



TOWN OF PANTEGO, TEXAS

**ANNUAL OPERATING BUDGET
AND PLAN OF SERVICES**

FOR FISCAL YEAR 2015-2016

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TOWN OF PANTEGO, TEXAS
ANNUAL OPERATING BUDGET
AND PLAN OF SERVICES
FOR FISCAL YEAR 2015-2016

This budget will raise more revenue from property taxes than last year’s budget by an amount of \$9,226, which is a 0.89% increase from last year’s budget. The property tax revenue to be raised from new property added to the tax roll this year is \$8,522.

City Council Record Vote

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

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

AGAINST: None

PRESENT and not voting: Mayor Melody Paradise

ABSENT: Don Funderlic

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

	Adopted <u>FY 2015-16</u>	Adopted <u>FY 2014-15</u>
Property Tax Rate	\$0.420000	\$0.420000
Effective Tax Rate	\$0.418485	\$0.414822
Effective Maintenance & Operations Tax Rate	\$0.492350	\$0.462562
Rollback Tax Rate	\$0.424188	\$0.429731
Debt Rate	\$0.000000	\$0.035473

The total amount of municipal debt obligation secured by property taxes for the Town of Pantego is \$120,000.

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ANNUAL OPERATING BUDGET
AND PLAN OF SERVICES**

FOR FISCAL YEAR 2015-2016

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ADOPTED ON:
SEPTEMBER 28, 2015

PREPARED BY:
ARIEL CARMONA, CGFO
FINANCE DIRECTOR

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Town of Pantego
Texas**

For the Fiscal Year Beginning

October 1, 2014

Executive Director

THE GOVERNMENT FINANCE ASSOCIATION OF THE UNITED STATES AND CANADA (GFOA) HAS PRESENTED A DISTINGUISHED BUDGET PRESENTATION AWARD TO THE **TOWN OF PANTEGO** FOR THE ANNUAL BUDGET BEGINNING **OCTOBER 1, 2014**.

IN ORDER TO RECEIVE THIS AWARD A GOVERNMENTAL UNIT MUST PUBLISH A BUDGET DOCUMENT THAT MEETS PROGRAM CRITERIA AS A POLICY DOCUMENT, AS AN OPERATIONS GUIDE, AS A FINANCIAL PLAN, AND AS A COMMUNICATIONS DEVICE.

THIS AWARD IS VALID FOR A PERIOD OF ONE YEAR ONLY. WE BELIEVE OUR CURRENT BUDGET CONTINUES TO CONFORM TO PROGRAM REQUIREMENTS AND WE ARE SUBMITTING IT TO GFOA TO DETERMINE ITS ELIGIBILITY FOR ANOTHER AWARD.

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READER'S GUIDE

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

MAJOR BUDGET DOCUMENTS

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

1. Budget Preparation Manual

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

2. The Proposed Budget

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

3. The Adopted Budget

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

THE BUDGET PROCESS AND DEVELOPMENT

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

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

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

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

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

3. **Public Hearings / Budget Adoption.** Two (2) public hearings on the proposed budget and two (2) public hearings on the tax rate (if required by Truth in Taxation laws) are held in August and September prior to the final budget consideration. At the public hearings, citizens may make formal comments concerning the proposed budget. The public also has the opportunity to attend Town Council budget work sessions in July, August and September.

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

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

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

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

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

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

FUND STRUCTURE

All Funds:

Governmental Funds:

General Fund (100)

Debt Service Fund (400)

Special Revenue Funds

Court Security Fund (800)

Court Techonology Fund (825)

PantegoFest Fund (850)

Shamburger Fund (875)

Cartwright Library Fund (880)

Capital Project Funds

Street Improvement Fund (500)

Capital Projects Fund (300)

Park Row Project Fund (550)

Proprietary Funds:

Water and Sewer Fund

Water & Sewer Operating Fund (200)

Sewer Construction Fund (700)

Water Infrastructure Fund (750)

Fiduciary Funds:

Trust and Agency Fund (650)

Pantego Economic Development (PEDC) Funds:

PEDC Operating Fund (903)

PEDC Debt Service Fund (901)

PEDC Construction Fund (906)

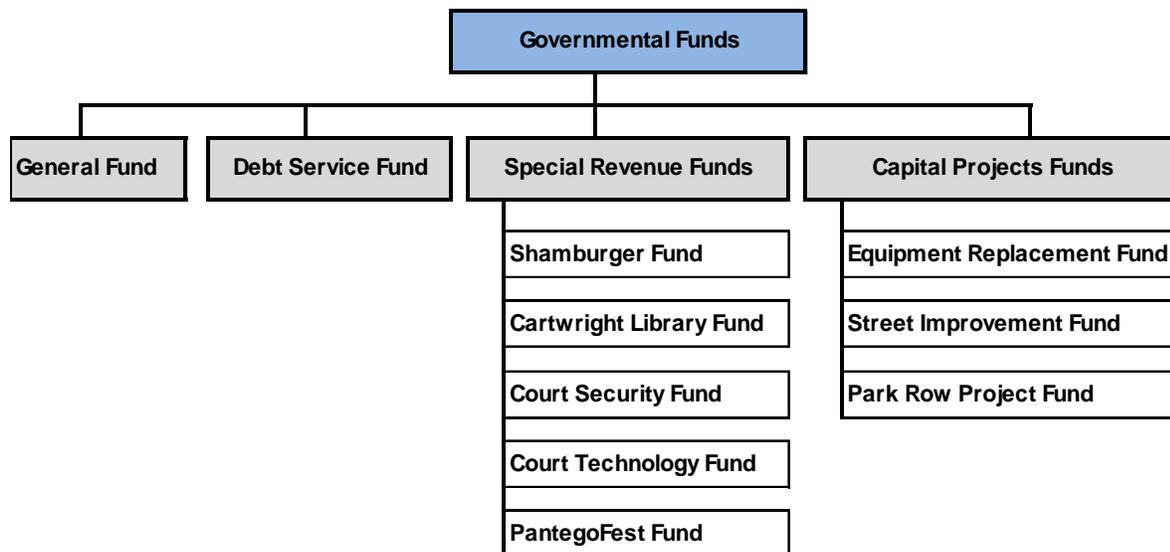
FINANCIAL STRUCTURE

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

BUDGETED FUNDS

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

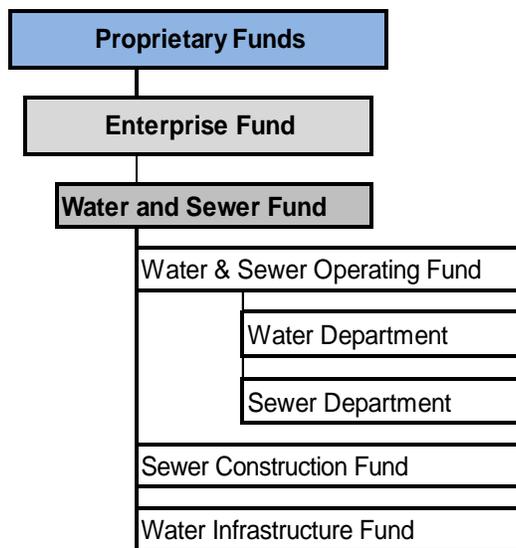
1. **Governmental funds** are accounted for on a modified accrual basis of accounting. The specific funds which make up the Governmental Fund type are: the General Fund, Debt Service Fund, Special Revenue Funds and Capital Projects Funds. Each of these funds operates separately and independently from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



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

for the general operation and maintenance of the Town's water and sewer systems. This fund is divided into two (2) departments: Water Department and Sewer Department.

- **Sewer Construction Fund** – The purpose of this fund is to account for transfers from the Water and Sewer Operating Fund to be used for general or emergency repairs and sewer system improvement projects not identified or funded by the Water Infrastructure fund.
- **Water Infrastructure Fund** – This fund was created in Fiscal Year 2011-2012 by the Town Council under the advice of the Town's Water and Sewer Ad-hoc Committee. The objective of the fund is to generate revenue from water customers by applying a specific charge based on water consumption and use it to pay for water improvement projects.



3. **Fiduciary funds** are resources that the Town of Pantego holds in trust for individuals or other governments. The only Fiduciary fund the Town has is the Trust and Agency Fund. The resources of the Trust and Agency Fund are not available to support the Town's programs. Therefore, this fund is not under the purview of the Town Council and is not a budgeted fund. The accounting used for fiduciary funds is much like that used for proprietary funds.
4. **Pantego Economic Development Corporation (PEDC)** is a discretely presented component unit of the Town, therefore PEDC's annual financials and annual operating budget are separately presented. The component unit is a legally separate entity for which the Town is considered financially accountable and for which exclusion would cause the Town's financial statements to be misleading or incomplete.

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

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

Major Funds:

Major funds are governmental funds or proprietary funds reported as a separate column in the basic fund financial statements and subject to a separate opinion in the independent auditor's report. A government may opt to report a non-major fund as a major fund if the government believes the fund is of particular importance to the financial statement users. The Town of Pantego has one (1) major proprietary fund: the Water and Sewer Fund; and three (3) major governmental funds: the General Fund and two (2) Capital Project funds.

- **General Fund.** A General fund is always a major fund since it is the primary operating fund of the Town. The General fund contains control and fiscal accounting for the Town's general service operations and is divided into departments such as administration, public safety, public works, parks, etc. The General fund's major revenue sources are ad valorem (property) taxes, sales taxes, fines and forfeitures, licenses and permits and franchise fees.
- **Capital Projects Funds.** These funds are utilized for the acquisition and construction of major capital assets. Capital Project funds are created to account for proceeds from the sale of general obligation bonds, certificates of obligation, tax or revenue notes, or operating funds set aside or reserved for such projects to be used for the costs associated with the acquisition or construction of major capital assets. The Town of Pantego has two (2) major Capital Project funds: the Street Improvement fund and the Park Row Project fund. The Equipment Replacement fund is considered a non-major fund and it is therefore reported as such.
 - **Street Improvement Fund** – This fund was established to account for ¼ cent sales tax allocation voted on by the citizens of Pantego. The revenue is restricted by state statute to be used for existing road improvements and maintenance. Various projects are planned during the fiscal year, most notably the replacement of curb, gutter, sidewalks and crosswalks throughout the Town.
 - **Park Row Project Fund** – This fund was created by advice from the Town's external auditors to centralize revenues, transfers and expenditures throughout the duration of the Park Row Project. The project consists of the rehabilitation of the Park Row corridor which includes new streets, sidewalks, waterlines, lighting and crosswalks.

Non-Major Funds:

The difference in financial reporting between a major fund and a nonmajor fund is that the former must be presented as a separate column in the basic financial statements, whereas data from all nonmajor funds are reported in a single column. The Town of Pantego has seven (7) non-major governmental funds:

- **Special Revenue Funds.** These funds are used to account for the receipt of specific revenue sources that are restricted for expenditures for a specified purpose. Included in the special revenue funds are the following nonmajor funds:
 - **Shamburger and Cartwright Library Funds** - Both of these funds were created by bequeaths of the Town from two of its departed citizens. The Shamburger fund is used

to account for the care, lodging and feeding of stray animals found within the Town limits. The Cartwright fund is used for library services and the maintenance and development of the Town's website.

- **Court Security Fund** - This fund was created by State legislature to fund municipal court security. It pays for the labor of supplying security for both the courtroom and court offices. Resources are accumulated by collection of fees on every infraction that has been adjudicated by the Town.
- **Court Technology Fund** – This fund was also created by State legislature to fund improvements in technology in the municipal court system. Like the Court Security fund, resources come from the collection on infractions issued by the Town.
- **PantegoFest Fund** – This fund was created to account for the activities of the Town's annual PantegoFest celebration.
- Debt Service Fund. This fund is used to record and control the accumulation of resources for payment of the general long-term debt principal and interest. The Town issues debt to acquire or construct capital assets. Resources include an applicable portion of the ad valorem tax levy and related interest income usable from debt service. The Town has one (1) debt service fund: the Interest and Sinking Fund to account for these activities.
- Capital Project/Equipment Replacement Fund. This fund is used to account for acquisitions of equipment and other capital improvements of the general government not funded through other funds. This fund is entirely dependent on cash inflows in the form of transfers in from the General Fund.

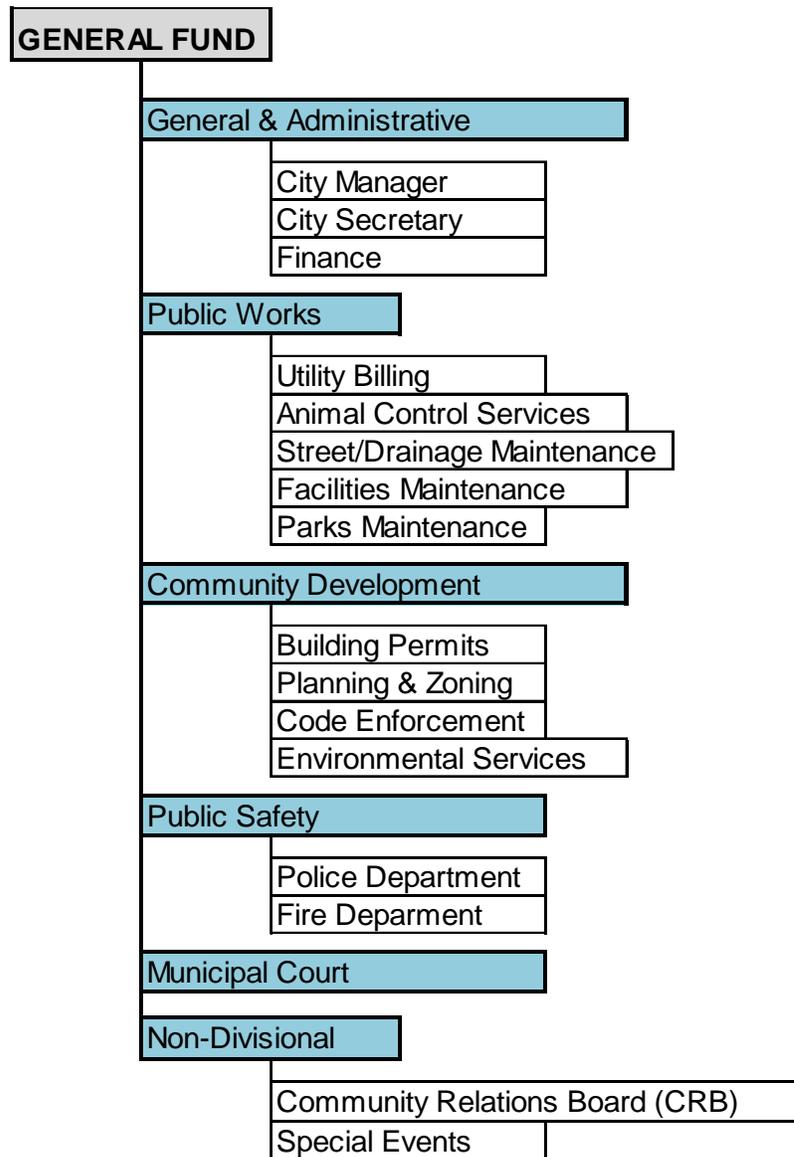
BASIS OF BUDGETING AND ACCOUNTING

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

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

ORGANIZATIONAL RELATIONSHIP

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



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SEPTEMBER 2015						
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- REGULAR TOWN COUNCIL MEETINGS 7:30 p.m.
- BUDGET WORKSESSIONS
- ITEMS HANDLED BY STAFF OR COUNTY
- SPECIAL SESSION MEETING

