the Oakmont Court or from private streets within the Shady Valley Apartment Complex. Pantego Branch is finished within the park with Gabion rock basket sides and a concrete channel bottom.

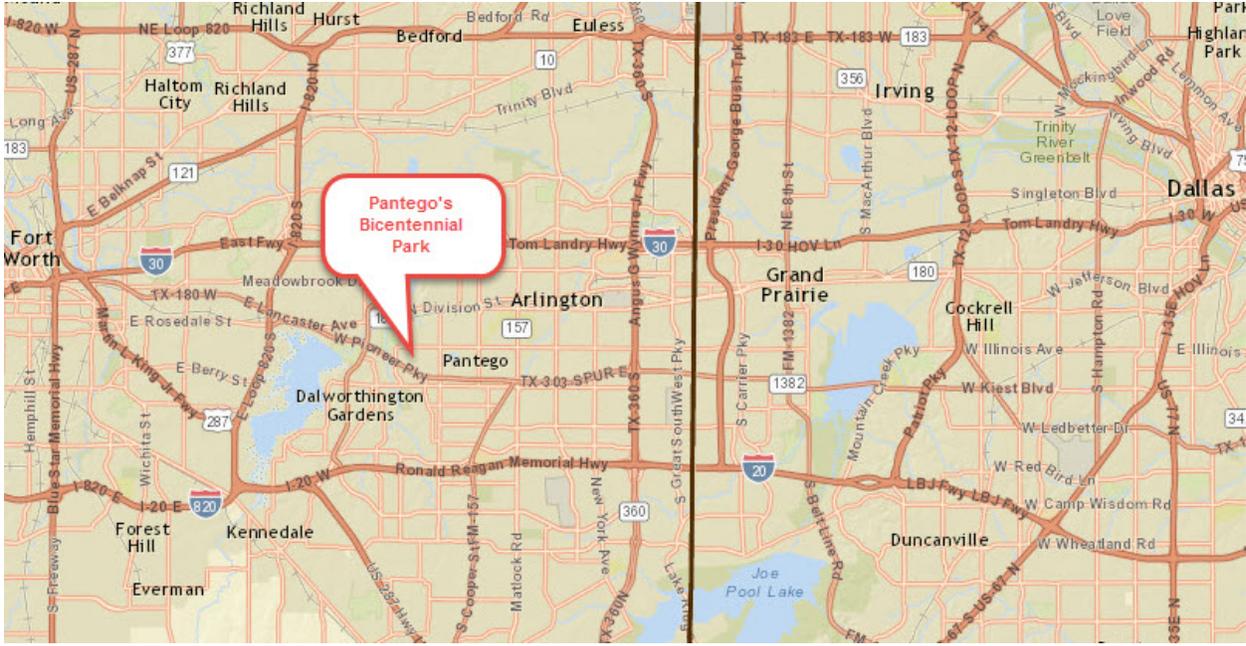
Bicentennial Park was originally developed by a group of committed citizens who then turned the completed park over to the City and the City's Economic Development Corporation. The City's Economic Development Corporation (PEDC) annually sets aside funding for staffing and maintenance of the Park. This year, 2014-2015, \$60,000 of additional funds were set aside for replacement of play area surfaces and other maintenance activities.

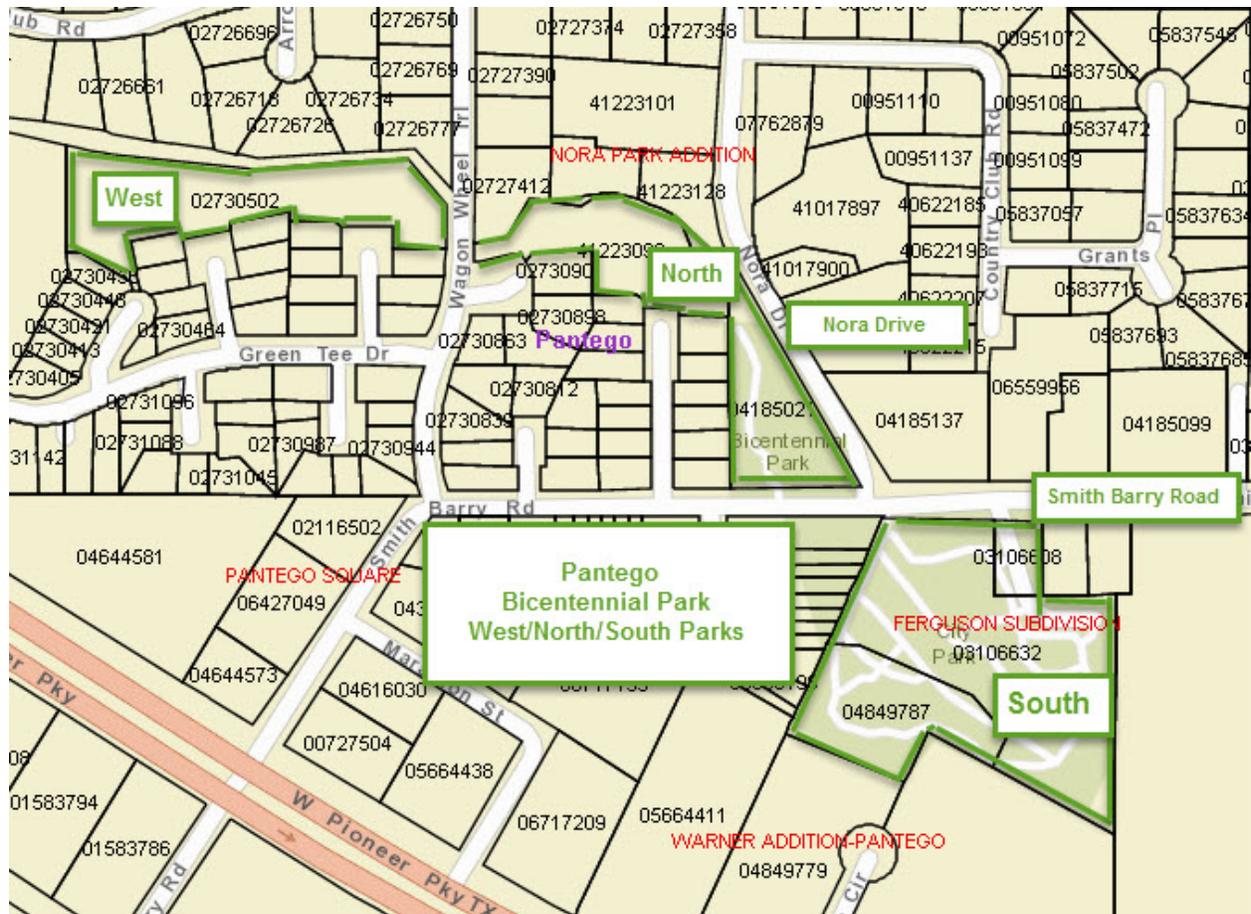
The proposed development project consists of replacement of an out of date wading pool with a splash park which is a primary request of the citizens of Pantego. Further, at the request of teenagers and school age youth, planned is the installation of a sand volleyball court. The splash park and volleyball court are proposed for South Park area.

Creation of a Texas Native Plants and Butterfly Garden is proposed for the North Park area off of Preston Trail Court along the walking trail. This area is often passed by residents walking along Pantego Branch on the way to more active recreational pursuits in the South Park area. The selected location for the Garden will include park benches and educational stands explaining the Texas Native Plants selected.

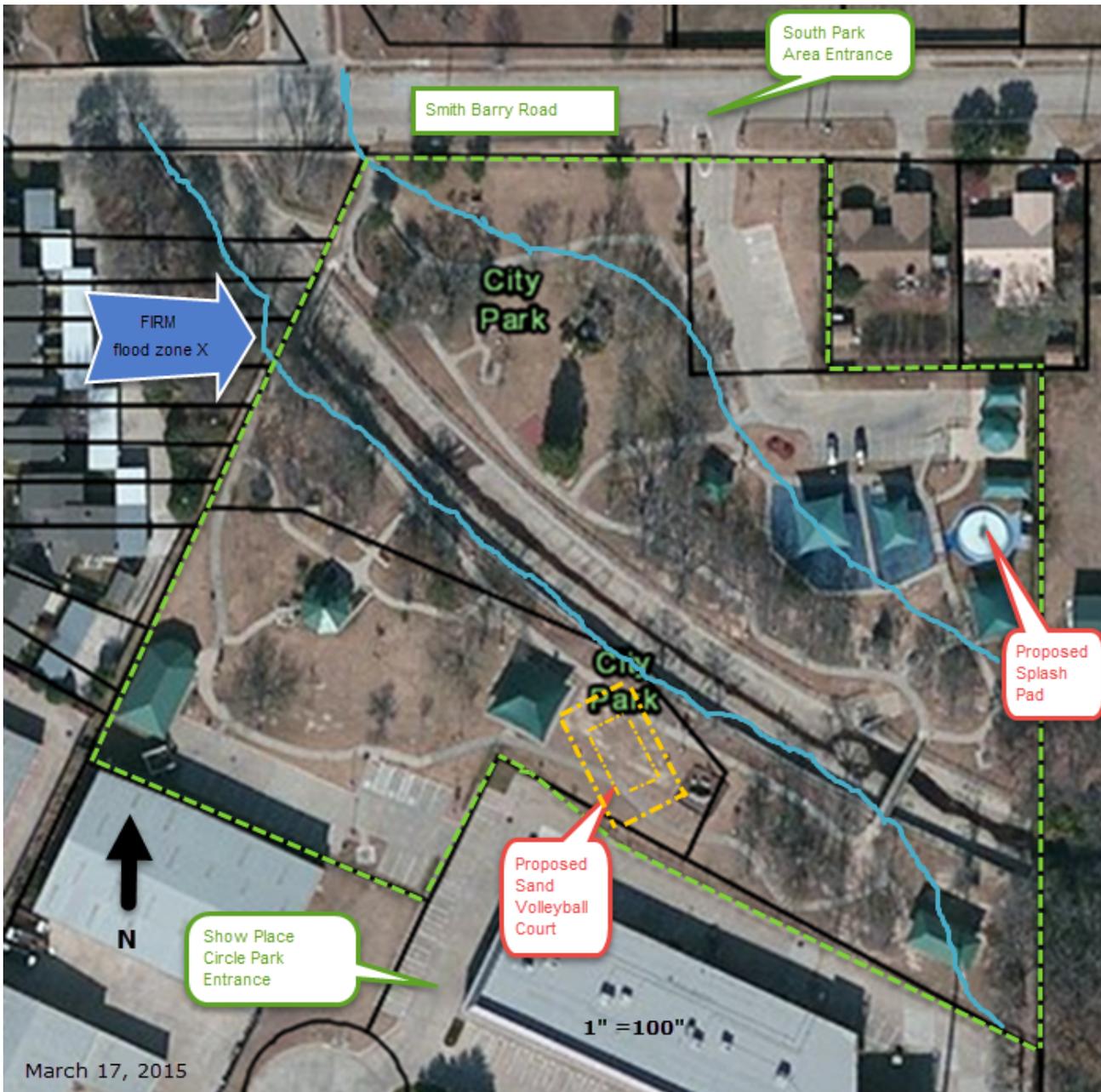
The Project (splash park, volleyball court and Butterfly Garden) are intended to add new features that to date has not been budgeted due to the maintenance needs being a priority. It is a goal of the City Council and the Pantego EDC to keep the Bicentennial Park at a significant level of importance since the community has always regarded the Park as its center of activity.

These park improvements will assist in improving the recreational features offered for a wider range of age groups, meet needs clearly identified by the residents and add to the overall community well being. Pantego's strength as a quality community is demonstrated by the quality of recreational offerings at its Bicentennial Park.



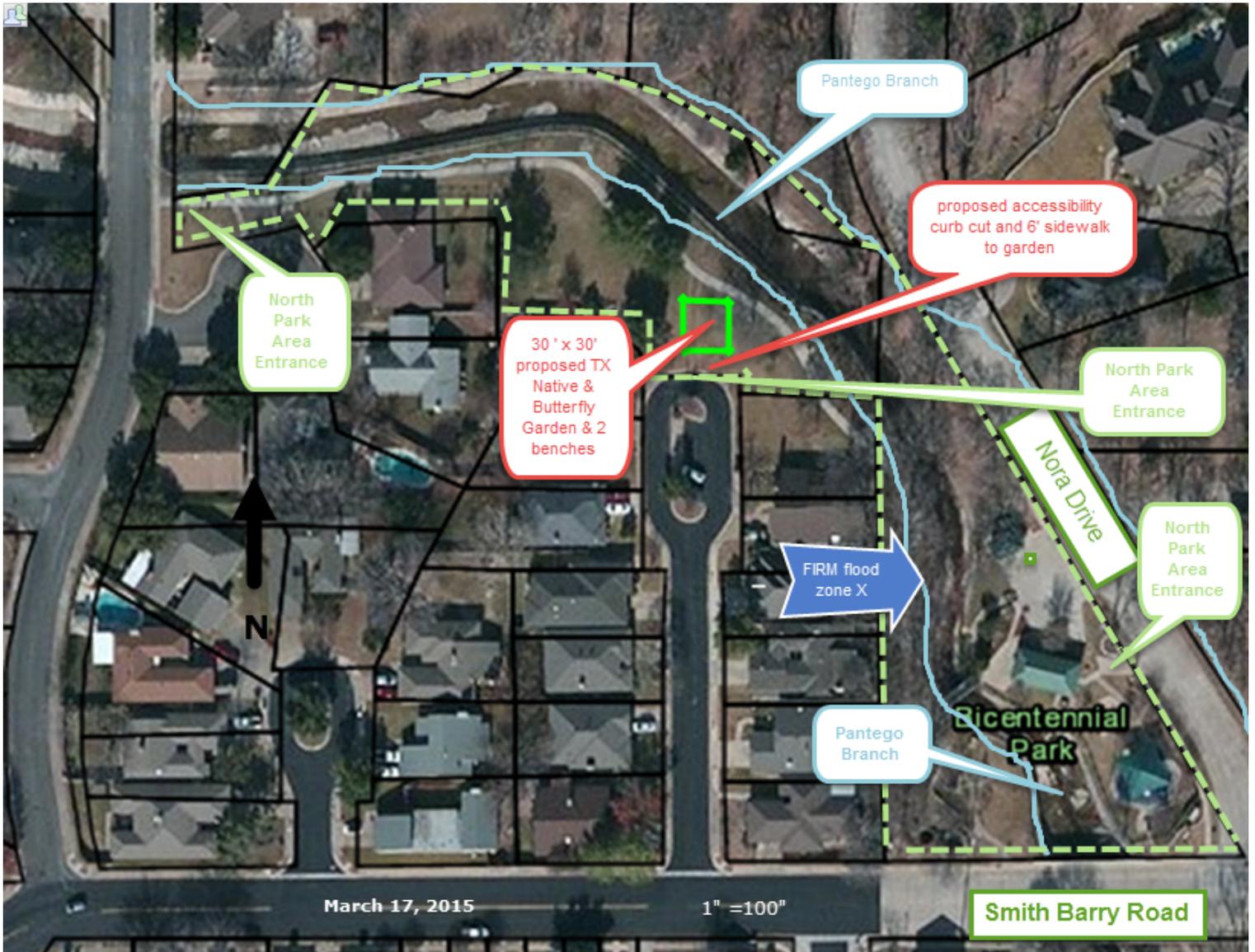






Town of Pantego, Texas  
Bicentennial Park - South Park Area - SITE PLAN  
Proposed Improvements

1. Install splash pad; a reuse of former wading pool site
2. Install 1 sand volleyball court (safe area 50' x 80' and court 30' x 60')
  - a. Adjust walking trails and climbing rocks from volleyball court area



Town of Pantego, Texas  
Biccennial Park - North park Area - SITE PLAN  
Proposed Improvements

1. Install Texas Native & Butterfly Garden 30' x 30' with 2 benches and 6' sidewalk and curb cut



# AGENDA BACKGROUND

**AGENDA ITEM:** Discuss, direct, and consider action on the acceptance of the Certificate of Unopposed Candidates by the City Secretary.

**Date:** March 23, 2015

---

**PRESENTER:**

Julie Arrington, City Secretary

**BACKGROUND:**

This is a required form by the Secretary of State's Office. This form is an official certification that the City Secretary has not received more than one candidate application or a write-in candidate for the Councilmember Places 4, 5, and Mayor in regards to the May 9, 2015 General Election. This certification will be filed, once approved by Council, with the Secretary of State's Office and allows the Council to cancel the election.

**FISCAL IMPACT:**

Savings of approximately \$4,900.00 to the current municipal budget.

**RECOMMENDATION:**

Staff recommends the acceptance of the Certificate of Unopposed Candidates.

**ATTACHMENTS:**

Certificate of Unopposed Candidates

Director's Review:  
City Manager's Review:

JCA  
MDF



## Certificate of Unopposed Candidates by the City Secretary

I, Julie Arrington, certify that I am the City Secretary of the Town of Pantego and the authority responsible for preparing the ballot for the May 9, 2015 election. I further certify that no person has made a declaration of write-in candidacy, and all of the following candidates are unopposed:

Russell Brewster, Place 4  
Don Surratt, Place 5  
Melody Paradise, Mayor

  
\_\_\_\_\_  
City Secretary  
Town of Pantego

Dated this 13<sup>th</sup> day of March, 2015.





# AGENDA BACKGROUND

**AGENDA ITEM:** Discuss, direct, and consider action on Ordinance 15-756 an ordinance of the Town Council of the Town of Pantego, Texas, declaring unopposed candidates in the May 9, 2015 General Election of Town Officers cancelling the election for Council members Place 4, 5, and Mayor; providing for an effective date.

**Date:** March 23, 2015

---

**PRESENTER:**

Julie Arrington, City Secretary

**BACKGROUND:**

The Town Council called the May 9, 2015 General Election on January 26, 2015 for the purpose of electing members to the Town Council. The Order of Election was properly posted with the due date and time of the candidate applications. I certify there was only one application received for each open place creating unopposed candidates. This allows the Town to cancel the election and declare the candidates elected to office. The candidates will be issued their Certificate of Election and sworn in during the allowed canvassing period, May 12 – May 20. The Mayor sets the day and time for the official Canvass.

**FISCAL IMPACT:**

Savings of approximately \$4,900.00 to the current municipal budget.

**RECOMMENDATION:**

Staff recommends the approval of this ordinance.

**ATTACHMENTS:**

Ordinance 15-756

Director's Review: JCA  
City Manager's Review: MDF

**ORDINANCE NO. 15-756**

**AN ORDINANCE OF THE TOWN OF PANTEGO DECLARING UNOPPOSED CANDIDATES IN THE MAY 9, 2015 GENERAL ELECTION OF TOWN OFFICERS FOR THE TOWN OF PANTEGO, TEXAS; CANCELLING THE ELECTION FOR COUNCILMEMBERS PLACES 4, 5 AND MAYOR; PROVIDING A SEVERABILITY CLAUSE; AND DECLARING AN EFFECTIVE DATE.**

**WHEREAS,** the general city election was called for on the 26<sup>th</sup> day of January, 2015 for the purpose of electing members to the city council; and

**WHEREAS,** the city secretary has certified in writing that no person has made a declaration of write-in candidacy, and that each candidate on the ballot is unopposed for election to office; and

**WHEREAS,** under these circumstance, Subchapter C, Chapter 2, Election Code, authorizes the city council to declare the candidates elected to office and cancel the election; 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:** The following candidates, who are unopposed in the May 9, 2015 general election, are declared elected to office, and shall be issued certificates of election following the time the election would have been canvassed:

Russell Brewster, Council Place 4  
Don Surratt, Council Place 5  
Melody Paradise, Mayor

**SECTION 2:** The May 9, 2015 general election is canceled, and the city secretary is directed to cause a copy of this ordinance to be posted on Election Day at each polling place used or that would have been used in the election.

**SECTION 3:** It is declared to be the intent of the town council that the phrases, clauses, sentences, paragraphs, and sections of this ordinance are severable, and if any phrase, clause, sentence, paragraph, or section of this ordinance is declared invalid by the judgment or decree of a court of competent jurisdiction, the invalidity shall not affect any of the remaining phrased, clauses, sentences, paragraphs, or sections of this ordinance since the city council would have enacted them without the valid portion.

**SECTION 4:** This ordinance shall take effect upon its final passage.

**PASSED AND APPROVED AFTER WAIVER OF THE REQUIREMENTS OF TOWN CODE SECTION 1.03.035(b) THIS THE 23<sup>rd</sup> DAY OF MARCH 2015 BY A VOTE OF \_ AYES, \_ NAYS, AND \_ ABSTENTIONS, AT A REGULAR MEETING OF THE TOWN COUNCIL OF THE TOWN OF PANTEGO, TEXAS.**

**APPROVED:**

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**Melody Paradise, Mayor**

**ATTEST:**

---

**Julie Arrington, City Secretary**

**APPROVE AS TO FORM:**

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**James T. Jeffrey, Jr., City Attorney**



# AGENDA BACKGROUND

**AGENDA ITEM:** Discuss, direct, and consider action on Resolution 15-08 a resolution of the Town Council of the Town of Pantego, Texas, authorizing the City Manager to enter into a contract with Le Freak for entertainment at PantegoFest 2015.

**Date:** March 23, 2015

---

**PRESENTER:**

Matt Fielder, City Manager

**BACKGROUND:**

At the March 3<sup>rd</sup> Town Council meeting, staff was directed to secure the band La Freak for a Friday, September 25<sup>th</sup> performance at PantegoFest 2015. The contract attached to Resolution 15-08 would do so, and is identical to the one we used last year.

**FISCAL IMPACT:**

\$5,000

**RECOMMENDATION:**

Staff recommends the approval of resolution 15-08 authorizing the City Manager to approve the contract with Le Freak.

**ATTACHMENTS:**

Resolution 15-08

Director's Review: \_\_\_\_\_  
City Manager's Review: MDF

**RESOLUTION NO. 15-08**

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF PANTEGO, TEXAS, AUTHORIZING THE CITY MANAGER TO ENTER INTO A CONTRACT WITH PWE PRODUCTIONS, LLC. FOR PROVIDING ENTERTAINMENT AT THE 2015 PANTEGOFEST.**

**WHEREAS,** the Town Council sees the need to furnish entertainment at the 2015 PantegoFest for the enjoyment of the festival attendees; and

**WHEREAS,** PWE Productions, LLC. is the authorized producer for the band Le Freak; and

**WHEREAS,** the date for the 2015 PantegoFest is September 25 – 27, 2015 with Le Freak scheduled to play Friday, September 25, 2015, for one 90 minute set beginning at approximately 9:30 p.m.

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

**Section 1:** the Town Council authorizes the City Manager to enter into a contract with PWE Productions, LLC for providing entertainment at the 2015 PantegoFest.

**Section 2:** the Town Council authorizes the City Manager to pay a total contract price of \$5,000; with a deposit of 50% of the total contracted price due on April 4, 2015 along with the signed agreement with the remaining balance paid prior to the performance as outlined in "Exhibit A".

**Section 3:** the Town Council agrees and accepts the terms and conditions of the contract as presented by PWE Productions, LLC. in "Exhibit A" for providing entertainment at the 2015 PantegoFest.

**Section 4:** this resolution is effective immediately upon passage.

**PASSED AND APPROVED this the 23<sup>rd</sup> day of March 2015, at a regular meeting of the Town Council of the Town of Pantego, Texas, by a vote of \_\_ ayes, \_\_ nays and abstentions.**

\_\_\_\_\_  
**Melody Paradise, Mayor**

**ATTEST:**

\_\_\_\_\_  
**Julie Arrington, City Secretary**

**APPROVED AS TO FORM:**

\_\_\_\_\_  
**James T. Jeffrey, Jr., City Attorney**

**PWE PRODUCTIONS, LLC.**

10620 SOUTHERN HIGHLANDS PKWY, SUITE 110  
LAS VEGAS, NV 89141

1. AGREEMENT made this 4<sup>TH</sup> DAY of MARCH, 2015, between the Purchaser, TOWN OF PANTEGO and the Producer, PWE PRODUCTIONS, LLC.

2. DATES OF ENGAGEMENT: ONE 90 MIN SET TO BEGIN AT APPROX: 9:30PM. FRIDAY, SEPTEMBER 25, 2015.

**FEATURING: LE FREAK      SOUND CHECK DONE BY: TBD**

3. LOCATION OF PERFORMANCE: PANTEGOFEST, PARKING LOT, 2227 WEST PARK ROW DR, PANTEGO, TX 76013

4. KEY PERSONNEL PROVISIONS: Changes in or substitutions of the Performer must be approved by Purchaser before engagement. Four piece band consisting of; lead vocal, guitar, bass guitar and drums.

5. ACKNOWLEDGMENT OF SOLE OWNERSHIP OF INTELLECTUAL PROPERTY BY PRODUCER: Purchaser hereby acknowledges and agrees that Producer is the owner of several United States trademarks and service marks including the show name/names listed in clause 2, and is also the owner of all right, title, and interest to all choreography, backing tracks, costumes, stage personas, and cast member aliases. Purchaser hereby expressly agrees that Purchaser shall not duplicate nor substantially duplicate nor create any confusingly similar trademarks, service marks, choreography, backing tracks, stage personas, or cast member aliases to those referenced above. It is expressly agreed that in addition to all other remedies available to the Producer, the Producer shall be entitled to injunctive relief against Purchaser if Purchaser should violate the terms of this provision of this agreement.

6. JOB DESCRIPTIONS AND PERFORMER'S REQUIREMENTS:

a) CONCERT

b) Performer shall use its commercially reasonable efforts to conform to the rules and policies established by Purchaser in fulfilling entertainment requirements.

7. PERFORMER (S) - INDEPENDENT CONTRACTORS:

a) The Performer and Producer execute this agreement as independent contractors, not as employees of the Purchaser. Purchaser shall not be responsible for payment of payroll taxes and charges under federal and local law.

8. LICENSES:

a) Purchaser will provide all necessary musical licensing required for public presentation of the show, including but not limited to: BMI; ASCAP; and SESAC licenses. Private events not open to the public are excluded from musical licensing requirements.

9. CONTRACT PRICE: **\$5,000.00**

a) Unless otherwise specified, the contract price is to be paid as follows:

50% Deposit of **\$2,500.00** and signed agreement due by **APRIL 4, 2015.**

**Payable to PWE PRODUCTIONS, LLC.**

**MAILED TO: 10620 SOUTHERN HIGHLANDS PKWY, STE 110,**

**LAS VEGAS, NV 89141.**

Deposit is refundable if Purchaser defaults with 90 day notice, 50% deposit refunded with 60 day notice and non-refundable within 60 days, but will be fully refundable if Performer or Producer defaults.

**\*NOTE: Producer may cancel performance if contract and deposit are not received by the due date.**

b) Balance **\$2,500.00** shall be given to cast leader or PWE designee prior to performance by way of company check, cashier's check, personal check or cash made payable to PWE PRODUCTIONS, LLC.

TAX IDENTIFICATION NUMBER 20-1981157  
FOR WIRE TRANSFER INFORMATION PLEASE CALL

**10. SPECIAL PROVISIONS:**

PURCHASER SHALL PROVIDE POWER, STAGE, LIGHTS, PA SECURED DRESSING AREA  
AT PURCHASERS EXPENSE  
PERFORMER SHALL PROVIDE BACKLINE

11. Recording Prohibited: The recording, reproduction or transmission of any part of PWE's production to be furnished for profit is prohibited without prior written consent of Producer, except for the personal use of the Purchaser.

12. Producer shall be paid in full even if performance is cut short due to rain or police activity, unless the police activity is due solely to misconduct or negligence on the part of the Performer or Producer.

13. Indemnity Clause: Producer agrees to indemnify and hold Purchaser, its officers, employees, agents, representatives, and licensors harmless from and against any claims, demands, and actions (including all costs and reasonable attorneys' fees) arising out of any breach by Producer or Performer of any part of this agreement.

14. We acknowledge and confirm that we have read and approve the terms and conditions set forth in this agreement. Producer warrants and represents that it: (i) is free to enter into and perform this agreement and (ii) Producer will render all services under this agreement in a competent and professional manner.

---

PURCHASER: TOWN OF PANTEGO, TEXAS  
ADDRESS: 1614 S BOWEN RD  
CITY: PANTEGO, TX 76013  
PHONE: (817) 614-5330 APRIL COLTHARP  
EMAIL: [PANTEGOFEST@FLAIRFTWORTH.COM](mailto:PANTEGOFEST@FLAIRFTWORTH.COM)

**\*CONTRACT AND DEPOSIT SHOULD BE SENT TO THE ADDRESS AS OUTLINED IN  
CLAUSE #9**

---

PRODUCER: ROGER SAUSE/PWE PRODUCTIONS, LLC.  
ADDRESS: 10620 SOUTHERN HIGHLANDS PKWY, STE 110  
CITY: LAS VEGAS, NV. 89141  
PHONE: (888) 250-8712 EXT.2  
EMAIL: [ROGERSAUSE@SBCGLOBAL.NET](mailto:ROGERSAUSE@SBCGLOBAL.NET)



# AGENDA BACKGROUND

**AGENDA ITEM:** Discuss, direct, and consider action on Zoning Case Z-205, a proposed re-plat as requested by Bomac Partners, Ltd. for the property at 2301 West Park Row Drive, Block 1, Lot 4R of the Westbury Square Addition, Pantego, Tarrant County, Texas. The property is generally located on the north side of West Park Row Drive between South Bowen Road and Milby Road.

**Date:** March 23, 2015

---

**PRESENTER:**

Chad Joyce, Community Development Director

**BACKGROUND:**

See Community Development Staff Report

**RECOMMENDATION:**

Staff recommends approval of the re-plat as submitted.

**ATTACHMENTS:**

Community Development Staff Report  
P&Z Chairman's Report  
Application, Zoning Case Z-205  
Exhibit A – Re-plat

Director's Review: \_\_\_\_\_  
City Manager's Review: MDF



# COMMUNITY DEVELOPMENT STAFF REPORT

<b>MEETING DATE:</b>	March 23, 2015
<b>ACTION REQUESTED:</b>	Consider approval for a re-plat of 2301-2305 W Park Row Drive (Lots 4R-1, 5R, 6R).
<b>PROPERTY DESCRIPTION:</b>	2301 West Park Row Drive, Block 1, Lot 4R of the Westbury Square Addition, Pantego, Tarrant County, Texas.
<b>PROPERTY OWNER:</b>	Bomac Partner, Ltd.
<b>APPLICANT:</b>	Bomac Partner, Ltd.
<b>CURRENT ZONING:</b>	C-2 Commercial District
<b>SURROUNDING ZONING/LAND USE:</b>	North – Commercial District Arlington East – C-2 Commercial District - Restaurant South – C-3 Commercial District – shopping center West – C-2 Commercial District – vacant property
<b>BACKGROUND/ ANALYSIS:</b>	This re-plat is to subdivide the present Lot 4R into three commercial lots. The lots consisting of an existing building, a proposed 10,000 square foot building, and a vacant lot that will be developed at a later date.
<b>REQUESTED VARIANCES:</b>	No variances requested.
<b>DRAINAGE:</b>	No additional drainage is proposed on this existing property.
<b>UTILITIES:</b>	All requests for additional easements for the franchise utilities in Town are included on this plat.
<b>STREETS/SIDEWALKS:</b>	There are existing sidewalks in the right-of-way of W Park Row Drive. Additional sidewalks will be required along Milby Road if and when the new Lot 6R is redeveloped.
<b>RECOMMENDED ACTIONS:</b>	The Town Council must approve the re-plat if it meets the subdivision requirements of the Town Ordinances, but has the following options when considering a re-plat application: <ul style="list-style-type: none"><li>• Approval as submitted;</li><li>• Approval with conditions;</li><li>• Table to specific date with clarification of intent and purpose; or</li><li>• Denial of application.</li></ul>
<b>STAFF RECOMMENDATION:</b>	This application meets the requirements of the subdivision ordinance; therefore staff recommends approval of this plat as submitted.
<b>P &amp; Z COMMISSION RECOMMENDATION:</b>	The Planning and Zoning Commission voted unanimously to recommend approval of this re-plat at their meeting on March 2, 2015.

**REPORT ON PLANNING AND ZONING COMMISSION MEETING**  
**March 2, 2015**

**1. Zoning Case Z-205 – Bomac Partners Re-plat of Westbury Square Addition.**

Action: The commissioners voted unanimously to approve this Re-plat.

Public Hearings: The hearing opened and closed before anyone was available to speak for or against this re-plat.

Discussion: The commissioner's asked questions concerning the plan for the space, the drainage design, and the impact on the Park Row redevelopment. No commissioner had any concerns about the answers to any questions.

**2. Zoning Case Z-206 – Lakewood Center Multi-Tenant Pole Sign**

Action: The commissioners voted unanimously to approve this SUP.

Public Hearings: The hearing opened and closed without any comment for or against this SUP.

Discussion: The commissioner's did not have any concern about the SUP on the sign. It is replacing an existing sign and fits with other signs in Pantego with the need for a SUP. This is a backlit sign, not an LED type sign. A discussion did arise about the beautification around the bottom of the sign. There is not currently anything but the sign poles and that is what the new sign will have as well. Comments were brought up about the request in previous SUP's concerning pole signs to add something at the bottom to enhance the appearance whether that be a planter or decorative feature. The SUP was recommended for approval without any contingencies placed upon it, but wanted to make council aware of the discussion and possible action at the council level. All commissioners thought the sign was attractive and is certainly needed. The project is about a 6-8 week project once all approvals are granted.

Any questions or concerns about this summary, please feel free to contact me at any time.

Stephen Smith  
Chairman



Town of Pantego  
 1614 S Bowen Rd., Pantego, TX 76113  
 info@townofpantego.com  
 (or) 817-617-3710

## RE-PLAT APPLICATION

### APPLICANT INFORMATION

NAME: Bomac Partners, Ltd. DATE: 1/8/15  
 ADDRESS: P. O. Box 96011  
 PHONE: 214-693-7424 FAX: \_\_\_\_\_

\* IF APPLICANT IS NOT PROPERTY OWNER, AGENT AUTHORIZATION FORM MUST BE COMPLETED\*

Developer: <u>Trinity Partners CRE</u> Address: <u>P. O. Box 96011</u> City / State / Zip: <u>Southlake, TX 76092</u> Phone / Fax: <u>214-693-7424</u>	Agent: _____ Address: _____ City / State / Zip: _____ Phone / Fax: _____
Surveyor: <u>Blue Sky Surveying</u> Address: <u>11015 Midway Rd.</u> City / State / Zip: <u>Dallas, TX 75229</u> Phone / Fax: <u>214-358-4500</u>	Engineer: <u>Thomas Engineering</u> Address: <u>4604 Bill Simmons Rd.</u> City / State / Zip: <u>Colleyville, TX 76034</u> Phone / Fax: <u>214-680-2728</u>

### PROPERTY INFORMATION

THE UNDERSIGNED IS REQUESTING CONSIDERATION OF THE SUBMITTED RE-PLAT FOR THE FOLLOWING:  
 ADDRESS OF LOCATION: 2305 W. Park Row, Pantego, TX  
 SUBDIVISION NAME: Westbury Square Addn. LOT: 4R1, 5R, 6R BLOCK: 1  
 PRESENT ZONING: C-2 ZONING CHANGE REQUESTED:  YES  NO \*If Yes\* CASE#: \_\_\_\_\_  
 TOTAL ACREAGE: 2.59 AC TOTAL NUMBER OF LOTS: 3

### DEVELOPMENT INFORMATION

PRESENT USE OF PROPERTY:     Single Family     Duplex     Apartments  
     Commercial     Industrial     Other

PROPOSED USE OF PROPERTY: Commercial Retail

DEVELOPER OF PROPERTY WILL BE:  Present Owner     Purchaser     Unknown

**CONTINUED**

\*please be aware that the Town does not enforce deed restrictions\*

- Are there deed restriction pertaining to the intended use of the property?  Yes (if so, attach copy)  No
- Does this application comply with the Town's master plan?  Yes  No
- Is any portion of this plat / subdivision subject to floodplain / floodway?  Yes  No
- Do all lots have access to public streets?  Yes  No
- Do all lots meet minimum standards?  Yes  No
- Do street sizes and dimensions meet standards?  Yes  No

**ACKNOWLEDGMENTS**

I certify that the above information is correct and complete to the best of my knowledge and ability and that I am now or will be fully prepared to present the above proposal at the Planning and Zoning Commission hearing thereon. I understand that if any of the above information is found to be wrong or inaccurate that my application may be removed from consideration prior to the time the application is voted upon by the governing body of the Town. I further acknowledge that attesting to inaccurate or false information on this zoning application can result in conviction of a misdemeanor and fine not to exceed \$2,000.

I understand that in the event the undersigned is not present or represented at the public hearing the Planning and Zoning Commission shall have the power to dismiss this proposal either at the call of the case or after hearing, and such dismissal shall constitute a denial by both the Planning and Zoning Commission and the Town Council.

I reserve the right to withdraw this proposal at any time, except during notice periods, upon written request filed with the City Secretary, and such withdrawal shall immediately stop all proceedings thereon; provided, however, withdrawal filed at any time after the giving of notice of the Planning and Zoning Commission hearing shall constitute a denial by the Commission and the Town Council. I understand that the filing fee is not refundable upon withdrawal of the proposal.