- July 13** The City Manager delivers the proposed FY 2014-2015 Budget to the Town Council - City Manager's Overview Presentation
File Proposed Budget with City Secretary and Post on Website
- July 20** 1st Budget Work Session -General Fund Discussion: Revenues/Departmental Expenditures presentation and discussion
- July 24-31** Receive Certified Tax Roll from Tarrant Appraisal District
Calculate Effective and RollBack Tax Rates
- August 3** 2nd Budget Work Session - Special Revenue Funds / Capital Project Funds/Transfers presentation and discussion
- August 5** Publish "Notice of Effective Tax Rate"
- August 10** Present Effective Tax Rate And Roll Back Rate To Town Council
Present Certified Appraisal Roll from Tarrant Appraisal District to Town Council
Present Ad valorem Collection Rate from Tax Assessor Collector to Town Council
Preliminary Determination of Tax rate
Vote to schedule Public Hearings for August 24, 2014 and September 14, 2014 on Tax Rate Increase
- August 14** Publish "Notice of Public Hearing" August 24, 2014 and September 14, 2014 (50-197) (1st 1/4 page)
Includes date of vote on September 28, 2014
- August 17** 3rd Budget Work Session - Water & Sewer Funds presentation and discussion
- August 24** 1st Public Hearing on Proposed Budget
1st Public Hearing on Tax Increase (Decrease)
- August 31** 4th Budget Work Session - Budget Recap
- September 8** 5th Budget Work Session - If Required
- September 14** 2nd Public Hearing on Proposed Budget
2nd Public Hearing on Tax Increase (Decrease)
6th Budget Worksession - If Required
- September 15** Publish "Notice of Tax Revenue Increase" (50-198) (2nd 1/4 page)
Includes date of vote on September 28, 2014
- September 28** 1st and Final Reading of Ordinance adopting Budget
1st and Final Reading of Ordinance adopting Tax Rate
- September 29** File Tax rate with County
- September 30** Final budget as adopted submitted to Town Council.
Adopted budget to be posted on the Town's website.

TOWN OF PANTEGO, TEXAS

ELECTED OFFICIALS

Town Council

MELODY PARADISE, MAYOR

FRED ADAIR, Place 1

DON FUNDERLIC, Place 2

JANE BARRETT, Place 3

RUSSELL BREWSTER, Place 4, Mayor Pro Tem

DON SURRATT, Place 5

APPOINTED OFFICIALS

Matthew Fielder, City Manager

Julie Arrington, City Secretary

Jim Jeffrey, Town Attorney

KEY STAFF

Ariel Carmona, Finance Director

Scott Williams, Public Works Director

Chad Joyce, Community Development Director

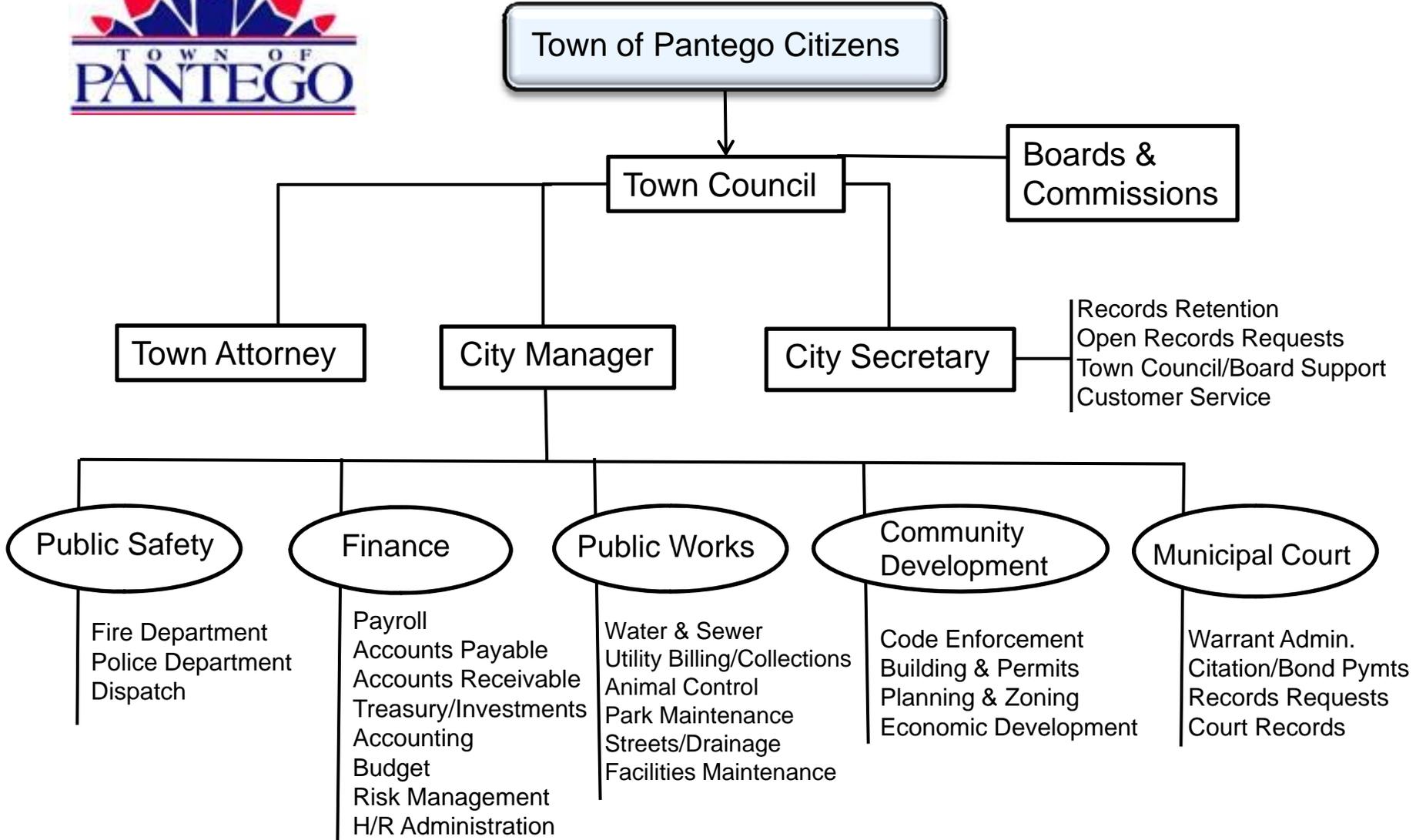
Thomas Griffith, Chief of Public Safety

Barry Reeves, Assistant Chief of Police

Robert Coker, Assistant Fire Chief

Thressa Householder, Municipal Court Administrator





TOWN OF PANTEGO, TEXAS

STRATEGIC PLANNING

Basis in State Law

The Town of Pantego is located near the middle of the Dallas-Fort Worth metropolitan area in the southeastern quadrant of Tarrant County, in North Texas. Pantego is roughly 20 miles from Dallas-Fort Worth (DFW) International Airport and less than 15 miles from the courthouse square in Fort Worth, the county seat for Tarrant County. Communities adjacent to or adjoining the Town of Pantego include Arlington to the north, east and west primarily, and Dalworthington Gardens to the south. The Town of Pantego encompasses approximately 665 acres. Pantego does not have any acreage in extra-territorial jurisdiction (ETJ) as it is a land locked community within the DFW Metroplex. Pantego accounts for less than 1% of Tarrant County's 897 square miles or 574,080 acres of land area.

Pantego was incorporated in 1952 as a village, but changed to a Type A General Law city in 1967. General Law cities or municipalities are smaller cities, most of which are less than 5,000 population. All General Law cities operate according to specific state statutes prescribing their powers and duties. The Type A General Law statute provides the authority to the Town Council to include within the comprehensive plan policies that guide all municipal ordinances related to the physical development of the Town.

One of the primary ways in which a municipality regulates the development of land within its jurisdiction is through the implementation of a zoning ordinance. Here again, the comprehensive plan serves as the basis upon which all zoning decisions must be made.

Current Status

Pantego stands at the physical and fiscal crossroads between its past, as a fast-growing "inner-ring" Fort Worth suburb, and its future, as an established growing urban economy. The Town experienced strong growth between the 1960's and the early 1980's, primarily driven by both its enviable location near the University of Texas at Arlington (UTA), and its adjacency to Fort Worth. By the early 1990s, Pantego's growth began to fall behind those of newly developing "outer-ring" suburban communities, such as Keller, Flower Mound, Colleyville, Mansfield and Cedar Hill. Today, less than approximately 4% of Pantego's land area remains vacant and developable. The remainder of Pantego consists of a mature suburban community.

As Pantego approaches the cusp of its next evolution, the type and quality of development in Pantego attracted during its growth years presents a significant challenge to the community's future. The majority of current residential and non-residential building stock is aging and is on the lower end of the Dallas/Fort Worth Metroplex scale in terms of size and construction quality. In fact, nearly half of Pantego's existing housing, retail, office and industrial buildings were built prior to 1980, thus potentially approaching the end of their highest quality economic life. The community's historic development pattern has resulted in a low-rise, low-density, low-yield land use pattern that can strain a Town's fiscal balance. This physical pattern is not unlike in many Metroplex communities. The challenge is thus: which city and/or town can do the best to compete for the redevelopment marketplace? Continuing Pantego's current development pattern may not likely generate sufficient resources to meet the needs of a new population and aging infrastructure.

For Pantego to effectively compete for market share there should be modifications to its revitalization and reinvestment strategies. As has been evidenced in other comparable communities, Pantego's capture of regional market share is based not only on historic growth, but

on the Town's posture in encouraging desired development. This includes the impact of public policy, economic development initiatives, infill/redevelopment opportunities and land availability.

In November 2012, the Town of Pantego Council adopted a Comprehensive Plan and Rehabilitation Strategies that laid out the Town's goals and objectives that will enable to reach the Town's long-term vision for Pantego. The following three processes drive the Town of Pantego's service delivery and aid in long- and short-term financial planning:

1. Long Term Vision – Comprehensive Plan and Revitalization Strategies
2. Goals and Objectives – Strategic Plan
3. Performance Measures – Departmental Performance Evaluation Tool

COMPREHENSIVE PLAN AND REVITALIZATION STRATEGIES

Community Goals

The structure of the Town of Pantego Comprehensive Plan and Revitalization Strategies process was divided into a series of meetings designed to incorporate input from the community into the planning process. Community goals established the intentions and purposes expressed by Pantego's citizens for maintaining and enhancing Pantego's growth and development. The goals serve as the basis for the Comprehensive Plan and provide Pantego's Town staff, elected and appointed officials, citizens and investors guidance in implementing the plan through future Town policies, studies and ordinances.

The goals are qualitative statements that serve as the vision for the community; many of broad scope, each with varying phases of commitment. Pantego's goals are based on the community values. These values were expressed by citizens through stakeholder interviews, community meetings, public hearings, letters and emails, and general discussions with planners, Town staff and Town officials. In no particular order, these goals are as follows:

- Pantego should continue to create quality residential neighborhoods.
- Pantego should support residential growth through a variety of housing types (townhouses, zero lot line, condominiums and mixed-use).
- Pantego should support the delivery of quality, safe and dependable infrastructure.
- Pantego should support quality redevelopment and revitalization of commercial centers/structures.
- Pantego should support the redevelopment and revitalization of properties while providing pedestrian connections from adjacent developments and neighborhoods.
- Pantego should continue to grow with the aid of high-quality economic development.
- Pantego should support "Complete Streets."
- Pantego should continue to grow its employment base through quality opportunities in clean, safe and productive occupations.
- Pantego should support quality relationships and transitions between adjacent land uses and developments.
- Pantego should continue to create high "Quality of Life" elements: parks, pedestrian walkways, saving mature trees, etc. for their residents and visitors.
- Pantego and its development should occur in respect to the natural environment and natural systems.
- Pantego should coordinate and share resources with their municipal neighbors, which includes pedestrian trail connections, streets, infrastructure, etc.

Purpose of the Plan

The Town of Pantego Comprehensive Plan and Revitalization Strategies is intended to serve as the policy guide and “vision” for the future of Pantego and long term community planning activities. This plan builds on past and current plans and makes recommendations for future programs and services, ensuring financial sustainability, sustaining the Town’s infrastructure, maintaining the neighborhoods, supporting the business community and promoting all of the other elements that make up a desirable community as identified by its residents.

The Pantego Comprehensive Plan and Revitalization Strategies:

1. Established the community’s vision for the future preservation, development and redevelopment of the Town;
2. Provided a framework for allocating Town resources through the budgeting process and for providing municipal services;
3. Provided a basis for considering and evaluating land use decisions, and planning for future development and redevelopment projects;
4. Integrated other Town plans and regional plans within North Central Texas Council of Governments (NCTCOG), with policies in a cohesive manner to implement this plan.

Tenets of the Plan

A comprehensive plan establishes the community’s aspiration for the future and defines the conceptual road map to achieve the vision. The basic philosophy of the plan is to preserve the character and quality of Pantego’s existing neighborhood while creating new community activity areas that can provide a variety of higher density housing options alongside vibrant retail and commercial uses. Several core tents were identified during the planning process that supports this philosophy:

1. Sustainable Town

Through long-range planning actions, the Town of Pantego will lead by example to align the community’s built environment and socioeconomic activities with the natural systems that support life. The sustainable community strategy is designed to address the long term economic, environmental and social health of Pantego and its many neighborhoods. Sustainability topics defined by the community range from employment and business prosperity, community programs and services, education, mobility, housing, energy and natural resource conservation, and climate change. These efforts are intended to provide a suggested roadmap of actions to implement many of the recommendations of the Comprehensive Plan and Revitalization Strategies intended to achieve a diverse, vibrant community with strong tax base, thus reducing the future fiscal burden on residents to provide Town amenities and services.

2. Placemaking

Placemaking emphasizes creating and transforming public spaces into vibrant community places, whether they are parks, plazas, public squares, streets, sidewalks or a myriad of other outdoor and indoor spaces with public activities. Placemaking should create unique places with lasting value that are pedestrian in scale, missed use with strong civic character. Placemaking can add real value to land and the properties that are connected together. This includes, providing convenient and attractive mixed use destinations for shopping and daily necessities that are located in close proximity to neighborhoods which add value, while blending seamlessly with the character of the area.