Signature(s):

Owner: *Shagfed H. D.* Date: *1/8/15*

Applicant: \_\_\_\_\_ Date: \_\_\_\_\_

**TOWN OFFICE USE ONLY**

INITIAL SUBMISSION:

- |  |  |
|--|--|
| <input checked="" type="checkbox"/> Completed Application      | <input checked="" type="checkbox"/> Proposed Re-plat – 6 copies                    |
| <input checked="" type="checkbox"/> Application Fee            | <input checked="" type="checkbox"/> Drainage Plans – 6 copies                      |
| <input type="checkbox"/> Tax Certificate                       | <input checked="" type="checkbox"/> Street & Sidewalk Construction Plan – 6 copies |
| <input type="checkbox"/> Certificate by Surveyor               | <input checked="" type="checkbox"/> Utility Plans – 6 copies                       |
| <input type="checkbox"/> Certificate of Ownership & Dedication |  |

Accepted By: *Chelsea Nelson* Date: *January 8, 2015*

FINAL SUBMISSION:

\_\_\_\_ DRC Approved Re-plat – 15 paper copies and 1 electronic copy (.pdf or .tif)

Accepted By: \_\_\_\_\_ Date: \_\_\_\_\_

## RE-PLAT PROCEDURES

1. At least thirty (30) days prior to the next Planning and Zoning Commission (P&Z) meeting, the applicant must make initial submittal including the required submittals below.
2. A Development Review Committee (DRC) meeting should be scheduled within seven (7) days of initial submittal. Within that time, the Town Staff and Town Engineer will review the re-plat and list any recommended changes to be made.
3. Any changes required by the Town will be explained and approved at the DRC meeting.
4. Fifteen (15) paper copies and one (1) electronic copy (.pdf or .tif) of the corrected re-plat must be submitted no less than twenty (20) days prior to the P&Z meeting.
5. The Zoning Administrator will publish a notice of application in a Town designated publication and notify by mail all property owners within two hundred (200) feet of property at least fifteen (15) days prior to the P&Z meeting, if required by law.
6. The applicant will be responsible for presenting the re-plat at the P&Z meeting. The Commission will then review the information and make recommendation to the Town Council.
7. The Town Council will review the re-plat and any recommendation from the P&Z Commission at their next scheduled meeting.
8. Upon approval, the applicant must provide two (2) bond prints and one (1) Mylar copy of the final plat to be signed.
9. The Town will file the re-plat with the Tarrant County Clerk. All fees incurred will be paid by the applicant.

## MEETING DATES

P&Z: March 2, 2015 Council: March 9, 2015

\*These dates are contingent on deadlines being met by applicant\*

## REQUIRED SUBMITTALS

### INITIAL SUBMISSION:

- |  |  |
|--|--|
| <input checked="" type="checkbox"/> Completed Application      | <input checked="" type="checkbox"/> Proposed Re-plat – 6 copies                    |
| <input checked="" type="checkbox"/> Application Fee            | <input checked="" type="checkbox"/> Drainage Plans – 6 copies                      |
| <input type="checkbox"/> Tax Certificate                       | <input checked="" type="checkbox"/> Street & Sidewalk Construction Plan – 6 copies |
| <input type="checkbox"/> Certificate by Surveyor               | <input checked="" type="checkbox"/> Utility Plans – 6 copies                       |
| <input type="checkbox"/> Certificate of Ownership & Dedication |  |

### FINAL SUBMISSION:

- DRC Approved Re-plat – 15 paper copies and 1 electronic copy (.pdf or .tif)



## COMMUNITY DEVELOPMENT REVIEW REPORT

**Date:** January 27, 2015  
**Address:** 2301-2305 W Park Row Drive (Lots 4R-1, 5R, 6R)  
**Type of Review:** Commercial Site Plan and Re-plat  
**Zoning:** C-2

### Comments:

#### Replat

1. The existing Fire Lane on north side of Lot 4R-1 is not marked to be abandoned by this plat.
2. The Fire Lane on the north side of Lot 6R should also be 24 feet wide.
3. The minimum right-of-way of fifty feet (50') is required on all streets. A minimum of twenty-five feet (25') will be required from the center line on Milby Road.
4. A sidewalk will be required along Milby Road. This may be deferred until the redevelopment of Lot 6R.
5. Add the Town of Pantego Signature Block.
6. The word "personal" is misspelled in the surveyor's certificate.
7. Lot 3R has an apostrophe instead of a comma in the title.

#### Sheet C0.3

1. Under General Notes #6, Dallas Public Works must be changed to Pantego and "city" changed to "town".

#### Sheet C2.0

1. Dumpster enclosures will soon be required in all cases and may be required retroactively. We recommend including them with the plan at this time.
2. General Notes #4 references Electrical Plans that show site lighting. Where are those plans? A minimum recognized lighting level will be required throughout the parking lot.
3. There is no information about the new parking area in Lot 6R.

#### Sheet C3.0

1. Are the inlet and storm water drainage piping sized appropriately for the drainage volume?
2. There is no information about the new parking area in Lot 6R.



January 22, 2015

Mr. Chad Joyce  
Community Development Director  
Town of Pantego  
1614 S. Bowen Road  
Pantego, Texas 76013

Re: Replat Lots 4R-1, 5R, & 6R, Block I,  
Westbury Square Addition  
And Site Plan for Dollar Tree Store  
2303 W. Park Row Drive

Dear Mr. Joyce,

Based on a cursory review of the above referenced plans and plat proposal, I have the following comments for the design engineer:

Plat Comments

1. A minimum of fifty feet (50') of right-of-way is required for Milby Road. Twenty-five feet (25') of right-of-way measured from the center of Milby Road shall be dedicated with this replat. The existing parking on proposed Lot 6R may remain; however, the parking layout will need to be brought into compliance with any future remodeling or construction on the lot.
2. Provide a 15'X15' corner clip at the intersection of W. Park Row Drive and Milby Road.
3. Make the following corrections to the metes and bounds description:
  - a. In the first paragraph, correct "particularly described 'be' metes and bounds..." to "particularly described "by" metes and bounds".
  - b. In the third paragraph, correct the block number to Block I. Make the same correction to the "Basis of Bearings" block on the plat.
  - c. In the 4<sup>th</sup> paragraph, correct the spelling of "southwest" in line 3 and "said in line 4.
  - d. In the 5<sup>th</sup> paragraph, the identified iron rod found should be identified as "for a corner".
  - e. In the 7<sup>th</sup> paragraph, correct "Lot 4" to "Lot 4R".
  - f. In the 8<sup>th</sup> paragraph the description states it is with the south line of Lot 24-R-2 for a distance of 302 feet, however this call will pass the southeast corner of Lot 24-R-2, and the southwest corner of Lot 24-R-1. This call will also pass the southeast corner of Lot 24-R-1, and the Milby Road right of way corner. At this corner the right of way is 30' from the center line, making the reference to the

Mr. Chad Joyce  
Community Development Director  
Town of Pantego  
Westbury Square Replat Review  
January 22, 2015

forty foot (40') right of way incorrect at this point. Show the corner of Lot 24-R-1 and Lot 24-R-2 on the face of the plat, and correct the call in the legal description. Additionally, correct the reference to the Milby Road right of way at this location. Show the correct Milby Road right of way on the face of the plat.

- g. The 5<sup>th</sup> paragraph refers to the Knapp and Delk Addition as an addition to the Town of Pantego, however this is an addition to the City of Arlington, please correct this in the description.
4. As part of the replat of Lot 4R, the portion of the 10-foot TESCO Easement located under the existing building shall be abandoned.
5. Remove the utilities and trees from the legend on the face of the plat as no utilities are shown on plat documents.
6. Please remember to update plat dates prior to signing.
7. Make revisions to the face of the plat as needed to address Site Plan comments.
8. Show the location of the city limits between Arlington and Pantego on the face of the plat.
9. Show the correct right of way location for Milby Road adjacent to Lot 24-R-1, Knapp and Delk Addition.
10. Provide a statement about maintenance of the access easement by the lot owners on the face of the plat.

#### Site Plan

1. Dedicate Private Access Easements (in addition to the Fire Lane Easements) for the three driveways which are allowed to access each site and cross property boundaries. Add a statement to the plat identifying the lots which the easements serve (i.e. Lots 4R-1, 5R, and 6R).
2. It appears that the existing parking on the proposed Lot 5R provided the handicap parking and access to the existing building on proposed Lot 6R. Show the handicap accessible parking and accessible route to the existing building located in the southeast corner of proposed Lot 6R. Since the parking is being revised for the building on proposed Lot 6R, an accessible route and accessible grades, along with parking access requirements are required to be addressed and satisfied in compliance with the requirements for accessibility consistent with ADA regulations for the existing building as well as the proposed building on Lot 5R. It appears the existing building may no longer meet accessibility or parking regulations with this change in parking layout.
3. Show the right-of-way dedication on the site plan.
4. The plans call for striping existing concrete for the proposed parking lot on Lot 6R; has a new concrete surface been provided and the old foundation removed? Provide a grading plan which compensates for the grade change from the curb to the parking lot.
5. A proposed dumpster is located within a TESCO easement. Abandon the portion of the easement with the encroachment and show the abandonment on the plat.

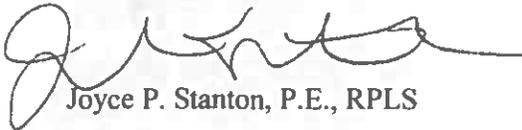
Mr. Chad Joyce  
Community Development Director  
Town of Pantego  
Westbury Square Replat Review  
January 22, 2015

6. Relocate the three existing signs located at the access driveway to W. Park Row Drive. No sign shall be placed within a limited visibility area, designated by a 7' X 60' site visibility triangle (typical) measured beginning at the edge of the driveway at the property line on either side. Show this limited visibility triangle on the plan.
7. Specify the ADA accessible ramps at the driveway access by type number as specified by current TxDOT Pedestrian Access details. Include the detail in the plan set.
8. Multiple sheets in the plan set identify Lot 6R as "Lot 6R4"; correct the plans to reflect the correct lot number.
9. Correct the utility locate number on sheet C-3.1 General Notes to "Texas 811".
10. Provide a concrete wash out pit location on the erosion control plan.
11. Reference the current ISWM details for erosion control on the erosion control plan and replace the details on Sheet C-5.3 with the current version.
12. Include a detail for the concrete wash-out pit.

Feel free to contact me at 817-275-3361 or via email at [jstanton@dterry.com](mailto:jstanton@dterry.com) with any questions.

Sincerely,

Di Sciuillo-Terry, Stanton & Associates, Inc.



Joyce P. Stanton, P.E., RPLS

**Thomas Site Development Engineering Inc.**

4604 Bill Simmons Road, Colleyville, TX 76034

Phone: (214) 680-2728 Fax: (817) 545-9786

January 15, 2015

To:

TSDE Project No. : 201435

The Town of Pantego  
Attn: Chad Joyce  
Community Development Director  
1614 South Bowen Road  
Pantego, Texas 76013

Ref: Dollar Tree Store – 2303 W. Park Row Dr.

No.	Description
5 sets	Civil plans

Sincerely,  
  
Mathew Thomas, PE  
mathew@thomas-eng.com  
(214) 680-2728

CC: \_\_\_\_\_

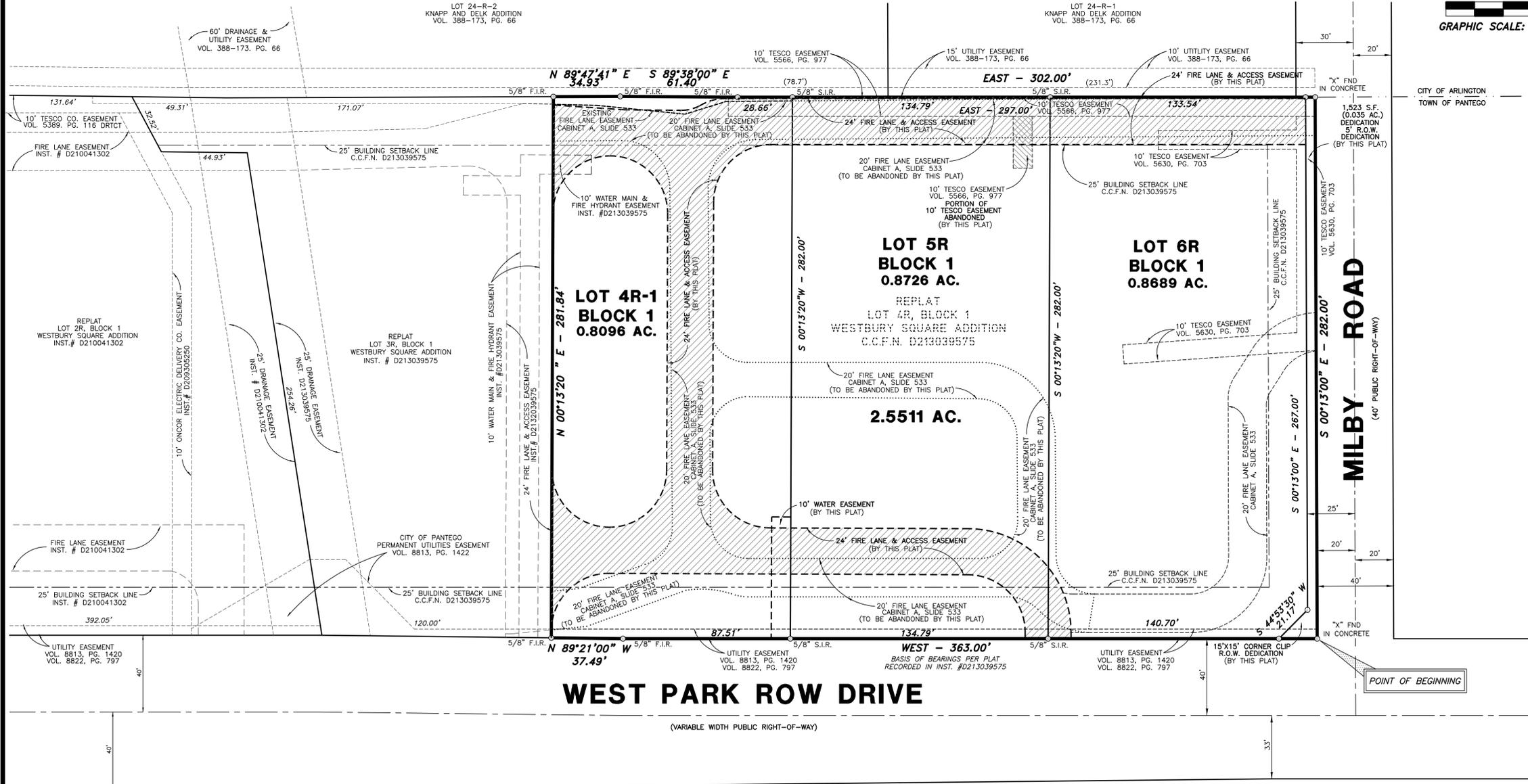
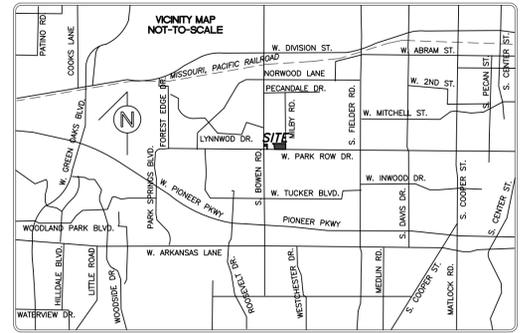
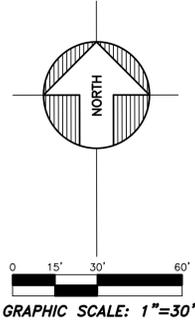
**BASIS OF BEARINGS**  
 NORTH LINE OF WEST PARK ROW DRIVE (WEST)  
 PER PLAT OF LOTS 3R & 4R, BLOCK 1, WESTBURY SQUARE ADDITION, AN  
 ADDITION TO THE TOWN OF PANTEGO, TEXAS, RECORDED IN INSTRUMENT #  
 D213039575, PLAT RECORDS OF TARRANT COUNTY, TEXAS.

**GENERAL NOTE**  
 MAINTENANCE OF ACCESS EASEMENT SHALL BE THE RESPONSIBILITY OF THE  
 LOT OWNERS.

**FLOOD NOTE**  
 ACCORDING TO THE FEDERAL EMERGENCY MANAGEMENT AGENCY (FEMA)  
 - NATIONAL FLOOD INSURANCE PROGRAM (NFIP) - FLOOD INSURANCE  
 RATE MAP (FIRM) - FOR THE TARRANT COUNTY, TEXAS AND  
 INCORPORATED AREAS - MAP NO. 48439C0335 K, MAP REVISED  
 SEPTEMBER, 25, 2009, THE PROPERTY SHOWN HEREON LIES IN ZONE  
 "X" (OTHER AREAS).

ZONE "X" (OTHER AREAS) IS DEFINED AS "AREAS DETERMINED TO BE  
 OUTSIDE THE 0.2% ANNUAL CHANCE FLOODPLAIN"

**LEGEND**  
 O.X SET CHISELED "X" SET  
 O.F.X CHISELED "X" FOUND  
 O.F.I.R IRON ROD FOUND (SIZE AS NOTED)  
 O.S.I.R IRON ROD SET (SIZE AS NOTED)  
 R.O.W. RIGHT-OF-WAY  
 S.F. SQUARE FEET  
 AC. ACRES



**STATE OF TEXAS:**  
**COUNTY OF TARRANT:**

**OWNERS ACKNOWLEDGMENT AND DEDICATION**

THAT BOMAC PARTNERS, LTD., THE UNDERSIGNED, OWNER OF THAT CERTAIN TRACT OR  
 PARCEL OF LAND OUT OF THE W. P. MILBY SURVEY, ABSTRACT NO. 1059, TARRANT  
 COUNTY, TEXAS, AND BEING ALL OF LOT 4R OF WESTBURY SQUARE ADDITION, AN  
 ADDITION TO THE TOWN OF PANTEGO, TARRANT COUNTY, TEXAS ACCORDING TO THE  
 PLAT THEREOF RECORDED IN INSTRUMENT # D213039575 OF THE MAP RECORDS OF  
 TARRANT COUNTY, TEXAS AND BEING MORE PARTICULARLY DESCRIBED BY METES AND  
 BOUNDS AS FOLLOWS:

**BEGINNING** AT AN "X" IN CONCRETE FOUND FOR THE SOUTHWEST CORNER OF SAID  
 LOT 4R AT THE INTERSECTION WITH THE NORTH RIGHT-OF-WAY LINE OF WEST PARK  
 ROW DRIVE (VARIABLE WIDTH RIGHT-OF-WAY) AND THE WEST RIGHT-OF-WAY LINE OF  
 MILBY ROAD (40-FOOT RIGHT-OF-WAY);

**THENCE** WEST (BASIS OF BEARING, PER PLAT OF LOTS 3R & 4R, BLOCK 1,  
 WESTBURY SQUARE ADDITION, INSTR. # D213039575, PLAT RECORDS OF TARRANT  
 COUNTY, TEXAS) AND FOLLOWING ALONG THE NORTH RIGHT-OF-WAY LINE OF SAID  
 WEST PARK ROW DRIVE AND THE SOUTH LINE OF SAID LOT 4R FOR A DISTANCE OF  
 363.00 FEET TO A 5/8" IRON ROD FOUND;

**THENCE** NORTH 89° 21' 00" WEST AND FOLLOWING ALONG THE NORTH RIGHT-OF-WAY  
 LINE OF SAID WEST PARK ROW DRIVE AND THE SOUTH LINE OF SAID LOT 4R FOR A  
 DISTANCE OF 37.49 FEET TO A 5/8" IRON ROD FOUND FOR THE SOUTHWEST CORNER OF  
 SAID LOT 4R, THE SAME BEING THE SOUTH EAST CORNER OF LOT 3R, BLOCK 1,  
 (REPLAT) OF WESTBURY SQUARE ADDITION, AN ADDITION TO THE TOWN OF PANTEGO,  
 TARRANT COUNTY, TEXAS ACCORDING TO THE PLAT THEREOF RECORDED IN  
 INSTRUMENT # D213039575 OF THE MAP RECORDS OF TARRANT COUNTY, TEXAS;

**THENCE** NORTH 00° 13' 20" EAST DEPARTING SAID NORTH RIGHT-OF-WAY AND ALONG  
 THE COMMON LINE WITH SAID LOT 3R A DISTANCE OF 281.84 FEET TO A 5/8" IRON  
 ROD FOUND FOR A CORNER AT THE NORTH EAST CORNER OF SAID LOT 3R AND THE  
 NORTHWEST CORNER OF LOT 4R, SAID POINT BEING IN THE SOUTH LINE OF LOT  
 24-R-2 OF KNAPP AND DELK ADDITION, AN ADDITION TO THE CITY OF ARLINGTON,  
 TARRANT COUNTY, TEXAS ACCORDING TO THE PLAT THEREOF RECORDED IN VOLUME  
 388-173, PAGE 66 OF THE MAP RECORDS OF TARRANT COUNTY, TEXAS;

**THENCE** NORTH 89° 47' 41" EAST AND CONTINUING ALONG THE NORTH LINE OF SAID  
 LOT 4R AND THE SOUTH LINE OF SAID LOT 24-R-2, FOR A DISTANCE OF 34.93  
 FEET TO A 5/8" IRON ROD FOUND FOR CORNER;

**THENCE** SOUTH 89° 38' 00" EAST AND CONTINUING ALONG THE NORTH LINE OF SAID  
 LOT 4R AND THE SOUTH LINE OF SAID LOT 24-R-2, FOR A DISTANCE OF 61.40  
 FEET TO A 5/8" IRON ROD FOUND FOR CORNER;

**THENCE** EAST AND CONTINUING ALONG THE NORTH LINE OF SAID LOT 4R AND THE  
 SOUTH LINE OF SAID LOT 24-R-2, AND LOT 24-R-1 OF KNAPP AND DELK ADDITION,  
 AN ADDITION TO THE CITY OF ARLINGTON, TARRANT COUNTY, TEXAS ACCORDING TO  
 THE PLAT THEREOF RECORDED IN VOLUME 388-173, PAGE 66 OF THE MAP RECORDS  
 OF TARRANT COUNTY, TEXAS, AND PASSING THE COMMON CORNER OF SAID LOT  
 24-R-2 AND 24-R-1 AT A DISTANCE OF 78.7 FEET, CONTINUING ALONG SAID  
 COMMON LINE OF LOTS 4R AND 24-R-1 AND PASSING THE SOUTHWEST CORNER OF  
 SAID LOT 24-R-1, IN THE WEST LINE OF MILBY ROAD, (50 FOOT RIGHT-OF-WAY AT  
 THIS POINT), AT A DISTANCE OF 292.00 FEET, FOR A TOTAL DISTANCE OF 302.00  
 FEET TO AN "X" IN CONCRETE FOUND FOR THE NORTHEAST CORNER OF SAID LOT 4R  
 AND BEING IN THE WEST RIGHT OF WAY LINE OF MILBY ROAD (40 FOOT RIGHT OF  
 WAY);

**THENCE** SOUTH 00° 13' 00" EAST AND FOLLOWING ALONG THE WEST RIGHT OF WAY  
 LINE OF SAID MILBY ROAD AND BEING COMMON TO THE EAST LINE OF SAID LOT 4R  
 FOR A DISTANCE OF 282.00 FEET AND THE POINT OF BEGINNING AND CONTAINING  
 2.5861 ACRES OF LAND MORE OR LESS.

**RE-PLAT**  
**LOTS 4R-1, 5R & 6R, BLOCK 1**  
**WESTBURY SQUARE ADDITION**  
 BEING A RE-PLAT OF  
**4R, BLOCK 1, WESTBURY SQUARE ADDITION**  
 AN ADDITION TO THE TOWN OF PANTEGO  
 TARRANT COUNTY, TEXAS  
**RECORDED IN INSTRUMENT NO. D213039575**  
**PLAT RECORDS, TARRANT COUNTY, TEXAS**  
**CONTAINING 2.5861 ACRES OF LAND**  
 FEBRUARY 4, 2015

**OWNER:**  
 BOMAC PARTNERS, LTD.  
 P.O. BOX 9601  
 SOUTHLAKE, TEXAS 76092  
 PHONE: (817) 778-4711  
 FAX: (817) 778-4712

**SURVEYOR:**  
 DAVID PETREE  
 REGISTERED PROFESSIONAL  
 LAND SURVEYOR NO. 1890  
 11015 MIDWAY ROAD  
 DALLAS, TEXAS 75229  
 PHONE: (214) 358-4500  
 FAX: (214) 358-4600

**ZONING**  
 THE PROPERTIES HEREON ARE ZONED "C-2"  
 COMMERCIAL ZONING DISTRICT

**SURVEYORS CERTIFICATE**

THIS IS TO CERTIFY THAT I, DAVID PETREE, A REGISTERED  
 PROFESSIONAL LAND SURVEYOR IN THE STATE OF TEXAS, DO HEREBY  
 CERTIFY THAT I HAVE PREPARED THIS PLAT FROM AN ACTUAL ON THE  
 GROUND SURVEY AND THE MONUMENTS SHOWN HEREON WERE  
 LOCATED OR SET UNDER MY PERSONAL SUPERVISION IN ACCORDANCE  
 WITH THE PLATTING RULES AND REGULATIONS OF THE TOWN OF  
 PANTEGO.

DAVID PETREE  
 REGISTERED PROFESSIONAL LAND SURVEYOR NO. 1890  
 11015 MIDWAY ROAD  
 DALLAS, TEXAS 75229  
 PHONE: (214) 358-4500

NOW, THEREFORE, KNOW ALL MEN BY THESE PRESENTS:

THAT BOMAC PARTNERS, LTD., BY AND THROUGH THE UNDERSIGNED, ITS DULY AUTHORIZED  
 AGENT, DOES HEREBY ADOPT THIS PLAT AS LOTS 4R-1, 5R AND 6R, BLOCK 1, WESTBURY  
 SQUARE ADDITION, AN ADDITION TO THE TOWN OF PANTEGO, TARRANT COUNTY, TEXAS, AND DO  
 HEREBY DEDICATE TO THE PUBLIC'S USE THE STREETS AND EASEMENTS THEREON.  
 WITNESS UNDER MY HAND THIS THE \_\_\_\_ DAY OF \_\_\_\_\_, 2015.

BRADFORD H. BOWEN, MANAGING PARTNER  
 OWNER: BOMAC PARTNERS, LTD.

STATE OF TEXAS:  
 COUNTY OF TARRANT:

BEFORE ME, THE UNDERSIGNED AUTHORITY, ON THIS DAY PERSONALLY APPEARED BRADFORD H.  
 BOWEN, KNOWN TO ME TO BE THE PERSON WHOSE NAME IS SUBSCRIBED TO THE FOREGOING  
 INSTRUMENT, AND ACKNOWLEDGED TO ME THAT HE EXECUTED THE SAME FOR THE PURPOSES  
 AND CONSIDERATIONS AND IN THE CAPACITY THEREIN STATED.

GIVEN UNDER MY HAND AND SEAL OF OFFICE THIS \_\_\_\_ DAY OF \_\_\_\_\_, 2015.

NOTARY PUBLIC  
 TARRANT COUNTY, TEXAS

TOWN COUNCIL  
 PANTEGO, TEXAS

APPROVAL DATE \_\_\_\_\_

MAYOR \_\_\_\_\_

SECRETARY \_\_\_\_\_

PLANNING & ZONING  
 PANTEGO, TEXAS

APPROVAL DATE \_\_\_\_\_

CHAIRMAN \_\_\_\_\_

SECRETARY \_\_\_\_\_



# AGENDA BACKGROUND

**AGENDA ITEM:** Discuss, direct, and consider action regarding the bands and the budget for PantegoFest 2015.

**Date:** March 23, 2015

---

**PRESENTER:**

Matt Fielder, City Manager

**BACKGROUND:**

April Coltharp, PantegoFest Event Planner, will present a draft budget and band options to Council, as well as an update on planning activities which have occurred up to now. Summaries of both are attached.

**FISCAL IMPACT:**

N/A

**RECOMMENDATION:**

Provide direction on bands and the budget.

**ATTACHMENTS:**

Draft PantegoFest Budget  
PantegoFest Band Options

Director's Review: \_\_\_\_\_  
City Manager's Review: MDF



Pantego Fest 2015  
Revenues Expenses

Expenses			2014 - Actual	2015
Event Planner			\$16,518.75	\$20,343.00
Entertainment				
	Stage		\$3,450.00	\$3,500.00
	Electric for stage		in electric quote	
	Sound		\$2,250.00	\$5,000.00
	Lighting		included in sound	
	Bands		\$15,100.00	\$12,000.00
	Promoter		\$0.00	\$0.00
Logistics				
	Tents		\$2,660.00	\$2,700.00
	Table & Chairs		\$1,161.00	\$1,200.00
	Lights		\$780.00	\$800.00
	Fire Extinguishers/saftey package		inlcuded with tents	
	Golf Carts		\$195.00	\$200.00
	Porta Potties		\$3,832.30	\$4,000.00
	Handwash Sta			
	Delivery			
	3 Services			
	Fencing			
	Panels			
	Sandbags			
	Electrical		\$4,700.00	\$5,000.00
	Republic			
	Trash disposal		\$0.00	\$0.00
	Recycling		\$0.00	\$0.00
	Radio rental		\$600.00	\$600.00
	Kid Zone - Inflatables		\$5,375.00	\$5,400.00
	Game Truck		\$1,400.00	\$0.00
	Balloon artist		\$300.00	\$1,000.00
	Hospitality/VIP		\$200.00	\$200.00
Marketing				
	Billboards		\$0.00	\$0.00
	Social Media		\$1,000.00	\$1,500.00
	Banners/signs		\$1,050.00	\$1,000.00
	Ads/Radio		\$3,250.00	\$0.00
	Door hangers/Direct Mail		\$808.00	\$1,000.00
	Photography		\$350.00	\$400.00

Pantego Fest 2015  
Revenues Expenses

	Printing expenses			\$430.80	\$500.00
	Variable Change Signs			\$1,100.00	\$1,100.00
	Promo Items for BBB			\$365.00	\$400.00
	Print Ads			\$500.00	\$500.00
Volunteers					
				\$500.00	\$0.00
Beer Concessions					
	Permits				\$231.00
	Staffing				\$3,000.00
	Product				\$3,200.00
Miscellaneous			\$1,595.38		\$1,600.00
	Ice			\$110.00	
	Security			\$0.00	
	ID Cards			\$80.00	
	Postage			\$40.42	
	Copies			\$80.68	
	mileage			\$833.28	
	flags			\$80.00	
	Tablecloths			\$120.00	
	Counters			\$15.00	
	Certificates			\$5.00	
	TABC			\$231.00	
	Total expenses			\$74,773.00	\$76,374.00
	Total revenues			\$90,285.00	\$88,325.00
		Net		\$15,512.00	\$11,951.00

## Band Availability as of 3/16/15

### Friday Headliners:

- 9:30 - Le Freak: \$5000

### Friday Openers:

- 7:30 pm –
- 6:00 pm -

### Saturday Headliners:

- Incognito (anxious to return) \$2000 (LY)
- Swan Song (Led Zeppelin Tribute) \$1000 (LY, “but booked & could be incentivized to come”)
  - “Favored Lead singer is back and drawing larger crowds”
  - Would want Black Crows tribute, Heart Tribute or Texas Flood to open)

### Saturday Openers:

- 7:30 pm ??
- 6:00 pm Morgan Shine \$TBD (will sponsor, but pay band)
- 4:30 pm Brendon Preece solo: \$250, duo: \$500, trio: \$750

### Sunday Headliner:

- 3:30 pm Me and My Monkey \$1200

### Other Availability:

- Cold As Ice (Avail Fri & Sat) \$1000(confirm)
- Escape (Journey Tribute) (Fri only) \$1300 (LY)
- Into The West (Eagles tribute), all weekend. \$1000.
- The Stoneleighs (Rolling Stones tribute), \$1000.
  - Friday after 7pm
  - Saturday late afternoon through the evening.
- Cursed Diamond Crowe Showe (Black Crows tribute) \$1000
  - Saturday afternoon until 6:00 pm..
- Soul Sacrifice (Santana tribute), all weekend \$1000.
- Thunder Road (Bruce Springsteen) \$1000
- Walkin The Line (Johnny Cash) \$1000
- Local Yoakam (Dwight Yoakam) \$1000
- Sammy Hagar tribute The Red Rockers \$1000
- Schroomville \$1000 (LY)
- Bad Moon Rising \$800 (LY)
- Looks 2 Kill (Motley Crue tribute) \$TBD
- Rogue Radio (cover band) \$Negotiable
  - Saturday 2-3 or any Sunday
- One Fret Off (Sat or Sun) \$200
- Uptown Drifters (Local) \$400 (LY)

## 2014 Lineup

<b><u>Friday, September 26</u></b>	
6:00	Morgan Shine
7:30	Be Be LeStrange
9:00 pm	Le Freak
<b><u>Saturday, September 27</u></b>	
10:00am - 11:00 am	Uptown Drifters
11:00 - 12:00	Joker's Edge
12:00-1:00	PCA Jazz Band
1:00-2:00	United Performing Arts
2:00 - 3:00	Bad Moon Rising
3:00 - 3:30	Arlington School of Defense
3:30 - 4:30	Texas Flood
4:30 - 5:00	J.C. Allen
5:00-6:00	Schroomville
6:00 - 6:30	Baker and Allen
6:30 - 7:30	Nightbird
7:30 - 8:00	Sharon Marie Baker
8:00-9:00	Escape
9:30-11:00	Incognito
<b><u>Sunday, September 28</u></b>	
12:00-1:00	Momentum Dance
1:00-2:00	Miss Persis Studio of Dance
2:00-3:00	United Performing Arts
3:15-4:30	Brandon Preece
4:30-5:45	Me and My Monkey
5:45-6:00	Closing

## 2015

### **Friday: September 25, 2015**

6:00-7:00

7:30 – 8:30

9:00-10:30/11 – Le Freak \$5000

### **Saturday, September 26, 2015**

10:00 Local

11:00 Local

12:00 Local

1:00 Local

2:00 Local

3:00 Local or begin paid

4:30-5:30 – Brendon Preece \$250-\$700

6:00-7:00 – Morgan Shine \$TBD

7:30-8:30

9:00 – 10:30/11

### **Sunday, September 27, 2015**

12:00 Local

1:00 Local

2:00 Local

3:30 Me and My Monkey \$1200

5:00 Close



# AGENDA BACKGROUND

**AGENDA ITEM:** Discuss, review and approve the 2014 Comprehensive Annual Financial Report and audit by the Town's external auditors – George, Morgan & Sneed, P.C.

**DATE:** March 23, 2015

---

**PRESENTER:** Representative from George, Morgan & Sneed

**BACKGROUND:**

Results of fiscal year ended September 30, 2014 audit and financial report presentation.

**FISCAL IMPACT**

N/A

**RECOMMENDATION:**

Staff recommends approval of the 2014 Annual Financial Report as presented.

**ATTACHMENTS:**

Auditors Required Communication Letter  
Management Comments  
2014 Comprehensive Annual Financial Report

February 25, 2015

Honorable Mayor and Town Council Members  
Town of Pantego

Ladies and Gentlemen:

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of the Town of Pantego, Texas for the year ended September 30, 2014. Professional standards require that we provide you with the information about our responsibilities under generally accepted auditing standards and Government Auditing Standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter to you dated April 29, 2014. Professional standards also require that we communicate to you the following information related to our audit.

#### Significant Audit Findings

##### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Town of Pantego, Texas are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2014. We noted no transactions entered into by the Town during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the Town's financial statements were:

Management's estimate of the allowance for uncollectible receivables as described in Note 4 to the financial statements. We evaluated the key factors and assumptions used to develop the allowance for uncollectible receivables in determining that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. See the attached list of misstatements detected as a result of audit procedures that were corrected by management.

### *Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting or auditing matter, whether or not resolved to our satisfaction that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated February 25, 2015.

### *Management Consultation with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

### *Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Town of Pantego, Texas' auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

### Other Matters

We applied certain limited procedures to the Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – General Fund and the Texas Municipal Retirement System-Schedule of Funding Progress, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the combining and individual fund financial statements and schedules, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the introductory or statistical sections, which accompany the financial statements but are not RSI. We did not audit or perform other procedures on this other information and we do not express an opinion or provide any assurance on it.

### Restriction on Use

This information is intended solely for the use of the Town Council and management of the Town of Pantego, Texas, and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

*George, Morgan & Sneed, P.C.*

GEORGE, MORGAN & SNEED, P.C.

Prepared by \_\_\_\_\_

**Town of Pantego  
Adjusting Journal Entries**

76037

Page 1  
01/16/15

Reviewed by \_\_\_\_\_

Reference	Type	Date Account Number	Description	Debit	Credit	Net Income Effect
GMS01	Adjusting	09/30/14				
		150-1-000-804.00	FIRST FINANCIAL BANK	45,602.32		
		150-0-000-361.00	AMOUNTS TO BE PROVIDED		45,602.32	
			To adjust capital lease to correct balance.			0.00
GMS02	Adjusting	09/30/14				
		100-4-000-129.00	MIXED BEVERAGE TAX	4,680.74		
		100-0-000-311.30	OTHER RECEIVABLES		4,680.74	
			To adjust mixed beverage tax to 4 quarters.			(4,680.74)
GMS03	Adjusting	09/30/14				
		903-0-000-310.00	LOAN RECEIVABLE ITS ALL G	110.16		
		903-4-000-901.00	INTEREST REVENUE		110.16	
			Its All Good Interest on Loan			110.16
GMS04	Adjusting	09/30/14				
		650-1-000-871.00	PROCEEDS FROM NOLAN PRC	50,100.00		
		650-1-000-201.00	DUE TO GENERAL FUND		50,100.00	
		100-0-000-410.00	DUE FROM TRUST/AGENCY	50,100.00		
		100-4-000-530.00	SALE OF ASSETS		50,100.00	
		100-1-000-991.00	FUND BALANCE	50,100.00		
		100-1-000-920.00	FUND BALANCE /RESERVED		50,100.00	
			To move the proceeds of the sale of the Nolan Co property to the general fund. The proceeds are restricted to PD use.			50,100.00
GMS05	Adjusting	09/30/14				
		300-0-000-311.30	OTHER RECEIVABLES	429,361.00		
		300-5-000-480.00	ASSET PURCHASES		429,361.00	
			To adjust for Motorola lease equipment that the City did not receive at 9/30/14.			429,361.00
GMS06	Adjusting	09/30/14				
		700-4-000-410.00	INSURANCE REVENUE	114,481.50		
		700-5-000-359.00	REPAIR & MAINT		114,481.50	

Prepared by \_\_\_\_\_

**Town of Pantego  
Adjusting Journal Entries**

76037  
Page 2  
01/16/15

Reviewed by \_\_\_\_\_

Reference	Type	Date Account Number	Description	Debit	Credit	Net Income Effect
			Insurance recoveries are netted with losses in enterprise funds if they occur in the same period. Entry to reclass ins.			0.00
GMS07	Adjusting	09/30/14				
		100-1-000-991.00	FUND BALANCE	16,272.32		
		100-1-000-991.02	Fund Balance/Nonspendable Prepa		16,272.32	
			To reclassify fund balance for nonspendable prepaid expenses.			0.00
GMS08	Adjusting	09/30/14				
		175-0-000-520.00	CONSTRUCTION IN PROGRES	101,865.00		
		175-1-000-365.00	INVEST IN FIXED ASSETS		101,865.00	
			To add the beginning PEDC construction in progress to the general fixed asset fund.			0.00
Reclass01	Adjusting	09/30/14				
		100-4-000-997.00	TRANSFERS IN	268,176.00		
		100-5-101-101.00	SALARIES/WAGES		118,214.18	
		100-5-135-101.00	SALARIES/WAGES		149,961.82	
		200-5-201-101.00	SALARIES/WAGES	268,176.00		
		200-4-000-998.00	TRANSFERS OUT		268,176.00	
			To reclassify transfers for personnel costs.			0.00
Reclass02	Adjusting	09/30/14				
		100-4-000-997.00	TRANSFERS IN	114,103.00		
		100-4-000-997.01	Transfer in - PEDC		114,103.00	
			To reclassify transfers from PEDC.			0.00
		TOTAL		<u>1,513,128.04</u>	<u>1,513,128.04</u>	<u>474,890.42</u>



**GMS**

CERTIFIED PUBLIC  
ACCOUNTANTS

GEORGE | MORGAN | SNEED

To the Town Council and  
Administration of  
The Town of Pantego, Texas

In planning and performing our audit of the financial statements of the Town of Pantego, Texas for the year ended September 30, 2014, we considered the Town's internal control in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide assurance on the internal control.