3. Mixed Use / Redevelopment

As Pantego approaches build out, future growth should be focused on retrofitting and redevelopment opportunities of underutilized areas. This will lead to long-term sustainability

and added value by creating vibrant developments out of older commercial centers that are underutilized, vacant, functionally obsolete, or in need of significant renovation.

The strategy suggest redevelopment, infill, and new growth into compact, mixed-use, and pedestrian friendly centers that are well connected to surrounding neighborhoods and have access to a range of transportation options. Increased density is a component of the new economic equation for these community building developments. These areas should incorporate attractive streetscapes and public spaces that bring people together. These centers can also provide a variety of quality urban housing affordable to residents of all stages of life.

4. Land Use / Mobility

Land uses and development types are linked together with the proper road type and mobility characteristics. It is important to maximize economic development in the Town while still fostering all the correct relationships for quality residential neighborhoods. Hence, the needs to have certain types of retail along Pioneer Parkway and other more pedestrian-oriented types along Park Row Drive is one important tool for revitalization.

The following techniques can facilitate integration of land use and transportation to enhance mobility while also creating quality places, including:

- Compatible uses in a mixed use compact environment where the proximity of uses makes pedestrian travel convenient or more convenient than vehicular travel.
- Few access points (driveways) along the roadway.
- Multiple points of ingress and egress serving large developments provide access to more than one local road off site, allowing traffic entering and exiting the development to be more evenly distributed throughout the local street network.
- Connectivity between adjacent developments providing routes for all types of traffic to travel between destinations without having to use the highway or other major roads.
- Parallel roads serve as the preferred routes to development.
- Direct strategic growth management in the community in a manner that directs development to key locations in Town.

5. Healthy Neighborhoods

Pantego has a variety of livable neighborhood making it a “Special Place to Live.” Maintaining healthy residential neighborhoods is critical to ensuring a long term sustainable community. As neighborhoods mature, the community strives to rise to the challenge of keeping them sustainable. This includes providing state of the art technology throughout the Town and maintaining high quality infrastructure such as sidewalks, streets, alleys, utilities and fences in all neighborhoods. In many cases, it also means providing a range of diverse housing choices; types, sizes and price points, for all generations in Town.

Strategic neighborhood level planning can proactively identify and target challenges of matured neighborhoods. The implementation of specific recommendations from neighborhoods plans can help stabilize these areas and ensure a sustainable future. These efforts can also foster the ability of neighborhoods to inspire residents with the ambition, interest and ability to work collaboratively with the Town to implement the plan’s goals and recommendations.

Implementation Strategies – Pantego 2032

Implementation for Pantego Comprehensive Plan and Revitalization Strategies should occur over a 20-year horizon. During this time, Pantego will continue to evolve as it embraces the future and as the community works in partnership to make the vision a reality. The strategies suggest mechanism for public financing, as well as public-private cooperation. The implementation strategy builds a

framework for strategic investment and provides short, medium and long-term actions items that the Town's decision makers can execute in a tactical way.

Category: Future Land Use Actions

Recommendations:

- A.1 Formally adopt Pantego Comprehensive Plan and Revitalization Strategies with supporting codes.
- A.2 Focus mixed land uses to the Park Row Drive Redevelopment Village.
- A.3 Develop a high quality land use environment in Redevelopment Village #2 that is primarily accessed by automobiles.
- A.4 Revise Capital Improvement Plan and process to coordinate with Pantego Comprehensive Plan and Revitalization Strategies.
- A.5 Develop and circulate a commercial development pattern book that identifies preferred design characteristics to support commercial redevelopment and reinvestment in properties.
- A.6 Develop and circulate a residential rehabilitation pattern book that identifies preferred design characteristics to support continued quality neighborhood and reinvestment in homes.
- A.7 Support and promote sustainability in all Town departments and actions.
- A.8 Support and promote increased residential and commercial density in missed use areas.
- A.9 Support Vision North Texas 2050 as defined by North Central Texas Council of Governments (NCTCOG).
- A.10 Support development in Pantego which follows NCTCOG's twelve (12) principles of development excellence, and links into the Pantego Comprehensive Plan and Revitalization Strategies.
- A.11 Support additional traffic and street design projects that help confirm a final design for Park Row Drive.

Category: Park Row Redevelopment Village

Recommendations:

- Park Row.1 Implement a Park Row Drive redesign plan to include a complete street approach.
- Park Row.2 Support the implementation and/or design modification of the six (6) Catalyst Area Plans.
- Park Row.3 Support and promote increased residential development in the village.
- Park Row.4 Support civic and public uses in the corridor.
- Park Row.5 Support and promote increased commercial development in the village.
- Park Row.6 Implement the gateway arch concept on Park Row Drive as an entry portal for the Town.
- Park Row.7 Support and implement the use of park and/or open space as an attraction for other development types.

Category: Public Streets

Recommendations:

- B.1 Prepare plans for modifications to all non-standard streets and cul-de-sacs, to be within Town standards for citizen safety and support of property values.
- B.2 Prepare plans for modifications to all stub streets, these short streets either need to be lengthened to connect other streets, or have a proper cul-de-sac added.
- B.3 All modifications to public streets to have pedestrian walkways addressed and examined.
- B.4 Confirm the relevancy of Thoroughfare Plan that corresponds to the Pantego Comprehensive Plan and Revitalization Strategies.
- B.5 Thoroughfare Plan to fully support "Complete Streets" mobility concepts.
- B.6 Evaluate islands in middle of several cul-de-sacs. Develop maintenance schedule to be performed by Town. If in poor condition, Town staff to evaluate need for improving and removing.

Category: Parks / Trails / Open Space

Recommendations:

- C.1 Support pedestrian walkways which connect into Park Row Drive village revitalization.
- C.2 Support pedestrian walkways which connect neighborhoods with other neighborhoods, schools, civic uses and park amenities.
- C.3 Support pedestrian connectivity into TX Spur 303 Revitalization Village #2.
- C.4 Continue development of new park areas as Town redevelops.
- C.5 Investigate the need for a Parks and Recreation Department.

Category: Infrastructure

Recommendations:

- D.1 Provide quality water and ensure adequate supply for population growth and emergency provisions.
- D.2 Provide quality operations of wastewater and ensure adequate infrastructure for growth and emergency provisions.
- D.3 Assist private companies to provide quality high-speed internet access to citizens and businesses.

Category: Urban Design

Recommendations:

- E.1 In the Park Row Drive redesign include street trees.
- E.2 In the Park Row Drive redesign include themed set of pedestrian amenities; benches, trash receptacles, bicycle racks, etc.
- E.3 In the Park Row Drive redesign include new lighting for pedestrians and street (automobiles).
- E.4 Implement a way finding signage program within the Town.

Category: Programs

Recommendations:

- F.1 Formally adopt Pantego Comprehensive Plan and Revitalization Strategies.
- F.2 Formally adopt the revised Zoning Ordinance and Land Subdivision Ordinance which support Comprehensive Plan and Redevelopment Strategies.
- F.3 Tax Increment Financing District (TIF) – Research this funding mechanism and development incentive program for Redevelopment Villages 1 and 2.
- F.4 NCTCOG Sustainable Development Funding Program – Regional Transportation Council Grant.
- F.5 Create a Pantego Sustainability Plan.

To view the Town of Pantego Comprehensive Plan and Revitalization Strategies complete document, go to www.townofpantego.com/index.aspx?nid=275.

STRATEGIC PLAN

Strategic planning is an organizational management activity that is used to set priorities, focus energy and resources, strengthen operations, ensure that employees and other stakeholders are working toward common goals, establish agreement around intended outcomes/results, and assess and adjust the organization's direction in response to a changing environment. It is a disciplined effort that produces fundamental decisions and actions that shape and guide what an organization is, who it serves, what it does, and why it does it, with a focus on the future.

A strategic plan is a document used to communicate with the organization the organizations goals and objectives and the actions needed to achieve those goals and objectives. The Town of Pantego uses a Strategic Plan as a roadmap to achieve long- and short-term goals and objectives that capture the

Town's vision laid out in the Comprehensive Plan. The Strategic Plan serves as the basis for resource allocation decisions that were used in the development of the Fiscal Year 2015-2016 Budget.

OUR STRATEGIC PLAN:

Goal 1: Systematically Invest in Public Infrastructure

- Objective 1 - Improve Water and Sewer Infrastructure
- Objective 2 - Maintain and Improve Drainage Infrastructure
- Objective 3 - Maintain and Improve Roadway Infrastructure
- Objective 4 - Maintain and Improve Traffic Management

Goal 2: Maintain the Integrity and Quality of Life within the Town of Pantego

- Objective 1 - Review and Update Town Ordinances

Goal 3: Promote Economic Development

- Objective 1 - Develop a Marketing Plan for the Town of Pantego

Goal 4: Maintain and Enhance Town Services and Ensure Excellent Fiscal Management to Maintain Public Trust

- Objective 1 - Utilize Technology for Optimum Performance and Customer Service
- Objective 2 - Enhance Records Management Systems and Storage
- Objective 3 - Maintain and Enhance Website to Enhance Customer Service
- Objective 4 - Maintain and Sustain a Financially Sound Organization
- Objective 5 - Enhance Communications with Citizens and Business Owners of Pantego

PERFORMANCE MEASURES

A performance measure is composed of a number and a unit of measure. The number gives us a magnitude (how much) and the unit gives the number a meaning (what). Performance measures are always tied to a goal and/or an objective (the target). Performance measures quantitatively tell us something important about our services, and the processes that produce them. They are a tool to help us understand, manage, and improve what our organization does. Performance measures let us know: 1) how we are doing; 2) if we are meeting our goals and objectives, as set by the strategic plan; and 3) if and where improvements are necessary. Each department lists a set of performance measures that aid them in achieving the Town's goals and objectives that are laid out in the strategic plan. Programs goals, objectives and performance measures are evaluated during budget development and implementation to determine the effectiveness of program activities and levels of appropriate funding in subsequent years.

ECONOMIC OVERVIEW

These past two years have been a period of financial improvement in the Town's economy. As it is widely recognized, revenue sources for municipalities are primary derived from Ad-Valorem (Property) and Sales and use taxes. Combined, property and sales taxes are projected to fund approximately 62.1% of the General Fund maintenance and operation expenses for Fiscal Year 2016.

Sales taxes are expected to exceed current fiscal year budget projection and property valuations continue to rebound with a modest gain anticipated. This is reflective of the overall economy, which regionally is reporting increasing sales tax revenue, a low unemployment rate and a small growth in the Consumer Price Index. Sales tax revenue is the largest source of income to the Town of Pantego. The Town of Pantego and the Town of Pantego Economic Development Corporation (PEDC) are

committed to the support and growth of the local economy. Rich with an eclectic mix of small businesses and national retailers, the community applies numerous tools to help existing establishments grow and help new investments take root.

In full recognition of the many opportunities available within the community, Pantego and PEDC aggressively seek new investment and redevelopment that build on the abundant strengths already present in the community. To assist in this effort, PEDC has established the use of several valuable business assistance tools, such as economic incentives and small business grants, each of which are tailored to the specific needs and merits of the situation.

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

On July 2014, both PED and the Town Council unanimously voted to officially join the Arlington Chamber of Commerce. The investment in becoming part of the Chamber's President Advisory Council will provide significant new resources to Pantego's businesses. The Chamber has expanded its marketing and communications tools to further elevate the Pantego business community and deliver unique services for businesses to access new customers, capital and continuing education. The new resources will enhance the Town's proactive visionary attitude toward business development, retention and quality of life and its mission on building an economically sustainable community.

FUTURE OUTLOOK

While economic conditions remain positive, the Town faces a number of challenges as it moves forward. Although local economic indicators show signs of an improving economy, management continues to take a conservative approach when forecasting revenues. The Town's goals for next fiscal year include:

- Maintain financial sustainability;
- Maintain and enhance the quality, vitality and attractiveness of the community;
- Ensure public safety sustainability;
- Continue code enforcement and neighborhood integrity efforts;
- Continue to fund scheduled street improvement projects;
- Promote employee retention by implementing competitive compensation and benefits;
- Maintain and enhance infrastructure systems including sidewalk repairs, water and sewer systems and equipment replacement;
- Promote, assist and enhance economic development activities that attract and retain businesses in town;
- Enhance the Town's promotional and marketing efforts through social media and participation in the Arlington Chamber of Commerce; and
- Maintain and enhance activities that support a sense of community.



July 13, 2015

Honorable Mayor and Members of the Pantego Town Council:

In accordance with the Texas Local Government Code, the Annual Operating Budget and Plan of Services for fiscal year beginning October 1, 2015 and ending September 30, 2016 is hereby presented along with attached 5-year Departmental Plans and Capital Improvement Plan. The budget document presents, in financial terms, the plan for accomplishment of the delivery of municipal services during the forthcoming fiscal year. The budget is a funding mechanism and represents one of the most significant policy decisions the Town Council makes – how to allocate resources.

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

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

This past year was a period of financial improvement in the Town's economy. Sales taxes are currently expected to exceed current fiscal year budget projection and property valuations continue to rebound with a modest gain anticipated. This is reflective of the overall economy, which regionally is supporting increasing sales tax revenue, low unemployment rate and a small growth in the Consumer Price Index. Interest rates remain at historic lows, which continue to negatively impact the Town's ability to generate revenue from funds held in reserve. In addition, the slow growth and uncertainty of the United States' economy makes it even more important now to be fiscally responsible with the budget and our estimates in the future.

The attached document is a responsible financial plan developed by utilizing advanced planning methods and Governmental Accounting Standards Board (GASB 34) provisions and complying with the adopted Town Financial Management Policies. Prudent financial and operational philosophies have guided the development of this budget. Every budget seeks to allocate scarce resources, and there will always be more needs than available funds. The Fiscal Year 2015-2016 Budget includes funding for the following:

- Various IT purchases and upgrades, including the addition of a Purchasing Application to the Town's financial system;
- Purchase of development software for the Community Development department;
- Replacement of a police patrol vehicle;
- Purchase of Mobile Application software for the Police department;
- Purchase of two (2) patrol motorcycles through current operating lease purchase option plan;
- Purchase of body cameras and laptops for police officer and vehicles;
- Final adjustment to Public Safety employees' salary ranges, addition of employee short-term disability insurance coverage and a 2% increase in compensation to all employees not affected by the salary range adjustment;
- Minor equipment replacements including gas monitors and hazmat suits for the Fire department;
- Purchase of Warrant Interface Application software for the Municipal Court;
- Purchase of laptop computer for court room and counter-top/window mount combination speaker for the Municipal Court;
- Purchase of trailer mounted combo unit – valve machine and hydro-vac, for the Water department;
- Mowing and grounds maintenance services contract for water sites, lift station, easements, right of ways and medians;
- Purchase of smoke blower machine and filtration equipment and supplies for the Sewer department;
- Street and Water/Sewer capital improvement projects totaling \$1,508,729.