However, during our audit we became aware of one matter that is an opportunity for strengthening internal controls and operating efficiency. This letter does not affect our report dated February 25, 2015, on the financial statements of the Town of Pantego, Texas. The following summarizes our comment and recommendation.

**1. Purchasing**

Comment:

The Town requires purchase orders for purchases of \$500 or more that are not routine purchases. Purchase orders should be approved before the goods or services are ordered or purchased.

Recommendation:

We recommend the Town review its purchasing policies to determine whether the internal controls can be strengthened.

This report is intended solely for the information and use of the Town Council of the Town of Pantego, Texas and management of the Town and is not intended to be and should not be used by anyone other than these specified parties.

*George, Morgan & Sneed, P.C.*

GEORGE, MORGAN & SNEED, P.C.

Weatherford, Texas

February 25, 2015

# **TOWN OF PANTEGO, TEXAS**

## **COMPREHENSIVE ANNUAL FINANCIAL REPORT**

**For Fiscal Year Ended September 30, 2014**



Prepared by:  
Finance Department

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**TOWN OF PANTEGO, TEXAS**  
 Comprehensive Annual Financial Report  
 For the Year Ended September 30, 2014

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## **INTRODUCTORY SECTION**

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**1614 S. Bowen Rd.  
Pantego, Texas 76013  
(817) 617-3700  
Fax (817) 617-3726**

February 16, 2015

Honorable Mayor and Town Council Members and  
the Citizens of the Town of Pantego, Texas:

The comprehensive annual financial report of the Town of Pantego for fiscal year ended September 30, 2014 is hereby submitted. State Law requires that all governmental units publish within six months of the close of the each fiscal year financial statements presented in conformity with generally accepted accounting principles (GAAP) and audited by a licensed public accountant. This report is published to satisfy that requirement and to provide the Town Council, staff, our citizens, bondholders and other interested parties with detailed information concerning the financial condition and activities of the Town government.

Responsibility for both accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the Town. The Town is responsible for establishing and maintaining internal controls designed to ensure that the assets of the government are protected from loss, theft or misuse and to insure that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with GAAP. To the best of our knowledge and belief, the enclosed data are accurate in all material respects and are reported in a manner designed to present fairly the financial position and results of operations of the various funds of the Town. All disclosures necessary to enable the reader to gain an understanding of the Town's financial activities have been included.

In developing and evaluating the Town's accounting system, consideration is given to the accuracy of internal control over financial reporting. These controls are designed to provide reasonable, but not absolute, assurance regarding the safeguarding of assets against loss from unauthorized use or disposition, and the reliability of financial records for preparing financial statements and maintaining accountability of assets. The concept of reasonable assurance recognizes that the cost of a control should not exceed the benefits likely to be derived from the control. The evaluation of costs and benefits requires estimates and judgments by management. We believe the Town's current system of internal control over financial reporting adequately safeguards assets and provides reasonable assurance of proper recording of financial transactions.

State Law requires the Town's basic financial statements to be audited by independent certified public accountants. The goal of the independent audit is to provide reasonable assurance that the financial statements of the Town are presented fairly, in all material respects, for the fiscal year ended September 30, 2014. This independent audit involved examining, on a test basis, evidence supporting the amount and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. George, Morgan and Sneed, P.C., Certified Public Accountants, performed the required audit and have issued an unmodified ("clean") opinion on the Town of Pantego's financial statements for the year ended September 30, 2014. The independent auditor's report is located at the front of the financial section of this report.

Management's discussion and analysis (MD&A) immediately follows the independent's auditor's report and provides a narrative introduction, overview, and analysis of the basic financial statements. MD&A complements this letter of transmittal and should be read in conjunction with it.

## PROFILE OF TOWN

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. The City Manager in turn appoints the heads of various departments.

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. The Town Council serves as the legislative body; sets policy, approves an annual operating budget, sets the tax rate, and 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 Town government.

The Town provides a full range of services. These include public safety (police and fire), municipal court, public works, community development and general administrative services. In addition, the Town owns and operates a water and sewer distribution system.

The basic financial statements of the Town include all governmental activities, organizations and functions for which the Town is financially accountable. The criteria considered in determining governmental activities to be reported within the Town's basic financial statements are based upon and consistent with those set forth in the Codification of Governmental Accounting and Financial Reporting Standards. Component units are legally separate organizations that a primary government must include as a part of its financial reporting entity. The government-wide financial statements include not only the Town itself (known as the primary government), but also include the Pantego Economic Development Corporation as a discretely presented component unit. The discretely presented component unit is presented in a separate column in the government-wide financial statements.

## LOCAL ECONOMY

The Town of Pantego's location between Dallas and Fort Worth is ideal for business and residents. The North Texas region possesses diverse research and educational institutions, logistics, oil and gas, manufacturing and industrial, and a professional services base that has contributed to the relative stability of the unemployment rate. Overall, the North Texas region has fared better than the nation as a whole. Relative low taxes, housing and energy costs make the area attractive to business, with the additional enticement that Texas has no state personal income tax.

This past year was a period of financial improvement in the Town's economy. Sales taxes, which were projected to increase by 19%, exceeded 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.

## LONG-TERM FINANCIAL PLANNING

Models projecting revenues and expenditures/expenses for 5 years beyond the current year have been developed for all of the operational funds of the Town. Assumptions have been developed for future tax rates and charges for services as well as projections for expenditures/expenses. Each possible program addition or change is analyzed in term of impact over a 5 year window as part of the budget package decision making process. The models also enable the Town to make assumptions about the future debt capacity of the operational funds. The Town has also identified projects based on their critical nature and the timeliness of available financing for these projects.

## MAJOR INITIATIVES

The Town Council continued its strategic planning process to identify goals and objectives for long range planning. Directives from Council are utilized to help guide the budget planning and service/program implementation. It is anticipated that an updated Comprehensive Plan primarily focused on redevelopment will occur within the next two years. One of the Town's major initiatives for the upcoming fiscal year is the initiation of the Park Row redevelopment project.

## BUDGETING PROCESS

State Law requires that an operating budget be adopted prior to the first day of the fiscal year beginning October 1st. The Town's budget process is a six month cycle, which begins in early April and ends in mid September. Departments submit budget proposals by early May and during the months of May and June the City Manager and the Finance department develop the recommended budget based on the directives received by Council.

The Town of Pantego uses a program-base budgeting process. Each budgeting unit/department is given a target "baseline" funding level based upon the previous year's funding level. With a few exceptions, no capital assets, wages and benefits, or one-time packages are included in the baseline funding. Any funding request that represents new expenditures and programs, or that is in excess of baseline funding, must be submitted as a separate request or "package." These packages may be either a new or restoration request of resources, depending upon the budgeting unit's funding target.

The budget revenue projections for the new fiscal year begin early in the current fiscal year. The projections are made by the departments responsible for the revenues with help from the Finance department. Projections are based upon consultations with state and local agencies, trend analysis, anticipated changes in the local and regional economy, and discussions with directly associated staff members. Although revenue projections are prepared early in the budget process, the budget revenue analysis continues with departmental budget development and extends until the budget is adopted based upon any new information. Given revenue projections and baseline funding requirements, budget funding changes are made according to necessity and priority. A total recommended funding level is determined and is weighed against available resources.

Prior to August, the City Manager submits to the Council a proposed budget of expenditures and the means to finance them for the next year. The Council holds workshop meetings and public hearings on the proposed budget to receive citizen feedback and make final determinations about the eventual adopted budget. Prior to September 30, the budget is legally enacted through the passage of an appropriation ordinance. 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. If necessary, the original budget is modified and incorporated into a proposed mid-year budget, which is then used as the working budget for the remainder of the fiscal year. 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.

## AWARDS AND ACKNOWLEDGEMENTS

The Government Finance Officers Association of the United States and Canada (GFOA) awards a Certificate of Achievement for Excellence in Financial Reporting. This award recognizes conformance with the highest standards for preparation of state and local government financial reports. A Certificate of Achievement is valid for a period of one year only. This is the first year for which the Town of Pantego is submitting its annual financial report to be considered for this prestigious award. We believe our current Comprehensive Annual Financial Report conforms to the Certificate of Achievement Program requirements and consequently we will be submitting to the GFOA to determine its eligibility.

The preparation of this report could not be accomplished on a timely basis without the efficient and dedicated endeavors of the entire Town staff. We would like to express our sincere appreciation to all employees who contributed to the preparation. We would also like to thank the Mayor, Town Council for their support in planning and conducting the financial operations of the Town in a responsible manner.

Respectfully submitted,



Matthew Fielder  
City Manager



Ariel Carmona, CGFO  
Finance Director

**TOWN OF PANTEGO, TEXAS  
LIST OF PRINCIPAL OFFICIALS  
SEPTEMBER 30, 2014**

**GOVERNING BODY**

**Elected officials**

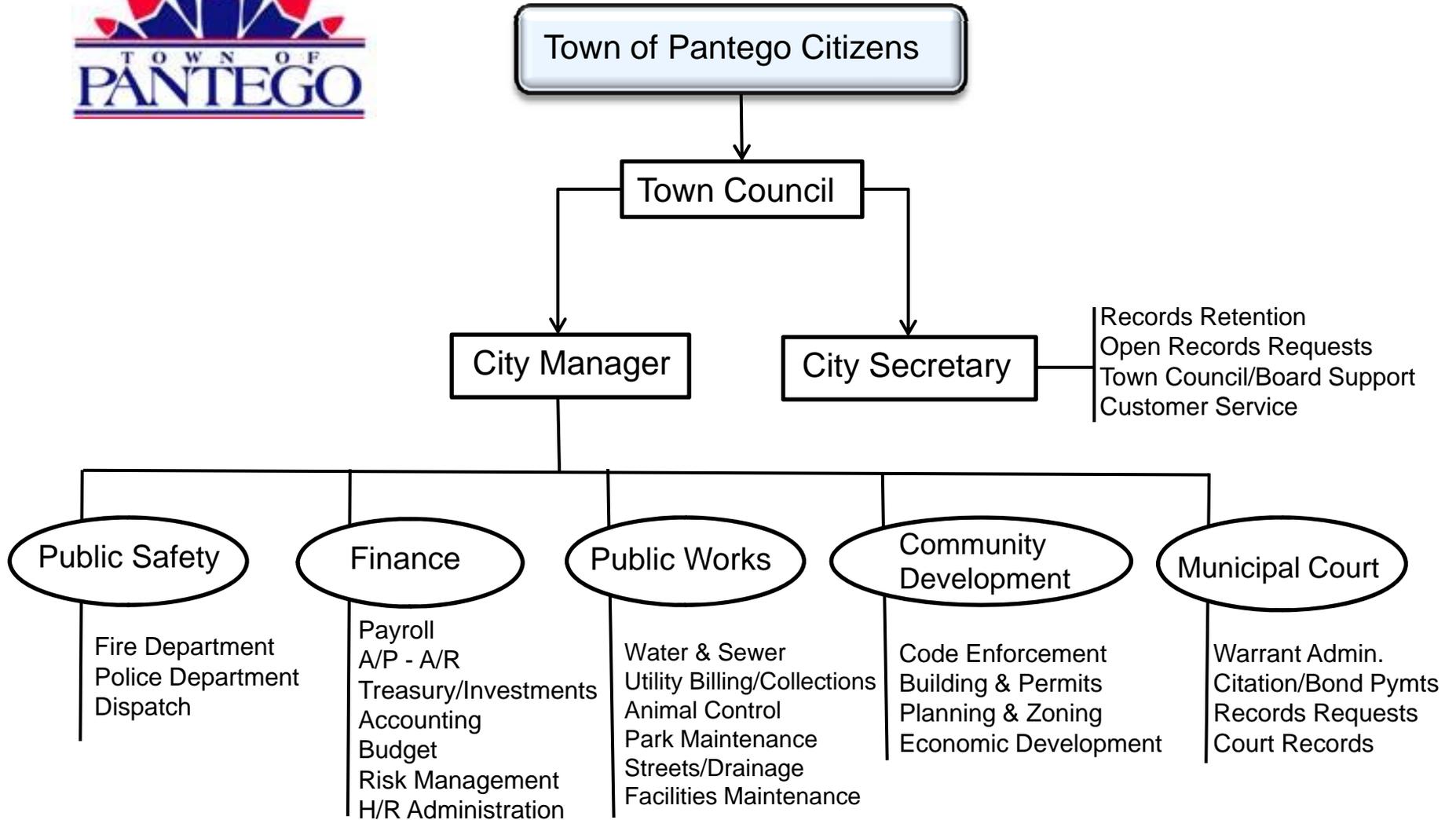
Mayor	Melody Paradise
Council member/Mayor Pro Tem	Russell Brewster
Council member	Fred Adair
Council member	Don Funderlic
Council member	Jane Barrett
Council member	Don Surratt

**ADMINISTRATION**

**City Officials**

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





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## **FINANCIAL SECTION**

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## **INDEPENDENT AUDITOR’S REPORT**

To the Town Council  
Town of Pantego, Texas

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of the Town of Pantego, Texas, (the “Town”) as of and for the year ended September 30, 2014, and the related notes to the financial statements, which collectively comprise the Town’s basic financial statements as listed in the table of contents.

### ***Management’s Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditor’s Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosure in the financial statements. The procedures selected depend on the auditor’s judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity’s preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity’s internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant account estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### *Opinions*

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Town, as of September 30, 2014, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### *Other Matters*

#### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that management's discussion and analysis, budgetary comparison information, and Texas Municipal Retirement System Schedule of Funding Progress on pages 4 – 14 and pages 50-53 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town's basic financial statements. The combining and individual fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund financial statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures,

including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards general accepted in the United States of America. In our opinion, the combining and individual fund financial statements and schedules are fairly stated in all material respects in relation to the financial statements as a whole.

The introductory section and statistical information have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

### **Other Reporting Required by Governmental Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated February 25, 2015, on our consideration of the Town of Pantego, Texas' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town of Pantego, Texas' internal control over financial reporting and compliance.

*George Morgan Ince, P.C.*

Weatherford, Texas

February 25, 2015

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## **MANAGEMENT'S DISCUSSION & ANALYSIS**

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## MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of The Town of Pantego, Texas, we offer readers of The Town of Pantego's financial statements this narrative overview and analysis of the financial activities of The Town of Pantego for the fiscal year ended September 30, 2014.

### FINANCIAL HIGHLIGHTS

- The assets of the Town of Pantego exceeded its liabilities at the close of the most recent fiscal year by \$11,572,562 (*net position*) compared to \$11,082,898 for the prior year. Of this amount, \$3,963,250 (*unrestricted net position*) may be used to meet the Town's ongoing obligations to citizens and creditors.
- The Town's total net position increased by \$489,664. The Town's governmental activities net position increased by \$935,709 and the business-type activities net position decreased by \$446,045.
- As of the close of the current fiscal year, the Town of Pantego's governmental funds reported combined ending fund balances of \$5,087,586, which is an increase of \$1,277,105 from the prior year.
- At the end of the current fiscal year, unassigned fund balance for the general fund was \$2,044,889, or 59% of total general fund expenditures.

### OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the Town's basic financial statements. The Town's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

#### **Government-wide financial statements.**

The government-wide financial statements report information about the Town as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the government's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two government-wide statements report the Town's net position and how they have changed. Net position – the difference between the Town's assets and liabilities – are one way to measure the Town's financial health or position.

- Over time, increases or decreases in the Town's net position are an indicator of whether its financial health is improving or deteriorating, respectively.
- To assess the overall health of the Town, one needs to consider additional nonfinancial factors such as changes in the Town's tax base.

The government-wide financial statements distinguish functions of the Town that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). All of the Town's services are included here, such as general and administrative, public safety, streets and bridges, public improvements and planning and zoning in the governmental activities and water and sewer services in the business-type or proprietary activities.

The government-wide financial statements include not only the Town itself (known as the primary government), but also a legally separate Economic Development Corporation for which the Town is financially accountable. Financial information for this component unit is reported separately from the financial information presented for the primary government itself.

The government-wide financial statements can be found on Exhibits A-1 and B-1 of this report.

### **Fund financial statements.**

The fund financial statements provide more detailed information about the Town's most significant funds-not the Town as a whole. Funds are used by the Town to keep track of specific sources of funding and spending for particular purposes.

- Some funds are required by State law and by bond covenants.
- The Town Council establishes other funds to control and manage money for particular purposes or to show that it is properly using certain taxes and grants.

All of the funds of the Town can be divided into three categories: governmental funds, proprietary funds and fiduciary funds.

**Governmental funds.** Most of the Town's basic services are included in governmental funds, which focus on (1) short-term inflows and outflows of spendable resources and (2) the balances left at year-end that are available for spending. Consequently, the governmental

fund statements provide a detailed short-term view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the Town's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide a reconciliation that explains the relationship (or differences) between them.

Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, street improvement construction fund, and park row project fund, which are considered major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

The Town adopts annual appropriated budgets for the general fund, special revenue funds, debt service funds and capital projects funds. A budgetary comparison schedule has been provided for all budgeted funds to demonstrate compliance with this budget.

The basic governmental fund financial statements can be found on Exhibits C-1 through C-4 of this report.

**Proprietary funds.** Services for which the Town charges customers a fee are generally reported in proprietary funds. Proprietary funds, like the government-wide statements, provide both long-term and short-term financial information. The Town maintains one type of proprietary fund. The Town uses enterprise funds to account for its water and sewer operations.

The basic proprietary fund financial statements can be found on Exhibits D-1 through D-3 of this report.

**Fiduciary funds.** Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Town's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

The basic fiduciary fund financial statement can be found on Exhibits E-1 of this report.

**Notes to the basic financial statements** provide additional information that is necessary for a complete understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 26-49 of this report.

**Other information.** In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the Town's progress funding its obligation to provide pension benefits to its employees.

The combining statements referred to earlier in connection with nonmajor governmental funds are presented immediately following the required supplementary information.

### Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the Town, assets exceeded liabilities by \$11,572,562 as of September 30, 2014.

Below is a summary of the Town's Statement of Net position.

#### Condensed Statement of Net Position

	Governmental Activities		Business-type Activities		Total	
	2014	2013	2014	2013	2014	2013
Current and other assets	\$ 5,779,720	\$ 4,449,046	\$ 1,761,049	\$ 1,867,949	\$ 7,540,769	\$ 6,316,995
Capital assets	5,156,248	5,359,849	898,886	996,800	6,055,134	6,356,649
Total Assets	<u>10,935,968</u>	<u>9,808,895</u>	<u>2,659,935</u>	<u>2,864,749</u>	<u>13,595,903</u>	<u>12,673,644</u>
Long-term liabilities	1,452,355	1,250,895	-	-	1,452,355	1,250,895
Other liabilities	188,315	198,407	382,671	141,440	570,986	339,847
Total liabilities	<u>1,640,670</u>	<u>1,449,302</u>	<u>382,671</u>	<u>141,440</u>	<u>2,023,341</u>	<u>1,590,742</u>
Net Position:						
Invested in capital assets net of related debt	4,109,091	4,518,024	898,886	996,800	5,007,977	5,514,824
Restricted	2,601,335	1,973,526	-	-	2,601,335	1,973,526
Unrestricted	2,584,872	1,868,043	1,378,378	1,726,509	3,963,250	3,594,552
Total Net Position	<u>\$ 9,295,298</u>	<u>\$ 8,359,593</u>	<u>\$ 2,277,264</u>	<u>\$ 2,723,309</u>	<u>\$ 11,572,562</u>	<u>\$ 11,082,902</u>

The largest portion of the Town's net position \$5,007,977 (43%) reflects its investment in capital assets (e.g. land, construction in progress, buildings, improvements other than buildings, machinery and equipment and infrastructure); less any related debt used to acquire those assets that is still outstanding. The Town uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the Town's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the Town's net position \$2,601,335 (23%) represents resources that are subject to external restrictions on how they may be used. The \$3,963,250 (34%) balance of unrestricted net position may be used to meet the government's ongoing obligations to citizens and creditors.

At the end of the current fiscal year, the Town is able to report positive balances in all three categories of net position, both for the government as a whole, as well as for its separate governmental and business-type activities.

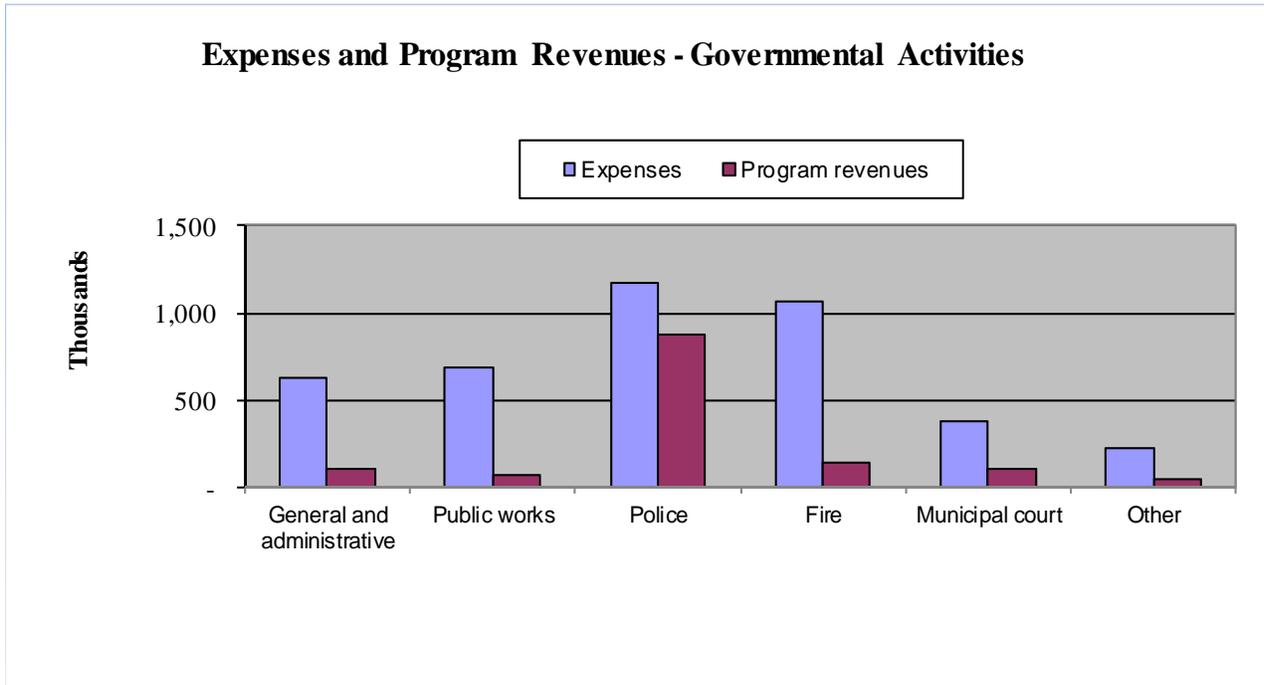
Below is a summary of the Town's Statement of Activities.

### Changes in Net Position

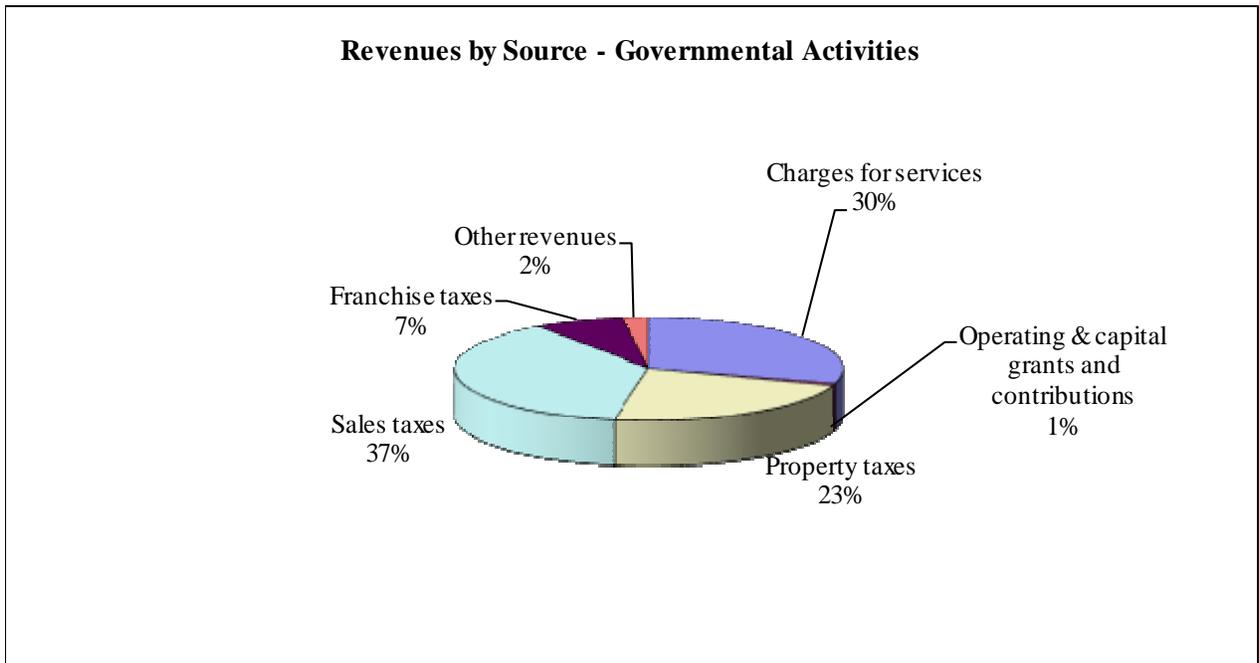
	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Total</u>	
	2014	2013	2014	2013	2014	2013
Revenues:						
Program revenues:						
Charges for services	\$ 1,347,130	\$ 1,285,417	\$ 1,177,852	\$ 1,218,637	\$ 2,524,982	\$ 2,504,054
Operating grants and contributions	32,271	58,715	-	-	32,271	58,715
Capital grants and contributions	-	95,862	-	-	-	95,862
General revenues:						
Property taxes	1,026,470	1,016,196	-	-	1,026,470	1,016,196
Sales taxes	1,708,772	1,640,680	-	-	1,708,772	1,640,680
Franchise taxes	342,799	301,675	-	-	342,799	301,675
Investment earnings	3,140	6,991	622	826	3,762	7,817
Other revenue	24,148	32,431	-	-	24,148	32,431
Gain (loss) retirement of capital assets	68,733	-	-	-	68,733	-
Total revenues	<u>4,553,463</u>	<u>4,437,967</u>	<u>1,178,474</u>	<u>1,219,463</u>	<u>5,731,937</u>	<u>5,657,430</u>
Expenses						
General and administrative	629,296	605,615	-	-	629,296	605,615
Public works	694,444	716,928	-	-	694,444	716,928
Police	1,176,704	1,194,325	-	-	1,176,704	1,194,325
Fire	1,063,922	1,102,614	-	-	1,063,922	1,102,614
Municipal court	385,411	343,778	-	-	385,411	343,778
Other	186,349	154,960	-	-	186,349	154,960
Interest and fiscal agent charges	38,628	38,596	-	-	38,628	38,596
Water and sewer	-	-	1,067,519	996,184	1,067,519	996,184
Total expenses	<u>4,174,754</u>	<u>4,156,816</u>	<u>1,067,519</u>	<u>996,184</u>	<u>5,242,273</u>	<u>5,153,000</u>
Increase (decrease) in net position before transfers	378,709	281,151	110,955	223,279	489,664	504,430
Transfers	557,000	-	(557,000)	-	-	-
Increase (decrease) in net position	<u>935,709</u>	<u>281,151</u>	<u>(446,045)</u>	<u>223,279</u>	<u>489,664</u>	<u>504,430</u>
Net Position October 1 (restated)	8,359,589	8,078,438	2,723,309	2,500,030	11,082,898	10,578,468
Net Position September 30	<u>\$ 9,295,298</u>	<u>\$ 8,359,589</u>	<u>\$ 2,277,264</u>	<u>\$ 2,723,309</u>	<u>\$ 11,572,562</u>	<u>\$ 11,082,898</u>

**Governmental Activities.** Governmental activities increased the Town's net position by \$935,709 in the current year compared with a \$281,151 increase in the prior year. Total governmental activities revenues increased \$115,496 (3%). Total governmental activities expenses increased \$17,938.

Below are two graphs summarizing governmental revenue and expense:

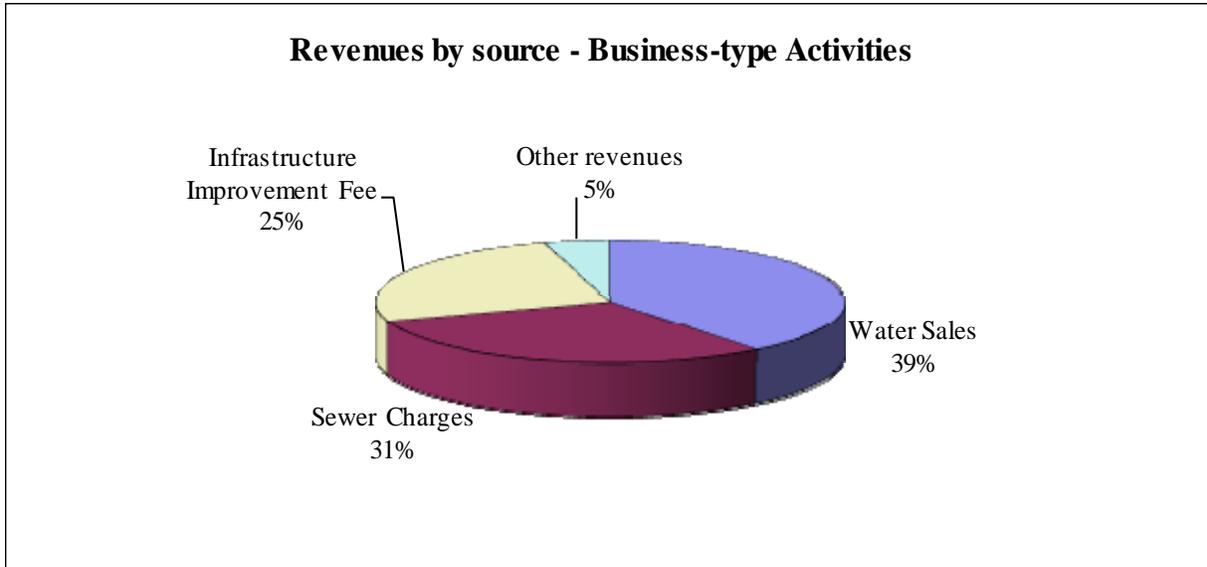


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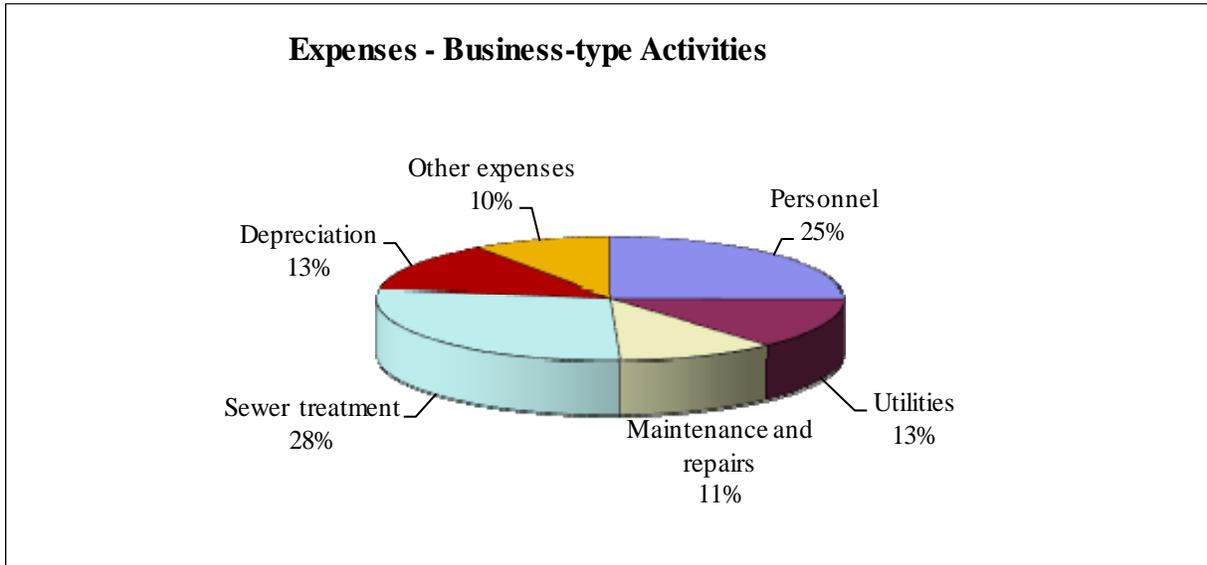


**Business-type activities.** Business-type activities decreased the Town’s net position by \$446,045 in the current year compared to an increase in net position of \$223,279 in the prior year. The business-type activities total revenues decreased \$40,989 (3%). Charges for services decreased \$40,785, primarily because water sales and infrastructure improvement revenues decreased. Business-type activities expenses increased \$71,335 (7%), primarily due to \$73,928 in Northern Trinity Groundwater Conservation District fees.

Below are two graphs summarizing business-type activities revenue and expense:



\*\*\*\*\*



## Financial Analysis of the Government's Funds

As noted earlier, the Town uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

**Governmental funds.** The focus of the Town's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Town's financing requirements. In particular, unassigned fund balance may serve as a useful measure of the Town's net resources available for spending at the end of the year.

At the end of the current fiscal year, the Town's governmental funds reported combined ending fund balances of \$5,087,586. Of the total combined fund balance, \$2,044,889 (40%) constitutes unassigned fund balance, which is available for spending at the government's discretion.

The general fund is the chief operating fund of the Town. At the end of the current fiscal year, unassigned fund balance of the general fund was \$2,044,889. As a measure of the general fund's liquidity, it may be useful to compare unassigned fund balance to total fund expenditures. Unassigned fund balance represents 59% or 216 days of total general fund expenditures. The fund balance of the general fund increased \$497,916 compared to a \$119,806 increase in the prior year. Key factors in this change are as follows:

- Revenues increased \$115,496. Sales tax increased \$57,780, ambulance services increased \$22,626 and franchise tax increased \$18,807.
- Other financing sources (uses) increased \$219,341.

The street improvement construction capital projects fund was created to account for infrastructure maintenance and improvements funded with a ¼ ¢ sales tax. Fund balance of the street improvement construction fund decreased by \$840,747 to \$668,708. Sales tax revenue increased \$10,312 from the previous year to \$281,984. Expenditures for street improvement were \$212,468.

The park row capital projects fund was created to help centralize revenues, transfers, and expenditures related to the rehabilitation of the Park Row corridor. Fund balance of the park row project fund was \$1,407,000.

**Proprietary funds.** The Town's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

Unrestricted net position of the Water and Sewer Fund at the end of the year amounted to \$1,378,378. Total net position decreased by \$446,045. Other factors concerning the finances of this fund have already been addressed in the discussion of the Town's business-type activities.

## General Fund Budgetary Highlights

During the fiscal year the Town amended its budget twice. General fund expenditures were decreased by \$5,791 and transfers out were increased by \$73,676. Overall, actual expenditures of the general fund were \$155,521 less than budgeted.

## Capital Assets

The Town's investment in capital assets for its governmental and business type activities as of September 30, 2014, amounts to \$6,055,134 (net of accumulated depreciation). Major capital asset events during the current fiscal year included the following:

### Governmental Activities:

- \$200,654 resurfacing Peachtree Lane and Country Club Court
- 2 Chevy Tahoes and 1 Ford F-150 for \$100,647

### Business-type Activities:

- \$40,255 pump and motor at Nora Well site

### The Town of Pantego's Capital Assets (Net of Depreciation)

	Governmental Activities		Business-type Activities		Total	
	2014	2013	2014	2013	2014	2013
Land	\$ 211,263	\$ 211,263	\$ 61,971	\$ 61,971	\$ 273,234	\$ 273,234
Construction in progress	15,001	272,484	7,208	7,208	22,209	279,692
Buildings	1,020,014	1,069,760	-	-	1,020,014	1,069,760
Improvements	563,593	619,365	829,707	927,621	1,393,300	1,546,986
Machinery and equipment	1,056,571	1,020,728	-	-	1,056,571	1,020,728
Infrastructure	2,289,806	2,166,249	-	-	2,289,806	2,166,249
Total	<u>\$ 5,156,248</u>	<u>\$ 5,359,849</u>	<u>\$ 898,886</u>	<u>\$ 996,800</u>	<u>\$ 6,055,134</u>	<u>\$ 6,356,649</u>

Additional information on the Town's capital assets can be found in the notes to the basic financial statements.