The narrative which follows provides a detailed overview of the Fiscal Year 2015-2016 budget.

Fiscal Year 2015-2016 Overall Budget Considerations – All Funds.

The Fiscal Year 2015-2016 budget includes total revenues of \$5,455,173, an estimated decrease of 4.5% or \$259,038 from the prior (FY 15) adopted budget. Fiscal Year 2015 had a projected \$333,870 in grant revenue not anticipated to reoccur in Fiscal Year 2016. The base budget expenditures for all funds of \$6,936,088, represents a decrease of 12.8% or \$1,014,345 from the prior fiscal year adopted budget. This decrease is due to the near completion of the Park Row Project and other Water and Sewer construction projects expected to be completed in the current fiscal year.

Nonetheless, the Town is projected to experience a total estimated decrease in fund balance for all combined funds of \$1,357,515 due to capital purchases, improvements and projects in the Water Infrastructure, Park Row Project and the Capital/Equipment Replacement Funds. The budget supports 45.5 full-time equivalent (FTE) personnel in all funds, unchanged from the prior fiscal year budget.

GENERAL FUND

REVENUES - Total operating revenues for FY 2015-2016 for the General Fund are \$3,842,153; \$109,669 or 2.9% increase from the FY 2014-2015 adopted budget of \$3,732,484. The increase is primarily due to a decrease in the debt service requirement, consequently increasing the maintenance and operations tax rate, and a projected slight increase in sales tax revenue. Aside from Water and Sewer revenue, the budget document addresses in detail the three primary sources of revenue for the General Fund: (1) Ad Valorem (Property) tax, (2) Sales tax, and (3) Fines and Forfeitures.

Ad Valorem (Property) Tax. Property tax is the second largest source of revenue for the General Fund, comprising 27.2% of the total General Fund revenue budget for Fiscal Year 2015-2016. Property tax revenue is calculated by multiplying the tax rate by the property tax base. Overall, revenue from Ad Valorem (Property) taxes is projected to remain relatively comparable to the prior fiscal year adopted budget.

Delinquent tax collections are unstable and difficult to predict; therefore, the Town takes a conservative approach to calculating the delinquent tax budget based on historical collections in prior years. The total estimated delinquent tax collection for Fiscal Year 2015-2016 is \$15,000; \$13,895 budgeted in the General Fund and \$1,105 in the Debt Service Fund.

- **Property Tax Rate.** This is the actual rate adopted by the Town Council. It consists of a component which together with various other revenues, funds the operations of the Town's General Fund (the maintenance and operations (M&O) rate) and a second component which funds principal and interest requirements on the Town's general obligation and certificates of obligation bonds (the debt service (I&S) rate). The property tax rate in the budget is \$0.4200 per \$100 valuation, unchanged from the prior tax year adopted rate.
 - **Maintenance and Operations Rate (M&O rate)** – The M&O rate in Fiscal Year 2015-2016 is \$0.420000 per \$100 valuation, an increase of \$0.034680 from the prior fiscal year's \$0.385320 rate. This rate reflects 100.00% of the total tax rate.

- **Debt Service Rate (I&S rate).** The debt service (I&S) rate for Fiscal Year 2015-2016 is \$0. The Debt Service Fund has sufficient reserves in its fund balance to cover the Town's total outstanding bonded debt of \$131,910. Therefore, no debt service rate is required to be assessed for the upcoming fiscal year. Overall, property tax revenue dedicated to debt service as a percentage of total property tax revenue has decreased over the past few years due to the lack of bond or citizen approved debt issuances. Additionally, the Town does not anticipate issuing bonds this upcoming fiscal year.
- **Property Tax Base.** The Town's preliminary 2015 net taxable value projection is \$249,214,591, an estimated increase of \$2,621,477 or approximately 1.1% over 2014's Certified Tax Roll estimated net taxable value of \$246,593,114. This slight increase in value is primarily attributed to added value to the tax base for new construction and improvements in residential and commercial properties. The average appraised home value for the Town of Pantego is estimated at \$114,943.

Sales Tax. Sales tax revenue is the largest revenue source for the General Fund, representing 34.9% of total revenue projected for the Fiscal Year 2015-2016. Total revenue from sales tax in FY 2016 is projected at a total of \$2,144,241; \$1,340,151 budgeted in the General Fund, \$268,030 in the Street Improvement Fund and \$536,060 in the Pantego Economic Development Corporation (PEDC) Operating Fund. The two (2) cent of sales tax revenue the Town collects from the State is allocated as follows:

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

Revenue from the Town's 62.5% or 1.25 ¢ General Fund sales tax allocation equals \$1,340,151, an increase of \$41,742 or 3.2% of the prior fiscal year's budget of \$1,298,409. Although staff is proposing an increase in the budget, the projection actually represents a decrease of \$69,770 or 4.9% from the FY 2014 actual sales tax collections of \$1,409,921. Aggregate historical data and current economic predictions are used to project future sales tax revenue. Therefore, the Town takes a very conservative approach to forecasting sales tax receipts. Combined, ad valorem (property) tax and sales taxes will fund approximately 62.1% of General Fund maintenance and operations for Fiscal Year 2015-2016.

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

This category represents the third largest source of revenue for the General Fund, \$861,500 or 22.4% of total General Fund revenue projected for Fiscal Year 2015-2016. Within this category, Warrant revenue, Court Fines and Penalties and Special Expense fees, constitute the three largest sources of revenue. Warrant revenue projected at \$100,000 or 11.6%; Court Fines and Penalties projected at \$395,000 or 45.9%; and Special Expense fees at \$275,000 or 31.9% of the total projected revenue.

Other Revenue. Mixed Beverage Tax (\$14,000), Franchise Fees (\$327,000) and Licenses and Permits (\$84,331) are projected to remain constant or slightly higher than prior year projections. Ambulance revenue, from the collection of Emergency Medical Services, is expected to increase slightly from \$120,000 to \$130,000. The projected revenue for Ambulance services is net of the offsetting expenditure included in the Fire Department budget that accounts for the billing charge paid to Intermedix. Fire inspections revenue is projected at \$7,500, slightly higher than the prior \$6,000 fiscal year projection. Other revenues (\$32,075) constitute lesser service charges and include Park Rental revenue, Oil and Gas Royalty revenue, Copy fees, NSF Check fees, Interest revenue, No Insurance Towing fees and other Miscellaneous revenue.

OTHER REVENUE SOURCES – Transfers In. Other revenue sources include total interfund transfers to the General Fund budgeted at \$672,220 for Fiscal Year 2015-2016. The interfund transfers include \$341,882 from the Proprietary Fund (Water and Sewer Fund), \$20,000 from the Municipal Court Security Fund, \$123,400 from the Pantego Economic Development Corporation and \$86,938 from the Street Improvement Fund. These transfers are made to the General Fund to recover labor cost and other associated administrative expenses related to the activities of these funds. The \$100,000 transfer in from the Debt Service Fund is considered a one-time transfer earmarked toward the payment of current capital lease obligations of the general government.

EXPENDITURES – Total operating expenditures for the General Fund are \$4,373,709, 4.0% or \$169,165 higher than prior year adopted budget expenditures of \$4,204,544. General Fund expenditures are divided into functions/departments and categories.

The seven (7) major functions/departments are:

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

The six (6) categories include:

- Personnel Services
- Contractual Agreements
- Supplies and Maintenance
- Utilities and Gasoline
- Training, Dues and Miscellaneous
- Capital

Expenditure – Highlights

The following notable changes are reflected in the Fiscal Year 2015-2016 General Fund expenditures:

Personnel: This category increased by 4.2% or \$130,735 compared to FY15 due to the following:

- A final pay range adjustment for public safety employees, fire and police, effective October 1, 2015.
- A 2% increase in pay for all non-public safety employees and employees not affected by the pay range adjustment, effective October 1, 2015.
- Addition of short-term disability as an employee benefit paid entirely by the Town, effective October 1, 2015.
- Increase in TMRS contribution from FY 2015 14.57% phase-in budgeted rate to FY 2016 16.70% full contribution rate; an increase of approximately 15%, effective January 1, 2016.
- Utility Billing Support Specialist (1 FTE) was moved from the General and Administrative Department to the Public Works Department, effective October 1, 2015.
- Building Permit Support Specialist (1 FTE) was moved from the General and Administrative Department to the Community Development Department, effective October 1, 2015.

Contractual Agreements: This category decreased by 3.2% or \$11,669 mainly due to the following:

- Insurance and IT/Programming Maintenance expense allocation to the Water and Sewer Fund previously subsidized entirely by the General Fund.

Supplies and Maintenance: This category increased by 5.5% or \$14,143. Although there were significant decreases in expense line items within this category, the overall increase is notably due to the following:

- Postage expense increase for Municipal Court to represents a more accurate estimate of this expense for the upcoming fiscal year.
- Fire prevention and inspection increased due to the addition of a Fire House inspection program to the expense category.
- Vehicle equipment expense increased almost entirely due the Fire department's cost of maintaining and repairing vehicles for the department.
- Ambulance supplies, medications and oxygen expense from the Fire department due to increase in call volume.
- Addition of a Mosquito Control expense line item to better account for the Town's increased mosquito spraying and control efforts.

Utilities and Gasoline: This category decreased by 0.8% or \$1,602 due to the following:

- Telephone and cellular phone allocation to the Water and Sewer Fund previously subsidized entirely by the General Fund.

Training, Dues and Miscellaneous: This category increased by 6.4% or \$5,937 due to the following:

- Public Fund Investment Act training due every two years for the General and Administrative department.
- Increase in membership dues for the Public Works department.

- Addition of North Central Texas Permit Tech Chapter membership due and related Permit Tech travel and training in the Community Development department.
- Addition of Emergency Preparedness dues for both Fire and Police departments.
- Court Interpreter training for Assistant Court Clerk in the Municipal Court.
- Addition of Employee Appreciation expense line item.
- Increase in Community Relations Board (CRB) requested amount for next year's Town events.

Capital: The use of this category was reassessed during the prior fiscal year. Capital lease obligation payments, previously budgeted as a Transfer Out from the General Fund to the Capital Project/Equipment Replacement Fund, are now expensed out of the department for which the liability was incurred. Although the budget shows a 612.2% increase in this category, prior fiscal year (FY15) capital budget, including capital lease payments, equals \$202,429; therefore, capital increased by \$31,621 or 15.6%. Although the Town has completely paid off the AVAYA Phone System capital lease, the increase in this category is mainly due to the following:

- The proceeds from the sale of the Nola property of \$50,100 were applied to the first capital lease payment for the Motorola Radio System in the prior fiscal year (FY15). This source of revenue is no longer available to help subsidize the full capital lease payment next fiscal year (FY16). Refer to General Fund – Outstanding Capital Lease Detail to review the outstanding debt service payment schedule for all capital leases.
- Minor operating equipment, IT upgrades and the addition of the Purchasing application is included in this category's total. Refer to General Fund – Capital Detail to view a list of recommended capital purchases.

Expenditures by Function

The largest expenditure by function is Public Safety (Police and Fire departments) 33.6% and 26.7% respectively. Total Public Safety expenditures in the General Fund are budgeted at \$2,715,940 in Fiscal Year 2015-16 (Police [\$1,514,086] and Fire [\$1,201,853]) \$208,536 or 8.3% combined increase over the prior year's adopted budget. Much of the increase comes as a result of one-time capital purchase requests and the second and final adjustment to the salary pay ranges for public safety employees.

The General and Administrative department constitutes the third largest group of expenditures by function, at 13.5%. Total expenditures for the General and Administrative function (City Manager, City Secretary and Finance) are budgeted at \$608,535 in FY 2015-2016, a decrease of \$78,910 from the prior fiscal year adopted budget of \$687,445. Once again, the decrease in this function is primarily due to the reclassification of two (2) Support Specialists to the Public Works and Community Development departments.

Public Works constitutes the second largest group of expenditures in the General Fund at 13.6%. Total expenditures for the Public Works function are budgeted at \$613,850 for FY 2015-2016, an increase of \$47,449 or 8.4% from prior fiscal year adopted budget. The increase is primarily due to the addition of a Support Specialist.

Expenditures for Municipal Court (8.1%), Community Development (4.0%) and Non-Departmental (.5%) account for the remainder of General Fund expenditures by function in the FY 2015-2016 budget. Municipal Court's budget of \$363,385 represents a 3.1% increase from prior year's adopted budget. Community Development budget of \$181,537 represents a \$55,041 or 43.5% increase from prior fiscal year budget is largely due to the addition of a Support Specialist. Non-Departmental include Community Relations Board (CRB) and Special Events expenditures.

Expenditures by Category

Personnel Services – This category consists of personnel and salary benefits including the Town's cost associated with salaries such as federal withholdings, medicare, workers' compensation, group health insurance and retirement contributions.

Being primarily service oriented, municipal governments are extremely reliant on their employees. The Town of Pantego is no different. Citizens and Council have come to expect the highest level of service at the lowest possible cost, all while remaining competitive in the marketplace. When grouped by category rather than functions, the largest category of expenditures in the General Fund is for Personnel Services, representing 71.3% or \$3,211,940 of budget expenditures. The overall effort to bring employee compensation to competitive rates will continue, and the Town's strategy will be reviewed annually to determine the extent of future endeavors.

Contractual Agreements – This category consists of expenditures in which a form of contract or agreement exists between the Town and the service provider. Among other expenditures, this category includes audit, county collection fees and collections expense. The Contractual Agreement category represents 7.7% or \$348,484 of total expenditures for the upcoming fiscal year.

Supplies and Maintenance – This category consists of those items necessary for operations including office supplies, printing, postage, uniforms, maintenance of equipment and facilities. The Supplies and Maintenance category represents 6.0% or \$269,545 of total expenditures.

Utilities and Gasoline - As the name implies, this category consists of electricity, water, natural gas, telephone, gasoline/fuel, oil required to conduct day-to-day Town operations. This category represents 4.7% or \$210,579 of total expenditures.

Training, Dues and Miscellaneous – This category consists of payments related to travel, training, membership dues and other expenses not reflected in other categories. This category is the smallest category of expenditures in the General fund, representing only 2.2% or \$99,111 of total expenditures.

Capital – Consists of appropriations needed for the acquisition of furniture, fixtures, equipment; including the payment of capital leases, principal and interest. This category represents 8.1% or \$366,088 of total expenditures.

FUND BALANCE POLICY – Fund balance is a key element of the financial stability of the Town; unassigned fund balance is an important measure of economic stability. It is essential that the Town maintain adequate levels of unassigned fund balance to mitigate financial risk that can occur from unforeseen fluctuations, unanticipated expenditures or similar circumstances. The fund balance also provides cash flow liquidity for the Town’s general operations.

The General Fund has a minimum fund balance reserve requirement of 90 days or approximately 25% annual operating expenditures (working capital). Any unrestricted/unallocated revenue is known as operating revenues, and is used to pay for the ongoing operations of the Town. The Town has a Fund Balance Policy with a goal of 33% or 120 days of the Town’s annual General Fund expenditures being classified as unassigned fund balance.

An unassigned fund balance of less than 25% or 90 days is a cause for concern unless it is planned or deliberate. The Town’s budgeted fund balance in the General Fund for Fiscal Year 2015-2016 is projected at 47.4% or 173 days of expenditures, which is well above the Town’s policy. The Town endeavors to maintain its current strong fund balance levels and staff recommends considering the use of fund balance to fund major capital projects and/or one-time capital acquisitions while maintaining an ending fund balance within the Town’s policy. Per Town Policy, excess reserves in fund balance shall only be used for emergencies or non-recurring, one-time, expenditures that do not increase recurring operating costs.

DEBT SERVICE FUND

Revenues for the Debt Service Fund are allocated from Ad Valorem (Property) tax collections and a small amount of interest income. The Debt Service fund supports one outstanding debt issuance: the 2004 Certificates of Obligation (CO’s) Bonds, which will retire in FY 2018-2019. The debt service payment, principal and interest, for FY 2015-2016 is \$34,764.

The Debt Service fund currently has sufficient fund balance reserves to cover the total outstanding bonded debt balance. Consequently, and as mentioned in the Ad Valorem (Property) Tax explanation section of this document, there is no need to assess a debt rate (I&S rate) for the Fiscal Year 2015-2016. The one-time transfer of \$100,000 from the Debt Service Fund to the General Fund is to be applied toward the total annual capital lease payment, principal and interest, requirement of the general government.

SPECIAL REVENUE FUNDS

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

Shamburger and Cartwright Library Funds – Both of these funds were created as bequeaths to the Town from two of its departed citizens. The Shamburger Fund is used to account for the care and feeding of stray animals found within the Town limits. The Cartwright Fund is used to account for library services and is currently being used to fund the development of the Town’s website.

Expenses incurred and proposed in both of these funds are for the supplies and cost of services incurred in carrying out those mandates. The budgets for both of these funds remain unchanged from the prior fiscal year. These funds are meant to be depleted; therefore, the fund balance for these funds will decrease every year.

Municipal Court Security Fund – This fund was created by the State Legislature to fund the security and protection of the municipal court. This fund accounts for the cost of security for both the court room and the court office. Revenue sources come from a portion of the fees collected on every infraction adjudicated by the Town. Total revenues in this fund are estimated at \$15,000 for FY 2015-2016. The only cost projected for the fiscal year is a \$20,000 Transfer Out to the General Fund to partially cover the cost of a warrant’s officer salary for court security responsibilities.

Municipal Court Technology Fund – This fund was also created by the State Legislature to fund improvements in technology in the municipal court system. Revenue sources for this fund are derived from fees assessed, as provided by law, per conviction in the Town of Pantego. Municipal Court revenues are estimated at \$32,000 (\$18,000 for Court fines and fees and \$14,000 in Other Revenue) for FY 2015-2016. The budget includes funding for the following expenditures:

- Warrant Interface Application (\$9,500);
- Laptop computer for court room (\$680);
- Counter-top/window-mount combination speaker (\$1,753).
- The \$10,000 proposed under Municipal Court expenditures is used to fund the cost of the electronic credit card payment activity. This cost is offset and recovered by the convenience fee charged on electronic payments revenue projected under Other Revenue.

PantegoFest Fund – This fund was created by advice from the Town’s auditors to track revenues and expenditures associated with the activities of the Town’s annual PantegoFest event. Estimated ending fund balance for Fiscal Year 2014-15 is \$11,951. Fiscal Year 2015-2016 budget for this fund reflects prior year-end projections.

CAPITAL PROJECT FUNDS

These sets of funds are used to report major capital acquisitions and construction projects. Capital Project Funds include: Street Improvement Fund, Capital Project/Equipment Replacement Fund and the Park Row Project Fund.

Street Improvement Fund – This fund was established to account for a ¼ (.25) cent sales tax allocation voted on by the citizens of Pantego every four years. The revenue is restricted by state statute to be used for existing road improvements and maintenance. Sales tax is budgeted at \$268,030, an increase of \$8,348 or 3.2% from the prior fiscal year adopted budget.

The repair and upgrade of the Town’s streets and roads continues to be a top priority of the Town Council and staff. The budget includes funding for the following street projects:

- General Street Repairs (\$150,000);
- S. Bowen Pavement Marking (\$36,000);
- Sarah & Melbourne Dr. – Phase I (\$20,000);

- Wagon Wheel Overlay (\$160,000);
- Garner Blvd & Smith Barry – Phase I (\$17,000); and
- General maintenance / street sweeping (\$18,130).

The total cost associated with these street improvements for Fiscal Year 2015-2016 is \$401,130. The budget also includes a transfer out to the General Fund in the amount of \$86,938 for the cost of labor incurred by this fund.

Capital Project/Equipment Replacement Fund – This fund is used to account for acquisition of equipment for various departments of the Town. It is also used to account for capital improvements for the general government not currently funded through any other fund. This fund is entirely dependent on cash inflows from the General Fund. Therefore, future capital expenditures will not be made if there is an absence of transferable reserves from the General Fund. The budget includes the funding of the following one-time capital purchases/projects for Fiscal Year 2015-2016:

Police Department:

- Chevy Tahoe and equipment to replace 2009 Charger patrol unit (\$48,098);
- (2) Harley Davidson patrol motorcycles (\$17,000);
- (4) Digital Ally in-car cameras w/body camera (\$18,140);
- (5) Laptops for vehicles (\$18,000); and
- Mobile application software (\$30,800).

The total transfer from the General Fund needed to accomplish these capital purchases is \$132,038.

Park Row Project Fund – This fund was created by advice from the Town’s auditors to help centralize revenues, transfers and expenditures related to the Park Row Project for the duration of the project. The project consists of the rehabilitation of the Park Row corridor which is to include: new streets, sidewalks, waterline upgrades, lighting and crosswalks. The upgrade of the Park Row water line is a critical part of the project in order to ensure adequate pressure and volume for current and future business development.

Total transfers in the amount of \$1,507,000 were made in prior fiscal years in order to be able to fund this project: Street Maintenance Fund (\$850,000), Water and Sewer Operating (\$57,000) and Water Infrastructure Fund (\$600,000). In addition, Tarrant County approved a grant to the Town of Pantego in the amount of \$260,000 to go toward the cost of street improvements related to the project. Funds available for this project totaled \$1,767,000. Expenditures related to the project were planned as follows:

- Water line upgrade (\$600,000);
- Street improvements (\$260,000);
- Street sidewalks, lighting, landscape (\$850,000); and
- Engineering (\$57,000).

The water line upgrade and street improvement part of the project is estimated to be completed during the prior fiscal year (FY15). The improvements to the sidewalks, lighting and landscape part of the project in the amount of \$850,000 are estimated to be completed during Fiscal Year 2015-2016.

WATER AND SEWER FUND

The Water and Sewer enterprise fund receives all revenue through monthly utility customer billings. Expenses of the Water and Sewer fund include all activities necessary to provide water and wastewater services to businesses and citizens of Pantego. The Water and Sewer Fund is divided into three (3) separate funds: (1) Water and Sewer Operations Fund, (2) Sewer Construction Fund, and (3) Water Infrastructure Fund. The fund is designed to make a profit, any excess revenue after the general expenses are paid, are accumulated as reserves or transferred to the Sewer Construction Fund for future use.

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

Overall, water and sewer revenues for Fiscal Year 2015-2016 are projected to increase slightly. This is mainly due to the addition of a groundwater conservation fee approved by Council in June 2015. The implementation of the fee is meant to offset the direct cost to the Town imposed by the Northern Trinity Groundwater Conservation District in 2007 for pumping groundwater. The collection of this fee is a “pass-through” fee to the citizens of Pantego to fund these fees going forward, as well as to reimburse the Town for the fees already paid. Water sales are projected at \$480,000, \$20,000 less than the current year’s adopted budget. Sewer service charge fees are projected at \$360,000, \$10,000 less than adopted. These projections are based on historical data and trends. With the continued downward revenue trend, and the consequent depletion of unrestricted net position, staff has recommended further analysis and re-evaluation of utility rates in the near future.

Garbage and Recycling revenue remain steady as well – projected at \$127,735 compared to \$125,025 in the prior fiscal year. The budget also includes an administrative transfer to the General Fund totaling \$341,882 for labor recovery costs associated with this fund.

The Water Department budget includes funding for the following:

- Mowing / Grounds Maintenance Contract for Water Sites (\$20,150);
- Trailer mounted combo unit – valve machine and hydro-vac (\$49,500).

The Sewer Department budget includes funding for the following:

- Mowing / Grounds Maintenance Contract for Lift Station Site (\$3,720);
- Smoke Blower Machine (\$1,800); and
- Filtration supplies and equipment (\$3,750).

Sewer Construction Fund – The purpose of this fund is to account for transfers from the Water and Sewer Operating Fund to be used for improvements and repairs to the sewer system. The Fiscal Year 2015-2016 budget includes funding of \$168,000 for the Sewer Main-Smith Barry/Nora project.

Water Infrastructure Fund – This fund was created in Fiscal Year 2011-12 (Ordinance 12-687) by the Town Council under the advice of the Town’s Ad-hoc Water Committee. The objective of the fund is to generate revenue from the water sales by applying a specific charge that is based on the amount of water each customer consumes, and use it to pay for the water infrastructure projects. Revenue from Infrastructure fees are projected at \$300,000; \$30,000 less than prior fiscal years’ projections. The decrease is based on historical data and trends. The Fiscal Year 2015-2016 budget includes funding of \$226,999 for the following projects:

- Well Maintenance Program (\$10,000);
- 303 Pump Station (\$35,000);
- Well Monitoring Program (\$10,000)
- Water Main – Pioneer Parkway – North Side (\$72,000);
- Emergency Interconnect (\$50,000); and
- Valves, Hydrants & Hydrant Extensions (\$49,999).

WATER AND SEWER OPERATING FUND – WORKING CAPITAL

Similarly to the General Fund, the Water and Sewer Operating Fund has a minimum reserve requirement of 90 days or approximately 25% annual operating expenses (working capital). Any unrestricted/unallocated revenue is known as operating revenues, and is used to pay for the ongoing water and sewer operations of the Town. The Town has a work in capital policy with a goal of 33% or 120 days of the Water and Sewer Operating Fund annual expenses being classified as unrestricted net position. Usage of excess unrestricted working capital should be taken into consideration at the time infrastructure and/or capital equipment replacement requirements are calculated and requested.

An unrestricted net position balance of less than 25% or 90 days is a cause for concern unless it is planned or deliberate. The Town’s budgeted unrestricted net position in the Water and Sewer Operating Fund for Fiscal Year 2015-2016 is projected at 43.2% or 158 days of operating expenses, which is well above the Town’s policy. The Town endeavors to maintain its current strong reserve balance levels and staff recommends considering its use to fund major capital projects and/or one-time capital acquisitions while maintaining an ending unrestricted net position balance within the Town’s policy. Per Town Policy, excess reserves shall only be used for emergencies or non-recurring, one-time, expenditures that do not increase recurring operating costs.

A draw down on net position in the amount of \$100,438 was used in order to balance the Water and Sewer Operating budget for Fiscal Year 2015-2016. This amount funds the purchase of one-time capital equipment purchases totaling \$51,300; the remaining \$49,138 was used to subsidize the water and sewer operations thereby balancing the budget. As mentioned before in this document, a rate analysis is recommended to be completed in the near future to prevent the continued decrease of reserved/unrestricted net position balance in this fund.

SUMMARY & CONCLUSION

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

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

- Maintenance of current service levels;
- Tax rate remains unchanged, \$0.4200 per \$100 of assessed valuation;
- Water, Sewer and Infrastructure rates remain unchanged;
- Funding of prioritized capital projects and equipment replacements;
- Overall evaluation and adjustment of employee compensation;
- Continuation of the Street Improvement Program;
- Continuation of the Water System Master Plan Projects;
- Completion of the Park Row Project.

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

Sincerely,



Matthew Fielder
City Manager



BUDGET SUMMARY ALL FUNDS

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Town of Pantego
BUDGET SUMMARY - ALL FUNDS
For Fiscal Year 2015-2016 Budget

BUDGET SUMMARY BY FUND

REVENUES	2012-2013	2013-2014	2014-2015	2014-2015	2015-2016	2014-2015 /
	ACTUAL	ACTUAL	ADOPTED BUDGET	YEAR END ESTIMATE	BUDGET	2015-2016 % CHANGE
GENERAL FUND	\$ 3,677,315	\$ 3,848,624	\$ 3,732,484	\$ 3,707,484	\$ 3,842,153	2.9%
DEBT SERVICE FUND	137,461	144,103	90,725	90,725	1,355	-98.5%
SHAMBURGER FUND	165	124	100	100	100	0.0%
CARTWRIGHT LIBRARY FUND	-	-	-	-	-	NA
COURT SECURITY FUND	14,455	14,475	15,000	15,000	15,000	0.0%
COURT TECHNOLOGY FUND	35,700	35,941	32,000	32,000	32,000	0.0%
PANTEGOFEST FUND	58,716	44,507	-	58,500	58,500	NA
STREET IMPROVEMENT FUND	272,499	282,605	260,332	260,332	268,680	3.2%
PARK ROW FUND	-	-	260,000	260,000	-	-100.0%
CAPITAL PROJECT FUND	105,241	1,693	73,870	-	-	NA
WATER & SEWER OPERATING FUND	905,796	878,360	919,700	874,700	937,385	1.9%
SEWER CONSTRUCTION FUND	-	-	-	-	-	NA
WATER INFRASTRUCTURE FUND	313,667	300,113	330,000	300,000	300,000	-9.1%
TOTAL REVENUES	\$ 5,521,015	\$ 5,550,545	\$ 5,714,211	\$ 5,598,841	\$ 5,455,173	-4.5%