## Long-Term Debt

At the end of the year, the Town had \$1,047,157 in bonded debt and capital leases outstanding. Of this amount \$55,000 are general obligation bonds backed by the full faith and credit of the government and \$145,000 represent bonds secured by a combination of property taxes and a limited pledge of other revenues. The capital lease obligations of \$847,157 pertain to machinery and equipment financed with capital leases.

### Town of Pantego's Outstanding Debt

	Governmental Activities		Business-type Activities		Total	
	2014	2013	2014	2013	2014	2013
General Obligation Bonds	\$ 55,000	\$ 160,000	\$ -	\$ -	\$ 55,000	\$ 160,000
Certificates of Obligation	145,000	170,000	-	-	145,000	170,000
Capital lease obligations	847,157	511,826	-	-	847,157	511,826
Total	<u>\$ 1,047,157</u>	<u>\$ 841,826</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,047,157</u>	<u>\$ 841,826</u>

More detailed information about the Town's debt is presented in the notes to the basic financial statements.

### Economic factors and the Next Year's Budgets and Rates

Although the nationwide economic forecast for the future continues to be uncertain, the Town continues to remain in a viable position. Trends in sales tax revenue seem to indicate the local economy may be rebounding. A slight increase in sales tax revenue as compared to the prior fiscal year actual was budgeted for fiscal year 2015. The Town's efforts toward economic development, by attracting retail businesses, should be increased and become a major focus for years to come.

Ad Valorem taxes are expected to remain flat for fiscal year 2015. The Town's property tax rate remained unchanged at \$0.42 per \$100 taxable value for fiscal year 2015.

Grant awards have been awarded toward the completion of some capital projects. Among these are a \$260,000 grant from Tarrant County to partially fund the Park Row project which has a total projected cost of \$1.7 million.

The repair and upgrade of the Town's streets and roads continues to be a top priority of Council and staff. As stated above, the most significant activity the Town will undertake in the upcoming year will be the Park Row project. The renovation and rehabilitation of the Park Row corridor will be the largest project the Town will complete since the Highway 303, Bowen Road intersection, which was completed in late 1998. The economic impact of upgrading the infrastructure on the commercial area should bring in more retail business and create an economic benefit in the near future. While on the lesser scale, it is hoped that the Highway 303 landscape project will also help create a climate for economic progress.

## **Request for Information**

This financial report is designed to provide a general overview of the Town's finances. Questions concerning any of the information provided in this report or requests for additional information may be obtained by contacting the Town of Pantego, Attn: Finance Department, 1614 South Bowen Road, Pantego, Texas 76013.

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**BASIC FINANCIAL  
STATEMENTS**

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**TOWN OF PANTEGO, TEXAS**  
**Statement of Net Position**  
**September 30, 2014**

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Pantego Economic Development Corporation
<b>ASSETS:</b>				
Cash and cash equivalents	\$ 4,448,243	\$ 1,287,415	\$ 5,735,658	\$ 366,093
Receivables (net of allowances for uncollectibles)				
Property taxes	43,418	-	43,418	-
Sales tax	286,499	-	286,499	95,500
Franchise tax	174,003	-	174,003	-
Accounts	328,931	228,174	557,105	-
Other	431,361	118,273	549,634	-
Accrued interest	893	343	1,236	-
Due from other funds	50,100	-	50,100	-
Other assets	16,272	-	16,272	-
Inventory	-	11,398	11,398	-
Restricted assets:				
Cash and investments	-	115,446	115,446	-
Notes receivable	-	-	-	102,765
Capital assets:				
Nondepreciable	226,264	69,179	295,443	113,293
Depreciable, net of accumulated depreciation	4,929,984	829,707	5,759,691	-
<b>Total Assets</b>	10,935,968	2,659,935	13,595,903	677,651
<b>LIABILITIES:</b>				
Accounts payable	64,181	267,225	331,406	9,560
Accrued payroll liabilities	118,667	-	118,667	-
Interest payable	5,467	-	5,467	8,158
Current liabilities payable from restricted assets:				
Customer deposits	-	115,446	115,446	-
Noncurrent liabilities:				
Due within one year	363,523	-	363,523	140,000
Due in more than one year	1,088,832	-	1,088,832	1,155,000
<b>Total Liabilities</b>	1,640,670	382,671	2,023,341	1,312,718
<b>NET POSITION:</b>				
Investments in capital assets, net of debt	4,109,091	898,886	5,007,977	113,293
Restricted (Expendable)	2,601,335	-	2,601,335	-
Unrestricted net position	2,584,872	1,378,378	3,963,250	(748,360)
<b>Total Net Position</b>	\$ 9,295,298	\$ 2,277,264	\$ 11,572,562	\$ (635,067)

The notes to the financial statements are an integral part of this statement.

**TOWN OF PANTEGO, TEXAS**  
**Statement of Activities**  
**For the Year Ended September 30, 2014**

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>Primary Government</b>				
Governmental activities:				
General and administrative	\$ 629,296	\$ 114,103	\$ -	\$ -
Public works	694,444	77,419	-	-
Police	1,176,704	882,288	-	-
Fire	1,063,922	145,965	-	-
Municipal court	385,411	112,060	-	-
Other	186,349	15,295	32,271	-
Interest and fiscal agent charges	38,628	-	-	-
Total governmental activities	<u>4,174,754</u>	<u>1,347,130</u>	<u>32,271</u>	<u>-</u>
Business-type activities:				
Water and sewer	<u>1,067,519</u>	<u>1,177,852</u>	<u>-</u>	<u>-</u>
Total business-type activities	<u>1,067,519</u>	<u>1,177,852</u>	<u>-</u>	<u>-</u>
Total primary government	<u>\$ 5,242,273</u>	<u>\$ 2,524,982</u>	<u>\$ 32,271</u>	<u>\$ -</u>
<b>Component Unit</b>				
Panetego Economic Development Corporation				
General and administrative	\$ 116,557	\$ -	\$ -	\$ -
Economic development grants	10,882	-	-	-
Other	100,420	-	-	-
Interest and fiscal agent charges	67,186	-	-	-
Total component unit	<u>\$ 295,045</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

General Revenues:

Taxes:

Property taxes, levied for general purposes

Property taxes, levied for debt service

Sales

Franchise

Investment earnings

Other revenue

Gain (loss) on retirement of capital assets

Transfers

Total general revenues and transfers

Change in net position

Net Position - Beginning - Restated

Net Position - Ending

The notes to the financial statements are an integral part of this statement.

**Exhibit B-1**

Net (Expense) Revenue and Changes in Net Position

Primary Government			Component Unit
Governmental Activities	Business-type Activities	Total	Pantego Economic Development Corporation
\$ (515,193)	\$ -	\$ (515,193)	\$ -
(617,025)	-	(617,025)	-
(294,416)	-	(294,416)	-
(917,957)	-	(917,957)	-
(273,351)	-	(273,351)	-
(138,783)	-	(138,783)	-
(38,628)	-	(38,628)	-
<u>(2,795,353)</u>	<u>-</u>	<u>(2,795,353)</u>	<u>-</u>
-	110,333	110,333	-
<u>-</u>	<u>110,333</u>	<u>110,333</u>	<u>-</u>
\$ <u>(2,795,353)</u>	\$ <u>110,333</u>	\$ <u>(2,685,020)</u>	\$ <u>-</u>
\$ -	\$ -	\$ -	\$ (116,557)
-	-	-	(10,882)
-	-	-	(100,420)
-	-	-	(67,186)
\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>(295,045)</u>
\$ 877,682	\$ -	\$ 877,682	\$ -
148,788	-	148,788	-
1,708,772	-	1,708,772	563,969
342,799	-	342,799	-
3,140	622	3,762	592
24,148	-	24,148	1,586
68,733	-	68,733	-
557,000	(557,000)	-	-
<u>3,731,062</u>	<u>(556,378)</u>	<u>3,174,684</u>	<u>566,147</u>
935,709	(446,045)	489,664	271,102
<u>8,359,589</u>	<u>2,723,309</u>	<u>11,082,898</u>	<u>(906,169)</u>
\$ <u>9,295,298</u>	\$ <u>2,277,264</u>	\$ <u>11,572,562</u>	\$ <u>(635,067)</u>

**TOWN OF PANTEGO, TEXAS**  
**Balance Sheet**  
**Governmental Funds**  
**September 30, 2014**

	General	Street Improvement Construction	Park Row Project Fund	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>					
Assets:					
Cash and cash equivalents	\$ 1,944,319	\$ 620,790	\$ 1,407,000	\$ 476,134	\$ 4,448,243
Receivables (Net of allowances for uncollectibles)					
Property taxes	33,679	-	-	9,739	43,418
Sales tax	238,749	47,750			286,499
Franchise tax	174,003	-	-	-	174,003
Accounts	328,931	-	-	-	328,931
Other receivables	-	-	-	431,361	431,361
Accrued interest	344	343	-	206	893
Due from other funds	50,100	-	-	-	50,100
Other assets	16,272	-	-	-	16,272
<b>Total assets</b>	<b>\$ 2,786,397</b>	<b>\$ 668,883</b>	<b>\$ 1,407,000</b>	<b>\$ 917,440</b>	<b>\$ 5,779,720</b>
<b>LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES</b>					
Liabilities:					
Accounts payable	\$ 45,388	\$ 175	\$ -	\$ 18,618	\$ 64,181
Accrued payroll liabilities	118,667	-	-	-	118,667
<b>Total liabilities</b>	<b>164,055</b>	<b>175</b>	<b>-</b>	<b>18,618</b>	<b>182,848</b>
Deferred inflows of resources:					
Deferred revenue	499,548	-	-	9,738	509,286
Fund Balances:					
Nonspendable	16,272	-	-	-	16,272
Restricted	61,633	668,708	1,407,000	459,723	2,597,064
Committed	-	-	-	429,361	429,361
Unassigned	2,044,889	-	-	-	2,044,889
<b>Total fund balances</b>	<b>2,122,794</b>	<b>668,708</b>	<b>1,407,000</b>	<b>889,084</b>	<b>5,087,586</b>
<b>Total liabilities deferred inflows and fund balances</b>	<b>\$ 2,786,397</b>	<b>\$ 668,883</b>	<b>\$ 1,407,000</b>	<b>\$ 917,440</b>	<b>\$ 5,779,720</b>

**TOWN OF PANTEGO, TEXAS**  
**Reconciliation of the Governmental Funds Balance Sheet**  
**To the Statement of Net Position**  
**September 30, 2014**

Total Fund Balances - Governmental Funds	\$	5,087,586
Capital assets used in governmental activities are not financial resources and therefore are reported in the governmental funds. The cost of these assets was \$16,738,958 and the accumulated depreciation was \$11,582,710.		5,156,248
Long-term liabilities, including \$200,000 bonds payable, \$847,156 capital lease obligations, \$304,014 net pension obligation and \$101,184 compensated absences payable are not due and payable in the current period, and, therefore are not reported as liabilities in the fund financial statements.		(1,452,355)
Interest payable is not expected to be liquidated with available financial resources and is not reported as a liability in the fund financial statements.		(5,467)
Property taxes, franchise taxes, ambulance service charges and municipal court fines and fees are not available soon enough to pay for the current period's expenditures and therefore are deferred revenue in the fund financial statements.		509,286
Net Position of Governmental Activities	\$	9,295,298

**TOWN OF PANTEGO, TEXAS**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Governmental Funds**  
**For the Year Ended September 30, 2014**

	General	Street Improvement Construction	Park Row Project Fund	Other Governmental Funds	Total Governmental Funds
<b>REVENUES</b>					
Taxes:					
Property	\$ 881,236	\$ -	\$ -	\$ 143,854	\$ 1,025,090
Sales	1,426,788	281,984	-	-	1,708,772
Franchise	331,465	-	-	-	331,465
Fines and forfeitures	879,838	-	-	33,951	913,789
Licenses and permits	77,419	-	-	-	77,419
Ambulance service	143,553	-	-	-	143,553
Charges for services	114,103	-	-	12,235	126,338
Contributions and donations	-	-	-	18,050	18,050
Investment earnings	2,146	621	-	373	3,140
Miscellaneous	39,138	-	-	30,686	69,824
Total revenues	<u>3,895,686</u>	<u>282,605</u>	<u>-</u>	<u>239,149</u>	<u>4,417,440</u>
<b>EXPENDITURES</b>					
Current:					
General and administrative	587,748	-	-	-	587,748
Public works	370,659	-	-	-	370,659
Police	1,134,279	-	-	10,052	1,144,331
Fire	972,951	-	-	5,489	978,440
Municipal court	362,011	-	-	16,968	378,979
Other	20,402	-	-	126,542	146,944
Capital outlay	-	212,468	-	116,830	329,298
Debt service:					
Principal	11,701	-	-	212,329	224,030
Interest and fiscal agent charges	759	-	-	34,241	35,000
Total expenditures	<u>3,460,510</u>	<u>212,468</u>	<u>-</u>	<u>522,451</u>	<u>4,195,429</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>435,176</u>	<u>70,137</u>	<u>-</u>	<u>(283,302)</u>	<u>222,011</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Proceeds from capital lease	-	-	-	429,361	429,361
Proceeds from sale of capital assets	67,040	-	-	1,693	68,733
Transfers in	80,876	-	1,407,000	85,176	1,573,052
Transfers out	(85,176)	(910,884)	-	(19,992)	(1,016,052)
Total other financing sources (uses)	<u>62,740</u>	<u>(910,884)</u>	<u>1,407,000</u>	<u>496,238</u>	<u>1,055,094</u>
<b>NET CHANGE IN FUND BALANCES</b>	497,916	(840,747)	1,407,000	212,936	1,277,105
<b>FUND BALANCE OCTOBER 1, 2013</b>	<u>1,624,878</u>	<u>1,509,455</u>	<u>-</u>	<u>676,148</u>	<u>3,810,481</u>
<b>FUND BALANCE SEPTEMBER 30, 2014</b>	<u>\$ 2,122,794</u>	<u>\$ 668,708</u>	<u>\$ 1,407,000</u>	<u>\$ 889,084</u>	<u>\$ 5,087,586</u>

**TOWN OF PANTEGO, TEXAS**  
**Reconciliation of Statement of Revenues,**  
**Expenditures and Changes in Fund Balances of**  
**The Governmental Funds to the Statement of Activities**  
**For the Year Ended September 30, 2014**

Total Net Change in Fund Balances - Governmental Funds	\$ 1,277,105
Current year capital outlays and long-term debt principal payments are expenditures in the fund financial statements, but they should be shown as increases in capital assets and reductions in long-term debt in the government-wide financial statements. The net effect of including \$317,481 of capital outlays and \$224,030 of debt principal payments is to increase net position.	541,513
Depreciation is not recognized as an expense in governmental funds since it does not require the use of current financial resources. The net effect of the current year's depreciation is to decrease net position.	(521,085)
Current year capital leases are other financing sources in the fund financial statements. The increase in long-term debt is a decrease in net position.	(429,361)
Revenues in the government-wide statement of activities that do not provide current financial resources are not reported as revenues in the funds.	67,293
Current year interest payable, net pension obligation and compensated absences of the governmental funds are not due and payable in the current period and, therefore are not reported as liabilities in the funds. Changes in these balances are reported as expenses in the governmental activities of the Statement of Activities.	244
 Change in Net Position of Governmental Activities	 <u><u>\$ 935,709</u></u>

The notes to the financial statements are an integral part of this statement.

**TOWN OF PANTEGO, TEXAS**  
**Statement of Net Position**  
**Proprietary Funds**  
**September 30, 2014**

	Water and Sewer Fund
<b>ASSETS:</b>	
Current assets:	
Cash and investments	\$ 1,287,415
Receivables (net of allowance for uncollectibles):	
Accounts	228,174
Other	118,273
Accrued interest	343
Inventory	11,398
Restricted assets:	
Cash and investments	115,446
Total current assets	1,761,049
Noncurrent assets:	
Capital assets, at cost:	
Non-depreciable assets	69,179
Depreciable assets, net of accumulated depreciation	829,707
Total noncurrent assets	898,886
Total assets	2,659,935
<b>LIABILITIES:</b>	
Current liabilities:	
Accounts payable	267,225
Current liabilities payable from restricted assets:	
Customer deposits payable	115,446
Total current liabilities	382,671
Total liabilities	382,671
<b>NET POSITION:</b>	
Investment in capital assets, net of related debt	898,886
Unrestricted	1,378,378
Total net position	\$ 2,277,264

The notes to the financial statements are an integral part of this statement.

**TOWN OF PANTEGO, TEXAS**  
**Statement of Revenues, Expenses, and Changes in Fund Net Position**  
**Proprietary Funds**  
**For the Year Ended September 30, 2014**

	<u>Water and Sewer Fund</u>
Operating revenues:	
Water sales	\$ 463,881
Sewer charges	360,099
Infrastructure improvement fee	300,113
Late payment charges	20,545
Miscellaneous	33,214
Total operating revenue	<u>1,177,852</u>
Operating expenses:	
Personnel	268,176
Utilities	141,683
Maintenance and repairs	116,744
Franchise tax	98,936
Other	3,848
Sewage treatment - other governments	299,964
Depreciation	138,168
Total operating expenses	<u>1,067,519</u>
Operating income (loss)	<u>110,333</u>
Nonoperating revenues (expenses):	
Investment earnings	<u>622</u>
Total nonoperating revenues (expenses)	<u>622</u>
Income (loss) before contributions and transfers	110,955
Capital contributions and transfers:	
Transfers out	<u>(557,000)</u>
Change in net position	(446,045)
Net position October 1, 2013	<u>2,723,309</u>
Net position September 30, 2014	<u><u>\$ 2,277,264</u></u>

The notes to the financial statements are an integral part of this statement.

**TOWN OF PANTEGO, TEXAS**  
**Statement of Cash Flows**  
**Proprietary Funds**  
**For the Year Ended September 30, 2014**

	<u>Water and Sewer Fund</u>
Cash flows from operating activities:	
Cash received from customers	\$ 1,197,128
Cash paid to suppliers	(532,738)
Cash paid to employees	(268,176)
Net cash provided by operating activities	<u>396,214</u>
Cash flow from noncapital financing activities:	
Transfers to other funds	(557,000)
Net cash provided (used) by noncapital financing activities	<u>(557,000)</u>
Cash flow from capital and related financing activities:	
Capital expenditures	(40,255)
Net cash provided (used) by capital and related financing activities	<u>(40,255)</u>
Cash flow from investing activities:	
Investment earnings	280
Net cash provided (used) by investing activities	<u>280</u>
Net increase (decrease) in cash and cash equivalents	(200,761)
Cash and cash equivalents, beginning	<u>1,603,622</u>
Cash and cash equivalents, ending	<u>\$ 1,402,861</u>
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities	
Operating income (loss)	\$ <u>110,333</u>
Adjustments to reconcile operating income to net cash provided (used) by operating activities:	
Depreciation expense	138,168
(Increase) decrease in accounts receivable	(95,201)
(Increase) decrease in inventories and supplies	1,683
Increase (decrease) in accounts payable	241,236
Increase (decrease) in customer meter deposits	(5)
Total adjustments	<u>285,881</u>
Net cash provided by operating activities	<u>\$ 396,214</u>

The notes to the financial statements are an integral part of this statement.

**TOWN OF PANTEGO, TEXAS**  
**Statement of Fiduciary Net Position**  
**Fiduciary Funds**  
**September 30, 2014**

	<u>Agency Fund</u>
Assets	
Cash and investments	\$ <u>190,642</u>
Total assets	\$ <u><u>190,642</u></u>
Liabilities	
Due to others	\$ 140,542
Due to general fund	<u>50,100</u>
Total liabilities	\$ <u><u>190,642</u></u>

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**NOTES TO THE BASIC  
FINANCIAL STATEMENTS**

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**TOWN OF PANTEGO, TEXAS**  
**Notes to Basic Financial Statements**  
**September 30, 2014**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Reporting Entity**

The Town of Pantego, Texas (the Town) was incorporated January 5, 1952, and operates under a Town Council-manager form of government providing the following services as a duly incorporated general law Town as authorized by the general laws of the State of Texas and subsequent Town ordinances: public safety (police, fire, and ambulance), streets and bridges, sanitation, water and sewer, public improvements, planning and zoning, and general administrative services.

The accounting policies of the Town of Pantego, Texas, conform to generally accepted accounting principles issued by the Governmental Accounting Standards Board, which is the recognized financial accounting standard setting body for governmental entities. The notes to the financial statements are an integral part of the Town's financial statements.

As required by generally accepted accounting principles, these financial statements present the Town and its component units. Component units are legally separate entities for which the Town is considered financially accountable or other organizations whose nature and significant relationship with the Town are such that exclusion would cause the Town's financial statements to be misleading or incomplete. The Town is financially accountable if it appoints a voting majority of the organization's governing board and (1) it 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 financial statements include one discretely component unit which has a September 30 year-end. The discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is legally separate from the Town.

*Discretely Presented Component Units*

The Pantego Economic Development Corporation (PEDC) was created under the Development Corporation Act of 1979 and is governed by Section 4B of the Act. 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. PEDC's activities are reported in the PEDC Sales Tax Revenue Special Revenue Fund, PEDC Debt Service Fund, and PEDC Construction Capital Projects Fund. The PEDC is reported as a discretely presented component unit in the statement of net positions and statement of activities.

Flow of Revenue – PEDC – Sales tax is the significant source of revenue for PEDC. Sales tax receipts are initially recorded in the PEDC Sales Tax Revenue Fund as sales tax revenue. Transfers are used to transfer cash to the PEDC Debt Service Fund as needed to maintain a required reserve and to make debt service payments as they become due. Transfers are also used to transfer cash in excess of debt service needs to the PEDC Construction Capital Projects Fund.

**TOWN OF PANTEGO, TEXAS**  
**Notes to Basic Financial Statements**  
**September 30, 2014**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Governmental accounting standards require reasonable separation between the primary government and its discretely presented component units, both in the financial statements and in the related notes. Because the discretely presented component units, although legally separate, have been and are operated as if each is part of the primary government, there are limited instances where special note reference or separation will be required. If no separate note reference or categorization is made, the user should assume that information presented is equally applicable.

**B. Government-wide and Fund Financial Statements**

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

**C. Measurement Focus, Basis of Accounting and Basis of Presentation**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are 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 generally are recorded when the related fund liability is incurred, however, debt service expenditures and expenditures related to compensated absences and claims and judgments, are recognized when payment is due.

**TOWN OF PANTEGO, TEXAS**  
**Notes to Basic Financial Statements**  
**September 30, 2014**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

Property taxes, sales taxes, franchise taxes, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when the government receives payment.

The accounts of the Town are organized and operated on the basis of funds. 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.

The Town reports the following major governmental funds:

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.

The *Street Improvement Construction Special Revenue Fund* accounts for .25% sales tax used for infrastructure maintenance and improvements.

The *Park Row Project Capital Projects Fund* centralizes revenues, transfers, and expenditures related to the rehabilitation of the Park Row corridor which is to include: new streets, sidewalks, waterline upgrades, lighting and crosswalks.

The Town reports the following major enterprise fund:

The *water and sewer fund* operates the water distribution system and the wastewater collection system.

The Town reports the following fund types:

The *Agency Funds* are used to account for resources that the Town holds on behalf of other entities as their agent.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges and transfers between the governmental activities and the business-type activities, which cannot be eliminated.

Amounts reported as program revenues include 1) charges for customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds, distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The

**TOWN OF PANTEGO, TEXAS**  
**Notes to Basic Financial Statements**  
**September 30, 2014**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

principal operating revenues of the Town's enterprise funds are charges to customers for sales and services. Operating expenses for the enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses. When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first, then unrestricted resources as they are needed.

**D. Assets, Liabilities and Net Position or Equity**

**1. *Cash and Investments***

The Town pools cash resources of its various funds to facilitate the management of cash. Cash applicable to a particular fund is readily identifiable.

The Town's cash and cash equivalents are considered to be cash on hand, demand deposits and short term investments that are highly liquid with maturity within three months or less when purchased. Amounts invested in Tex-Pool public investment pools are considered cash and cash equivalents. Assets reported as cash and investments are considered cash and cash equivalents for the statement of cash flows.

**2. *Interfund Receivables and Payables***

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "due to/from other funds". Any residual balances outstanding between the governmental activities and the business-type activities are reported in the government-wide financial statements as "internal balances".

**3. *Unbilled Service***

Utility operating revenues (water and sewer) are billed on monthly cycles. The Town records estimated revenues for services delivered during the fiscal year, which will be billed during the next fiscal year. Accounts receivable in the water and sewer fund includes \$125,546 of earned but unbilled revenues.

**4. *Inventory***

The inventories of supplies are recorded under the purchase method. Under the purchase method the inventory is first recorded as an expense when purchased and then adjusted at the end of the year to reflect the value of inventory at that date. Inventories are valued at cost using the first-in/first-out (FIFO) method.

**5. *Capital Assets***

Capital assets, which include property, plant, equipment and infrastructure, are reported in the applicable governmental activities or business-type activities columns in the government-wide

**TOWN OF PANTEGO, TEXAS**  
**Notes to Basic Financial Statements**  
**September 30, 2014**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

financial statements and in the proprietary funds financial statements. The Town defines capital assets as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated market value at the date of donation.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities and proprietary funds is included as part of the capitalized value of the assets constructed.

Property, plant and equipment of the primary government and component unit are depreciated using the straight-line method over the following estimated useful lives:

<u>Description</u>	<u>Years</u>
Buildings	5 - 50
Improvements other than buildings	3 - 30
Water and sewer system infrastructure	5 - 50
Street and storm drainage infrastructure	10 - 40
Machinery, equipment and furniture	3 - 10

**6. *Compensated Absences***

It is the Town's policy to permit employees to accumulate a limited amount of earned but unused vacation and sick pay benefits. No sick pay benefits are paid upon separation from service and therefore have not been accrued in the financial statements. All vacation pay benefits are accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

**7. *Long-term Obligations***

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statements of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are expensed.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other

**TOWN OF PANTEGO, TEXAS**  
**Notes to Basic Financial Statements**  
**September 30, 2014**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

financing sources while discounts on debt issuances are reported as other financing uses. Issuances cost, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

**8. Fund Balance – Governmental Funds**

The fund financial statements, governmental funds report aggregate amounts for five classifications of fund balances based on the constraints imposed on the use of these resources:

*Nonspendable* – includes amounts that cannot be spent because they are either not spendable in form (such as prepaids or inventory) or are legally or contractually required to be maintained intact (such as endowment funds).

*Restricted* – includes amounts restricted by external sources (creditors, laws of other governments, etc.) or by constitutional provision or enabling legislation.

*Committed* – includes amounts constrained to specific purposes by a government itself, using its highest decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest-level action to remove or change the constraint (Town Council ordinance or resolution).

*Assigned* – includes amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority. The Town Council has the authority to assign amounts for specific purposes.

*Unassigned* – All amounts not included in other spendable classifications.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the Town considers restricted fund balance to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the Town considers amounts to have been first spent out of committed funds, then assigned, and finally unassigned as needed.

**Minimum Fund Balance Policy** – It is the goal of the Town that unassigned fund balance of the General Fund should be at least 90 days (24.66%) of the General Fund annual expenditures. In order to adhere to the principles of matching current revenues with current expenditures and minimizing property taxes, the Town will take action to reduce fund balance if the unassigned fund balance grows beyond 120 days of expenditures. Unassigned fund balance of the General Fund at September 30, 2014, was 216 days (59%) of General Fund annual expenditures.

**TOWN OF PANTEGO, TEXAS**  
**Notes to Basic Financial Statements**  
**September 30, 2014**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

The details of the fund balances of the governmental funds are as follows:

	General Fund	Street Improvement Construction	Park Row Project Fund	Other Governmental Funds	Total Governmental Funds
Nonspendable					
Prepaid items	\$ 16,272	\$ -	\$ -	\$ -	\$ 16,272
Restricted					
Public, Educational & Governmental (PEG) fees	11,533	-	-	-	11,533
Police	50,100	-	-	-	50,100
Municipal court	-	-	-	84,972	84,972
Library	-	-	-	24,343	24,343
Animal control services	-	-	-	82,941	82,941
Pentego Fest	-	-	-	29,825	29,825
Debt service	-	-	-	237,642	237,642
Street improvements	-	668,708	-	-	668,708
Park row project	-	-	1,407,000	-	1,407,000
Committed					
Equipment Replacement	-	-	-	429,361	429,361
Unassigned	2,044,889	-	-	-	2,044,889
Total fund balance	<u>\$ 2,122,794</u>	<u>\$ 668,708</u>	<u>\$ 1,407,000</u>	<u>\$ 889,084</u>	<u>\$ 5,087,586</u>

**9. Net Position**

Net position represent the difference between assets and liabilities. Net position invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvements of those assets, and adding back unspent proceeds. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislations adopted by the Town or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. The following is a reconciliation of restricted fund balance reported in the governmental fund financial statements to restricted net position of the governmental activities reported in the government-wide financial statements.

Restricted Fund Balance (Exhibit C-1)	\$ 2,597,064
Adjustments	
Accrued interest payable restricted for debt service	(5,467)
Deferred property tax revenue restricted for debt service	9,738
Total adjustments	<u>4,271</u>
Restricted Net Position(Exhibit A-1)	<u>\$ 2,601,335</u>

**TOWN OF PANTEGO, TEXAS**  
**Notes to Basic Financial Statements**  
**September 30, 2014**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Net position of the PEDC component unit is negative \$635,067 because the PEDC has \$1,295,000 of tax notes outstanding that were used to construct capital assets for the governmental activities. These capital assets were transferred to the governmental activities upon completion.

The net position of the governmental activities has been restated to remove the discretely presented component unit. The beginning net position has been increased \$906,169 to \$8,359,589.

**10. *Use of Estimates***

The preparation of financial statements, in conformity with Generally Accepted Accounting Principles, requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual amounts could differ from those estimates.

**11. *Reclassifications***

Certain accounts and funds in the prior year financial statements have been reclassified for comparative purposes to conform to the presentation in the current year financial statements.

**NOTE 2: CASH AND INVESTMENTS**

Substantially all operating cash and investments are maintained in consolidated cash and investment accounts. Investment income relating to consolidated investments is allocated to the individual funds monthly based on the funds' pro-rata share of total cash and investments.

The Town's investment policy authorizes the Town to invest in obligations of the United States government and its agencies and instrumentalities, fully insured or collateralized certificates of deposit, repurchase agreements not to exceed 90 days to stated maturity, AAA-rated, SEC registered money market funds, AAA-rated Texas local government investment pools, and other interest bearing accounts at the Town's depository. During the year ended September 30, 2014, the Town did not own any types of securities other than those permitted by statute.

The Town invests idle funds in the Texas Local Government Investment Pool (TexPool). The Town's investment pool operates in a manner consistent with the SEC's Rule 2A7 of the Investment Act of 1940. The Pool is required to maintain a market value of its underlying investment portfolio within one half of one percent of the value of its shares.

**Custodial Credit Risk – Deposits**

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The Town's funds are required to be deposited and invested under the terms of a depository contract. The Town's deposits are required to be collateralized with securities held by the pledging institution's trust department or agent in the Town's name. The pledge of approved securities is waived only to the extent of the depository bank's dollar amount of Federal Deposit.

**TOWN OF PANTEGO, TEXAS**  
**Notes to Basic Financial Statements**  
**September 30, 2014**

**NOTE 2: CASH AND INVESTMENTS** (Continued)

Insurance Corporation (“FDIC”) Insurance. The PEDC’s deposits are secured by a separate pledge of securities and FDIC Insurance. At September 30, 2014, the Town’s deposits and those of the Pantego Economic Development Corporation were covered by FDIC Insurance or collateralized with securities held by the bank’s agent in the Town’s name.

**Credit Risk– Investments**

The Town controls credit risk by limiting its investments to those instruments allowed by its investment policy.

**Interest Rate Risk – Investments**

In accordance with its investment policy, the Town manages its exposure to declines in fair market values, to the extent possible, by attempting to match investment maturities with anticipated cash flows, thereby reducing the need to sell securities prior to maturity and by investing primarily in shorter-term securities and limiting the stated maturity of certain securities.

The Town’s investments at September 30, 2014 included the following:

<u>Investment</u>	<u>Credit Rating</u>	<u>Weighted Average Maturities</u>	<u>Percentage of Total Investments</u>	<u>Cost</u>	<u>Fair Value</u>
Investment in Tex-Pool	AAAm	83 days	100.00%	\$ 5,129,597	\$ 5,129,597
				<u>\$ 5,129,597</u>	<u>\$ 5,129,597</u>

**NOTE 3: PROPERTY TAX**

The Town’s property tax is levied each October 1, on the assessed value listed as of the prior January 1, for all real property and personal property located in the Town. Taxes are billed and due on October 1 of each year. The last date for payment without penalty is the following January 31. Delinquent penalties are added on February 1 with additional attorney fees being added on July 1. Lien attaches to properties on the February 1 following levy date. Tarrant County bills and collects the property taxes for the Town.

Property taxes are limited by the Texas Constitution to \$2.50 per \$100 of assessed valuation and by City Charter to \$1.50 per \$100 assessed valuation. The combined tax rate to finance general governmental service and debt services for the year ended September 30, 2014, was \$.42 per \$100 of assessed valuation.

In the governmental funds the Town’s property tax revenues are recognized when levied to the extent that they result in current receivables available for financing current operations. The remaining receivables are reflected in deferred revenue.