EXPENDITURES	2012-2013	2013-2014	2014-2015	2014-2015	2015-2016	2014-2015 /
	ACTUAL	ACTUAL	ADOPTED BUDGET	YEAR END ESTIMATE	BUDGET	2015-2016 % CHANGE
GENERAL FUND	\$ 3,750,154	\$ 3,731,984	\$ 4,034,979	\$ 4,009,976	\$ 4,373,709	8.4%
DEBT SERVICE FUND	142,283	142,620	87,475	87,475	34,764	-60.3%
SHAMBURGER FUND	4,652	1,421	1,200	1,200	1,200	0.0%
CARTWRIGHT LIBRARY FUND	2,887	3,308	3,500	3,500	3,500	0.0%
COURT SECURITY FUND	1,181	-	2,773	2,773	-	-100.0%
COURT TECHNOLOGY FUND	34,496	16,968	13,175	13,175	21,933	66.5%
PANTEGOFEST FUND	51,750	121,814	-	76,374	76,374	NA
STREET IMPROVEMENT FUND	209,043	212,468	446,000	446,000	401,130	-10.1%
PARK ROW FUND	-	-	1,767,000	917,000	850,000	-51.9%
CAPITAL PROJECT FUND	370,772	236,321	299,078	385,216	132,038	-55.9%
WATER & SEWER OPERATING FUND	517,557	625,022	697,453	697,453	695,941	-0.2%
SEWER CONSTRUCTION FUND	58,547	36,145	368,800	170,591	168,000	-54.4%
WATER INFRASTRUCTURE FUND	-	-	229,000	340,550	226,999	-0.9%
TOTAL EXPENDITURES	\$ 5,143,322	\$ 5,128,071	\$ 7,950,433	\$ 7,151,283	\$ 6,985,588	-12.1%

OTHER SOURCES/USES	2012-2013	2013-2014	2014-2015	2014-2015	2015-2016	2014-2015 /
	ACTUAL	ACTUAL	ADOPTED BUDGET	YEAR END ESTIMATE	BUDGET	2015-2016 % CHANGE
TRANSFERS IN	\$ 786,443	\$ 2,078,875	\$ 1,179,168	\$ 1,339,176	\$ 810,181	-31.3%
TRANSFERS OUT	(674,147)	(1,964,772)	(1,063,779)	(1,223,787)	(686,781)	-35.4%
TOTAL TRANSFERS IN / (OUT)	\$ 112,296	\$ 114,103	\$ 115,389	\$ 115,389	\$ 123,400	6.9%

CHANGE IN FUND BALANCE/NET POSITION	\$ 489,989	\$ 536,577	\$ (2,120,833)	\$ (1,437,053)	\$ (1,407,015)	-33.7%
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Town of Pantego
BUDGET DETAIL - ALL FUNDS
For Fiscal Year 2015-2016 Budget

REVENUES AND OTHER SOURCES BY FUND AND SOURCE

FUND	Ad-Valorem Tax	Sales & Use Tax	Franchise Fees	Fines & Forfeitures	Licenses & Permits	Water & Sewer Revenue	Interest Revenue	Other	Transfers In	TOTAL
GENERAL FUND	\$ 1,045,596	\$ 1,354,151	\$ 327,000	\$ 861,500	\$ 84,331	\$ -	\$ 4,000	\$ 165,575	\$ 672,220	\$ 4,514,373
DEBT SERVICE FUND	1,105	-	-	-	-	-	250	-	-	1,355
SHAMBURGER FUND	-	-	-	-	-	-	100	-	-	100
CARTWRIGHT LIBRARY FUND	-	-	-	-	-	-	-	-	-	-
COURT SECURITY FUND	-	-	-	15,000	-	-	-	-	-	15,000
COURT TECHNOLOGY FUND	-	-	-	18,000	-	-	-	14,000	-	32,000
PANTEGOFEST FUND	-	-	-	-	-	-	-	58,500	5,923	64,423
STREET IMPROVEMENT FUND	-	268,030	-	-	-	-	650	-	-	268,680
PARK ROW PROJECT FUND	-	-	-	-	-	-	-	-	-	-
CAPITAL PROJECT FUND	-	-	-	-	-	-	-	-	132,038	132,038
WATER & SEWER OPERATING	-	-	-	-	-	908,735	650	28,000	-	937,385
SEWER CONSTRUCTION FUND	-	-	-	-	-	-	-	-	-	-
WATER INFRASTRUCTURE FUND	-	-	-	-	-	300,000	-	-	-	300,000
TOTAL	\$ 1,046,701	\$ 1,622,181	\$ 327,000	\$ 894,500	\$ 84,331	\$ 1,208,735	\$ 5,650	\$ 266,075	\$ 810,181	\$ 6,265,354

EXPENDITURES AND OTHER USES BY FUND AND CATEGORY

FUND	Personnel Services	Contractual Agreements	Supplies & Maintenance	Utilities & Gasoline	Training, Dues & Misc.	Capital Outlay	Debt Service	Other	Transfers Out	TOTAL
GENERAL FUND	\$ 3,211,940	\$ 348,484	\$ 269,545	\$ 210,579	\$ 99,111	\$ 234,050	\$ -	\$ -	\$ 137,961	\$ 4,511,670
DEBT SERVICE FUND	-	-	-	-	-	-	34,764	-	100,000	134,764
SHAMBURGER FUND	-	-	-	-	-	-	-	1,200	-	1,200
CARTWRIGHT LIBRARY FUND	-	-	-	-	-	-	-	3,500	-	3,500
COURT SECURITY FUND	-	-	-	-	-	-	-	-	20,000	20,000
COURT TECHNOLOGY FUND	-	-	-	-	-	11,933	-	10,000	-	21,933
PANTEGOFEST FUND	-	-	-	-	-	-	-	76,374	-	76,374
STREET IMPROVEMENT FUND	-	-	-	-	-	401,130	-	-	86,938	488,068
PARK ROW PROJECT FUND	-	-	-	-	-	850,000	-	-	-	850,000
CAPITAL PROJECT FUND	-	-	-	-	-	132,038	-	-	-	132,038
WATER & SEWER OPERATING	-	381,141	104,085	151,245	8,170	51,300	-	-	341,882	1,037,823
SEWER CONSTRUCTION FUND	-	-	-	-	-	168,000	-	-	-	168,000
WATER INFRASTRUCTURE FUND	-	-	-	-	-	226,999	-	-	-	226,999
TOTAL	\$ 3,211,940	\$ 729,625	\$ 373,630	\$ 361,824	\$ 107,281	\$ 2,075,450	\$ 34,764	\$ 91,074	\$ 686,781	\$ 7,672,369

Town of Pantego
BUDGET SUMMARY - ALL FUNDS
 Consolidated Statement of Revenues and Expenditures
 For Fiscal Year 2015-2016 Budget

ALL FUNDS SUMMARY

FUND	BEGINNING BALANCE	REVENUE	EXPENDITURES	OTHER SOURCES (USES)	NET INCREASE (DECREASE)	ENDING BALANCE
GENERAL FUND	\$ 1,971,809	\$ 3,842,153	\$ 4,373,709	\$ 534,259	\$ 2,703	\$ 1,974,512
DEBT SERVICE FUND	240,892	1,355	34,764	(100,000)	(133,409)	107,483
SHAMBURGER FUND	81,841	100	1,200	-	(1,100)	80,741
CARTWRIGHT LIBRARY FUND	20,843	-	3,500	-	(3,500)	17,343
COURT SECURITY FUND	28,344	15,000	-	(20,000)	(5,000)	23,344
COURT TECHNOLOGY FUND	67,680	32,000	21,933	-	10,067	77,747
PANTEGOFEST FUND	11,951	58,500	76,374	5,923	(11,951)	-
STREET IMPROVEMENT FUND	595,965	268,680	401,130	(86,938)	(219,388)	376,577
PARK ROW FUND	850,000	-	850,000	-	(850,000)	-
CAPITAL PROJECT FUND	3,354	-	132,038	132,038	-	3,354
WATER & SEWER OPERATING FUND	548,876	937,385	695,941	(341,882)	(100,438)	448,438
SEWER CONSTRUCTION FUND	171,550	-	168,000	-	(168,000)	3,550
WATER INFRASTRUCTURE FUND	205,796	300,000	226,999	-	73,001	278,797
TOTAL	\$ 4,798,901	\$ 5,455,173	\$ 6,985,588	\$ 123,400	\$ (1,407,015)	\$ 3,391,886

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GOVERNMENTAL FUNDS

Governmental funds are often referred to as “source and use” funds. These are the funds through which most governmental functions are typically financed. Governmental funds, which are not concerned about profitability, rely on a modified accrual basis of accounting. This involves recognizing revenue when it becomes both available and measurable, rather than when it is earned. Expenditures, a term preferred over expenses for modified accrual accounting, are recognized when the related liability is incurred. The equity accounts in governmental funds are referred to as fund balance. Governmental Funds for the Town of Pantego include the following:

GENERAL FUND

DEBT SERVICE FUND

SPECIAL REVENUE FUNDS:

- Shamburger Fund
- Cartwright Library Fund
- Court Security Fund
- Court Technology Fund
- PantegoFest Fund

CAPITAL PROJECT FUNDS:

- Equipment Replacement Fund
- Street Improvement Fund
- Park Row Project Fund

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GENERAL FUND

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

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

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

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

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

DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ADOPTED BUDGET	Y-T-D 6/15/2015	2014-2015 YEAR END ESTIMATE	2015-2016 PROPOSED BUDGET	2014-2015/ 2015-2016 % CHANGE
BEGINNING FUND BALANCE	\$ 1,505,073	\$ 1,624,879	\$ 2,122,795	\$ 2,122,795	\$ 2,122,795	\$ 1,921,709	-9.5%
REVENUES							
Taxes	\$ 2,250,901	\$ 2,308,025	\$ 2,279,409	\$ 1,977,820	\$ 2,294,409	\$ 2,399,747	5.3%
Franchise Fees	312,658	331,464	327,000	289,053	327,000	327,000	0.0%
Fines and Forfeitures	874,898	879,837	861,500	572,003	836,500	861,500	0.0%
Licenses and Permits	81,398	77,419	82,000	66,874	82,000	84,331	2.8%
Ambulance Revenue	120,927	143,553	120,000	90,995	120,000	130,000	8.3%
No Insurance Towing Fees	-	2,450	20,000	2,425	5,000	5,000	-75.0%
Charges for Services	7,815	12,540	9,075	7,690	9,075	10,500	15.7%
Interest	5,669	2,146	5,500	2,133	5,500	4,000	-27.3%
Miscellaneous	23,051	91,190	28,000	9,491	28,000	20,075	-28.3%
TOTAL REVENUES	\$ 3,677,317	\$ 3,848,624	\$ 3,732,484	\$ 3,018,484	\$ 3,707,484	\$ 3,842,153	2.9%
OTHER SOURCES							
Transfers In:							
Court Security Fund	\$ 19,992	\$ 19,992	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	0.0%
Shamburger Fund	2,500	-	-	-	-	-	NA
Water and Sewer Fund	270,600	271,473	318,260	318,260	318,260	341,882	7.4%
PEDC	112,296	114,103	115,389	115,389	115,389	123,400	6.9%
Street Improvement Fund	56,484	60,884	83,075	83,075	83,075	86,938	4.7%
Debt Service Fund	-	-	-	-	-	100,000	NA
Total Transfers In	461,872	466,452	536,724	536,724	536,724	672,220	25.2%
TOTAL REVENUES & OTHER SOURCES	\$ 4,139,189	\$ 4,315,076	\$ 4,269,208	\$ 3,555,208	\$ 4,244,208	\$ 4,514,373	5.7%
EXPENDITURES							
Personnel Services	\$ 2,884,721	\$ 2,806,997	\$ 3,081,205	\$ 2,049,006	\$ 3,041,204	\$ 3,211,940	4.2%
Contractual Agreements	314,113	364,426	360,153	229,197	356,735	348,484	-3.2%
Supplies and Maintenance	235,562	221,396	255,402	141,993	264,547	269,545	5.5%
Utilities and Gasoline	201,666	216,707	212,181	122,532	217,122	210,579	-0.8%
Training, Dues and Miscellaneous	99,699	90,593	93,174	65,425	97,507	99,111	6.4%
Capital	38,622	31,865	32,864	24,139	32,863	234,050	612.2%
TOTAL EXPENDITURES	\$ 3,774,383	\$ 3,731,984	\$ 4,034,979	\$ 2,632,292	\$ 4,009,978	\$ 4,373,709	8.4%
OTHER USES							
Transfers Out:							
Capital Outlay / Projects	\$ 245,000	\$ 13,676	\$ 55,643	\$ 55,643	\$ 55,643	\$ 132,038	137.3%
Capital Lease Payments	-	-	169,565	169,565	169,565	-	-100.0%
PantegoFest	-	71,500	-	-	-	5,923	NA
Total Transfers Out	\$ 245,000	\$ 85,176	\$ 225,208	\$ 225,208	\$ 225,208	\$ 137,961	-38.7%
TOTAL EXPENDITURES AND OTHER USES	\$ 4,019,383	\$ 3,817,160	\$ 4,260,187	\$ 2,857,500	\$ 4,235,186	\$ 4,511,670	5.9%
CHANGE IN FUND BALANCE	\$ 119,806	\$ 497,916	\$ 9,021	\$ 697,708	\$ 9,022	\$ 2,703	
APPROPRIATION OF FUND BALANCE							
Fire - Breathing Apparatus	\$ -	\$ -	\$ -	\$ 70,550	\$ 70,550	\$ -	NA
Fire - Ambulance	-	-	-	89,458	89,458	-	NA
Nolan Property Proceeds	-	-	-	-	50,100	-	NA
Total Appropriation of Fund Balance	\$ -	\$ -	\$ -	\$ 160,008	\$ 210,108	\$ -	NA
ENDING FUND BALANCE	\$ 1,624,879	\$ 2,122,795	\$ 2,131,816	\$ 2,660,495	\$ 1,921,709	\$ 1,924,412	-9.7%
FUND BALANCE DETAIL							
Nonspendable	\$ -	\$ 16,272	\$ -	\$ -	\$ -	\$ -	NA
Restricted	5,910	61,633	-	-	-	-	NA
Assigned for Equipment Replacement	-	-	100,000	100,000	100,000	100,000	0.0%
Reserved for 33% of Total Expenditures	1,237,098	1,141,969	1,282,474	819,587	1,274,223	1,330,503	3.7%
Unassigned Fund Balance	381,871	902,920	749,342	1,740,908	547,486	493,910	-34.1%
Excess / (Deficit) of 33% Reserved	-	-	-	-	-	-	-
TOTAL FUND BALANCE	\$ 1,624,879	\$ 2,122,794	\$ 2,131,816	\$ 2,660,495	\$ 1,921,709	\$ 1,924,412	-9.7%