**TOWN OF PANTEGO, TEXAS**  
**Notes to Basic Financial Statements**  
**September 30, 2014**

**NOTE 4: RECEIVABLES**

All receivables are shown net of an allowance for uncollectible accounts. The allowances for uncollectible accounts are based upon historical experience. Property tax and municipal court allowances for uncollectible accounts are equal to approximately 60% and 75%, of the outstanding balances at September 30. The ambulance allowance consists of 100% of accounts aged more than 120 days and 60% of accounts aged 120 days or less. The allowance for water and sewer trade accounts receivable is equal to the accounts receivable that are aged 3 or more months as of September 30. Receivables as of year-end for the Town's major and nonmajor funds, including the applicable allowances for uncollectible accounts are as follows:

	Governmental Funds					
	Street					
	General	Improvement Construction	Nonmajor Governmental	Governmental Activities	Business-type Activities	Component Unit
Receivables:						
Property taxes	\$ 84,198	\$ -	\$ 24,346	\$ 108,544	\$ -	\$ -
Sales tax	238,749	47,750	-	286,499	-	95,500
Franchise tax	174,003	-	-	174,003	-	-
Accounts	1,874,898	-	-	1,874,898	128,344	-
Earned but unbilled	-	-	-	-	110,156	-
Other	-	-	431,361	431,361	118,273	-
Accrued interest	344	343	206	893	343	-
Notes receivable	-	-	-	-	-	102,765
Gross receivables	<u>2,372,192</u>	<u>48,093</u>	<u>455,913</u>	<u>2,876,198</u>	<u>357,116</u>	<u>198,265</u>
Less: allowance for uncollectibles	<u>(1,596,486)</u>	<u>-</u>	<u>(14,607)</u>	<u>(1,611,093)</u>	<u>(10,326)</u>	<u>-</u>
Net total receivables	<u><u>\$ 775,706</u></u>	<u><u>\$ 48,093</u></u>	<u><u>\$ 441,306</u></u>	<u><u>\$ 1,265,105</u></u>	<u><u>\$ 346,790</u></u>	<u><u>\$ 198,265</u></u>

**TOWN OF PANTEGO, TEXAS**  
**Notes to Basic Financial Statements**  
**September 30, 2014**

**NOTE 4:     RECEIVABLES** (Continued)

The Pantego Economic Development Corporation provides loans towards assisting local businesses with improvements to the borrower’s property. Notes receivable for the year ended September 30, 2014 are as follows:

\$16,000 loan dated April 23, 2012, at 2% payable in equal monthly installments of \$638.10 over two (2) years beginning April 1, 2013, secured by the furniture, fixtures, and equipment of borrower.	\$     6,918
\$20,000 loan dated July 20, 2012, at 2% payable in equal monthly installments of \$433.90 over five (5) years beginning August 1, 2013, secured by the furniture, fixtures, and equipment of borrower.	15,939
\$7,000 loan dated December 7, 2012, at 2% payable in equal monthly installments of \$297.78 over two (2) years beginning December 1, 2013, secured by the furniture, fixtures, and equipment of borrower.	4,408
\$8,500 loan dated October 30, 2013, at 3% payable in equal monthly installments of \$247.19 over three (3) years beginning November 1, 2014, secured by the furniture, fixtures, and equipment of borrower.	8,500
\$35,000 loan dated October 30, 2013, at 3% payable in equal monthly installments of \$774.70 over four (4) years beginning November 1, 2014, secured by the furniture, fixtures, and equipment of borrower.	35,000
\$15,000 loan dated December 13, 2013, at 3% payable in equal monthly installments of \$436.22 over three (3) years beginning December 1, 2014, secured by the furniture, fixtures, and equipment of borrower.	15,000
\$17,000 loan dated March 13, 2014, at 3% payable in equal monthly installments of \$494.38 over three (3) years beginning March 1, 2015, secured by the furniture, fixtures, and equipment of borrower.	17,000
	\$ 102,765

**TOWN OF PANTEGO, TEXAS**  
**Notes to Basic Financial Statements**  
**September 30, 2014**

**NOTE 4:     RECEIVABLES** (Continued)

Governmental funds report deferred revenue in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. At the end of the fiscal year, the various components of deferred revenue and unearned revenue reported in the governmental funds were as follows:

	General	Nonmajor Governmental	Total Governmental Funds
Deferred property taxes receivable	\$ 33,679	\$ 9,738	\$ 43,417
Franchise tax receivable	151,074	-	151,074
Ambulance service receivable	52,102	-	52,102
Municipal Court fines and fees receivable	262,693	-	262,693
	\$ 499,548	\$ 9,738	\$ 509,286

**TOWN OF PANTEGO, TEXAS**  
**Notes to Basic Financial Statements**  
**September 30, 2014**

**NOTE 5: INTERFUND RECEIVABLE, PAYABLES AND TRANSFERS**

The composition of interfund transfers for the Town's individual major funds and nonmajor funds at September 30, 2014, is as follows:

**Interfund Receivables:**

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>	
General	Agency Fund	\$ 50,100	Sale of Nolan county property
Total Governmental Funds		<u>\$ 50,100</u>	

**Transfers:**

<u>Transfer In</u>	<u>Transfer Out</u>	<u>Amount</u>	<u>Purpose</u>
General	Street Improvement Construction	\$ 60,884	Administrative costs
	Other Governmental	19,992	Court security
Other Governmental	General Fund	85,176	Pantego Fest and Equipment replacement
Park Row Project Fund	Street Improvement Construction	850,000	Capital improvements
	Water and Sewer Fund	57,000	Capital improvements
	Water and Sewer Infrastructure Fund	500,000	Capital improvements
Total Governmental Funds Transfers In		<u>\$ 1,573,052</u>	

**TOWN OF PANTEGO, TEXAS**  
**Notes to Basic Financial Statements**  
**September 30, 2014**

**NOTE 6: CAPITAL ASSETS**

Capital asset activity for the year ended September 30, 2014 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
<b>Governmental activities:</b>				
Non - Depreciable Assets:				
Land	\$ 211,263	\$ -	\$ -	\$ 211,263
Construction in Progress	272,484	211,195	(468,678)	15,001
Total non-depreciable assets	<u>483,747</u>	<u>211,195</u>	<u>(468,678)</u>	<u>226,264</u>
Depreciable Assets:				
Buildings	2,081,276	5,642	(1,658)	2,085,260
Improvements other than buildings	2,166,067	17,760	-	2,183,827
Machinery and equipment	2,916,974	182,494	(51,194)	3,048,274
Infrastructure	8,826,262	369,071	-	9,195,333
Total capital assets being depreciated	<u>15,990,579</u>	<u>574,967</u>	<u>(52,852)</u>	<u>16,512,694</u>
Accumulated Depreciation:				
Buildings	(1,011,516)	(55,388)	1,658	(1,065,246)
Improvements other than buildings	(1,546,702)	(73,532)	-	(1,620,234)
Machinery and equipment	(1,896,246)	(146,651)	51,194	(1,991,703)
Infrastructure	(6,660,013)	(245,514)	-	(6,905,527)
Total accumulated depreciation	<u>(11,114,477)</u>	<u>(521,085)</u>	<u>52,852</u>	<u>(11,582,710)</u>
Governmental activities capital assets, net	<u>\$ 5,359,849</u>	<u>\$ 265,077</u>	<u>\$ (468,678)</u>	<u>\$ 5,156,248</u>
<b>Business-type activities:</b>				
Non - Depreciable Assets:				
Land	\$ 61,971	\$ -	\$ -	\$ 61,971
Construction in Progress	7,208	-	-	7,208
Total non-depreciable assets	<u>69,179</u>	<u>-</u>	<u>-</u>	<u>69,179</u>
Depreciable Assets:				
Improvements other than buildings	4,415,959	40,255	-	4,456,214
Total capital assets being depreciated	<u>4,415,959</u>	<u>40,255</u>	<u>-</u>	<u>4,456,214</u>
Accumulated Depreciation:				
Improvements other than buildings	(3,488,338)	(138,169)	-	(3,626,507)
Total accumulated depreciation	<u>(3,488,338)</u>	<u>(138,169)</u>	<u>-</u>	<u>(3,626,507)</u>
Business-type activities capital assets, net	<u>\$ 996,800</u>	<u>\$ (97,914)</u>	<u>\$ -</u>	<u>\$ 898,886</u>

**TOWN OF PANTEGO, TEXAS**  
**Notes to Basic Financial Statements**  
**September 30, 2014**

**NOTE 6: CAPITAL ASSETS (Continued)**

<b>Component Unit</b>	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Non - Depreciable Assets:				
Construction in Progress	\$ 101,865	\$ 11,428	\$ -	\$ 113,293
Total non-depreciable assets	<u>101,865</u>	<u>11,428</u>	<u>-</u>	<u>113,293</u>
Component unit capital assets, net	<u>\$ 101,865</u>	<u>\$ 11,428</u>	<u>\$ -</u>	<u>\$ 113,293</u>

The PEDC occasionally funds public infrastructure improvements. When the construction is completed the capital assets are contributed to the governmental or business-type activities.

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental activities:	
General and administrative	\$ 39,327
Public works	322,273
Police	32,387
Fire	82,125
Municipal court	5,568
Other	39,405
Total depreciation expense - governmental activities	<u>\$ 521,085</u>
Business-type activities:	
Water and sewer	<u>\$ 138,168</u>
Total depreciation expense - business-type activities	<u>\$ 138,168</u>

**NOTE 7: LONG-TERM LIABILITIES**

The Town of Pantego and the PEDC component unit have issued general obligation bonds, certificates of obligation bonds, and tax revenue bonds to provide funds for the acquisition and construction of major capital facilities. The general obligation refunding bonds and certificates of obligation are paid by the G.O. Bonds Interest and Sinking Debt Service Fund and the sales tax revenue bonds are paid by the PEDC Debt Service Fund. The following bonds were outstanding at September 30, 2014:

**TOWN OF PANTEGO, TEXAS**  
**Notes to Basic Financial Statements**  
**September 30, 2014**

**NOTE 7: LONG-TERM LIABILITIES** (Continued)

Issue Description and Purpose	Maturity Date	Interest Rate	Original Principal Amount	Amount Outstanding
<b>General Obligation Refunding Bonds</b>				
Town refunding, Series 2004	2015	3.67%	\$ 905,000	\$ 55,000
<b>Certificates of Obligation</b>				
Town improvements, Series 2004	2019	3.97%	365,000	145,000
Total governmental activities			<u>\$ 1,270,000</u>	<u>\$ 200,000</u>
<b>Sales Tax Revenue Bonds</b>				
PEDC refunding, Series 2010	2022	4.93%	\$ 1,745,000	\$ 1,295,000
Total component unit			<u>\$ 1,745,000</u>	<u>\$ 1,295,000</u>

Annual debt service requirements to maturity for the bonds are as follows:

Year Ending September 30,	General Obligation		Certificates of Obligation		Sales Tax Revenue Bonds		Total
	Principal	Interest	Principal	Interest	Principal	Interest	
2015	\$ 55,000	\$ 2,019	\$ 25,000	\$ 5,756	\$ 140,000	\$ 61,260	\$ 289,035
2016	-	-	30,000	4,764	140,000	54,401	229,165
2017	-	-	30,000	3,574	145,000	47,141	225,715
2018	-	-	30,000	2,382	160,000	39,521	231,903
2019	-	-	30,000	1,192	165,000	31,399	227,591
2020-2022	-	-	-	-	545,000	41,775	586,775
Total	<u>\$ 55,000</u>	<u>\$ 2,019</u>	<u>\$ 145,000</u>	<u>\$ 17,668</u>	<u>\$ 1,295,000</u>	<u>\$ 275,497</u>	<u>\$ 1,790,184</u>

**TOWN OF PANTEGO, TEXAS**  
**Notes to Basic Financial Statements**  
**September 30, 2014**

**NOTE 7: LONG-TERM LIABILITIES** (Continued)

**Capital Lease Obligations**

Capital lease obligations as of September 30, 2014, consist of the following:

\$699,898 due in annual installments of \$86,531.44 including interest at 4.6%, maturing in July 2019, and secured by a fire truck purchased in 2010 for \$699,898.	\$ 378,815
\$30,532 due in monthly installments of \$974 including interest at 7.99%, maturing in February 2015, secured by telephone equipment purchased in 2012 for \$30,532.	4,773
\$2,205 due in monthly installments of \$84 including interest at 15.00%, maturing in February 2015, secured by telephone equipment purchased in 2012 for \$2,205.	438
\$66,675 due in semi-annual installments of \$8,709 including interest at 2.05%, maturing in August 2016, secured by (2) Chevy Tahoes patrol vehicles and equipment purchased in 2013 for \$66,675.	33,770
\$429,361 due in annual payments of \$91,348.13 including interest at 0% year 1 and 3.19% years 2-5, maturing in April 2019, secured by public safety communications equipment to be purchased after year-end.	429,361
	\$ 847,157

Capital assets acquired through capital leases are as follows:

Machinery and equipment	\$ 799,310
Less: Accumulated Depreciation	(187,020)
	\$ 612,290

**TOWN OF PANTEGO, TEXAS**  
**Notes to Basic Financial Statements**  
**September 30, 2014**

**NOTE 7: LONG-TERM LIABILITIES (Continued)**

Future minimum lease payments are as follows:

Year Ending September 30,	Lease <u>Obligations</u>
2015	200,623
2016	195,298
2017	177,880
2018	177,880
2019	<u>177,879</u>
Total	929,560
Less interest portion	<u>(82,403)</u>
Obligation under capital lease	<u><u>\$ 847,157</u></u>

**Changes in Long-term Liabilities**

The following is a summary of long-term debt transactions for the year ended September 30, 2014:

**Changes in Long-term Liabilities**

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Retirements</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
<b>Governmental Activities:</b>					
General obligation bonds	160,000	\$ -	\$ 105,000	\$ 55,000	\$ 55,000
Certificates of obligation	<u>170,000</u>	<u>-</u>	<u>25,000</u>	<u>145,000</u>	<u>25,000</u>
	330,000	-	130,000	200,000	80,000
Capital lease obligations	511,826	429,361	94,030	847,157	182,339
Net pension obligation	302,748	315,549	314,283	304,014	-
Compensated absences	<u>106,322</u>	<u>101,184</u>	<u>106,322</u>	<u>101,184</u>	<u>101,184</u>
Total Governmental Activities					
long-term liabilities	<u>\$ 1,250,896</u>	<u>\$ 846,094</u>	<u>\$ 644,635</u>	<u>\$ 1,452,355</u>	<u>\$ 363,523</u>
<b>Component Unit:</b>					
Sales tax revenue bonds	<u>\$ 1,425,000</u>	<u>\$ -</u>	<u>\$ 130,000</u>	<u>\$ 1,295,000</u>	<u>\$ 140,000</u>
Total Component Unit					
long-term liabilities	<u>\$ 1,425,000</u>	<u>\$ -</u>	<u>\$ 130,000</u>	<u>\$ 1,295,000</u>	<u>\$ 140,000</u>

Compensated absences and the net pension obligations of the governmental activities are paid by the general fund.

**TOWN OF PANTEGO, TEXAS**  
**Notes to Basic Financial Statements**  
**September 30, 2014**

**NOTE 8: RISK MANAGEMENT**

The Town is exposed to various risk of loss related to torts; theft of, damage to and destruction of assets, errors and omissions; injuries to employees; and natural disasters. The Town is a member of the Texas Municipal League and participates in the Intergovernmental Risk Pool. Premiums are paid to the Pool who administers all claims. The Town retains, as a risk, only the deductible amount of each policy. The Town has maintained insurance coverage in all major categories of risk comparable to that of the prior year with not reduction in coverage. The amount of settlements during the past three years has not exceeded the insurance coverage.

**NOTE 9: RETIREMENT PLAN**

Plan Description

The Town provides pension benefits for all of its eligible employees through a non-traditional, joint contributory, hybrid defined benefit plan in the state-wide Texas Municipal Retirement System (TMRS), an agent multiple-employer public employee retirement system. The plan provisions that have been adopted by the Town are within the options available in the governing state statutes of TMRS.

TMRS issues a publicly available comprehensive annual financial report that includes financial statements and required supplementary information (RSI) for TMRS; the report also provides detailed explanations of the contributions, benefits and actuarial methods and assumptions used by the System. This report may be obtained from TMRS's website at [www.TMRS.com](http://www.TMRS.com).

The plan provisions are adopted by the governing body of the Town, within the options available in the state statutes governing TMRS. Plan provisions for the Town were as follows:

	<u>Plan Year 2013</u>	<u>Plan Year 2014</u>
Employee deposit rate	7%	7%
Matching ratio (Town to employee)	2 to 1	2 to 1
Years required for vesting	5	5
Service retirement eligibility (expressed as age/years of service)	60/5, 0/20	60/5, 0/20
Updated Service Credit	100% Repeating, Transfers	100% Repeating, Transfers
Annuity Increase (to retirees)	70% of CPI Repeating	50% of CPI Repeating

**TOWN OF PANTEGO, TEXAS**  
**Notes to Basic Financial Statements**  
**September 30, 2014**

**NOTE 9: RETIREMENT PLAN** (Continued)

Contributions

Under the state law governing TMRS, the contribution rate for each city is determined annually by the actuary, using the Entry Age Normal (EAN) cost method (EAN was first used in the December 31, 2013 valuation; previously, the Projected Unit Credit actuarial cost method had been used). This rate consists of the normal cost contribution rate and the prior service cost contribution rate, which is calculated to be a level percent of payroll from year to year. The normal cost contribution rate for an employee is the contribution rate which, if applied to a member's compensation throughout their period of anticipated covered service with the municipality, would be sufficient to meet all benefits payable on their behalf. The salary-weighted average of the individual rates is the total normal cost rate. The prior service contribution rate amortizes the unfunded (overfunded) actuarial liability (asset) over the applicable period for that city. Both the normal cost and prior service contribution rates include recognition of the projected impact of annually repeating benefits, such as Updated Service Credits and Annuity Increases.

The Town contributes to the TMRS Plan at an actuarially determined rate. Both the employees and the Town make contributions monthly. Since the Town needs to know its contribution rate in advance for budgetary purposes, there is a one-year delay between the actuarial valuation that serves as the basis for the rate and the calendar year when the rate goes into effect. The annual pension cost and net pension obligation/(asset) are as follows:

**Schedule of Actuarial Liabilities and Funding Progress**

Fiscal Year	2012	2013	2014
Annual Required Contribution (ARC)	\$ 396,375	\$ 375,118	\$ 312,976
Interest on Net Pension Obligation	19,126	20,623	21,192
Adjustment to ARC	(15,345)	(18,119)	(18,619)
Annual Pension Cost	400,156	377,622	315,549
Contributions Made	(360,557)	(369,489)	(314,283)
Increase (Decrease) in Net Pension Obligation	39,599	8,133	1,266
Net Pension Obligation/(Asset), beginning of year	255,016	294,615	302,748
Net Pension Obligation/(Asset), end of year	<u>\$ 294,615</u>	<u>\$ 302,748</u>	<u>\$ 304,014</u>
Contributions as a percentage of APC	90.1%	97.8%	99.6%

The required contribution rates for fiscal year 2014 were determined as part of the December 31, 2011 and 2012 actuarial valuations. Additional information as of the latest actuarial valuation, December 31, 2013, also follows:

**TOWN OF PANTEGO, TEXAS**  
**Notes to Basic Financial Statements**  
**September 30, 2014**

**NOTE 9: RETIREMENT PLAN** (Continued)

**General System-wide Actuarial Assumptions**

Actuarial Valuation Date	12/31/11	12/31/12	12/31/13
Actuarial Cost Method	Projected Unit Credit	Projected Unit Credit	Entry Age Normal
Amortization Method	Level Percent of Payoll	Level Percent of Payoll	Level Percent of Payoll
GASB 25 Equivalent Single Amortization Period	26.2 Years-Closed	25.2 Years-Closed	30 Years-Closed
Amortization Period for new Gains/Losses	30 years	30 years	30 years
Asset Valuation Method	10-year Smoothed	10-year Smoothed	10-year Smoothed
Actuarial Assumptions:			
Investment Rate of Return	7.0%	7.0%	7.0%
Projected Salary Increases	Varies by age and service	Varies by age and service	Varies by age and service
Includes Inflation At	3.0%	3.0%	3.0%
Cost of Living Adjustments	2.1%	1.5%	1.5%

**Funding Status and Funding Progress**

The funded status as of December 31, 2013, the most recent actuarial valuation date, is as follows:

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (ALL)	Funded Ratio	Unfunded AAL (UAAL)	Covered Payroll	UAAL as a Percentage of Covered Payroll
12/31/2013	\$ 10,952,271	\$ 13,567,769	80.7%	\$ 2,615,498	\$ 2,055,508	127.2%

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future.

Actuarial calculations are based on the benefits provided under the terms of the substantive plan in effect at the time of each valuation, and reflect a long-term perspective. Consistent with that perspective, actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets. The schedule of funding progress, presented as Required Supplementary Information following the notes to the

**TOWN OF PANTEGO, TEXAS**  
**Notes to Basic Financial Statements**  
**September 30, 2014**

**NOTE 9: RETIREMENT PLAN** (Continued)

financial statements, presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability of benefits.

**NOTE 10. OTHER POSTEMPLOYMENT BENEFITS**

Supplemental Death Benefits Fund

The Town also participates in the cost sharing multiple-employer defined benefit group term life insurance plan operated by the Texas Municipal Retirement System (TMRS) known as the Supplemental Death Benefits Fund (SDBF). The Town elected, by ordinance, to provide group-term life insurance coverage to both current and retired employees. The Town may terminate coverage under and discontinue participation in the SDBF by adopting an ordinance before November 1 of any year to be effective the following January 1.

The death benefit for active employees provides a lump sum payment approximately equal to the employee's annual salary (calculated based on the employee's actual earnings, for the 12-month period preceding the month of death); retired employees are insured for \$7,500; this coverage is an "other postemployment benefit" or OPEB.

The Town contributes to the SDBF at a contractually required rate as determined by an annual actuarial valuation. The rate is equal to the cost of providing one-year term life insurance. The funding policy for the SDBF program is to assure that adequate resources are available to meet all death benefit payments for the upcoming year; the intent is not to pre-fund retiree term life insurance during employees' entire careers.

**Schedule of Contribution Rates:**  
**(RETIREE-only portion of the rate)**

Plan/ Calendar Year	Annual Required Contribution (Rate)	Actual Contribution Made (Rate)	Percentage of ARC Contributed
2012	0.03%	0.03%	100.0%
2013	0.03%	0.03%	100.0%
2014	0.04%	0.04%	100.0%

**TOWN OF PANTEGO, TEXAS**  
**Notes to Basic Financial Statements**  
**September 30, 2014**

**NOTE 11: CONTINGENT LIABILITIES**

A. Federal and State Programs

Federal and state funding received related to various grant programs are based upon periodic reports detailing reimbursable expenditures made, in compliance with program guidelines, to the grantor agency. These programs are governed by various statutory rules and regulations of grantors. Amounts received and receivable under these various funding programs are subject to periodic audit and adjustment by the funding agencies. To the extent, if any, the Town has not complied with all the rules and regulations with respect to performance, financial or otherwise, adjustment to or return of fund monies may be required.

As it pertains to other matters of compliance, in the opinion of the Town's administration, there are no significant contingent liabilities relating to matters of compliance and accordingly, no provision has been made in the accompanying financial statements for such contingencies.

B. Litigation

One lawsuit is pending against the Town and the outcome of the lawsuit is not presently determinable. Although the amount of the Town's direct liability cannot be reasonably estimated at this time, it is the opinion of the City management and legal counsel that the potential loss on the claim will be covered by the City's insurance policy or will not have a material adverse effect on the financial condition of the City.

**NOTE 12: CONTRACTS AND COMMITMENTS**

A. Sewer Contracts

The Town has contracts with the City of Fort Worth and City of Arlington for the treatment of wastewater. The contracts require the City to pay varying amounts based on the costs associated with the wastewater treated. Charges for wastewater treatment during 2014 were \$210,716 for Fort Worth and \$89,248 for Arlington.

**NOTE 13: SUBSEQUENT EVENTS**

Subsequent events were evaluated through February 25, 2015, which is the date the financial statements were available to be issued.

**NOTE 14: FUTURE ACCOUNTING PRONOUNCEMENTS**

In June 2012, the GASB issued Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*. This Statement is to improve the accounting

**TOWN OF PANTEGO, TEXAS**  
**Notes to Basic Financial Statements**  
**September 30, 2014**

**NOTE 14: FUTURE ACCOUNTING PRONOUNCEMENTS** (Continued)

and financial reporting by state and local governments for pensions. This Statement will require government-wide and proprietary fund statements to recognize a liability equal to the net pension liability and that changes in the net pension liability be included in pension expense in the period of the change. This Statement is effective for fiscal years beginning after June 15, 2014.

In November 2013, the GASB issued Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – An Amendment of GASB Statement No. 68*. This Statement addresses issues related to amount associated with contributions, in any, made by a state or local government employer or nonemployer contributing entity to a defined benefit pension plan after the measurement date of the government's beginning net pension liability. This Statement will be implemented with GASB Statement No. 68, effective for the fiscal year ending August 31, 2015.



**REQUIRED  
SUPPLEMENTARY  
INFORMATION**

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**TOWN OF PANTEGO, TEXAS**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**General Fund**  
**For the Year Ended September 30, 2014**

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts GAAP Basis	Final Budget Positive (Negative)
<b>REVENUES</b>				
Taxes:				
Property	\$ 880,000	\$ 880,000	\$ 881,236	\$ 1,236
Sales	1,292,969	1,292,969	1,426,788	133,819
Franchise	327,000	327,000	331,465	4,465
Fines and forfeitures	861,500	861,500	879,838	18,338
Licenses and permits	83,050	83,050	77,419	(5,631)
Ambulance service	120,000	120,000	143,553	23,553
Charges for services	114,107	114,107	114,103	(4)
Investment earnings	6,000	6,000	2,146	(3,854)
Miscellaneous	35,075	35,075	39,138	4,063
Total revenues	<u>3,719,701</u>	<u>3,719,701</u>	<u>3,895,686</u>	<u>175,985</u>
<b>EXPENDITURES</b>				
Current:				
General and administrative	610,980	619,207	587,748	31,459
Public works	438,822	429,397	370,659	58,738
Police	1,217,967	1,194,693	1,134,279	60,414
Fire	970,030	968,421	972,951	(4,530)
Municipal court	368,523	371,232	362,011	9,221
Other	15,500	20,621	20,402	219
Debt service:				
Principal	-	11,700	11,700	-
Interest and fiscal agent charges	-	760	760	-
Total expenditures	<u>3,621,822</u>	<u>3,616,031</u>	<u>3,460,510</u>	<u>155,521</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>97,879</u>	<u>103,670</u>	<u>435,176</u>	<u>331,506</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from sale of capital assets	8,000	8,000	67,040	59,040
Transfers in	80,884	80,884	80,876	(8)
Transfers out	(11,500)	(85,176)	(85,176)	-
Total other financing sources (uses)	<u>77,384</u>	<u>3,708</u>	<u>62,740</u>	<u>59,032</u>
<b>NET CHANGE IN FUND BALANCES</b>	175,263	107,378	497,916	390,538
<b>FUND BALANCE OCTOBER 1, 2013</b>	<u>1,624,878</u>	<u>1,624,878</u>	<u>1,624,878</u>	<u>-</u>
<b>FUND BALANCE SEPTEMBER 30, 2014</b>	<u>\$ 1,800,141</u>	<u>\$ 1,732,256</u>	<u>\$ 2,122,794</u>	<u>\$ 390,538</u>

The notes to the required supplementary information are an integral part of this statement.

**TOWN OF PANTEGO, TEXAS**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Street Improvement Construction Fund**  
**For the Year Ended September 30, 2014**

	Budgeted Amounts		Actual Amounts GAAP Basis	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Sales tax	\$ 248,355	\$ 248,355	\$ 281,984	\$ 33,629
Investment earnings	1,000	1,000	621	(379)
Total revenues	<u>249,355</u>	<u>249,355</u>	<u>282,605</u>	<u>33,250</u>
<b>EXPENDITURES</b>				
Capital outlay	306,000	226,600	212,468	14,132
Total expenditures	<u>306,000</u>	<u>226,600</u>	<u>212,468</u>	<u>14,132</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>				
	<u>(56,645)</u>	<u>22,755</u>	<u>70,137</u>	<u>47,382</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	<u>(910,884)</u>	<u>(910,884)</u>	<u>(910,884)</u>	<u>-</u>
Total other financing sources (uses)	<u>(910,884)</u>	<u>(910,884)</u>	<u>(910,884)</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCES</b>				
	(967,529)	(888,129)	(840,747)	47,382
<b>FUND BALANCE OCTOBER 1, 2013</b>				
	<u>1,509,455</u>	<u>1,509,455</u>	<u>1,509,455</u>	<u>-</u>
<b>FUND BALANCE SEPTEMBER 30, 2014</b>				
	<u>\$ 541,926</u>	<u>\$ 621,326</u>	<u>\$ 668,708</u>	<u>\$ 47,382</u>

**TOWN OF PANTEGO, TEXAS**  
**Texas Municipal Retirement System**  
**Schedule of Funding Progress**

**Exhibit F-3**

<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets</u>	<u>Actuarial Accrued Liability (ALL)</u>	<u>Funded Ratio</u>	<u>Unfunded AAL (UAAL)</u>	<u>Covered Payroll</u>	<u>UAAL as a Percentage of Covered Payroll</u>
12/31/2011	\$ 9,832,664	\$ 13,008,434	75.6%	\$ 3,175,770	\$ 2,084,867	152.3%
12/31/2012	10,384,861	12,639,423	82.2%	2,254,562	2,114,593	106.6%
12/31/2013	10,952,271	13,567,769	80.7%	2,615,498	2,055,508	127.2%

TOWN OF PANTEGO, TEXAS  
Notes to the Required Supplementary Information  
For the Year Ended September 30, 2014

Budgetary Information

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds. All annual appropriations lapse at year end.

Prior to August 1, the Town Manager submits to the Town Council a proposed operating budget for the fiscal year commencing October 1. The operating budget includes proposed expenditures and the means of financing them. Public hearings are conducted to obtain taxpayer comments. Prior to September 30, the budget is legally enacted through passage of an ordinance.

The appropriated budget is prepared by fund, function and department. The Town Manager may make transfers of appropriations within a department. Transfers of appropriations between departments require the approval of the Town Council. The legal level of budgetary control is the department level.

Excess of Expenditures over Appropriations

General fund actual expenditures were \$155,521 less than appropriations. Fire exceeded appropriations by \$4,530. These excesses were covered by underspending in other functions.



**COMBINING AND INDIVIDUAL FUND  
STATEMENTS AND SCHEDULES**

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## COMBINING FINANCIAL STATEMENTS NON-MAJOR GOVERNMENTAL FUNDS

### Special Revenue Funds

**Special Revenue Funds** are used by the City to account for revenues that are legally restricted to expenditure for a particular purpose.

**Municipal Court Building Security Fund** - This fund is used to account for the Town's share of fines to be used to enhance building security for municipal court.

**Municipal Court Technology Fund** - This fund accounts for the Town's share of fines to be used for improvements to municipal court technology.

**Shamburger Fund** - This fund is used to account for the care and feeding of stray animals found and rescued within the Town of Pantego.

**Cartwright Library Fund** - This fund is used for library services and the maintenance and development of the Town's website.

**PantegoFest Fund** - This fund is used to account for donations and expenditures related to Pantego Fest.

### Debt Service Funds

The **Debt Service Fund** is used to account for the accumulation of resources to be used for the general obligation principal and interest payments, except for those certificates of obligation serviced by the Enterprise Fund.

**G.O. Bonds Interest and Sinking Fund** - This fund is used to account for accumulation of tax revenue to pay principal and interest due to the Town's bonds.

### Capital Projects Funds

The Capital Projects Fund accounts for all resources used for the acquisition and construction of major capital facilities other than those financed by proprietary funds.

**Equipment Replacement Fund** - This fund is used to account for acquisition of equipment for various departments of the Town.

**TOWN OF PANTEGO, TEXAS**  
**Nonmajor Governmental Funds**  
**Combining Balance Sheet**  
**September 30, 2014**

	Special Revenue Funds				
	Municipal Court Building Security	Municipal Court Technology	Shamburger Fund	Cartwright Library	Pantego Fest
<b>Assets:</b>					
Cash and investments	\$ 36,117	\$ 48,855	\$ 82,872	\$ 24,343	\$ 46,443
Receivables (Net of allowances for uncollectibles)					
Property taxes	-	-	-	-	-
Other Receivables	-	-	-	-	2,000
Accrued interest	-	-	69	-	-
<b>Total assets</b>	<b>\$ 36,117</b>	<b>\$ 48,855</b>	<b>\$ 82,941</b>	<b>\$ 24,343</b>	<b>\$ 48,443</b>
<b>Liabilities, deferred inflows and fund balance:</b>					
<b>Liabilities:</b>					
Accounts payable	\$ -	-	-	-	18,618
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>18,618</b>
<b>Deferred inflows of resources:</b>					
Deferred revenue	-	-	-	-	-
<b>Fund Balance:</b>					
Restricted	36,117	48,855	82,941	24,343	29,825
Committed	-	-	-	-	-
<b>Total fund balances</b>	<b>36,117</b>	<b>48,855</b>	<b>82,941</b>	<b>24,343</b>	<b>29,825</b>
<b>Total liabilities, deferred inflows and fund balances</b>	<b>\$ 36,117</b>	<b>\$ 48,855</b>	<b>\$ 82,941</b>	<b>\$ 24,343</b>	<b>\$ 48,443</b>

Exhibit G-1

Total Special Revenue	Debt Service Funds		Capital Project Funds		Total Nonmajor Funds
	G.O. Bonds Interest and Sinking	Total Debt Service	Equipment Replacement	Total Capital Project	
\$ 238,630	\$ 237,504	\$ 237,504	\$ -	\$ -	\$ 476,134
-	9,739	9,739	-	-	9,739
2,000	-	-	429,361	429,361	431,361
69	137	137	-	-	206
<u>\$ 240,699</u>	<u>\$ 247,380</u>	<u>\$ 247,380</u>	<u>\$ 429,361</u>	<u>\$ 429,361</u>	<u>\$ 917,440</u>
18,618	-	-	-	-	18,618
18,618	-	-	-	-	18,618
-	9,738	9,738	-	-	9,738
222,081	237,642	237,642	-	-	459,723
-	-	-	429,361	429,361	429,361
222,081	237,642	237,642	429,361	429,361	889,084
<u>\$ 240,699</u>	<u>\$ 247,380</u>	<u>\$ 247,380</u>	<u>\$ 429,361</u>	<u>\$ 429,361</u>	<u>\$ 917,440</u>

**TOWN OF PANTEGO, TEXAS**  
**Nonmajor Governmental Funds**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balance**  
**For the Year Ended September 30, 2014**

	Special Revenue Funds				
	Municipal Court Building Security	Municipal Court Technology	Shamburger Fund	Cartwright Library	Pantego Fest
Revenues:					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	14,475	19,476	-	-	-
Charges for services	-	-	-	-	12,235
Contributions and donations	-	-	-	-	18,050
Investment earnings	-	-	124	-	-
Miscellaneous	-	16,465	-	-	14,221
Total revenue	<u>14,475</u>	<u>35,941</u>	<u>124</u>	<u>-</u>	<u>44,506</u>
Expenditures:					
Current:					
Police	-	-	-	-	-
Fire	-	-	-	-	-
Municipal court	-	16,968	-	-	-
Other	-	-	1,421	3,308	121,813
Capital outlay	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and fiscal agent charges	-	-	-	-	-
Total expenditures	<u>-</u>	<u>16,968</u>	<u>1,421</u>	<u>3,308</u>	<u>121,813</u>
Excess (deficiency) of revenues over (under) expenditures	<u>14,475</u>	<u>18,973</u>	<u>(1,297)</u>	<u>(3,308)</u>	<u>(77,307)</u>
Other financing sources (uses):					
Proceeds from capital lease	-	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-	-
Transfers in	-	-	-	-	71,500
Transfers out	(19,992)	-	-	-	-
Total other financing sources (uses):	<u>(19,992)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>71,500</u>
Net change in fund balances	(5,517)	18,973	(1,297)	(3,308)	(5,807)
Fund Balance October 1, 2013	<u>41,634</u>	<u>29,882</u>	<u>84,238</u>	<u>27,651</u>	<u>35,632</u>
Fund Balance September 30, 2014	<u>\$ 36,117</u>	<u>\$ 48,855</u>	<u>\$ 82,941</u>	<u>\$ 24,343</u>	<u>\$ 29,825</u>

Exhibit G-2

Debt Service Funds			Capital Projects Funds		
Total Special Revenue	G.O. Bonds Interest and Sinking	Total Debt Service	Equipment Replacement	Total Capital Project	Total Nonmajor Funds
\$ -	\$ 143,854	\$ 143,854	\$ -	\$ -	\$ 143,854
33,951	-	-	-	-	33,951
12,235	-	-	-	-	12,235
18,050	-	-	-	-	18,050
124	249	249	-	-	373
30,686	-	-	-	-	30,686
<u>95,046</u>	<u>144,103</u>	<u>144,103</u>	<u>-</u>	<u>-</u>	<u>239,149</u>
-	-	-	10,052	10,052	10,052
-	-	-	5,489	5,489	5,489
16,968	-	-	-	-	16,968
126,542	-	-	-	-	126,542
-	-	-	116,830	116,830	116,830
-	130,000	130,000	82,329	82,329	212,329
-	12,620	12,620	21,621	21,621	34,241
<u>143,510</u>	<u>142,620</u>	<u>142,620</u>	<u>236,321</u>	<u>236,321</u>	<u>522,451</u>
<u>(48,464)</u>	<u>1,483</u>	<u>1,483</u>	<u>(236,321)</u>	<u>(236,321)</u>	<u>(283,302)</u>
-	-	-	429,361	429,361	429,361
-	-	-	1,693	1,693	1,693
71,500	-	-	13,676	13,676	85,176
(19,992)	-	-	-	-	(19,992)
<u>51,508</u>	<u>-</u>	<u>-</u>	<u>444,730</u>	<u>444,730</u>	<u>496,238</u>
3,044	1,483	1,483	208,409	208,409	212,936
<u>219,037</u>	<u>236,159</u>	<u>236,159</u>	<u>220,952</u>	<u>220,952</u>	<u>676,148</u>
<u>\$ 222,081</u>	<u>\$ 237,642</u>	<u>\$ 237,642</u>	<u>\$ 429,361</u>	<u>\$ 429,361</u>	<u>\$ 889,084</u>

**TOWN OF PANTEGO, TEXAS**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Municipal Court Building Security Fund**  
**For the Year Ended September 30, 2014**

	Budgeted Amounts		Actual Amounts GAAP Basis	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Fines and forfeitures	\$ 15,000	\$ 15,000	\$ 14,475	\$ (525)
Investment earnings	100	-	-	-
Total revenues	<u>15,100</u>	<u>15,000</u>	<u>14,475</u>	<u>(525)</u>
<b>EXPENDITURES</b>				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>				
	<u>15,100</u>	<u>15,000</u>	<u>14,475</u>	<u>(525)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	<u>(20,000)</u>	<u>(20,000)</u>	<u>(19,992)</u>	<u>8</u>
Total other financing sources (uses)	<u>(20,000)</u>	<u>(20,000)</u>	<u>(19,992)</u>	<u>8</u>
<b>NET CHANGE IN FUND BALANCES</b>	(4,900)	(5,000)	(5,517)	(517)
<b>FUND BALANCE OCTOBER 1, 2013</b>	<u>41,634</u>	<u>41,634</u>	<u>41,634</u>	<u>-</u>
<b>FUND BALANCE SEPTEMBER 30, 2014</b>	<u>\$ 36,734</u>	<u>\$ 36,634</u>	<u>\$ 36,117</u>	<u>\$ (517)</u>

**TOWN OF PANTEGO, TEXAS**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Municipal Court Technology Fund**  
**For the Year Ended September 30, 2014**

	Budgeted Amounts		Actual Amounts GAAP Basis	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Fines and forfeitures	\$ 18,000	\$ 18,000	\$ 19,476	\$ 1,476
Investment earnings	100	-	-	-
Miscellaneous	14,000	14,000	16,465	2,465
Total revenues	<u>32,100</u>	<u>32,000</u>	<u>35,941</u>	<u>3,941</u>
<b>EXPENDITURES</b>				
Current:				
Municipal court	31,063	31,063	16,968	14,095
Total expenditures	<u>31,063</u>	<u>31,063</u>	<u>16,968</u>	<u>14,095</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>1,037</u>	<u>937</u>	<u>18,973</u>	<u>18,036</u>
<b>NET CHANGE IN FUND BALANCES</b>	1,037	937	18,973	18,036
<b>FUND BALANCE OCTOBER 1, 2013</b>	<u>29,882</u>	<u>29,882</u>	<u>29,882</u>	<u>-</u>
<b>FUND BALANCE SEPTEMBER 30, 2014</b>	<u>\$ 30,919</u>	<u>\$ 30,819</u>	<u>\$ 48,855</u>	<u>\$ 18,036</u>

**TOWN OF PANTEGO, TEXAS**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Shamburger Fund**  
**For the Year Ended September 30, 2014**

	Budgeted Amounts		Actual Amounts GAAP Basis	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Investment earnings	\$ 100	\$ 100	\$ 124	\$ 24
Total revenues	<u>100</u>	<u>100</u>	<u>124</u>	<u>24</u>
<b>EXPENDITURES</b>				
Current:				
Other	-	1,200	1,421	(221)
Total expenditures	<u>-</u>	<u>1,200</u>	<u>1,421</u>	<u>(221)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>100</u>	<u>(1,100)</u>	<u>(1,297)</u>	<u>(197)</u>
<b>NET CHANGE IN FUND BALANCES</b>	100	(1,100)	(1,297)	(197)
<b>FUND BALANCE OCTOBER 1, 2013</b>	<u>84,238</u>	<u>84,238</u>	<u>84,238</u>	<u>-</u>
<b>FUND BALANCE SEPTEMBER 30, 2014</b>	<u><u>\$ 84,338</u></u>	<u><u>\$ 83,138</u></u>	<u><u>\$ 82,941</u></u>	<u><u>\$ (197)</u></u>

**TOWN OF PANTEGO, TEXAS**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Cartwright Library Fund**  
**For the Year Ended September 30, 2014**