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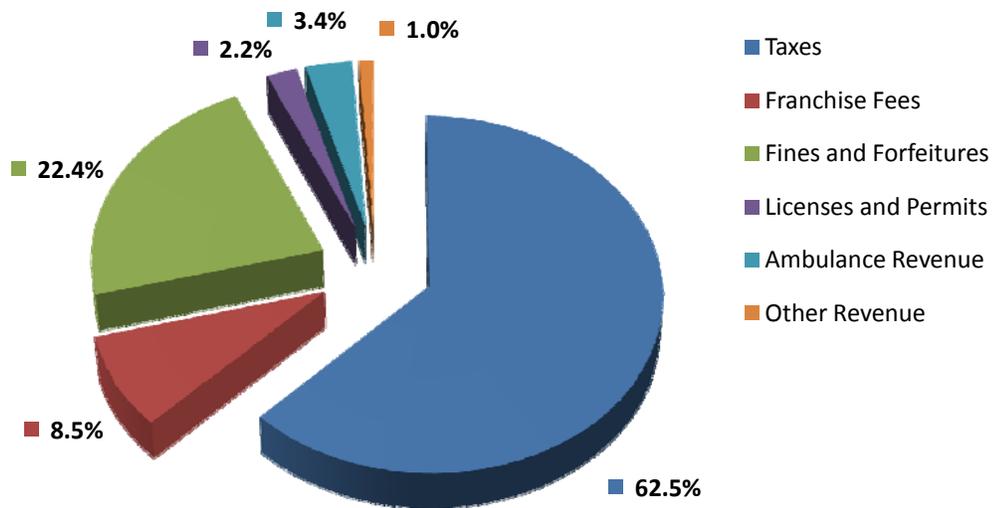
**TOWN OF PANTEGO
GENERAL FUND
SCHEDULE OF REVENUES BY SOURCE**

ACCT. #	ACCOUNT DESCRIPTION	2012-2013	2013-2014	2014-2015		2014-2015	2015-2016	2014-2015/
		ACTUAL	ACTUAL	ADOPTED BUDGET	Y-T-D 6/15/2015	YEAR END ESTIMATE	PROPOSED BUDGET	2015-2016 % CHANGE
TAXES								
105.00	Ad Valorem Tax	\$ 881,893	\$ 881,236	\$ 950,000	\$ 892,560	\$ 950,000	\$ 1,031,701	8.6%
105.10	Ad Valorem Tax - Delinquent	-	-	17,000	5,920	17,000	13,895	-18.3%
111.00	Sales Tax	1,358,360	1,409,921	1,298,409	1,071,527	1,313,409	1,340,151	3.2%
129.00	Mixed Beverage Tax	10,648	16,867	14,000	7,813	14,000	14,000	0.0%
	TOTAL TAXES	\$ 2,250,901	\$ 2,308,025	\$ 2,279,409	\$ 1,977,820	\$ 2,294,409	\$ 2,399,747	5.3%
FRANCHISE FEES								
113.00	Franchise Fee - Natural Gas	\$ 23,427	\$ 26,631	\$ 23,000	\$ 32,391	\$ 23,000	\$ 25,000	8.7%
113.01	Franchise Fee-Communications	88,616	94,919	90,000	61,802	90,000	94,500	5.0%
113.02	Franchise Fee - Electricity	167,282	174,802	175,000	165,761	175,000	170,000	-2.9%
113.03	Franchise Fee - Cable TV	12,493	10,105	14,000	10,349	14,000	12,500	-10.7%
113.04	Franchise Fee-Water & Sewer	20,840	25,008	25,000	18,750	25,000	25,000	0.0%
	TOTAL FRANCHISE FEES	\$ 312,658	\$ 331,465	\$ 327,000	\$ 289,053	\$ 327,000	\$ 327,000	0.0%
FINES & FORFEITURES								
211.00	Warrant Charges	\$ 93,024	\$ 114,825	\$ 100,000	\$ 73,758	\$ 100,000	\$ 100,000	0.0%
213.00	FTA / City (Omni Base)	6,317	7,900	8,500	4,735	8,500	7,000	-17.6%
215.00	Court Fines and Penalties	395,943	376,661	395,000	252,660	370,000	395,000	0.0%
215.10	Special Expense Fee	292,625	296,213	275,000	189,532	275,000	275,000	0.0%
216.00	Accident Reports	653	537	800	269	800	600	-25.0%
219.00	Child Safety Guard Program	9,270	8,650	8,500	4,754	8,500	8,000	-5.9%
221.00	Traffic Fees	8,667	7,029	7,500	3,770	7,500	6,750	-10.0%
228.00	City Judicial Fee	3,109	2,861	3,000	1,783	3,000	2,500	-16.7%
239.00	City Arrest Fees	22,262	19,297	19,500	12,065	19,500	19,500	0.0%
245.00	10% Serv. Fee from T&A	27,420	18,668	25,000	11,962	25,000	22,150	-11.4%
246.00	Time Payment Fee	15,607	27,197	18,700	16,717	18,700	25,000	33.7%
	TOTAL FINES & FORFEITURES	\$ 874,898	\$ 879,838	\$ 861,500	\$ 572,003	\$ 836,500	\$ 861,500	0.0%
LICENSES & PERMITS								
248.00	Planning and Zoning Fees	\$ 9,725	\$ 3,775	\$ 7,500	\$ 6,083	\$ 7,500	\$ 9,000	20.0%
249.00	Plan Review Fees	6,456	5,976	7,000	7,546	7,000	7,500	7.1%
250.00	Building Permits	45,162	48,528	47,000	30,603	47,000	41,000	-12.8%
251.00	Liquor Licenses	1,395	1,055	2,000	6,913	2,000	8,000	300.0%
252.00	Contractor Registration Fee	11,075	10,575	11,000	8,700	11,000	11,000	0.0%
254.00	Certificates of Occupancy	7,140	7,280	7,000	6,190	7,000	7,000	0.0%
256.00	Clean & Show	80	160	300	640	300	531	77.0%
262.00	Dog Tag Revenue	365	70	200	200	200	300	50.0%
	TOTAL LICENCES & PERMITS	\$ 81,398	\$ 77,419	\$ 82,000	\$ 66,874	\$ 82,000	\$ 84,331	2.8%
OTHER REVENUES								
510.00	Ambulance Revenue	\$ 120,927	\$ 143,553	\$ 120,000	\$ 90,995	\$ 120,000	\$ 130,000	8.3%
511.00	Fire Inspections	5,045	9,480	6,000	5,150	6,000	7,500	25.0%
512.00	Park Rental Revenue	2,770	3,060	3,000	2,540	3,000	3,000	0.0%
513.00	Oil & Gas Revenue	6,111	10,402	8,000	5,073	8,000	10,000	25.0%
514.00	No Insurance Towing Fees	-	2,450	20,000	2,425	5,000	5,000	-75.0%
530.00	Sale Of Assets	9,423	67,040	-	-	-	-	NA
901.00	Interest Revenue	5,669	2,146	5,500	2,133	5,500	4,000	-27.3%
514.00	Copy Fees	-	-	50	-	50	50	0.0%
502.00	NSF Check Fees	(150)	(366)	25	35	25	25	0.0%
990.00	Other Revenue	7,667	14,113	20,000	4,382	20,000	10,000	-50.0%
	TOTAL OTHER REVENUES	\$ 157,462	\$ 251,880	\$ 182,575	\$ 112,734	\$ 167,575	\$ 169,575	-7.1%
	TOTAL REVENUES	\$ 3,677,317	\$ 3,848,625	\$ 3,732,484	\$ 3,018,484	\$ 3,707,484	\$ 3,842,153	2.9%
OTHER SOURCES/USES								
997.00	Transfers In	\$ 461,872	\$ 466,452	\$ 536,724	\$ 536,724	\$ 536,724	\$ 672,220	25.2%
998.00	Transfers Out	(245,000)	(85,176)	(225,208)	(385,216)	(435,316)	(137,961)	-38.7%
	TOTAL REVENUES AND TRANSFERS	\$ 3,894,189	\$ 4,229,901	\$ 4,044,000	\$ 3,169,992	\$ 3,808,892	\$ 4,376,412	8.2%

**TOWN OF PANTEGO
GENERAL FUND
REVENUE SUMMARY**

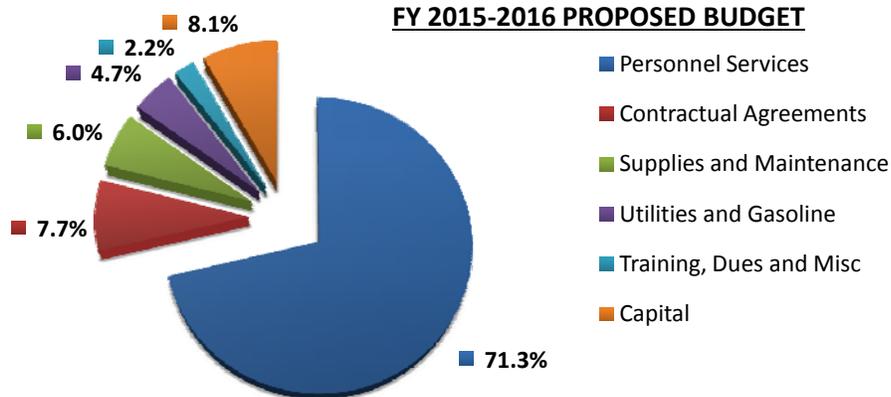
DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ADOPTED BUDGET	Y-T-D 6/15/2015	2014-2015 YEAR END ESTIMATE	2015-2016 ADOPTED BUDGET	2014-2015/ 2015-2016 % CHANGE
REVENUES							
Taxes	\$2,250,901	\$2,308,025	\$2,279,409	\$ 1,977,820	\$ 2,294,409	\$ 2,399,747	5.3%
Franchise Fees	312,658	331,464	327,000	289,053	327,000	327,000	0.0%
Fines and Forfeitures	874,898	879,837	861,500	572,003	836,500	861,500	0.0%
Licenses and Permits	81,398	77,419	82,000	66,874	82,000	84,331	2.8%
Ambulance Revenue	120,927	143,553	120,000	90,995	120,000	130,000	8.3%
Other Revenue	36,535	108,326	62,575	21,738	47,575	39,575	-36.8%
TOTAL REVENUES	\$ 3,677,317	\$ 3,848,624	\$ 3,732,484	\$ 3,018,484	\$ 3,707,484	\$ 3,842,153	2.9%

FY 2015-2016 PROPOSED BUDGET - REVENUES

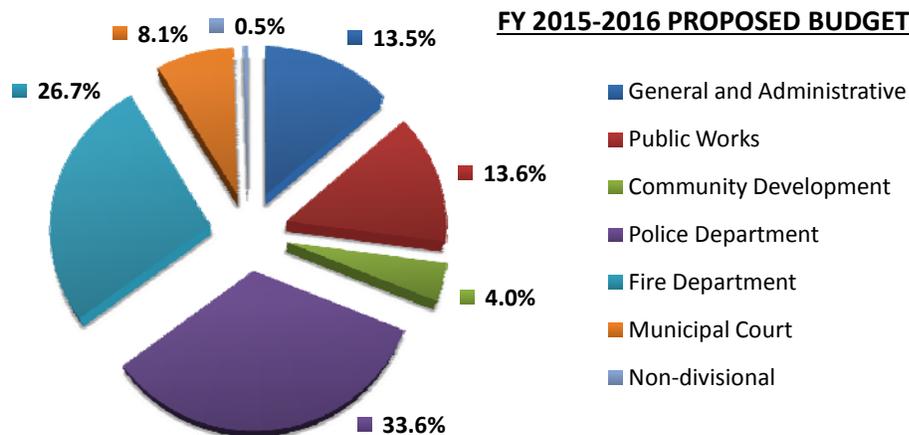


**TOWN OF PANTEGO
GENERAL FUND
SUMMARY OF EXPENDITURES BY CATEGORY AND FUNCTION**

	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ADOPTED BUDGET	Y-T-D 6/15/2015	2014-2015 YEAR END ESTIMATE	2015-2016 ADOPTED BUDGET	2014-2015/ 2015-2016 % CHANGE
EXPENDITURES BY CATEGORY							
Personnel Services	\$ 2,884,721	\$ 2,806,997	\$ 3,081,205	\$ 2,049,006	\$ 3,041,204	\$ 3,211,940	4.2%
Contractual Agreements	314,113	364,426	360,153	229,197	356,735	348,484	-3.2%
Supplies and Maintenance	235,562	221,396	255,402	141,993	264,547	269,545	5.5%
Utilities and Gasoline	201,666	216,707	212,181	122,532	217,122	210,579	-0.8%
Training, Dues and Misc	99,699	90,593	93,174	65,425	97,507	99,111	6.4%
Capital	283,622	45,541	258,072	409,355	418,079	366,088	41.9%
TOTAL	\$ 4,019,383	\$ 3,745,660	\$ 4,260,187	\$ 3,017,508	\$ 4,395,194	\$ 4,505,747	5.8%



	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ADOPTED BUDGET	Y-T-D 6/15/2015	2014-2015 YEAR END ESTIMATE	2015-2016 PROPOSED BUDGET	2014-2015/ 2015-2016 % CHANGE
EXPENDITURES BY FUNCTION							
General and Administrative	\$ 659,243	\$ 710,322	\$ 687,445	\$ 440,242	\$ 687,445	\$ 608,535	-11.5%
Public Works	561,840	525,489	566,401	360,438	566,401	613,850	8.4%
Community Development	-	-	126,496	78,625	126,496	181,537	43.5%
Police Department	1,215,831	1,152,316	1,350,723	875,406	1,310,723	1,514,086	12.1%
Fire Department	1,218,217	974,819	1,156,681	1,001,049	1,331,688	1,201,853	3.9%
Municipal Court	322,402	362,011	352,441	241,981	352,441	363,385	3.1%
Non-divisional	41,850	20,702	20,000	19,768	20,000	22,500	12.5%
TOTAL	\$ 4,019,383	\$ 3,745,660	\$ 4,260,187	\$ 3,017,508	\$ 4,395,194	\$ 4,505,747	5.8%



Note:

The Capital Category includes capital leases previously budgeted as transfers out from the General Fund to the Equipment Replacement Fund, Transfers Out and Appropriation of Fund Balance for the purchase and replacement of major capital equipment.