	Budgeted Amounts		Actual Amounts GAAP Basis	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Investment earnings	\$ 100	\$ -	\$ -	\$ -
Total revenues	<u>100</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>				
Current:				
Other	3,000	3,308	3,308	-
Total expenditures	<u>3,000</u>	<u>3,308</u>	<u>3,308</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCES</b>	(2,900)	(3,308)	(3,308)	-
<b>FUND BALANCE OCTOBER 1, 2013</b>	<u>27,651</u>	<u>27,651</u>	<u>27,651</u>	<u>-</u>
<b>FUND BALANCE SEPTEMBER 30, 2014</b>	<u>\$ 24,751</u>	<u>\$ 24,343</u>	<u>\$ 24,343</u>	<u>\$ -</u>

**TOWN OF PANTEGO, TEXAS**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**PantegoFest Fund**  
**For the Year Ended September 30, 2014**

	Budgeted Amounts		Actual Amounts GAAP Basis	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Charges for services	\$ -	\$ 15,000	\$ 12,235	\$ (2,765)
Contributions and donations	-	20,000	18,050	(1,950)
Miscellaneous	50,000	15,000	14,221	(779)
Total revenues	<u>50,000</u>	<u>50,000</u>	<u>44,506</u>	<u>(5,494)</u>
<b>EXPENDITURES</b>				
Current:				
Other	50,000	118,935	121,813	(2,878)
Total expenditures	<u>50,000</u>	<u>118,935</u>	<u>121,813</u>	<u>(2,878)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>(68,935)</u>	<u>(77,307)</u>	<u>(8,372)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	11,500	71,500	71,500	-
Total other financing sources (uses)	<u>11,500</u>	<u>71,500</u>	<u>71,500</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCES</b>	11,500	2,565	(5,807)	(8,372)
<b>FUND BALANCE OCTOBER 1, 2013</b>	<u>35,632</u>	<u>35,632</u>	<u>35,632</u>	<u>-</u>
<b>FUND BALANCE SEPTEMBER 30, 2014</b>	<u>\$ 47,132</u>	<u>\$ 38,197</u>	<u>\$ 29,825</u>	<u>\$ (8,372)</u>

**TOWN OF PANTEGO, TEXAS**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**G.O. Bonds Interest and Sinking - Debt Service Fund**  
**For the Year Ended September 30, 2014**

	Budgeted Amounts		Actual Amounts GAAP Basis	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Property taxes	\$ 144,000	\$ 144,000	\$ 143,854	\$ (146)
Investment earnings	-	250	249	(1)
Total revenues	<u>144,000</u>	<u>144,250</u>	<u>144,103</u>	<u>(147)</u>
<b>EXPENDITURES</b>				
Debt service:				
Principal	130,000	130,000	130,000	-
Interest and fiscal agent charges	12,621	12,621	12,620	1
Total expenditures	<u>142,621</u>	<u>142,621</u>	<u>142,620</u>	<u>1</u>
<b>NET CHANGE IN FUND BALANCES</b>	1,379	1,629	1,483	(146)
<b>FUND BALANCE OCTOBER 1, 2013</b>	<u>236,159</u>	<u>236,159</u>	<u>236,159</u>	-
<b>FUND BALANCE SEPTEMBER 30, 2014</b>	<u>\$ 237,538</u>	<u>\$ 237,788</u>	<u>\$ 237,642</u>	<u>\$ (146)</u>

**TOWN OF PANTEGO, TEXAS**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Park Row Project Fund**  
**For the Year Ended September 30, 2014**

	Budgeted Amounts		Actual Amounts GAAP Basis	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Intergovernmental	\$ 260,000	\$ -	\$ -	\$ -
Total revenues	<u>260,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>				
Capital Outlay	1,660,000	-	-	-
Total expenditures	<u>1,660,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>				
	<u>(1,400,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	1,407,000	1,407,000	1,407,000	-
Total other financing sources (uses)	<u>1,407,000</u>	<u>1,407,000</u>	<u>1,407,000</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCES</b>				
	7,000	1,407,000	1,407,000	-
<b>FUND BALANCE OCTOBER 1, 2013</b>				
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCE SEPTEMBER 30, 2014</b>				
	<u>\$ 7,000</u>	<u>\$ 1,407,000</u>	<u>\$ 1,407,000</u>	<u>\$ -</u>

**TOWN OF PANTEGO, TEXAS**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Equipment Replacement Fund**  
**For the Year Ended September 30, 2014**

	Budgeted Amounts		Actual Amounts GAAP Basis	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Total revenues	\$ -	\$ -	\$ -	\$ -
<b>EXPENDITURES</b>				
Current				
Public works	4,809	-	-	-
Police	36,347	10,052	10,052	-
Fire	95,001	5,489	5,489	-
Municipal court	10,264	-	-	-
Capital Outlay	-	113,431	116,830	(3,399)
Debt service				
Principal	-	103,950	82,329	21,621
Interest and fiscal agent charges	-	-	21,621	(21,621)
Total expenditures	<u>146,421</u>	<u>232,922</u>	<u>236,321</u>	<u>(3,399)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>				
	<u>(146,421)</u>	<u>(232,922)</u>	<u>(236,321)</u>	<u>(3,399)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from capital lease	-	-	429,361	429,361
Proceeds from sale of capital assets	-	-	1,693	1,693
Transfers in	-	13,676	13,676	-
Total other financing sources (uses)	<u>-</u>	<u>13,676</u>	<u>444,730</u>	<u>431,054</u>
<b>NET CHANGE IN FUND BALANCES</b>	(146,421)	(219,246)	208,409	427,655
<b>FUND BALANCE OCTOBER 1, 2013</b>	<u>220,952</u>	<u>220,952</u>	<u>220,952</u>	<u>-</u>
<b>FUND BALANCE SEPTEMBER 30, 2014</b>	<u>\$ 74,531</u>	<u>\$ 1,706</u>	<u>\$ 429,361</u>	<u>\$ 427,655</u>

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**PANTEGO ECONOMIC  
DEVELOPMENT CORPORATION FUNDS  
(P.E.D.C.)**

The Pantego Economic Development Corporation (PEDC) is a discretely presented component component unit of the Town, therefore the PEDC's annual financials and annual operating budget are separately presented.

The PEDC was founded in 1993, following an election to assess a 1/2 cent sales and use tax. 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.

The PEDC's financial activities are reported in the following funds:

**P.E.D.C. Sales Tax Revenue Fund** - This fund is used to account for 1/2 sales and use tax.

**P.E.D.C. Construction Fund** - This fund is used to account for construction economic development activities financed with debt and residual sales tax revenue.

**P.E.D.C. Debt Service Fund** - This fund is used to account for accumulation of sales tax revenue to pay principal and interest due on P.E.D.C. debt.

**TOWN OF PANTEGO, TEXAS**  
**Pantego Economic Development Corporation**  
**Combining Balance Sheet**  
**September 30, 2014**

	<u>P.E.D.C.</u> <u>Sales Tax</u> <u>Revenue</u>	<u>P.E.D.C.</u> <u>Debt</u> <u>Service</u>	<u>P.E.D.C.</u> <u>Operating</u> <u>Fund</u>	<u>Total</u> <u>P.E.D.C.</u> <u>Funds</u>
<b>Assets:</b>				
Cash and investments	\$ -	\$ 201,260	\$ 164,833	\$ 366,093
Receivables (Net of allowances for uncollectibles)				
Other taxes	95,500	-	-	95,500
Notes receivable	<u>-</u>	<u>-</u>	<u>102,765</u>	<u>102,765</u>
 Total assets	 <u>\$ 95,500</u>	 <u>\$ 201,260</u>	 <u>\$ 267,598</u>	 <u>\$ 564,358</u>
<b>Liabilities and fund balance:</b>				
<b>Liabilities:</b>				
Accounts payable	\$ <u>-</u>	\$ <u>-</u>	\$ <u>9,560</u>	\$ <u>9,560</u>
 Total liabilities	 <u>-</u>	 <u>-</u>	 <u>9,560</u>	 <u>9,560</u>
 <b>Fund Balance:</b>				
Restricted	<u>95,500</u>	<u>201,260</u>	<u>258,038</u>	<u>554,798</u>
 Total fund balances	 <u>95,500</u>	 <u>201,260</u>	 <u>258,038</u>	 <u>554,798</u>
 Total liabilities and fund balances	 <u>\$ 95,500</u>	 <u>\$ 201,260</u>	 <u>\$ 267,598</u>	 <u>\$ 564,358</u>
 Fund Balances				 \$ 554,798
 Long term liabilities, including \$1,295,000 bonds and tax notes payable, are not due and payable in the current period, and, therefore are not reported as liabilities in the fund financial statements.				 (1,295,000)
 Interest payable is not expected to be liquidated with available financial resources and is not reported as a liability in the fund financial statements.				 (8,158)
 Capital assets used in governmental activities are not financial resources and therefore are reported in the governmental funds.				 113,293
 Net Assets of Governmental Activities				 <u>\$ (635,067)</u>

**TOWN OF PANTEGO, TEXAS**  
**Pantego Economic Development Corporation**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balance**  
**For the Year Ended September 30, 2014**

	P.E.D.C. Sales Tax Revenue	P.E.D.C Debt Service	P.E.D.C. Operating Fund	Total P.E.D.C. Funds
Revenues:				
Sales taxes	\$ 563,969	\$ -	\$ -	\$ 563,969
Investment earnings	-	-	592	592
Miscellaneous	-	-	1,586	1,586
Total revenue	563,969	-	2,178	566,147
Expenditures:				
Current:				
General and administrative	-	-	116,557	116,557
Economic development grants	-	-	10,882	10,882
Other	-	-	100,420	100,420
Capital outlay	-	-	11,428	11,428
Debt service				
Principal	-	130,000	-	130,000
Interest and fiscal agent charges	-	68,005	-	68,005
Total expenditures	-	198,005	239,287	437,292
Excess (deficiency) of revenues over (under) expenditures	563,969	(198,005)	(237,109)	128,855
Other financing sources (uses):				
Transfers in	-	387,003	372,340	759,343
Transfers out	(562,340)	-	(197,003)	(759,343)
Total other financing sources (uses):	(562,340)	387,003	175,337	-
Net change in fund balances	1,629	188,998	(61,772)	128,855
Fund Balance October 1, 2013	93,871	12,262	319,810	425,943
Fund Balance September 30, 2014	\$ 95,500	\$ 201,260	\$ 258,038	\$ 554,798
Net Change in Fund Balance				\$ 128,855
Current year capital outlays and long-term debt principal payments are expenditures in the fund financial statements but are increases in capital assets and reductions in long-term debt in the government-wide financial statements.				141,428
Current year interest payable of the governmental funds are not due and payable in the current period. Changes in the balance are reported as expenses in the governmental activities of the Statement of Activities.				819
Change in net Assets of Governmental Activities				\$ 271,102

**TOWN OF PANTEGO, TEXAS**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**P.E.D.C. Sales Tax Revenue**  
**For the Year Ended September 30, 2014**

	Budgeted Amounts		Actual Amounts GAAP Basis	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes:				
Sales tax	\$ 475,000	\$ 475,000	\$ 563,969	\$ 88,969
Total revenues	<u>475,000</u>	<u>475,000</u>	<u>563,969</u>	<u>88,969</u>
<b>EXPENDITURES</b>				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>475,000</u>	<u>475,000</u>	<u>563,969</u>	<u>88,969</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	<u>(475,000)</u>	<u>(475,000)</u>	<u>(562,340)</u>	<u>(87,340)</u>
Total other financing sources (uses)	<u>(475,000)</u>	<u>(475,000)</u>	<u>(562,340)</u>	<u>(87,340)</u>
<b>NET CHANGE IN FUND BALANCES</b>	-	-	1,629	1,629
<b>FUND BALANCE OCTOBER 1, 2013</b>	<u>93,871</u>	<u>93,871</u>	<u>93,871</u>	<u>-</u>
<b>FUND BALANCE SEPTEMBER 30, 2014</b>	<u>\$ 93,871</u>	<u>\$ 93,871</u>	<u>\$ 95,500</u>	<u>\$ 1,629</u>

**TOWN OF PANTEGO, TEXAS**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**P.E.D.C. - Debt Service Fund**  
**For the Year Ended September 30, 2014**

	Budgeted Amounts		Actual Amounts GAAP Basis	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Total revenues	\$ -	\$ -	\$ -	\$ -
<b>EXPENDITURES</b>				
Debt service:				
Principal	130,000	130,000	130,000	-
Interest and fiscal agent charges	68,006	68,006	68,005	1
Total expenditures	198,006	198,006	198,005	1
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>				
	(198,006)	(198,006)	(198,005)	1
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	190,000	387,004	387,003	(1)
Total other financing sources (uses)	190,000	387,004	387,003	(1)
<b>NET CHANGE IN FUND BALANCES</b>				
	(8,006)	188,998	188,998	-
<b>FUND BALANCE OCTOBER 1, 2013</b>				
	12,262	12,262	12,262	-
<b>FUND BALANCE SEPTEMBER 30, 2014</b>				
	\$ 4,256	\$ 201,260	\$ 201,260	\$ -

**TOWN OF PANTEGO, TEXAS**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**P.E.D.C Operating Fund**  
**For the Year Ended September 30, 2014**

	Budgeted Amounts		Actual Amounts GAAP Basis	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Investment earnings	\$ 500	\$ 500	\$ 592	\$ 92
Other	2,250	750	1,586	836
Total revenues	<u>2,750</u>	<u>1,250</u>	<u>2,178</u>	<u>928</u>
<b>EXPENDITURES</b>				
Current				
General and administrative	116,857	116,857	116,557	300
Economic development grants	150,000	150,000	10,882	139,118
Other	131,500	130,641	100,420	30,221
Capital outlay	5,000	11,428	11,428	-
Total expenditures	<u>403,357</u>	<u>408,926</u>	<u>239,287</u>	<u>169,639</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>				
	<u>(400,607)</u>	<u>(407,676)</u>	<u>(237,109)</u>	<u>170,567</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	285,000	285,000	372,340	87,340
Transfers out	-	(197,003)	(197,003)	-
Total other financing sources (uses)	<u>285,000</u>	<u>87,997</u>	<u>175,337</u>	<u>87,340</u>
<b>NET CHANGE IN FUND BALANCES</b>				
	(115,607)	(319,679)	(61,772)	257,907
<b>FUND BALANCE OCTOBER 1, 2013</b>				
	<u>319,810</u>	<u>319,810</u>	<u>319,810</u>	<u>-</u>
<b>FUND BALANCE SEPTEMBER 30, 2014</b>				
	<u>\$ 204,203</u>	<u>\$ 131</u>	<u>\$ 258,038</u>	<u>\$ 257,907</u>



**STATISTICAL SECTION**

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**TOWN OF PANTEGO, TEXAS**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2014**  
**STATISTICAL SECTION INDEX**  
**(Unaudited)**

This part of the Town of Pantego's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the government's overall financial health.

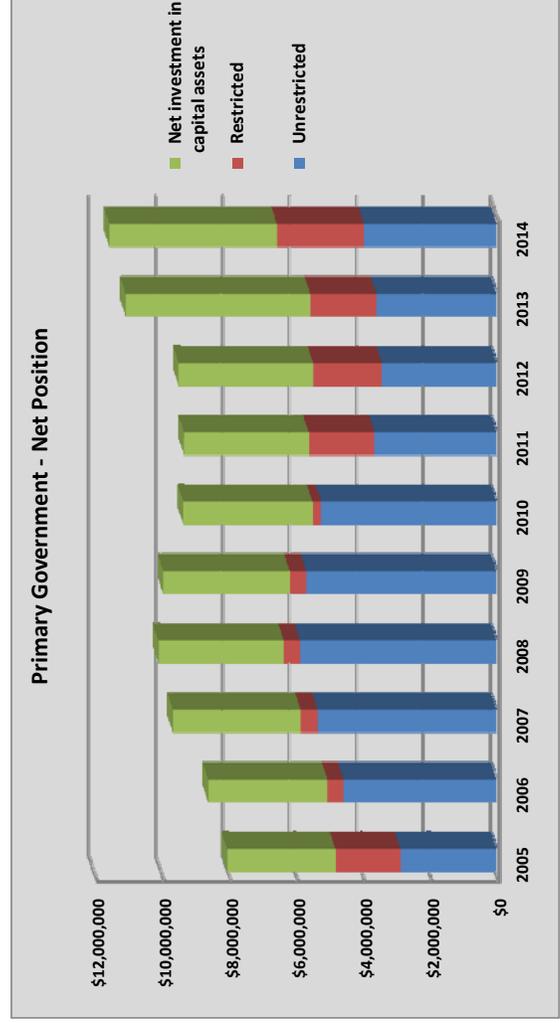
CONTENTS	TABLES
<b>FINANCIAL TRENDS</b> These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changed over time.	1-4
<b>REVENUE CAPACITY</b> These schedules contain information to help the reader assess the government's most significant local revenue sources, property and sales tax.	5-10
<b>DEBT CAPACITY</b> These schedules present information to help the reader assess the affordability of the government's current level of outstanding debt and the government's ability to issue additional debt in the future.	11-14
<b>DEMOGRAPHIC AND ECONOMIC INFORMATION</b> These schedules offer demographic and economic indicators to help the reader understand the environment within which the government's financial activities take place.	15-16
<b>OPERATING INFORMATION</b> These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs.	17-20

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports of the relevant year.

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**TOWN OF PANTEGO, TEXAS  
NET POSITION BY COMPONENT  
Last Ten Fiscal Years**  
(accrual basis of accounting)  
(Unaudited)

	Fiscal Year									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
<b>Governmental activities:</b>										
Net investment in capital assets	\$ 2,533,622	\$ 2,394,456	\$ 2,682,609	\$ 2,713,108	\$ 2,771,088	\$ 2,910,100	\$ 2,781,910	\$ 2,874,937	\$ 4,518,024	\$ 4,109,091
Restricted	1,928,309	479,795	506,169	484,638	487,099	262,987	1,974,246	2,051,618	1,973,526	2,601,335
Unrestricted	2,084,899	4,242,133	4,923,796	5,011,007	4,760,101	4,385,715	2,351,040	2,073,165	1,868,043	2,584,872
Total governmental activities net position	\$ 6,546,830	\$ 7,116,384	\$ 8,112,574	\$ 8,208,753	\$ 8,018,288	\$ 7,558,802	\$ 7,107,196	\$ 6,999,720	\$ 8,359,593	\$ 9,295,298
<b>Business-type activities:</b>										
Net investment in capital assets	\$ 705,705	\$ 1,171,698	\$ 1,136,795	\$ 1,038,102	\$ 1,013,638	\$ 949,834	\$ 939,879	\$ 1,146,278	\$ 996,800	\$ 898,886
Restricted	17,400	-	-	-	-	-	-	-	-	-
Unrestricted	785,162	330,112	424,400	863,332	930,290	851,758	1,293,767	1,353,752	1,726,509	1,378,378
Total business-type activities net position	\$ 1,508,267	\$ 1,501,810	\$ 1,561,195	\$ 1,901,434	\$ 1,943,928	\$ 1,801,592	\$ 2,233,646	\$ 2,500,030	\$ 2,723,309	\$ 2,277,264
<b>Primary government:</b>										
Net investment in capital assets	\$ 3,239,327	\$ 3,566,154	\$ 3,819,404	\$ 3,751,210	\$ 3,784,726	\$ 3,859,934	\$ 3,721,789	\$ 4,021,215	\$ 5,514,824	\$ 5,007,977
Restricted	1,945,709	479,795	506,169	484,638	487,099	262,987	1,974,246	2,051,618	1,973,526	2,601,335
Unrestricted	2,870,061	4,572,245	5,348,196	5,874,339	5,690,391	5,237,473	3,644,807	3,426,917	3,594,552	3,963,250
Total primary government activities net position	\$ 8,055,097	\$ 8,618,194	\$ 9,673,769	\$ 10,110,187	\$ 9,962,216	\$ 9,360,394	\$ 9,340,842	\$ 9,499,750	\$ 11,082,902	\$ 11,572,562



**NOTE:**  
The Town implemented the GASB 34 model of reporting in fiscal year ending September 30, 2005.  
The Fiscal Year 2012 governmental activities have been reinstated excluding the Pantego Economic Development Corporation (PEDC) which is reported as discretely presented component unit from FY2013 forward in compliance with GASB 14, 34 and 61.

**TOWN OF PANTEGO, TEXAS**  
**CHANGE IN NET POSITION**  
**Last Ten Fiscal Years**  
(accrual basis of accounting)  
(Unaudited)

	<b>Fiscal Year</b>				
	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>
<b>Expenses</b>					
Governmental activities:					
General and administrative	\$ 650,187	\$ 710,497	\$ 713,723	\$ 791,534	\$ 874,011
Public works	626,520	567,858	507,259	484,067	491,704
Police	1,132,660	1,284,654	1,158,739	1,123,143	1,270,901
Fire	985,942	1,046,489	1,033,692	1,047,045	1,089,882
Municipal court	222,417	185,189	179,855	209,525	240,134
Other	610,735	186,911	155,946	414,938	461,177
Interest and other fees	210,840	192,232	175,803	175,397	186,500
Total governmental activities expenses	<u>4,439,301</u>	<u>4,173,830</u>	<u>3,925,017</u>	<u>4,245,649</u>	<u>4,614,309</u>
Business-type activities:					
Water and wastewater	816,353	811,847	809,546	1,006,654	854,591
Total business-type activities expenses	<u>816,353</u>	<u>811,847</u>	<u>809,546</u>	<u>1,006,654</u>	<u>854,591</u>
Total primary government expenses	<u>\$ 5,255,654</u>	<u>\$ 4,985,677</u>	<u>\$ 4,734,563</u>	<u>\$ 5,252,303</u>	<u>\$ 5,468,900</u>
<b>Program Revenues:</b>					
Governmental activities:					
Charges for services	\$ 881,205	\$ 762,087	\$ 629,909	\$ 706,925	\$ 797,730
Operating grants and contributions	-	-	60,389	8,376	12,681
Capital grants and contributions	260,746	-	282,950	-	-
Total governmental activities program revenue:	<u>1,141,951</u>	<u>762,087</u>	<u>973,248</u>	<u>715,301</u>	<u>810,411</u>
Business-type activities:					
Charges for services	654,851	731,309	784,922	835,380	887,421
Operating grants and contributions	-	-	-	-	-
Capital grants and contributions	-	-	36,964	-	-
Total business-type activities program revenues	<u>654,851</u>	<u>731,309</u>	<u>821,886</u>	<u>835,380</u>	<u>887,421</u>
Total primary government program revenues	<u>\$ 1,796,802</u>	<u>\$ 1,493,396</u>	<u>\$ 1,795,134</u>	<u>\$ 1,550,681</u>	<u>\$ 1,697,832</u>
Net (expense)/revenue					
Governmental activities	\$ (3,297,350)	\$ (3,411,743)	\$ (2,951,769)	\$ (3,530,348)	\$ (3,803,898)
Business-type activities	(161,502)	(80,538)	12,340	(171,274)	32,830
Total primary government net expense	<u>\$ (3,458,852)</u>	<u>\$ (3,492,281)</u>	<u>\$ (2,939,429)</u>	<u>\$ (3,701,622)</u>	<u>\$ (3,771,068)</u>
<b>General Revenues and Other Changes in Net Position</b>					
Governmental activities:					
Taxes					
Property taxes	\$ 835,804	\$ 921,916	\$ 885,635	\$ 905,863	\$ 953,351
Sales and use taxes	2,222,263	2,397,302	2,453,639	2,352,541	2,104,317
Franchise fees	320,725	330,602	318,892	315,740	318,034
Investment income	88,806	177,281	263,177	168,780	46,024
Other revenue	177,454	170,035	32,109	111,803	76,969
Gain on retirement of capital assets	-	-	-	-	-
Change in net position of component unit	-	-	-	-	-
Transfers	(350,000)	(15,839)	(5,493)	(228,200)	18,520
Total governmental activities	<u>3,295,052</u>	<u>3,981,297</u>	<u>3,947,959</u>	<u>3,626,527</u>	<u>3,517,215</u>
Business-type activities:					
Investment income	14,272	31,902	22,951	18,569	5,473
Miscellaneous	19,867	26,340	18,601	264,744	22,711
Transfers	350,000	15,839	5,493	228,200	(18,520)
Total business-type revenues	<u>384,139</u>	<u>74,081</u>	<u>47,045</u>	<u>511,513</u>	<u>9,664</u>
Total primary government	<u>\$ 3,679,191</u>	<u>\$ 4,055,378</u>	<u>\$ 3,995,004</u>	<u>\$ 4,138,040</u>	<u>\$ 3,526,879</u>
<b>Change in Net Position</b>					
Governmental activities	\$ (2,298)	\$ 569,554	\$ 996,190	\$ 96,179	\$ (286,683)
Business-type activities	222,637	(6,457)	59,385	340,239	42,494
Total primary government	<u>\$ 220,339</u>	<u>\$ 563,097</u>	<u>\$ 1,055,575</u>	<u>\$ 436,418</u>	<u>\$ (244,189)</u>

(Continued)

**Note:** The Fiscal Year 2012 governmental activities have been reinstated excluding the Pantego Economic Development Corporation (PEDC) which is reported as discretely presented component unit from FY 2011 forward in compliance with GASB 14, 34 and 61.

TABLE 2

Fiscal Year				
2010	2011	2012	2013	2014
\$ 764,570	\$ 661,453	\$ 693,811	\$ 605,615	\$ 629,296
529,120	513,486	546,033	716,928	694,444
1,371,184	1,387,954	1,296,885	1,194,325	1,176,704
1,167,319	1,057,114	1,104,320	1,102,614	1,063,922
268,789	312,826	326,926	343,778	385,411
438,665	233,610	328,025	154,960	186,349
149,005	144,489	141,009	38,596	38,628
<u>4,688,652</u>	<u>4,310,932</u>	<u>4,437,009</u>	<u>4,156,816</u>	<u>4,174,754</u>
1,033,595	914,384	890,868	996,184	1,067,519
<u>1,033,595</u>	<u>914,384</u>	<u>890,868</u>	<u>996,184</u>	<u>1,067,519</u>
<u>\$ 5,722,247</u>	<u>\$ 5,225,316</u>	<u>\$ 5,327,877</u>	<u>\$ 5,153,000</u>	<u>\$ 5,242,273</u>
\$ 973,378	\$ 1,019,524	\$ 998,208	\$ 1,285,417	\$ 1,347,130
180,419	39,813	31,613	58,715	32,271
-	-	-	95,862	-
<u>1,153,797</u>	<u>1,059,337</u>	<u>1,029,821</u>	<u>1,439,994</u>	<u>1,379,401</u>
891,425	1,072,886	1,151,062	1,218,637	1,177,852
-	-	-	-	-
-	-	-	-	-
<u>891,425</u>	<u>1,072,886</u>	<u>1,151,062</u>	<u>1,218,637</u>	<u>1,177,852</u>
<u>\$ 2,045,222</u>	<u>\$ 2,132,223</u>	<u>\$ 2,180,883</u>	<u>\$ 2,658,631</u>	<u>\$ 2,557,253</u>
\$ (3,534,855)	\$ (3,251,595)	\$ (3,407,188)	\$ (2,716,822)	\$ (2,795,353)
(142,170)	158,502	260,194	222,453	110,333
<u>\$ (3,677,025)</u>	<u>\$ (3,093,093)</u>	<u>\$ (3,146,994)</u>	<u>\$ (2,494,369)</u>	<u>\$ (2,685,020)</u>
\$ 973,185	\$ 922,272	\$ 993,101	\$ 1,016,196	\$ 1,026,470
1,734,889	1,761,271	1,749,558	1,640,680	1,708,772
304,706	309,633	494,345	301,675	342,799
10,557	6,660	7,373	6,991	3,140
32,266	33,912	60,879	32,431	24,148
-	-	-	-	68,733
-	-	-	219,803	-
19,766	(233,759)	(5,544)	-	557,000
<u>3,075,369</u>	<u>2,799,989</u>	<u>3,299,712</u>	<u>3,217,776</u>	<u>3,731,062</u>
1,432	200	646	826	622
18,168	39,593	-	-	-
(19,766)	233,759	5,544	-	(557,000)
<u>(166)</u>	<u>273,552</u>	<u>6,190</u>	<u>826</u>	<u>(556,378)</u>
<u>\$ 3,075,203</u>	<u>\$ 3,073,541</u>	<u>\$ 3,305,902</u>	<u>3,218,602</u>	<u>3,174,684</u>
\$ (459,486)	\$ (451,606)	\$ (107,476)	\$ 500,954	\$ 935,709
(142,336)	432,054	266,384	223,279	(446,045)
<u>\$ (601,822)</u>	<u>\$ (19,552)</u>	<u>\$ 158,908</u>	<u>\$ 724,233</u>	<u>\$ 489,664</u>

(concluded)

**TOWN OF PANTEGO, TEXAS**

**FUND BALANCES**

**GOVERNMENTAL FUNDS**

**Last Ten Fiscal Years**

(modified accrual basis of accounting)

(Unaudited)

	<b>Fiscal Year</b>					
	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>
<b>General Fund</b>						
Unreserved	\$ 1,468,206	\$ 1,635,494	\$ 2,023,383	\$ 2,041,816	\$ 2,172,794	\$ 2,057,277
Nonspendable	-	-	-	-	-	-
Restricted:						
PEG fees	-	-	-	-	-	-
Police	-	-	-	-	-	-
Assigned to:						
Deficit subsequent year budget	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
<b>Total general fund</b>	<u>\$ 1,468,206</u>	<u>\$ 1,635,494</u>	<u>\$ 2,023,383</u>	<u>\$ 2,041,816</u>	<u>\$ 2,172,794</u>	<u>\$ 2,057,277</u>
<b>All Other Governmental Funds</b>						
Reserved	\$ 450,403	\$ 486,531	\$ 514,164	\$ 507,277	\$ 503,300	\$ 278,241
Unreserved, reported in:						
Special revenue funds	402,233	423,182	384,702	363,180	341,644	322,070
Capital project funds	1,462,724	1,955,560	2,387,509	2,446,167	2,205,219	1,988,035
Restricted for:						
Municipal court	-	-	-	-	-	-
Animal control services	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Street improvements	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
PantegoFest	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-
Committed to:						
Capital projects	-	-	-	-	-	-
Assigned to:						
Capital projects	-	-	-	-	-	-
<b>Total all other governmental funds</b>	<u>\$ 2,315,360</u>	<u>\$ 2,865,273</u>	<u>\$ 3,286,375</u>	<u>\$ 3,316,624</u>	<u>\$ 3,050,163</u>	<u>\$ 2,588,346</u>

(Continued)

**Note:** The Town began to report accrual information when it implemented GASB Statement No. 34 in fiscal year 2005.

The Town implemented GASB Statement No. 54 in fiscal year 2011.

The Fiscal Year 2012 governmental fund balances have been reinstated excluding the Pantego Economic Development Corporation (PEDC) which is reported as discretely presented component unit from FY 2013 forward in compliance with GASB 14, 34 and 61.

**TABLE 3**

Fiscal Year			
2011	2012	2013	2014
\$ -	\$ -	\$ -	\$ -
1,155	-	-	16,272
-	4,054	5,910	11,533
-	-	-	50,100
-	176,763	-	-
1,589,109	1,324,256	1,618,969	2,044,889
<u>\$ 1,590,264</u>	<u>\$ 1,505,073</u>	<u>\$ 1,624,879</u>	<u>\$ 2,122,794</u>
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-
69,718	70,785	71,516	84,972
105,601	91,225	84,238	82,941
254,460	254,323	236,159	237,642
1,430,384	1,502,483	1,509,455	668,708
77,415	74,963	-	-
-	28,666	35,632	29,825
-	-	-	1,407,000
44,098	30,538	27,651	24,343
605,809	511,445	220,952	429,361
172,958	-	-	-
<u>\$ 2,760,443</u>	<u>\$ 2,564,428</u>	<u>\$ 2,185,603</u>	<u>\$ 2,964,792</u>

(concluded)

**TOWN OF PANTEGO, TEXAS**  
**CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**

**Last Ten Fiscal Years**

(modified accrual basis of accounting)

(Unaudited)

	Fiscal Year				
	2005	2006	2007	2008	2009
<b>Revenues</b>					
Property taxes	\$ 826,507	\$ 919,020	\$ 892,963	\$ 916,958	\$ 953,739
Sales taxes	2,222,263	2,397,302	2,453,639	2,352,541	2,104,317
Franchise fees	320,725	330,602	318,892	315,740	318,034
Court fines, permits and fees	541,210	578,352	559,634	510,444	617,082
Fines and forfeitures	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Ambulance service	108,026	112,966	124,824	128,813	136,677
Charges for service	-	-	-	-	-
Interest income	88,806	177,280	263,176	168,780	46,024
Intergovernmental	260,746	-	60,389	8,376	12,681
Miscellaneous	167,719	261,017	87,354	156,832	133,669
<b>Total revenues</b>	<b>4,536,002</b>	<b>4,776,539</b>	<b>4,760,871</b>	<b>4,558,484</b>	<b>4,322,223</b>
<b>Expenditures</b>					
Current operations:					
General and administrative	638,390	687,586	689,045	757,290	882,186
Public works	357,071	297,881	247,376	228,971	192,810
Police	1,060,866	1,114,030	1,098,438	1,157,803	1,166,239
Fire	868,900	935,852	917,812	963,169	998,976
Municipal court	221,573	187,667	176,508	205,026	236,038
Other	144,940	186,911	352,318	482,146	386,933
Capital outlay	668,123	109,624	114,468	202,741	275,927
Debt service:					
Principal	310,000	333,674	214,916	236,237	274,237
Interest and fiscal agent charges	235,927	190,274	173,089	165,569	165,551
<b>Total expenditures</b>	<b>4,505,790</b>	<b>4,043,499</b>	<b>3,983,970</b>	<b>4,398,952</b>	<b>4,578,897</b>
Excess (deficiency) of revenues over (under) expenditures	30,212	733,040	776,901	159,532	(256,674)
<b>Other financing sources (uses)</b>					
Transfers in	531,913	595,069	856,920	965,838	792,866
Transfers out	(881,913)	(610,908)	(862,413)	(1,194,038)	(774,346)
Proceeds of capital lease	-	-	37,583	117,350	81,913
Proceeds from insurance recovery	-	-	-	-	20,758
Proceeds of bond issuance	1,270,000	-	-	-	-
Payment to refunded bonds agent	(870,018)	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>49,982</b>	<b>(15,839)</b>	<b>32,090</b>	<b>(110,850)</b>	<b>121,191</b>
<b>Net change in fund balances</b>	<b>\$ 80,194</b>	<b>\$ 717,201</b>	<b>\$ 808,991</b>	<b>\$ 48,682</b>	<b>\$ (135,483)</b>
Debt service as a percentage of non-capital expenditures (1)	14.23%	13.32%	10.03%	9.58%	10.22%

(Continued)

**Note:** The Fiscal Year 2012 changes in fund balance have been reinstated excluding the Pantego Economic Development Corporation (PEDC) which is reported as discretely presented component unit from FY 2013 forward in compliance with GASB 14, 34 and 61.

TABLE 4

		Fiscal Year							
		2010	2011	2012	2013	2014			
\$	965,637	\$	916,772	\$	991,707	\$	1,019,023	\$	1,025,090
	1,734,889		1,761,271		1,749,558		1,640,680		1,708,772
	304,706		309,633		343,620		312,658		331,465
	714,169		748,369		919,785		991,792		-
	-		-		-		-		913,789
	-		-		-		-		77,419
	113,291		119,357		123,802		120,927		143,553
	-		-		-		112,296		126,338
	10,557		6,660		7,373		6,991		18,050
	180,419		39,813		1,885		95,862		3,140
	162,961		135,753		106,110		104,196		69,824
	<u>4,186,629</u>		<u>4,037,628</u>		<u>4,243,840</u>		<u>4,404,425</u>		<u>4,417,440</u>
	690,802		603,291		641,908		564,540		587,748
	218,227		212,208		215,127		385,942		370,659
	1,268,241		1,289,130		1,235,305		1,146,567		1,144,331
	1,050,314		962,979		1,029,348		1,026,053.00		978,440
	255,482		298,261		322,743		345,589		378,979
	378,951		188,293		309,378		112,674		146,944
	902,421		103,804		324,771		473,361		329,298
	513,483		337,444		335,638		226,900		224,030
	266,056		141,876		138,073		39,218		35,000
	<u>5,543,977</u>		<u>4,137,286</u>		<u>4,552,291</u>		<u>4,320,844</u>		<u>4,195,429</u>
	<u>(1,357,348)</u>		<u>(99,658)</u>		<u>(308,451)</u>		<u>83,581</u>		<u>222,011</u>
	638,841		847,597		802,218		330,221		1,573,052
	(619,076)		(1,081,357)		(807,762)		(330,221)		(1,016,052)
	-		34,692		32,737		66,675		429,361
	-		-		-		-		-
	2,444,898		-		-		-		-
	(1,684,649)		-		-		-		-
	-		3,810		52		9,423		68,733
	<u>780,014</u>		<u>(195,258)</u>		<u>27,245</u>		<u>76,098</u>		<u>1,055,094</u>
\$	<u>(577,334)</u>	\$	<u>(294,916)</u>	\$	<u>(281,206)</u>	\$	<u>159,679</u>	\$	<u>1,277,105</u>
	16.79%		11.88%		11.21%		6.92%		6.70%
									(concluded)

**TOWN OF PANTEGO, TEXAS  
GOVERNMENTAL FUNDS  
TAX REVENUE BY SOURCE**

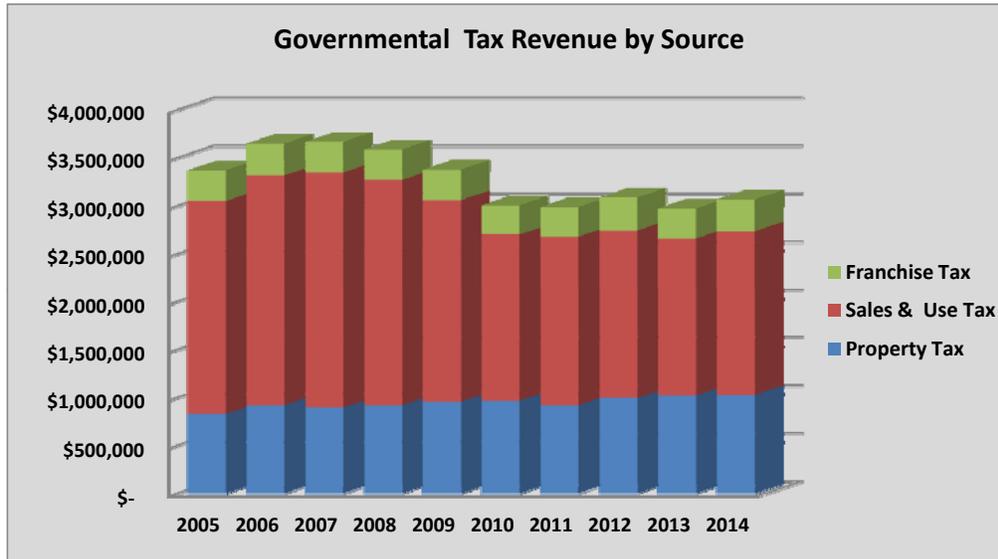
**TABLE 5**

**Last Ten Fiscal Years**

(modified accrual basis of accounting)

(Unaudited)

<b>Fiscal Year</b>	<b>Property Tax</b>	<b>Sales &amp; Use Tax</b>	<b>Franchise Tax</b>	<b>Total Tax Revenue</b>
2005	\$ 826,507	\$ 2,222,263	\$ 320,725	\$ 3,369,495
2006	919,020	2,397,302	330,602	3,646,924
2007	892,963	2,453,639	318,892	3,665,494
2008	916,958	2,352,541	315,740	3,585,239
2009	953,739	2,104,317	318,034	3,376,090
2010	965,637	1,734,889	304,706	3,005,232
2011	916,772	1,761,271	309,633	2,987,676
2012	991,707	1,749,558	343,620	3,084,885
2013	1,019,023	1,640,680	312,658	2,972,361
2014	1,025,090	1,708,772	331,464	3,065,326

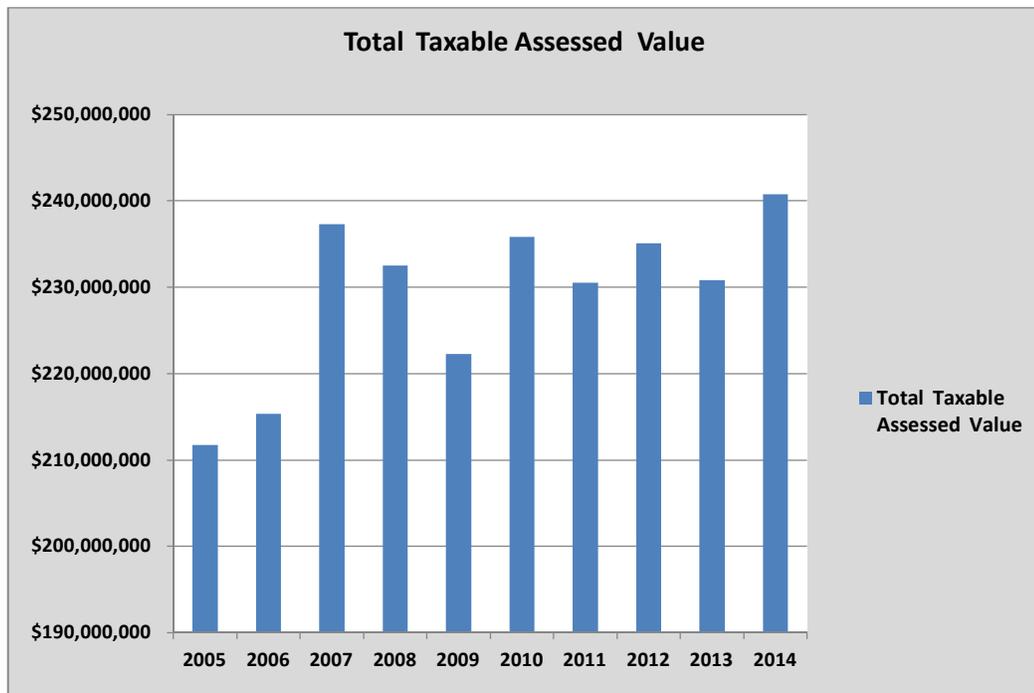


**Note:** The Fiscal Year 2012 changes in fund balance have been reinstated excluding the Pantego Economic Development Corporation (PEDC) which is reported as discretely presented component unit from FY 2013 forward in compliance with GASB 14, 34 and 61.

**TOWN OF PANTEGO, TEXAS**  
**ASSESSED AND ESTIMATED ACTUAL**  
**VALUE OF TAXABLE PROPERTY**  
**Last Ten Fiscal Years**  
(Unaudited)

**TABLE 6**

<b>Fiscal Year</b>	<b>Residential Property</b>	<b>Industrial/Commercial Property</b>	<b>Mineral Reserves</b>	<b>Less: Tax-Exempt Property</b>	<b>Total Taxable Assessed Value</b>	<b>Total Direct Tax Rate</b>	<b>Estimated Actual Taxable Value</b>	<b>Taxable Assessed Value as a Percentage of Actual Taxable Value</b>
2005	\$ 100,192,929	\$ 158,673,633	\$ -	\$ 47,153,693	\$ 211,712,869	0.400200	\$ 211,712,869	100.0%
2006	104,578,750	160,996,250	-	50,228,446	215,346,554	0.398834	215,346,554	100.0%
2007	94,886,663	151,843,449	-	9,403,326	237,326,786	0.382880	237,326,786	100.0%
2008	97,969,475	164,245,132	-	29,728,052	232,486,555	0.373270	232,486,555	100.0%
2009	99,840,554	157,704,217	-	35,237,846	222,306,925	0.373270	222,306,925	100.0%
2010	93,276,078	152,240,801	1,706,000	11,362,557	235,860,322	0.373270	235,860,322	100.0%
2011	94,073,887	146,999,822	1,059,600	11,600,419	230,532,890	0.373270	230,532,890	100.0%
2012	96,721,534	146,193,612	4,124,310	11,973,713	235,065,743	0.410000	235,065,743	100.0%
2013	96,315,249	146,719,746	1,029,420	13,260,159	230,804,256	0.410000	230,804,256	100.0%
2014	99,233,630	147,686,096	945,070	7,118,107	240,746,689	0.420000	240,746,689	100.0%



**Source:** Tarrant Appraisal District

**Note:** Property in the Town is reassessed each year.

Property is assessed at actual value; therefore, the assessed values are equal to actual value.

**TOWN OF PANTEGO, TEXAS**  
**DIRECT AND OVERLAPPING PROPERTY TAX RATES**  
 Last Ten Fiscal Years  
 (Unaudited)

**TABLE 7**

	FISCAL YEAR									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
<b>OVERLAPPING RATES</b>										
Tarrant County	0.272500	0.272500	0.371500	0.2665000	0.264000	0.264000	0.264000	0.264000	0.264000	0.264000
Tarrant County Hospital District	0.235397	0.235397	0.235397	0.2303970	0.227897	0.227897	0.227890	0.227897	0.227897	0.227897
Tarrant County Junior College District	0.139380	0.139380	0.139380	0.1393800	0.137960	0.137670	0.137640	0.148970	0.148970	0.149500
Arlington Independent School District	1.755000	1.745460	1.610000	1.27800	1.272000	1.272000	1.335000	1.305500	1.301000	1.292170
<b>CITY DIRECT RATES</b>										
Operating & Maintenance	0.250605	0.271541	0.320835	0.315197	0.315050	0.317208	0.317448	0.351044	0.352160	0.361060
Interest & Sinking	0.149595	0.127293	0.062045	0.058073	0.058220	0.056062	0.055822	0.058956	0.057840	0.058940
Total Direct Rate	0.400200	0.398834	0.382880	0.373270	0.373270	0.373270	0.373270	0.410000	0.410000	0.420000
<b>Total Direct &amp; Overlapping Rate</b>	<b>2.802477</b>	<b>2.791571</b>	<b>2.739157</b>	<b>2.287547</b>	<b>2.275127</b>	<b>2.274837</b>	<b>2.337800</b>	<b>2.356367</b>	<b>2.351867</b>	<b>2.353567</b>

**Sources:** Tarrant Appraisal District and Town records.

**Note:** All rates per \$100 assessed value.

Totals are not provided for columns since they would be meaningless.  
 Some of the jurisdictions are mutually exclusive.

**TOWN OF PANTEGO, TEXAS**  
**PRINCIPAL PROPERTY TAX PAYERS**  
**Current and Nine Years Ago**  
(Unaudited)

**TABLE 8**

Taxpayer	2014			2005		
	Taxable Assessed Valuation	Rank	Percentage of Total Taxable Assesed Valuation	Taxable Assessed Valuation	Rank	Percentage of Total Taxable Assesed Valuation
TSCA-201 Ltd Partnership	\$ 4,856,785	2	2.0 %	\$ 5,905,164	1	2.8 %
Triad Senior Living	7,503,530	1	3.1	5,220,390	2	2.5
Oncor Electric Delivery Co Inc	4,106,934	3	1.7	4,401,845	3	2.1
Arlington Westbury Ltd	-		-	3,227,000	4	1.5
Texas Pneumatic Systems Inc	3,631,574	4	1.5	3,224,359	5	1.5
Commercial Net Lease Realty Lp	-		-	3,183,744	6	1.5
Stagliano, VJ Etux Peggy Etal	3,375,000	5	1.4	3,090,377	7	1.5
Texas Appliance Supply Inc	-		-	3,035,228	8	1.4
Nap/Springman Fund Vii Lp	-		-	2,878,155	9	1.4
Arctic star Fef Mfg Co Inc	-		-	2,852,764	10	1.3
Four Seasons Ltd	3,100,000	6	1.29	-		-
Ean Holdings LLC	2,638,057	7	1.10	-		-
SVS Apartments LLC	2,500,000	8	1.04	-		-
Wal-Mart Stores Texas LLC	2,443,542	9	1.01	-		-
Aldi Texas LLC	2,354,755	10	0.98	-		-
Total	<u>\$ 36,510,177</u>		<u>15.2 %</u>	<u>\$ 37,019,026</u>		<u>17.5 %</u>

**Source:** Tarrant Appraisal District

TABLE 9

TOWN OF PANTEGO, TEXAS  
 PROPERTY TAX LEVIES AND COLLECTIONS  
 Last Ten Fiscal Years  
 (Unaudited)

Fiscal Year Ended 9/30	Actual Levy Year	Taxes Levied for the Fiscal Year	Adjustment to Levy	Adjusted Taxes Levied for Fiscal Year	Collected within the		Collection in Subsequent Years	Total Collections to Date	
					Fiscal Year of the Levy	Percentage of Levy			
2005	2004	\$ 830,594	\$ 3,655	\$ 834,249	\$ 819,479	98.2%	\$ 7,242	\$ 826,721	99.1%
2006	2005	872,334	8,955	881,289	867,052	98.4%	6,575	873,627	99.1%
2007	2006	875,013	9,106	884,119	875,965	99.1%	5,405	881,370	99.7%
2008	2007	899,974	11,265	911,238	899,827	98.7%	5,991	905,818	99.4%
2009	2008	910,576	47,064	957,639	931,437	97.3%	20,696	952,133	99.4%
2010	2009	899,027	55,296	954,323	936,382	98.1%	10,637	947,019	99.2%
2011	2010	898,268	5,390	903,658	884,426	97.9%	16,630	901,056	99.7%
2012	2011	988,951	(2,655)	986,296	967,494	98.1%	14,810	982,304	99.6%
2013	2012	1,003,031	(4,396)	998,635	986,987	98.8%	6,702	993,689	99.5%
2014	2013	1,004,406	13,787	1,018,192	1,003,184	98.5%	-	1,003,184	98.5%

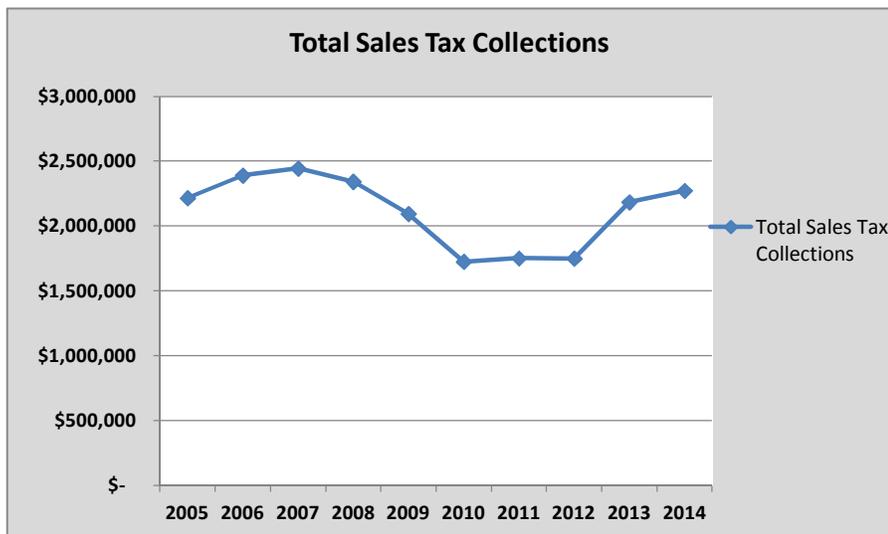
Sources: Tarrant County Tax Assessor Collector and Town records.

Tax Lien and Assessment Date: January 1 each year  
 Taxes due: October 1 of the same year  
 Taxes delinquent: February 1 of the following year

**TOWN OF PANTEGO, TEXAS**  
**SALES TAX COLLECTIONS BY FUND**  
**Last Ten Fiscal Years**  
(Unaudited)

**TABLE 10**

Fiscal Year Ended 9/30				Total Primary Government	Component Unit	Total Sales Tax Collections
	General	Street Improvement	PEDC Sales Tax		Economic Development	
2005	\$ 1,378,458	\$ 275,788	\$ 561,678	\$ 2,215,924	\$ -	\$ 2,215,924
2006	1,514,880	279,548	596,031	2,390,459	-	2,390,459
2007	1,527,940	305,597	611,166	2,444,703	-	2,444,703
2008	1,463,846	292,769	585,539	2,342,154	-	2,342,154
2009	1,308,342	261,994	523,444	2,093,780	-	2,093,780
2010	1,077,662	215,533	431,065	1,724,260	-	1,724,260
2011	1,094,193	218,839	437,677	1,750,709	-	1,750,709
2012	1,097,439	217,373	434,746	1,749,558	-	1,749,558
2013	1,369,008	271,672	-	1,640,680	543,344	2,184,024
2014	1,426,788	281,984	-	1,708,772	563,969	2,272,741



**Note:** PEDC sales tax from FY 2013 and forward are presented separately from the primary government as a discretely presented component unit in compliance with GASB 14, 34 and 61.

**TOWN OF PANTEGO, TEXAS**  
**RATIOS OF OUTSTANDING BONDED DEBT BY TYPE**  
 Last Ten Fiscal Years  
 (Unaudited)

**TABLE 11**

Fiscal Year	GOVERNMENTAL ACTIVITIES										Total Debt Per Capita (5)	Percentage of Personal Income (5)			
	General Obligation Bonds		Certificates of Obligation (1)		Tax Notes		Sales Tax Revenue Bonds (4)		Capital Leases				Total Primary Government (2)	Component Unit Sales Tax Revenue Bonds (4)	Total Outstanding Debt
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$					
2005	\$ 865,000	\$ 345,000	\$ 135,000	\$ 2,380,000	\$ 48,590	\$ 3,773,590	\$ -	\$ 3,773,590	\$ -	\$ 1,620	\$ 3,773,590	\$ -	\$ 3,773,590	\$ 1,620	1.9%
2006	790,000	325,000	-	2,300,000	24,916	3,439,916	-	3,439,916	-	1,469	3,439,916	-	3,439,916	1,469	2.1%
2007	710,000	305,000	-	2,210,000	37,583	3,262,583	-	3,262,583	-	1,386	3,262,583	-	3,262,583	1,386	2.2%
2008	625,000	285,000	-	2,120,000	113,695	3,143,695	-	3,143,695	-	1,329	3,143,695	-	3,143,695	1,329	2.3%
2009	535,000	265,000	-	2,025,000	126,371	2,951,371	-	2,951,371	-	1,242	2,951,371	-	2,951,371	1,242	2.5%
2010	445,000	245,000	-	1,745,000	702,786	3,137,786	-	3,137,786	-	1,311	3,137,786	-	3,137,786	1,311	2.3%
2011	355,000	220,000	-	1,645,000	619,951	2,839,951	-	2,839,951	-	1,169	2,839,951	-	2,839,951	1,169	2.5%
2012	260,000	195,000	-	1,535,000	547,050	2,537,050	-	2,537,050	-	1,030	2,537,050	-	2,537,050	1,030	2.8%
2013	160,000	170,000	-	-	511,825	841,825	-	841,825	1,425,000	914	2,266,825	1,425,000	2,266,825	914	3.1%
2014	55,000	145,000	-	-	847,157	1,047,157	-	1,047,157	1,295,000	943	2,342,157	1,295,000	2,342,157	943	3.0%

**Notes:**

Details regarding the City's outstanding debt can be found in the notes to the financial statements.

(1) Includes certificate of obligation secured by a combination of property and sales tax revenue.

(2) Includes governmental activities and business-type activities debt.

The Town did not have business-type activities debt during the ten fiscal year period reported.

(3) See Table 15 for population and personal income data.

(4) PEDC's sales tax revenue bonds from FY 2013 and forward are presented separately from the primary government as a discretely presented component unit in compliance with GASB 14, 34 and 61.

(5) See Table 15 for population and personal income data.

TOWN OF PANTEGO, TEXAS  
 NET GENERAL BONDED DEBT OUTSTANDING  
 Last Ten Fiscal Years  
 (Unaudited)

Fiscal Year	Governmental Activities										Component Unit	
	General Obligation Bonds	Certificates of Obligation (3)	Tax Notes	Sales Tax Revenue Bonds	Less: Amounts Available in		Sales Tax Revenue Bonds (4)	Total General Bonded Debt	Less: Self-supported Debt (3)	Net General Bonded Debt Outstanding	Percentage of Actual Taxable Value (1)	Per Capita (2)
					Debt Service Fund	Fund						
2005	\$ 865,000	\$ 345,000	\$ 135,000	\$ 2,380,000	\$ 259,859	\$ -	\$ 3,465,141	\$ 2,380,000	\$ 1,085,141	0.51%	\$ 466	
2006	790,000	325,000	-	2,300,000	486,531	-	2,928,469	2,300,000	628,469	0.29%	268	
2007	710,000	305,000	-	2,210,000	514,164	-	2,710,836	2,210,000	500,836	0.21%	213	
2008	625,000	285,000	-	2,120,000	507,277	-	2,522,723	2,120,000	402,723	0.17%	170	
2009	535,000	265,000	-	2,025,000	503,300	-	2,321,700	2,025,000	296,700	0.13%	125	
2010	445,000	245,000	-	1,745,000	278,241	-	2,156,759	1,745,000	411,759	0.17%	172	
2011	355,000	220,000	-	1,645,000	254,460	-	1,965,540	1,645,000	320,540	0.14%	132	
2012	260,000	195,000	-	1,535,000	254,323	-	1,735,677	1,535,000	200,677	0.09%	82	
2013	160,000	170,000	-	-	240,981	1,425,000	1,514,019	1,425,000	89,019	0.04%	36	
2014*	55,000	145,000	-	-	237,642	1,295,000	1,257,358	1,295,000	(37,642)	-0.02%	(15)	

**Notes:**

Details regarding the Town's outstanding debt can be found in the notes to the financial statements.

(1) See Table 6 for taxable value of property data.

(2) See Table 15 for population and personal income data.

(3) Includes debt secured by a combination tax and revenue pledge.

These bonds are serviced completely by revenue streams other than general property taxes.

(4) PEDC's sales tax revenue bonds from FY 2013 and forward are presented separately from governmental activities as a discretely presented component unit in compliance with GASB 14, 34 and 61.

\* As of the September 30, 2014, the Town has sufficient reserves in the Debt Service Fund to cover the entire remaining balance due on outstanding general bonded debt.

**TOWN OF PANTEGO, TEXAS**  
**DIRECT AND OVERLAPPING**  
**GOVERNMENTAL ACTIVITIES DEBT**  
**As of September 30, 2014**  
(Unaudited)

**TABLE 13**

<u>Governmental Unit</u>	<u>Tax Supported Debt Outstanding (1)</u>	<u>Estimated Percent Applicable (2)</u>	<u>Estimated Share of Direct and Overlapping Debt</u>
Town of Pantego	\$ 200,000	100%	<u>\$ 200,000</u>
<b>Total direct debt</b>			<u>\$ 200,000</u>
Tarrant County	357,174,000	0.29%	\$ 1,026,188
Tarrant County Hospital District	26,285,000	0.02%	5,558
Tarrant County Junior College District	7,935,000	0.01%	494
Arlington ISD	449,112,552 (3)	2.22%	<u>9,974,922</u>
<b>Total overlapping debt</b>			<u>\$ 11,007,162</u>
<b>Total direct and overlapping debt</b>			<u>\$ 11,207,162</u>
Per capita direct and overlapping debt	Population: 2,485		<u>\$ 4,510</u>

Source: (1) Town records.

(2) Tarrant Appraisal District; estimated percentage is based on formula using assessed property values.

(3) Per AISD CAFR for fiscal year end June 30, 2014.

**Note:** Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the Town. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the Town of Pantego. This process recognizes that, when considering the government's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

**TOWN OF PANTEGO, TEXAS**  
**PEDC SALES TAX REVENUE**  
**PLEDGED - REVENUE BOND COVERAGE**  
**Last Ten Fiscal Years**  
(Unaudited)

**TABLE 14**

<b>PANTEGO ECONOMIC DEVELOPMENT CORPORATION (PEDC)</b>				
<b>Fiscal Year</b>	<b>Sales Tax Revenue Bonds</b>			
	<b>Sales Tax Collections</b>	<b>Debt Service</b>		<b>PEDC Bond Coverage (1)</b>
		<b>Principal</b>	<b>Interest</b>	
2005	\$ 561,678	\$ 75,000	\$ 140,605	2.61
2006	596,031	80,000	135,955	2.76
2007	611,166	90,000	131,193	2.76
2008	585,539	90,000	127,466	2.69
2009	523,444	95,000	122,611	2.41
2010	431,065	95,000	155,547	1.72
2011	437,677	100,000	84,757	2.37
2012	434,746	110,000	79,709	2.29
2013	543,344	110,000	73,985	2.95
2014	563,969	130,000	68,006	2.85

**Note:** Details regarding the Town's outstanding debt can be found in the notes to the financial statements.  
In 2010, PEDC refunded the sales tax revenue bonds.  
(1) Bond covenants require a coverage of no less than 1.25.

**TOWN OF PANTEGO, TEXAS**  
**DEMOGRAPHIC AND ECONOMIC STATISTICS**  
**Last Ten Fiscal Years**  
(Unaudited)

**TABLE 15**

<b>Fiscal Year</b>	<b>Estimated Population (1)</b>	<b>Personal Income (thousands of dollars) (2)</b>	<b>Per Capita Income (1)</b>	<b>Median Age (3)</b>	<b>Public School Enrollment (4)</b>	<b>Unemployment Rate (5)</b>
2005	2,330	\$ 70,997	\$ 30,471	44.9	3,976	5.4%
2006	2,342	71,352	30,471	44.9	3,982	4.9%
2007	2,353	71,709	30,471	44.9	3,999	4.4%
2008	2,365	72,068	30,471	44.9	3,978	4.9%
2009	2,377	72,428	30,471	44.9	4,139	7.5%
2010	2,394	72,948	30,471	49.9	4,194	8.2%
2011	2,430	71,000	29,218	45.2	4,176	7.9%
2012	2,462	71,000	28,838	45.2	4,185	6.9%
2013	2,480	71,000	28,629	45.2	4,258	6.3%
2014	2,485	69,851	28,110	42.4	4,219	5.3%

- Sources:**
- (1) U.S. Census Bureau, 2000 Census: 2005-2009 population growth estimates; 2011-2014 represent 2013 population estimates.
  - (2) 2000 Census: 2005-2009 estimates; 2010 Census: 2011-2013 estimates; Nielsen Company Demographics: 2014 estimate.  
Personal Income is derived by multiplying per capita income by the estimated population.
  - (3) 2000 Census: 2005-2009 estimates; 2010 Census: 2011-2013 estimates. Nielsen Company Demographics: 2014 estimate.
  - (4) Arlington Independent School District (AISD) - Student Demographic Reports.  
Includes enrollment for Hill Elementary, Bailey Junior High and Arlington High School, which are AISD schools zoned for the Town of Pantego.
  - (5) U.S. Department of Labor, Bureau of Labor Statistics - State of Texas Unemployment Statistics report.

**TOWN OF PANTEGO, TEXAS**  
**PRINCIPAL EMPLOYERS**  
**Current and Nine Years Ago**  
(Unaudited)

**TABLE 16**

<b>Employer</b>	<b>2005</b>		<b>2014</b>	
	<b>Employees</b>	<b>Rank</b>	<b>Employees</b>	<b>Rank</b>
Silverleaf Resort Center	400	1	450	1
Pantego Christian Academy	--	--	153	2
Wal-Mart Neighborhood	125	2	125	3
Anton Cabinetry	100	3	100	4
ESP Services Heating & A/C	90	4	90	5
Texas Pneumatic Systems	50	5	68	6
The Waterford	30	--	30	7
Trojan Electric	20	--	26	8
Artic Star	20	6	17	9
Welden Mechanical Corporation	20	7	20	10
Aldi Grocery Store	--	--	10	11
<b>Total</b>	<b>855</b>		<b>1,089</b>	

**Sources:** Town's Economic Development records.

**Note:** Total employment figures for the Town of Pantego were not available to calculate percentage of total city employment.

**TOWN OF PANTEGO, TEXAS**  
**FULL-TIME EQUIVALENT CITY GOVERNMENT EMPLOYEES**  
**BY FUNCTION/PROGRAM**  
**Last Ten Fiscal Years**  
(Unaudited)

**TABLE 17**

<b>Function/Program</b>	<b>FISCAL YEAR</b>									
	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>
<b>General and administrative</b>										
City Manager	1	1	1	1	1	1	1	1	1	1
Deputy City Manager	1	-	-	-	-	-	-	-	-	-
City Secretary	1	1	1	1	1	1	1	1	1	1
Finance Director	1	1	1	1	1	1	1	1	1	1
Accounts Payable/Payroll/HR	1	1	1	1	1	1	1	1	1	1
Utility Billing Coordinator	1	1	1	1	1	-	-	-	-	-
Support Specialist	2	2	2	2	2	2	2	2	2	2
Public Safety Chief	-	-	-	-	-	-	-	-	1	1
Subtotal	<u>8</u>	<u>7</u>	<u>7</u>	<u>7</u>	<u>7</u>	<u>6</u>	<u>6</u>	<u>6</u>	<u>7</u>	<u>7</u>
<b>Public Works</b>										
Public Works Director	1	1	1	1	1	1	1	1	1	1
Building Inspector	1	1	1	1	1	1	1	1	-	-
Foreman	1	1	1	-	-	-	1	1	1	1
Crew Leader	1	1	-	-	-	-	-	-	-	-
Public Works Worker	3	3	4	6	6	6	5	5	4.5	4.5
Subtotal	<u>7</u>	<u>7</u>	<u>7</u>	<u>8</u>	<u>8</u>	<u>8</u>	<u>8</u>	<u>8</u>	<u>6.5</u>	<u>6.5</u>
<b>Community Development</b>										
Community Development Director	-	-	-	-	-	-	-	-	1	1
Subtotal	<u>-</u>	<u>1</u>	<u>1</u>							
<b>Police</b>										
Police Chief	1	1	1	1	1	1	1	1	-	-
Assistant Police Chief	-	-	-	-	-	-	-	-	1	1
Captain	1	1	1	1	1	-	-	-	-	-
Lieutenant	-	-	-	-	-	-	-	1	-	-
Sergeant	1	1	1	1	1	1	2	1	1	1
Detective	-	1	1	1	1	1	1	1	1	1
Corporal	2	1	2	2	2	2	1	2	2	2
Officer	7	7	6	6	6	7	7	6	6	6
School Crossing Guard	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5
Dispatcher	5	5	5	5	5	6	6	6	5.5	5.5
Subtotal	<u>17.5</u>	<u>17.5</u>	<u>17.5</u>	<u>17.5</u>	<u>17.5</u>	<u>18.5</u>	<u>18.5</u>	<u>18.5</u>	<u>17.0</u>	<u>17.0</u>
<b>Fire</b>										
Fire Chief	1	1	1	1	1	1	1	1	-	-
Assistant Fire Chief	-	-	-	-	-	-	-	-	1	1
Captain	1	1	1	1	-	-	-	-	-	-
Lieutenant	3	3	3	3	3	3	3	3	3	3
Firefighter/Paramedic	6	6	6	6	6	6	6	6	6	6
Subtotal	<u>11</u>	<u>11</u>	<u>11</u>	<u>11</u>	<u>10</u>	<u>10</u>	<u>10</u>	<u>10</u>	<u>10</u>	<u>10</u>
<b>Municipal Court</b>										
Court Administrator	-	-	-	-	-	1	1	1	1	1
Court Clerk	1	1	1	1	1	-	-	-	-	-
Deputy Court Clerk	1	1	1	-	-	1	1	1	1	1
Assistant Court Clerk	1	1	-	0.5	0.5	0.5	0.5	0.5	0.5	0.5
Warrant Officer	-	-	1	1	1	1	1	2	2	2
Subtotal	<u>3.0</u>	<u>3.0</u>	<u>3.0</u>	<u>2.5</u>	<u>2.5</u>	<u>3.5</u>	<u>3.5</u>	<u>4.5</u>	<u>4.5</u>	<u>4.5</u>
<b>Total</b>	<u><u>46.5</u></u>	<u><u>45.5</u></u>	<u><u>45.5</u></u>	<u><u>46.0</u></u>	<u><u>45.0</u></u>	<u><u>46.0</u></u>	<u><u>46.0</u></u>	<u><u>47.0</u></u>	<u><u>46.0</u></u>	<u><u>46.0</u></u>

Source: Town records.

**TOWN OF PANTEGO, TEXAS**  
**SCHEDULE OF INSURANCE POLICIES IN FORCE**  
**AS OF SEPTEMBER 30, 2014**  
(Unaudited)

**TABLE 18**

	<u>AM Best Rating</u>	<u>Policy Number</u>	<u>Policy Period</u>	<u>Coverage</u>	<u>Deductibles</u>	<u>Liability Limits</u>
Texas Municipal League Intergovernmental Risk Pool	A++	4039	10/1/13-10/1/14	General Liability	\$ 5,000	\$ 2,000,000
				Real & Personal Property	2,500	6,859,981
				Auto Liability	5,000	2,000,000
				Auto Physical Damage	1,000	Per schedule
				Law Enforcement Liability	5,000	2,000,000
				Errors & Omissions	5,000	1,000,000
				Workers' Compensation	N/A	500,000

Source: TML Intergovernmental Risk Pool  
P.O. Box 149194, Austin, Texas 78714-9194

**TOWN OF PANTEGO, TEXAS**  
**OPERATING INDICATORS BY FUNCTION/PROGRAM**  
**Last Ten Fiscal Years**  
(Unaudited)

**TABLE 19**

	FISCAL YEAR									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
<b>Public safety</b>										
<b>Police</b>										
Number of employees	17.5	17.5	17.5	17.5	17.5	18.5	18.5	18.5	17.0	17.0
Part 1 index crimes	*	204	135	122	151	168	145	157	162	144
Total calls	15,799	16,732	25,000	25,229	21,020	21,333	22,471	22,611	22,611	24,428
Crash reports	91	91	92	78	73	69	81	92	70	62
Citations	*	7,389	4,554	5,015	7,573	8,040	8,040	8,072	8,790	6,796
Warrants issued/CID	*	35	19	35	14	19	-	-	-	-
Total arrests	735	533	601	739	943	1,143	1,000	1,137	1,324	976
<b>Fire</b>										
Number of employees	11	11	11	11	10	10	10	10	10	10
Number of calls for service	1,448	1,276	1,253	1,734	1,994	1,280	1,472	1,476	1,521	1,700
Automatic and mutual aid	808	708	700	1,181	1,395	718	843	814	994	1,000
Inspections	*	*	*	264	688	807	710	367	709	799
<b>Municipal Court</b>										
Number of employees	3.0	3.0	3.0	2.5	2.5	3.5	3.5	4.5	4.5	4.5
Citations processed	1,365	7,194	7,000	7,194	7,573	9,876	5,736	7,780	9,462	6,591
Warrants processed	3,330	3,330	3,800	3,330	4,233	4,170	5,844	4,623	5,825	8,280
<b>Public Works</b>										
Number of employees	7.0	7.0	7.0	8.0	8.0	8.0	8.0	8.0	6.5	6.5
Hours worked per function:										
Public works (1)	*	1,529	-	1,868	-	-	-	-	-	-
Public works - administration	*	-	719	-	652	467	866	1,171	2,035	1,806
Parks	*	-	1,791	-	2,399	2,797	1,881	1,729	1,950	1,616
Maintenance	*	-	1,202	-	1,671	1,110	821	805	1,406	1,392
Streets/Drainage	*	324	437	838	484	993	773	1,080	1,635	1,711
Animal control	*	154	184	224	158	139	109	194	154	214
<b>Community Development</b>										
Building Safety Inspections	*	*	326	507	430	411	413	599	669	559
Code Compliance Inspections	*	*	5	-	-	27	38	127	200	69
Commercial Permits Issued	80	81	93	70	91	88	66	103	112	123
Residential Permits Issued	88	101	116	192	118	86	85	118	129	124
Certificates of Occupancy Issued	68	71	70	77	90	86	90	72	93	93
<b>Water and Sewer</b>										
Number of water customers	1,160	1,168	1,173	1,174	1,174	1,184	1,192	1,197	1,193	1,187
Number of sewer connections	1,114	1,121	1,126	1,126	1,126	1,129	1,136	1,140	1,144	1,141
Number of solid waste customers	915	915	913	913	917	915	919	923	925	923
Number of recycling customers	866	864	865	865	866	865	867	873	875	872
Yearly water consumption										
(millions of gallons)	*	223.8	178.4	195.8	196.4	189.9	244.2	214.1	194.6	273.3
Yearly sewer usage										
(millions of gallons)	*	*	*	*	*	163.9	184.9	125.8	109.4	114.3

**Source:** Various Town departmental records.

**Notes:**

(1) Public works functions include parks, street, facilities maintenance, animal control services, water and wastewater operations.

\* Information not available.

**TOWN OF PANTEGO, TEXAS**  
**CAPITAL ASSETS STATISTICS BY FUNCTION/PROGRAM**

**TABLE 20**

**Last Ten Fiscal Years**

(Unaudited)

	<b>FISCAL YEAR</b>									
	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>
<b>Public safety</b>										
Police stations	1	1	1	1	1	1	1	1	1	1
Police patrol units	8	8	8	8	8	8	8	8	8	8
Police admin units	2	2	2	2	2	2	2	2	2	2
Fire stations	1	1	1	1	1	1	1	1	1	1
Ambulance units	2	2	2	2	2	2	2	2	2	2
Fire engine units	2	2	2	2	2	2	2	2	2	2
Hazmat units	1	1	1	1	1	1	1	1	1	1
Fire admin units	3	3	3	3	3	3	3	3	3	3
<b>Streets</b>										
Streets (miles)	17.62	17.62	17.62	17.62	17.62	17.62	17.62	17.62	17.62	17.62
Traffic signals	8	8	8	8	8	8	8	8	8	8
Streetlights	237	237	237	237	237	237	237	237	237	237
<b>Culture and recreation</b>										
Parks	1	1	1	1	1	1	1	1	1	1
Park (acres)	7.69	7.69	7.69	7.69	7.69	7.69	7.69	7.69	7.69	7.69
Playgrounds	3	3	3	3	3	3	3	3	3	3
Basketball court	2	2	2	2	2	2	2	2	2	2
Park pavillions	3	3	3	3	3	3	3	3	3	3
<b>Water and sewer</b>										
Miles of water main	23.5	23.5	23.5	23.5	23.5	23.5	23.5	23.5	23.5	23.5
Miles of sewer main	25.3	25.3	25.3	25.3	25.3	25.3	25.3	25.3	25.3	25.3
Water storage facilities	3	3	3	3	3	3	3	3	3	3
Number of fire hydrants	171	171	171	171	171	171	171	171	171	171

**Source:** Various Town departmental records.

\* Information not available.

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# AGENDA BACKGROUND

**AGENDA ITEM:** Discuss, direct, and consider action on the 2015 Employee Benefits Committee.

**Date:** March 23, 2015

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**PRESENTER:**

Matt Fielder, City Manager

**BACKGROUND:**

Staff has met with the Employee Benefits Committee on two occasions to review employee benefits. The Committee is seeking to compare whether private benefit plans would be a better option than the current TML health plans. The Town will receive initial re-rate information in late May, and is required to commit to TML by June 30<sup>th</sup>. Due to this, an RFP for a benefits consultant has been advertised, with proposals due on March 26<sup>th</sup>. It is anticipated that the fee structure for the benefits consultant will be such that they would receive a commission on the individual policies, should they be able to recommend a better policy than TML. However, should Council choose to continue with TML, there will be no cost to the Town.

Staff will provide a more detailed overview of the process and timeline as part of this discussion.

**FISCAL IMPACT:**

N/A

**RECOMMENDATION:**

Continue to consider alternative benefits plans.

**ATTACHMENTS:**

Request for Proposals

Director's Review: \_\_\_\_\_  
City Manager's Review:   MDF

## **TOWN OF PANTEGO, TEXAS RFP for Employee Benefits Consulting Services**

To: Prospective Vendors  
Date: March 9, 2015  
Subject: Request for Proposal for Employee Benefits Consulting Services

You are invited to submit Proposals for Benefits Consulting Services for health, dental, vision, life, and supplemental and voluntary employee benefits for the Town of Pantego, Texas, (the "Town"). THIS IS NOT A REQUEST FOR INSURANCE COVERAGE.

This RFP is not an authorization to approach insurance companies or other underwriting sources on behalf of the Town. The Town of Pantego specifically requests that no insurance market contact or solicitation be made at this time.

Attached are the Request for Proposal overview, general conditions, technical specifications and submittal forms.

The written requirements contained in this Request for Proposal (RFP) shall not be changed or superceded except by written addendum from the Town of Pantego City Manager. Failure to comply with the written requirements for this RFP may result in disqualification of the submittal by the Town of Pantego.

Proposals are to be sealed, marked with the submitting firm's name and address and labeled: "RFP - Employee Benefits Consulting Services" and delivered to:

Town of Pantego  
Attention: Finance Department  
1614 S. Bowen Rd.  
Pantego, TX 76013

Proposals must be delivered by no later than March 26, 2015 at 4:00 p.m. local time.

The Town of Pantego reserves the right to reject any and all submittals, to waive any technicalities or irregularities and to award contracts based on the highest and best interest of the Town.

Inquiries regarding this Request for Proposal (RFP) should be made in writing to Matthew Fielder, City Manager at [mfielder@townofpantego.com](mailto:mfielder@townofpantego.com)

## SECTION I – REQUEST FOR PROPOSAL OVERVIEW

### A. PURPOSE

The purpose of this Request for Proposal (RFP) is to seek qualified brokers to assist the Town of Pantego with strategically planning, designing, negotiating and implementing the best coverage and cost for selective employee benefits programs to include health, dental, vision, life, and supplemental and voluntary benefits.

### B. INFORMATION TO OFFERORS

1. RFP TIME FRAME: The anticipated schedule for the RFP is as follows:

Bid Publication:	March 11, 2015
Deadline for Questions:	March 20, 2015
Due Date:	March 26, 2015, 4:00 p.m. local time
Tentative Council Approval:	April 13, 2015

2. BID SUBMISSION: One (1) original and (6) copies of the complete signed submittal must be received by Thursday, March 26, 2015, 4:00 p.m. local time. Proposals must be submitted in a sealed envelope stating on the outside, the submitting firm name, address, and title "RFP - Employee Benefits Consulting Services" to:

Town of Pantego  
Attention: Finance Department  
1614 S. Bowen Rd.  
Pantego, TX 76013

Respondents must complete the following forms:

- References
- Execution of Proposal
- Conflict of Interest Form
- Addenda Acknowledgement (if applicable)

Failure to complete and return these forms will automatically disqualify a respondent.

No oral, telegraphic, telephonic, e-mailed, or facsimile proposals will be considered. All bids must be submitted in a sealed envelope. Hand-delivered copies may be delivered to the above address ONLY between the hours of 8:00 a.m. and 5:00 p.m. local time, Monday through Friday, excluding holidays observed by the Town.

Submitting firms are responsible for informing any commercial delivery services, if used, of all delivery requirements and for ensuring that the required address information appears on the outer wrapper or envelop used by such service.

The submittal must be signed by a company officer who is legally authorized to enter into a contractual relationship in the name of the submitting firm.

Bids received by the T o w n after submission deadline shall be returned unopened and will be considered void and unacceptable. The Town is not responsible for lateness of mail, carrier, etc. Elaborate proposals in the form of brochures or other presentations beyond that necessary to present a complete and effective proposal are not desired.

3. CONTACT PERSON. Submitting firms are encouraged to contact Matthew Fielder, City Manager at [mfielder@townofpantego.com](mailto:mfielder@townofpantego.com) or at (817) 617-3705 with questions regarding the RFP requirements. All questions that arise prior to the deadline for questions due date shall be directed to the contact person in WRITING. Any unauthorized contact shall not be used as a basis for responding to this RFP and also may result in the disqualification of the prospective vendor's submittal.
4. ADDITIONAL INFORMATION/ADDENDA. The Town of Pantego will issue responses to inquiries and any other correction or amendments it deems necessary in written addenda issued prior to the due date. Submitting firms should not reply on representations, statements or explanations other than those made in the RFP or any addendum to this RFP. Where there appears to be a conflict between the RFP and any addenda issued, the last addendum issued will prevail. Offerors must acknowledge any issued addenda by including Addenda Acknowledgement form with the submittal. Proposals which fail to acknowledge the offeror's receipt of any addendum will result in the rejection of the offer if the addendum contains information which substantially changes the RFP requirements.
5. ALTERING/WITHDRAWAL OF BIDS/REJECTION OF PROPOSALS. Bids cannot be altered or amended after submission deadline. The signer of the bid, guaranteeing authenticity, must initial any interlineations alteration, or erasure made before opening time. No bid may be withdrawn after opening time without first submitting a written reason to the Finance Department and obtaining the City Manager's approval.

Brokers are cautioned that this is request for proposal, not a request for contract and the Town reserves the unqualified right to reject any and all offers when such rejection is deemed to be in the best interest of the Town.

The Town of Pantego may reject any and all proposals and reserves the right to waive any irregularities or informalities in any proposal or in the submittal procedure. Submittals received after said time or at any place other than the time and place as stated in the notice will not be considered.

6. MINIMUM RFP ACCEPTANCE PERIOD. Proposal shall be valid and may not be withdrawn for a period of 60 days from the date specified for receipt of proposal.

7. **NON-COLLUSION AFFIDAVIT.** By submitting a proposal, the offeror represents and warrants that such proposal is genuine and not a sham or collusive or made in the interest or on behalf of any person not therein named; that the offeror has not directly or indirectly induced or solicited any other offeror to put in a sham proposal, or any other person, firm or corporation to refrain from submitting a proposal; and that the offeror has not in any manner sought by collusion to secure to that offer any advantage over any other offeror. By submitting a proposal, the offeror represents and warrants that no official or employee of the Town of Pantego has in any manner an interest, directly or indirectly, in the proposal or in the contract which may under it, or in any expected profits to arise therefrom.
8. **DISCLOSURE OF CERTAIN RELATIONSHIPS.** Chapter 176 of the Texas Local Government Code requires that any vendor or person considering doing business with a local government entity disclose in the Questionnaire Form CIQ, the vendor or person's affiliation or business relationship that might cause a conflict of interest with a local government entity.

By law, this questionnaire must be filed with the Town administration office no later than the 7<sup>th</sup> business day after the date the person becomes aware of facts that require that statement to be filed. An offense under Section 176.006, Local Government Code, is a Class C Misdemeanor.

In addition, no public official shall have interest in this Contract, in accordance with Local Government Code Title 5 Subtitle C, Chapter 171. By submitting a response to this request, vendor represents that it is in compliance with the requirements of Chapter 176 of the Texas Local Government Code.

9. **LEGAL.** All parties submitting proposals are expected to comply with federal, state, and local law and regulations relative to the preparation of the RFP and services provided. Specifically, the services to be provided are expected to be in compliance with the Americans with Disabilities Act (ADA); as well as with federal and state confidentiality laws. All proposals that are submitted will be presumed to be in compliance with all applicable laws.
10. **COST INCURRED BY OFFERORS.** All expenses involved with the preparation and submission of the RFP to the Town of Pantego, or any work performed in connection therewith is the responsibility of the offeror(s).
11. **RFP OPENINGS:** Submitted proposals will not be opened or read aloud publicly. A list of names of firms providing proposals may be obtained from Julie Arrington, City Secretary, after the proposal due date and time stated herein.
12. **PROTESTS:** All protests regarding the bid solicitation process must be submitted in writing to the T o w n within five (5) working days following the opening of bids. This includes all protests relating to advertising of bid notices, deadlines, bid opening, and all other related procedures under the Local Government Code, as well as any protests relating to alleged improprieties or ambiguities in the specifications.

This limitation does not include protests relating to staff recommendations as to award of this bid. Protests relating to staff recommendations may be directed to the City Manager within in five (5) days of the staff recommendation memo. Unless otherwise provided by law, all staff recommendations will be made available for public review prior to consideration by the Town Council.

13. **BID AWARD:** The Town reserves the right to award a separate contract to separate bidders for each item/group or to award one contract for the entire bid. Unless stipulated in the attached bid specifications, the contract will be awarded to the lowest responsible bidder or to the bidder who provides the goods or services specified herein at the best value for the Town in compliance with Texas Local Government Code, Section 252.043.

The Town will make a determination as to the responsiveness of bids submitted based upon compliance with all applicable laws, the Town of Pantego Purchasing Guidelines, and project documents, including but not limited to the project specifications and contract documents. The Town will notify the successful bidder upon award of the contract and according to state law; all bids received will be available for inspection at that time, unless otherwise provided by law.

**BID RESULTS WILL NOT BE GIVEN BY TELEPHONE.** You can also download a copy on our website, [www.townofpantego.com](http://www.townofpantego.com). If you have any questions, please contact the Town of Pantego, Finance Department, at (817)617-3707.

14. **TAXES:** The Town is exempt from Federal Excise and State sales taxes. **TAX MUST NOT BE INCLUDED IN PRICING.** Tax exemption certificates will be executed by the Town and furnished upon request by the Finance Department.

## **SECTION II – GENERAL CONDITIONS**

### **A. PURPOSE**

The purpose of this Request for Proposal (RFP) is to seek qualified brokers to assist the Town of Pantego with strategically planning, designing and negotiating the best coverage and cost for selective employee benefit programs. The Town has approximately 44 full-time employees. The Town of Pantego is constantly competing to recruit and retain employees. The Town must continue to meet challenges related to the Affordable Care Act regulations and requirements in addition to contain costs of providing benefits in a changing marketplace, including innovative ways to offset risk to obtain the best coverage at the lowest cost possible. Our leadership is looking to ensure that the Town of Pantego has financially competitive and affordable benefit programs to offer its employees.

### **B. CONTRACT PERIOD**

Any contract resulting from this proposal shall be effective immediately after favorable Council approval. The Town will hold the option to continue services under the terms and conditions stated in the contract for three (3) additional one-year extensions should it be in the best interest of the Town and its employees to retain said services.

**C. PRICING**

It is the Town of Pantego's expectation that brokerage fees and commissions will be borne by the selected insurance carrier/provider. If additional brokerage fees are expected of the Town, or if your firm offers additional fee-supported services which are supplemental to your proposal, please clearly outline such costs and services on a separate fee addendum.

**D. RESPONDENT QUALIFICATIONS**

The Town of Pantego requires qualified respondents to this RFP to be Licensed Brokers in the State of Texas, independent and not affiliated with any insurance company, third party administrative agency or provider network. The brokerage firm must have no less than 5 years experience in providing brokerage services to employers with at least 50 employees. Experience in the provision of brokerage services to public sector employers is required.

**E. SCOPE OF WORK**

Provisions of consulting and brokerage services to the Town of Pantego for employee benefit programs including health, dental, vision, life and supplemental and voluntary benefits under any agreement ensuring this proposal to entail the following, at a minimum:

1. Auditing resulting contracts for accuracy of coverage, terms and conditions.
2. Assisting with annual benefits renewals, including negotiation of changes in contracts.
3. Assisting the Town in determining specifications for future insurance coverage.
4. Marketing the Town's desired insurance package through identification of appropriate carriers, analysis of proposals, provisions for recommendations, and assistance in contract negotiation.
5. Preparing, disseminating and analyzing proposal packages in accordance with Town specifications.
6. Reviewing the employee benefit package for quality of benefits provided, cost effectiveness, competitiveness and plan administration on an annual basis.
7. Monitor ongoing contracts, including third party administrators to ensure contract compliance.
8. Analyzing claims history and insurance utilization at least quarterly.
9. Providing information on employee benefit issues, trends and proposed or new legislation.
10. Meeting with the Town administrative staff as needed.
11. Assisting in the design of employee benefit communications and participating in benefit fairs and annual enrollment process.
12. Providing key contract person to be available to answer questions and resolve issues that arise during the year regarding employee benefits, contract administration, and service provisions.
13. Evaluating various insurance products submitted for consideration by insurance carriers.
14. Perform other related consultation services as needed or requested.
15. Assist with compliance in IRS, Legislative updates, FMLA regulations, employee communications, open enrollment communication and any other related employee benefit requirements.

## **F. PRESENTATIONS**

During the evaluation process, the Town of Pantego may at its discretion, request oral presentations from any or all respondents for the purpose of clarification or amplifying the materials presented. However, respondents are cautioned that the Town is not required to request clarification; therefore, all proposals should be completed and reflect the most favorable terms available from the broker.

## **G. FINAL SELECTION**

Following review of all qualified proposals, selection of a suitable vendor, and preliminary contract negotiations, a recommendation will be made to the Mayor and Town Council. Following Council approval, the Town will complete contract negotiations. The selected vendor should be prepared to commence work on the employee benefit package immediately following contract execution.

Note: The Town of Pantego reserves the right to accept the response that is determined to be in the best interest of the Town and its employees. The Town reserves the right to reject any or all proposals.

## **H. VENDOR PROPOSAL REQUIREMENTS**

The proposal response must clearly demonstrate the required qualifications, expertise, competence and capability of the vendor. Please provide a concise description of your firm's ability to provide the services required in the Scope of this document. Costs incurred by firms responding to this RFP are solely their responsibility. Additionally, please include the answers to the following questions (Address each by number):

1. Confirm that you are a licensed broker in the State of Texas and provide documentation. Confirm that you serve as a broker, independently, and are not employed by any insurance company, third party administrative agency or provider network.
2. Briefly describe your company's organization, philosophy, and management. Also, please provide a brief company history.
3. Describe your contractual relationships, if any, with organizations or entities necessary to your proposal's implementation (i.e. actuarial services, data information services, etc.).
4. How long has your organization been providing brokerage services?
5. How many public sector clients does your firm currently provide brokerage services to?
6. Please provide a list of four verifiable public sector references, all of whom are able to comment of your organization's relevant experience. Private sector references may be submitted for public ones, if none are available. Please include group name, contact name, and telephone number. Please furnish:
  - a. Services you provided
  - b. Benefit programs addressed

- c. Time period covered
- d. Number of covered employees
- e. Contact name and phone number

It is the vendor's responsibility to provide valid reference information and the Town reserves the right to use reference checks in its evaluation of proposals.

7. Indicate the method of service provision your organization would utilize in implementing your proposal (i.e. individual broker, individual broker with supporting back up, team of brokers). Include a **brief** professional history for each key individual who would work closely with the Town and how they are qualified to provide services to the Town.
8. Briefly describe the level of service and support provided to the Town of Pantego by your broker(s) on a day-to-day basis.
9. How does your firm provide continuing education to ensure that each broker is educated on current market trends and legislative developments? How is this information communicated to your clients?
10. Describe how you build an understanding of the direction and priorities of the Town employee benefit program and how you would utilize this information to recommend changes and project future trends.
11. Detail how your organization assists clients in developing a strategic benefit plan.
12. Describe your organization's anticipated involvement in the annual renewal process. Include information regarding process, timeframes, negotiation of rates and vendor selection. **NOTE: The Town of Pantego's current plan year for health, dental and vision insurance is October 1 through September 30.**
13. How does your firm assist the Town of Pantego in developing plan specifications? Explain your process for providing plan recommendations to your clients.
14. Explain the process your organization would utilize to assist the Town in selecting an insurance vendor. How would your company's experience and expertise benefit the Town of Pantego in this process?
15. Please provide a list of the vendors you have relationships with in regard to health, disability, life, supplemental health, and dental/vision insurance plans.
16. Describe how your organization strives to streamline benefit administration for your clients. Include any services you provide for automation of the benefit process (i.e. electronic capabilities, outsourcing options). Attach any associated costs for these services on a separate fee schedule.
17. Describe how your organization has assisted other vendors in the evaluation and /or formulation of Healthcare Reimbursement Accounts or Healthcare Spending Accounts. Attach any associated costs for these services on a separate fee schedule.

18. Detail how you develop a benefit communication strategy with your clients. Include what tools or resources you have available to assist your clients in effectively communicating not only the specific plan details but also the value of the benefits offered?
19. What training resources does your organization provide to assist your clients in educating and training their benefit staff?
20. How will you facilitate or participate in the implementation, communication, and enrollment process to assure a seamless product transition?
21. Provide any additional information regarding your organization or services that you feel would be beneficial in helping the Town of Pantego to select a benefits broker.
22. Please detail your administrative capabilities on benefits plan compliance issues.
23. Please provide any background company data that will help identify financial stability.

**QUESTIONS MUST BE COMPLETED AND SUBMITTED AS PART OF YOUR PROPOSAL**

**I. CRITERIA FOR EVALUATION**

All proposals will be evaluated according to, but not necessarily limited to, the following:

1. Your firm's indicated ability to provide a level of service sufficient to meet the Town's Scope of Services and Vendor Proposal Requirements. All consultants should provide evidence of the appropriate license for insurance consulting in the State of Texas.
2. Extent and success of previous work your firm has provided to organizations similar in nature and size to the Town of Pantego, as determined by contact with listed references.
3. The proposal itself as an example of your firm's work product.
4. Qualifications/experience of key personnel to be assigned to the project.
5. Adherence to RFP requirements, including: completion of all required forms; provision of all requested information; adequacy of responses, and return of the RFP by the stated deadline.

Initial evaluation of the proposals will focus on the qualifications of the vendors. The Town of Pantego may conduct discussions with vendors who are determined to be reasonably qualified for the award of the contract. Vendors will be treated fairly and equally with respect to any opportunity for discussion of proposals. To obtain the best final offers, revisions may be permitted after submission of proposals and before the award of the contract. The contract will be awarded to the responsible vendor whose proposal is determined to be the most advantageous to the Town of Pantego considering the relative importance of price and the other evaluation factors included in this request for proposal.

COMPANY NAME \_\_\_\_\_

**REFERENCES**

PROPOSALS MUST LIST FOUR (4) PUBLIC SECTOR REFERENCES FOR WHOM SIMILAR WORK HAS BEEN PERFORMED DURING THE PAST THREE (3) YEARS.

- (1) CLIENT NAME \_\_\_\_\_  
ADDRESS (Street) \_\_\_\_\_  
ADDRESS (City, St, Zip) \_\_\_\_\_  
CONTACT NAME \_\_\_\_\_  
TELEPHONE/E-MAIL \_\_\_\_\_
- (2) CLIENT NAME \_\_\_\_\_  
ADDRESS (Street) \_\_\_\_\_  
ADDRESS (City, St, Zip) \_\_\_\_\_  
CONTACT NAME \_\_\_\_\_  
TELEPHONE/E-MAIL \_\_\_\_\_
- (3) CLIENT NAME \_\_\_\_\_  
ADDRESS (Street) \_\_\_\_\_  
ADDRESS (City, St, Zip) \_\_\_\_\_  
CONTACT NAME \_\_\_\_\_  
TELEPHONE/E-MAIL \_\_\_\_\_
- (4) CLIENT NAME \_\_\_\_\_  
ADDRESS (Street) \_\_\_\_\_  
ADDRESS (City, St, Zip) \_\_\_\_\_  
CONTACT NAME \_\_\_\_\_  
TELEPHONE/E-MAIL \_\_\_\_\_

**THIS PAGE MUST BE COMPLETED AND SUBMITTED AS A PART OF YOUR PROPOSAL.**

## EXECUTION OF PROPOSAL

DATE: \_\_\_\_\_

The potential Contractor certifies the following by placing an "X" in all blank spaces:

\_\_\_\_\_ That this proposal was signed by an authorized representative of the firm.

\_\_\_\_\_ That the potential Contractor has determined the cost and availability of all materials and supplies associated with performing the services outlined herein.

\_\_\_\_\_ That all labor costs associated with this project have been determined, including all direct and indirect costs.

\_\_\_\_\_ That the potential Contractor agrees to the conditions as set forth in this Request for Proposal with no exceptions.

Therefore, in compliance with the foregoing Request for Proposal, and subject to all terms and conditions thereof, the undersigned offers and agrees, if this proposal is accepted within sixty (60) days from the date of the opening, to furnish the services for the prices quoted within the timeframe required.

### ADDENDA ACKNOWLEDGEMENT

The Offeror has examined and carefully studied the Request for Proposals and the following Addenda, receipt of all of which is hereby acknowledged:

Addendum No. \_\_\_\_\_

Addendum No \_\_\_\_\_

Addendum No. \_\_\_\_\_

Addendum No. \_\_\_\_\_

\_\_\_\_\_  
Authorized Representative/Title Authorized Representative Date  
(Print or Type)

\_\_\_\_\_  
Authorized Representative/Title Authorized Representative Date  
(Signature)

Offerors must acknowledge any issued addenda. Proposals which fail to acknowledge the offeror's receipt of any addendum will result in the rejection of the offer if the addendum contained information which substantively changes the Town's requirements.

# CONFLICT OF INTEREST QUESTIONNAIRE

# FORM CIQ

For vendor or other person doing business with local governmental entity

This questionnaire is being filed in accordance with chapter 176 of the Local Government Code by a person doing business with the governmental entity.

By law this questionnaire must be filed with the records administrator of the local government not later than the 7th business day after the date the person becomes aware of facts that require the statement to be filed. See Section 176.006, Local Government Code.

A person commits an offense if the person violates Section 176.006, Local Government Code. An offense under this section is a Class C misdemeanor.

## OFFICE USE ONLY

Date Received

1 Name of person doing business with local governmental entity.

2 **D Check this box if you are filing an update to a previously filed questionnaire.**

(The law requires that you file an updated completed questionnaire with the appropriate filing authority not later than September 1 of the year for which an activity described in Section 176.006(a), Local Government Code, is pending and not later than the 7th business day after the date the originally filed questionnaire becomes incomplete or inaccurate.)

3 Name each employee or contractor of the local governmental entity who makes recommendations to a local government officer of the governmental entity with respect to expenditures of money AND describe the affiliation or business relationship.

4 Name each local government officer who appoints or employs local government officers of the governmental entity for which this questionnaire is filed AND describe the affiliation or business relationship.

**CONFLICT OF INTEREST QUESTIONNAIRE**

**For vendor or other person doing business with local governmental entity**

**5 Name of local government officer with whom filer has affiliation or business relationship. (Complete this section only if the answer to A, B, or C is YES.**

This section, item 5 including subparts A, B, C & D, must be completed for each officer with whom the filer has affiliation or other relationship. Attach additional pages to this Form CIQ as necessary.

A. Is the local government officer named in this section receiving or likely to receive taxable income from the filer of the questionnaire?  Yes  No

B. Is the filer of the questionnaire receiving or likely to receive taxable income from or at the direction of the local government officer named in this section AND the taxable income is not from the local governmental entity?  Yes  No

C. Is the filer of this questionnaire affiliated with a corporation or other business entity that the local government officer serves as an officer or director, or holds an ownership of 10 percent or more?  Yes  No

D. Describe each affiliation or business relationship.

**6**

\_\_\_\_\_  
Signature of person doing business with the governmental entity

\_\_\_\_\_  
Date



# AGENDA BACKGROUND

**AGENDA ITEM:** Discuss, direct, and consider action on a presentation by Collier Consulting regarding Lane Well #1 rehabilitation and recommendations for an annual maintenance program for all wells.

**Date:** March 23, 2015

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**PRESENTER:**

Scott Williams, Public Works Director

**BACKGROUND:**

On June 21<sup>st</sup> of 2014 Collier Consulting presented an investigative report and a video survey for Council And to staff review. The report followed the submersible pump failure at Lane Well #1. At the request of Council, Collier Consulting has been asked to provide a presentation regarding rehabilitation of Lane Well #1 and strategies for the annual maintenance of all the wells that serve the Town of Pantego.

**FISCAL IMPACT:**

NA

**RECOMMENDATION:**

Staff is at the discretion of Council

**ATTACHMENTS:**

NA

Director's Review: \_\_\_\_\_  
City Manager's Review: MDF

June 21, 2014



Box 1137  
590 East South Loop  
Stephenville, TX 76401  
Office: (254) 968-8721  
Fax: (254) 968-8725  
[www.collierconsulting.com](http://www.collierconsulting.com)

**SUBJECT:** Video Survey Report and Investigation into  
Submersible Motor Failure, Lane Well #1,  
Town of Pantego, Arlington, Tarrant County, TX

### **Introduction**

Collier Consulting, Inc., (CCINC) was engaged by the Town of Pantego to perform a video survey and investigate the submersible motor failure of the Lane #1 well located on Garner Blvd., Arlington, Tarrant County, TX. This report's purpose is to convey the findings from the video survey and recommend steps to lessen the likelihood of another submersible motor failure.

The work was authorized by Mathew Fielder on June 11, 2014.

### **Well Construction and History**

The well was drilled in 1969 to a depth of 1619 feet below ground level (fbgl). The well has shown little to no decline in specific capacity, likely due to the fact that this well has been rehabbed within the last 15-20 years. Collier recommends routinely monitoring the specific capacity of the well. When specific capacity begins to decline or the screens become visually clogged, Pantego should budget for a second rehab. The City should calculate each specific capacity using set production rate and test duration (ex. 350 gpm for 30 minutes). The production rate of the well was not tested by CCINC before the video survey due to the submersible motor failing.

The Lane #1 well has a static water level record dating back to 1969. Static water levels in this well have fluctuated over time. The well had an initial drop in the static water level, but then stabilized to a new equilibrium and has appeared to rebound to a water level of 804 fbgl, which is very close to a 1969 measurement of 793 fbgl. The 2010 static water level is ~ 570 feet above the top of the aquifer. The video survey performed on June 16, 2014 indicated that the water level is ~560 feet above the top of the aquifer.

### **Video Survey**

The video survey was performed on Monday June 16, 2014 after the well pumping equipment was pulled by Watts Drilling on Friday June 13, 2014. Water

clarity during the video survey was clear allowing the inspection of the screen in the production section of the well.

Video Survey Date: June 16, 2014  
Static Water Level (FBGL): 800  
Top of Lap Pipe: 1,250  
Screen Intervals and Condition:

**1,360-1,380 50% Clogged**



**1,400-1,400 50%-60% Clogged**



**1,440-???? 60%-95% Clogged**



**Total Depth: 1,581  
Approximately 38 feet of Fill**



## **Submersible Motor Failure**

The Lane #1 Well was switched from a line shaft turbine to a submersible type 150 hp motor in June of 2011. The motor was installed by Watts Drilling along with a variable frequency drive (VFD) and flow inducer sleeve. The VFD is equipped with safety features that prevent “dirty power” from harming the motor. The motor has since been pulled and warrantied three times with each motor lasting about 12-14 months. The manufacturer has warrantied the motor due to excessive heat each time but will not warranty another motor until Pantego makes steps to rectify the cause.

The Lane well currently pumps directly into the distribution system with the help of two inline boosters. This method is unconventional and could be the cause of the motor failure. This method also reduces the contact time (CT) needed for the chlorine to disinfect the water properly and short circuits the water to the first water tap. TCEQ recommends a contact time so that the free chlorine residual is 0.2 mg/L or a chloramine residual of 0.5 mg/L be present throughout the system.

## **Recommendations**

The Lane well should be scheduled for rehabilitation in the winter when demands on the water system are at their least. The screens at the bottom of the well would benefit greatly and water flow from the lower sections of screen will help to increase the cooling of the motor. The 38 feet of fill in the bottom of the well should be cleaned out before the well pumping equipment is re-installed.

A ground storage tank (GST) installation is recommended at the plant to make a conventional system. The addition of the GST will increase your CT for disinfection and reduce the total dynamic head on the well thus reducing the total dynamic head. The boosters should draw from the GST and pressurize the distribution system. This will greatly simplify the water system and controls so that a breakdown in one step in the system can be identified quickly before damage to the other components occurs.

Matt Van Hattem  
Collier Consulting, Inc.



# AGENDA BACKGROUND

**AGENDA ITEM:** Discuss, direct, and consider action on the implementation of the Groundwater Conservation Fee within the utility bills.

**Date:** March 23, 2015

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**PRESENTER:**

Matt Fielder, City Manager

**BACKGROUND:**

The Northern Trinity Groundwater Conservation District has imposed groundwater production fees on Tarrant County public water systems, beginning in 2011. To date, the town has paid \$79,626.61. The current production fee is \$0.125 per 1,000 gallons pumped. The Council has previously discussed making this a pass-through fee on water bills. The purpose of this item is to discuss whether to do this, and if so, at what rate. The attached spreadsheet shows the pumpage fee and amount paid per month since it was enacted in 2011.

The following are presented as pass-through fee options for Council to provide staff direction. That direction will be incorporated into an ordinance to adjust future utility billing at an upcoming meeting.

\$0.125 Rate – Would cover fees moving forward with no recovery of past fees

\$0.15 Rate – Would generate approximately \$4,500 per year for a recovery period of 17.7 years

\$0.20 Rate – Would generate approximately \$13,500 per year for a recovery period of 5.9 years

\$0.225 Rate – Would generate approximately \$18,000 per year for a recovery period of 4.4 years

\$0.25 Rate – Would generate approximately \$22,500 per year for a recovery period of 3.5 years

One item of note is that the pumpage fee is based on the amount of water that passes through the meters on the Town's wells. The Town bills customers for the amount that passes through their individual water meters. There is an estimated difference of approximately 9% in what is produced, versus what is billed for Fiscal Year 2013-14. This is accounted for by what is kept in storage tanks and water lines, what is lost through hydrants flushing and fire department usage, leaks, and aging customer's meters. Imposing an equivalent fee to what the District charges will not offset the full amount of fees imposed on the Town.

Also of note is that the District has the ability to increase the fee from \$0.125 to \$0.20 per \$1,000 gallons at any point in the future.

**FISCAL IMPACT:**

To be determined based on Council direction.

**RECOMMENDATION:**

Provide direction to staff.

**ATTACHMENTS:**

Northern Trinity Groundwater Conservation District Pumpage Fee History for the Town of Pantego

Director's Review:

City Manager's Review: MDF

Date	Pumpage (KGAL)						Total Pumpage (KGAL)	Rate	Monthly Total	Annual Total Expense	Daily Average	
	Well: 1 StpE	Well: 2 StpW	Well: 3(303)	Well: 4 Ln1	Well: 5 Nor	Well: 6 Ln2						
Oct-10	281	452	1,245	13,653	0	2,082	17713	\$ 0.030	\$ 531.39		571.4	
Nov-10	27	42	117	10,687	0	1,724	12597	\$ 0.030	\$ 377.91		419.9	
Dec-10	241	390	846	9,261	0	1,759	12497	\$ 0.030	\$ 374.91		403.1	
Jan-11	1,460	2,506	6,757	7,863	3,567	1,995	24148	\$ 0.030	\$ 724.44		779.0	
Feb-11	1,519	2,679	4,526	1,435	3,231	1,787	15177	\$ 0.030	\$ 455.31		542.0	
Mar-11	1,174	2,022	5,646	0	4,055	2,189	15086	\$ 0.030	\$ 452.58		502.9	
Apr-11	1,669	2,890	8,704	0	1,170	1,743	16176	\$ 0.030	\$ 485.28		502.9	
May-11	1,589	2,736	7,478	0	2,228	1,355	15386	\$ 0.030	\$ 461.58		496.3	
Jun-11	2,317	4,356	11,969	360	3,907	1,792	24701	\$ 0.030	\$ 741.03		851.8	
Jul-11	1,966	4,024	11,232	9,621	4,445	1,767	33055	\$ 0.030	\$ 991.65		1066.3	
Aug-11	1,726	3,375	9,424	13,147	3,211	1,926	32809	\$ 0.030	\$ 984.27		1058.4	
Sep-11	953	1,619	4,295	14,178	2,706	1,686	25437	\$ 0.030	\$ 763.11		847.9	
<b>FY 10-11</b>							<b>FY Total Pumpage</b>	<b>244782</b>		<b>\$ 7,343.46</b>		<b>670.6</b>
Oct-11	410	427	1,892	10,945	3,098	1,361	18133	\$ 0.100	\$ 1,813.30		584.9	
Nov-11	0	2	1	9,483	1,782	1,192	12460	\$ 0.100	\$ 1,246.00		415.3	
Dec-11	219	362	956	6,122	1,523	908	10090	\$ 0.100	\$ 1,009.00		325.5	
Jan-12	1,586	2,602	4,361	0	1,373	0	9922	\$ 0.100	\$ 992.20		320.1	
Feb-12	978	1,734	259	218	4,296	1,693	9178	\$ 0.100	\$ 917.80		327.8	
Mar-12	340	612	0	6,738	2,441	1,317	11448	\$ 0.100	\$ 1,144.80		381.6	
Apr-12	74	519	0	8,783	2,221	1,331	12928	\$ 0.100	\$ 1,292.80		381.6	
May-12	0	2,271	22	13,099	2,633	1,858	19883	\$ 0.100	\$ 1,988.30		641.4	
Jun-12	0	1,092	2,934	13,501	1,123	1,960	20610	\$ 0.100	\$ 2,061.00		710.7	
Jul-12	0	2,089	6,073	15,787	371	2,321	26641	\$ 0.100	\$ 2,664.10		859.4	
Aug-12	0	1,867	4,880	14,766	102	2,214	23829	\$ 0.100	\$ 2,382.90		768.7	
Sep-12	0	1,401	3,848	14,055	350	2,108	21762	\$ 0.100	\$ 2,176.20		725.4	
<b>FY 11-12</b>							<b>FY Total Pumpage</b>	<b>196884</b>		<b>\$ 19,688.40</b>		<b>539.4</b>
Oct-12	0	153	408	12,363	1,381	1,811	16116	\$ 0.125	\$ 2,014.50		519.9	
Nov-12	0	122	326	12,373	82	1,842	14745	\$ 0.125	\$ 1,843.13		491.5	
Dec-12	0	264	701	9,564	387	1,683	12599	\$ 0.125	\$ 1,574.88		406.4	
Jan-13	0	106	172	8,886	0	1,391	10555	\$ 0.125	\$ 1,319.38		340.5	
Feb-13	0	1,949	5,598	216	44	1,382	9189	\$ 0.125	\$ 1,148.63		328.2	

156,201

Mar-13	0	2,428	7,408	370	3,138	1,204	14548	\$ 0.125	\$ 1,818.50	484.9
Apr-13	0	2,310	8,415	1,586	4,492	1,513	18316	\$ 0.125	\$ 2,289.50	484.9
May-13	0	137	399	9,892	3,121	1,262	14811	\$ 0.125	\$ 1,851.38	477.8
Jun-13	0	239	622	13,061	2,686	1,609	18217	\$ 0.125	\$ 2,277.13	628.2
Jul-13	0	597	1,606	14,141	3,668	1,645	21657	\$ 0.125	\$ 2,707.13	698.6
Aug-13	0	1,191	3,142	15,846	2,347	1,806	24332	\$ 0.125	\$ 3,041.50	784.9
Sep-13	0	905	2,494	15,531	0	1,627	20557	\$ 0.125	\$ 2,569.63	685.2
<b>FY 12-13</b>					<b>FY Total Pumpage</b>	<b>195642</b>			<b>\$ 24,455.25</b>	<b>536.0</b>
Oct-13	0	592	1,511	11,706	4	766	14579	\$ 0.125	\$ 1,822.38	470.3
Nov-13	0	286	4,822	4,236	4	1,869	11217	\$ 0.125	\$ 1,402.13	373.9
Dec-13	0	0	2,377	6,531	0	1,491	10399	\$ 0.125	\$ 1,299.88	335.5
Jan-14	0	0	1,469	7,629	175	1,490	10763	\$ 0.125	\$ 1,345.38	347.2
Feb-14	0	0	41	8,538	501	1,128	10208	\$ 0.125	\$ 1,276.00	364.6
Mar-14	0	0	92	9,313	3,667	0	13072	\$ 0.125	\$ 1,634.00	435.7
Apr-14	0	0	183	10,113	3,640	0	13936	\$ 0.125	\$ 1,742.00	435.7
May-14	0	0	492	11,993	3,910	963	17358	\$ 0.125	\$ 2,169.75	559.9
Jun-14	0	0	5,229	5,033	4,313	1,870	16445	\$ 0.125	\$ 2,055.63	567.1
Jul-14	0	0	2,377	11,724	4,476	1,739	20316	\$ 0.125	\$ 2,539.50	655.4
Aug-14	0	262	1,754	14,797	4,255	1,635	22703	\$ 0.125	\$ 2,837.88	732.4
Sep-14	0	817	1,824	14,027	124	1,753	18545	\$ 0.125	\$ 2,318.13	618.2
<b>FY 13-14</b>					<b>FY Total Pumpage</b>	<b>179541</b>			<b>\$ 22,442.63</b>	<b>491.9</b>
Oct-14	0	1,249	2,825	7,865	1,389	1,829	15157	\$ 0.125	\$ 1,894.63	488.9
Nov-14	0	1,660	3,707	0	5,193	998	11558	\$ 0.125	\$ 1,444.75	385.3
Dec-14	0	1,672	3,805	0	5,383	0	10860	\$ 0.125	\$ 1,357.50	350.3
Jan-15							0	\$	-	0
Feb-15							0	\$	-	0
Mar-15							0	\$	-	0
Apr-15							0	\$	-	0
May-15							0	\$	-	0
Jun-15							0	\$	-	0
Jul-15							0	\$	-	0
Aug-15							0	\$	-	0
Sep-15							0	\$	-	0
<b>FY 14-15</b>					<b>FY Total Pumpage</b>	<b>37575</b>			<b>\$ 4,696.88</b>	<b>102.9</b>



# AGENDA BACKGROUND

**AGENDA ITEM:**

Discuss, direct, and consider action on the scheduling of additional Zoning Ordinance review meetings.

**Date:**

February 23, 2015

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**PRESENTER:**

Matt Fielder, City Manager

**BACKGROUND:**

Council last met to review the draft zoning ordinance on February 24th, but did not finish its review. Staff proposes Monday, March 30<sup>th</sup>, as the next meeting on this issue.

**FISCAL IMPACT:**

N/A

**RECOMMENDATION:**

Staff recommends scheduling the next special Council meeting on March 30<sup>th</sup>.

**ATTACHMENTS:**

N/A

Director's Review: \_\_\_\_\_  
City Manager's Review: MDF