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

ACC. NUM.	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ADOPTED BUDGET	Y-T-D 6/15/2015	2014-2015 YEAR END ESTIMATE	2015-2016 ADOPTED BUDGET	2014-2015/ 2015-2016 % CHANGE
PERSONNEL SERVICES								
101.00	Salaries / Wages	\$1,988,314	\$1,881,168	\$2,093,375	\$ 1,392,889	\$ 2,050,531	\$ 2,145,771	2.5%
101.10	Part Time Wages	53,093	58,677	52,185	25,932	50,605	58,537	12.2%
102.00	Overtime Wages	92,653	153,871	114,300	72,757	114,300	114,300	0.0%
102.10	Car Allowance	-	3,725	7,800	5,525	9,800	10,200	30.8%
102.20	Certification Pay	-	-	16,800	8,825	16,800	16,800	0.0%
103.00	Longevity Pay	13,255	12,615	12,823	12,939	13,667	14,512	13.2%
110.00	FICA / City Contribution	130,092	127,834	142,432	91,158	141,999	146,328	2.7%
110.10	Medicare / City Contribution	30,425	29,896	32,921	21,319	32,921	33,731	2.5%
120.02	TMRS / City Contribution	366,271	314,283	327,664	227,554	327,663	379,160	15.7%
130.00	Workers' Compensation	35,200	42,848	52,889	35,998	51,507	53,694	1.5%
130.02	Unemployment Insurance	2,228	11,096	10,302	964	10,302	10,148	-1.5%
130.05	Group Insurance/City Contribution	161,080	156,168	209,088	140,031	201,439	209,088	0.0%
130.05	Basic Life / AD&D	12,110	14,815	-	6,901	10,352	10,352	NA
130.05	Short & Long-Term Disability	-	-	8,627	6,212	9,318	9,319	8.0%
	TOTAL PERSONNEL SERVICES	\$2,884,721	\$2,806,997	\$3,081,205	\$ 2,049,006	\$ 3,041,204	\$ 3,211,940	4.2%
CONTRACTUAL AGREEMENTS								
201.00	Auditing Expense	\$ 20,000	\$ 20,500	\$ 21,000	\$ 17,500	\$ 21,000	\$ 22,500	7.1%
210.00	Legal Attorney Fees	102,529	86,037	85,250	47,823	85,250	85,250	0.0%
211.00	Legal Advertising	-	1,315	850	451	850	1,050	23.5%
211.50	Franklin Legal	560	2,655	3,560	1,165	3,560	3,840	7.9%
220.00	Appraisal District Expense	6,147	6,265	6,265	6,129	6,265	6,265	0.0%
225.00	County Collection Fees	8,336	8,055	10,595	9,153	10,595	9,829	-7.2%
232.00	Engineering & Maps	16,022	6,550	14,000	5,285	12,100	13,500	-3.6%
234.00	Maintenance Agreements	22,228	12,828	15,044	11,987	15,044	16,985	12.9%
234.10	Denitech M/A	14,244	26,797	24,355	10,862	24,355	22,800	-6.4%
234.20	Blackboard Connect	5,354	5,354	5,354	5,354	5,354	5,354	0.0%
234.30	Incode M/A	11,677	29,394	31,755	30,069	31,755	30,729	-3.2%
247.00	Insurance Expense	6,660	12,937	20,318	13,330	19,878	15,625	-23.1%
248.00	Law Enforcement Liab Insurance	16,650	14,806	18,022	11,822	18,022	18,022	0.0%
250.00	Liability Insurance	9,990	10,710	13,100	8,596	13,100	13,100	0.0%
252.00	Fiduciary Expense	1,149	520	1,000	244	1,000	1,000	0.0%
346.00	Traffic Signal Maintenance	1,994	2,615	1,500	479	1,500	1,500	0.0%
348.00	Communication Equipment	5,192	13,572	14,445	9,048	14,445	14,445	0.0%
365.00	Programming / Maintenance	40,980	75,971	47,340	22,348	46,263	40,290	-14.9%
776.00	EMS M. D. Director	8,250	9,000	9,000	6,750	9,000	9,000	0.0%
778.00	Collections Expense	16,151	18,545	17,400	10,804	17,400	17,400	0.0%
	TOTAL CONTRACTUAL AGREEMENTS	\$ 314,113	\$ 364,426	\$ 360,153	\$ 229,197	\$ 356,735	\$ 348,484	-3.2%
SUPPLIES / MAINTENANCE								
212.00	Council Fund	\$ 13,332	\$ 6,258	\$ 15,500	\$ 4,845	\$ 15,500	\$ 15,500	0.0%
212.10	Pantego Youth Council	1,776	3,213	4,200	1,408	4,200	4,200	0.0%
213.00	Records Management	-	-	-	-	-	2,600	NA
235.40	Pitney Bowes	1,640	-	-	-	-	-	NA
236.00	Computer Supplies	7,590	300	-	-	-	-	NA
237.00	Newsletter	-	1,463	8,338	4,643	8,338	8,338	0.0%
237.10	Protective Clothing	27,048	9,221	7,000	6,621	7,000	5,400	-22.9%
238.00	Office Supplies	-	12,263	15,330	6,119	13,330	15,330	0.0%
239.00	Postage Service/Maintenance	-	9,706	8,900	6,319	9,475	11,025	23.9%
243.00	Animal Control	2,738	6,183	6,500	-	6,000	6,500	0.0%
246.00	Motorcycle Maintenance	1,052	2,264	2,200	-	2,200	2,200	0.0%
248.10	Planning & Zoning	1,466	316	1,000	301	1,000	1,000	0.0%
256.00	Fire Prevention & Inspection	1,493	897	1,500	483	1,500	2,280	52.0%
257.00	Hazmat Expense	-	823	3,000	1,781	3,000	3,000	0.0%
270.00	Prisoner Food/Supplies	4,005	3,649	4,200	2,304	4,200	4,200	0.0%
280.00	Investigation Supplies	6,029	5,096	5,200	4,996	5,200	5,200	0.0%
282.00	Printing Expense	2,486	4,161	5,000	3,047	5,086	5,150	3.0%
329.00	Uniforms Expense	11,708	12,212	12,115	5,467	12,115	10,451	-13.7%
350.00	Building Maintenance	41,765	30,960	38,900	21,675	37,740	36,656	-5.8%
352.00	Sidewalk Maintenance & Repair	-	-	10,000	-	10,000	10,000	0.0%
353.00	Street / Drainage Maintenance	-	-	11,000	1,795	7,310	-	-100.0%
356.00	Vehicle / Equipment Expense	45,849	66,420	31,511	35,817	48,511	43,430	37.8%
358.00	Equipment Repair	11,826	991	1,500	578	1,500	1,500	0.0%
364.00	Heating / A/C Maintenance	1,676	4,850	-	-	-	-	NA
366.00	Computer Software Maint/Repair	-	-	1,000	312	1,000	1,000	0.0%

(Continued)

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

ACC. NUM.	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ADOPTED BUDGET	Y-T-D 6/15/2015	2014-2015 YEAR END ESTIMATE	2015-2016 ADOPTED BUDGET	2014-2015/ 2015-2016 % CHANGE
SUPPLIES/MAINTENANCE (continued)								
464.00	Landscaping & Improvements	\$ -	\$ -	\$ 7,000	\$ 1,975	\$ 7,000	\$ 8,600	22.9%
492.00	Communication Expense	10,116	1,361	2,000	429	2,000	2,000	0.0%
525.00	Other Retainer & Service Fees	-	-	8,700	5,100	8,700	10,700	23.0%
526.00	Code Enforcement	12,171	10,965	5,000	1,188	5,000	3,000	-40.0%
527.00	Street Signage Maint / Repair	-	-	-	-	-	2,000	NA
528.00	Equipment & Supplies	4,361	4,230	8,233	6,842	8,233	6,950	-15.6%
528.20	Traffic Control Supplies	-	-	-	-	-	3,400	NA
529.00	Lawn Equip Maintenace	1,856	4,052	1,775	1,085	1,775	1,775	0.0%
530.00	Mosquito Control	-	-	-	-	-	7,160	NA
532.00	SCBA Equipment	2,370	1,749	3,000	80	3,000	2,000	-33.3%
534.00	Equipment Replacement	1,340	776	1,000	1,024	1,024	1,000	0.0%
536.00	Street Sign Repair	380	950	2,500	207	1,000	2,500	0.0%
702.00	Ambulance Supplies Expense	11,038	10,243	11,600	9,028	9,500	12,000	3.4%
712.00	Election Expense	3,340	70	5,000	99	5,000	5,000	0.0%
720.00	Ambulance Medications Expense	3,519	3,951	4,000	4,896	6,409	4,600	15.0%
722.00	Oxygen Expense	1,590	1,804	1,700	1,533	1,700	1,900	11.8%
	TOTAL SUPPLIES/ MAINTENANCE	\$ 235,562	\$ 221,396	\$ 255,402	\$ 141,993	\$ 264,547	\$ 269,545	5.5%
UTILITIES & GASOLINE								
362.00	Gasoline / Oil Expense	\$ 60,537	\$ 56,372	\$ 56,700	\$ 27,879	\$ 56,700	\$ 55,700	-1.8%
411.00	Natural Gas and Electricity	36,055	48,633	45,014	26,709	46,414	45,914	2.0%
411.10	Telephone Expense	27,897	26,476	27,394	18,952	29,110	26,697	-2.5%
411.20	Cellular Phone Expense	11,308	14,966	16,398	11,638	18,223	15,593	-4.9%
411.30	Water Expense	17,239	17,159	16,675	8,401	16,675	16,675	0.0%
413.00	Traffic Signal Electricity	4,514	4,923	5,000	2,804	5,000	5,000	0.0%
450.00	Street Lighting Electricity	44,116	48,178	45,000	26,150	45,000	45,000	0.0%
	TOTAL UTILITIES & GASOLINE	\$ 201,666	\$ 216,707	\$ 212,181	\$ 122,532	\$ 217,122	\$ 210,579	-0.8%
TRAINING / DUES / MISC.								
718.00	TML Deductable	\$ 5,000	\$ 10,000	\$ 5,000	\$ 5,000	\$ 10,000	\$ 5,000	0.0%
779.00	Fire Arms Qualification	3,130	4,360	5,200	2,588	5,200	5,200	0.0%
705.00	Membership Dues	9,647	10,898	13,190	8,995	13,640	13,062	-1.0%
724.00	Travel/Training Expense	24,926	28,798	36,184	21,766	37,684	39,749	9.9%
724.10	City Manager Expense	3,150	-	-	-	-	-	NA
740.00	Recreational Activities-CRB	9,982	12,081	11,500	10,891	11,500	12,000	4.3%
740.00	Recreational Activities-Special Events	8,230	8,621	8,500	8,877	8,500	8,500	0.0%
770.00	Employee Appreciation	-	-	-	-	-	2,000	NA
770.00	Miscellaneous	5,151	7,305	6,000	1,615	5,104	6,000	0.0%
770.10	Employee Merit Payments	23,639	-	-	-	-	-	NA
771.00	Staffing Expense	6,844	8,530	7,600	5,692	5,879	7,600	0.0%
	TOTAL TRAINING / DUES / MISC.	\$ 99,699	\$ 90,593	\$ 93,174	\$ 65,425	\$ 97,507	\$ 99,111	6.4%
CAPITAL								
480.00	Small Asset Purchases	\$ 38,622	\$ -	\$ -	\$ -	\$ -	\$ -	NA
481.00	Minor Computer Equipment	-	-	2,000	1,194	2,000	2,000	0.0%
482.00	Minor Computer Software	-	-	-	11,000	-	-	-
482.10	Computer Software/Upgrades	-	-	13,774	-	13,774	17,352	26.0%
483.00	Minor Office Equipment	-	10,785	2,450	488	2,450	800	-67.3%
485.00	Minor Other Improvements	-	583	-	-	-	-	NA
486.00	Minor Equipment	-	8,036	9,314	6,989	9,314	18,600	99.7%
710.00	Capital Lease - Phone System	-	12,461	5,325	4,468	5,325	-	-100.0%
710.00	Capital Lease - PD Vehicles	-	-	-	-	-	17,419	NA
710.00	Capital Lease - Quint	-	-	-	-	-	86,531	NA
710.00	Capital Lease - Radio System	-	-	-	-	-	91,348	NA
	TOTAL CAPITAL OUTLAY	\$ 38,622	\$ 31,865	\$ 32,863	\$ 24,139	\$ 32,863	\$ 234,050	612.20%
TOTAL EXPENDITURES BY CATEGORY		\$ 3,774,383	\$ 3,731,984	\$ 4,034,978	\$ 2,632,292	\$ 4,009,978	\$ 4,373,709	8.4%

TOWN OF PANTEGO
General Fund - Capital Detail
FY 2015-2016 BUDGET

General and Administrative:

Incode Purchasing Application	\$ 7,825
Malwarebytes Anti Malware	2,527
Total	<u>\$ 10,352</u>

Public Works:

Capital lease - Motorola Radio System (FY2015-FY2019) - 13% of total annual payment of \$91,348	\$ 11,875
Total	<u>\$ 11,875</u>

Community Development:

Community Development Software and Implementation	\$ 7,000
Total	<u>\$ 7,000</u>

Police Department:

Replacement of computer peripheral equipment such as keyboards, monitors	\$ 2,000
Freezer to store jail food	700
Laser Radar	2,600
Capital lease - Motorola Radio System (FY2015-FY2019) - 60% of total annual payment of \$91,348	54,809
Capital lease - Patrol Vehicles (2 units) FY2013-FY2016	17,419
Total	<u>\$ 77,528</u>

Fire Department:

Replace office furniture	\$ 800
Ten (10) radio batteries	1,250
Eleven(11) helmet lights at \$114 each	1,254
Seven (7) vehicle mounted flashlights at \$153 each	1,071
Four (4) handheld flashlights at \$54 each	216
Traffic cones (46) with DOT reflective tape for fire trucks and ambulances	926
Replace (8) worn out traffic vests to place on all vehicles at \$42 each	336
Estimated shipping and handling	247
Replace (4) obsolete gas monitors	5,000
Replace (6) Hazmat suits	5,000
Capital lease - Motorola Radio System (FY2015-FY2019) - 27% of total annual payment of \$91,348	24,664
Capital Lease Payment Quint Fire Vehicle (FY2010-FY2019)	86,531
Total	<u>\$ 127,295</u>

Total Capital Purchases	\$ 38,752
Total Capital Lease Payments (Principal & Interest)	195,298
Total Capital	<u>\$ 234,050</u>

Transfers Out from General Fund to Equipment Replacement Fund:

Police Department:

Chevy Tahoe & Equipment to replace 2009 Charger Patrol Unit	\$ 48,098
(2) Harley Davidson Patrol Motorcycles (Purchase option from current operating lease)	17,000
Digital Ally in-car camera's w/body cameras (4)	18,140
Laptops for vehicles (5)	18,000
Tyler Technology - Mobile Application Software	30,800
Total Transfer Out to Equipment Replacement Fund	<u>\$ 132,038</u>

TOTAL CAPITAL FUNDED BY THE GENERAL FUND \$ 366,088

TOWN OF PANTEGO
General Fund - Outstanding Capital Lease Detail
FY 2015-2016 BUDGET

For Fiscal Year	FIRST FINANCIAL		FROST BANK		MOTOROLA		TOTAL		Total Outstanding Obligations
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	
2016	\$ 72,285	\$ 14,247	\$ 17,096	\$ 323	\$ 80,566	\$ 10,783	\$ 169,946	\$ 25,352	\$ 195,298
2017	75,610	10,922	-	-	83,136	8,213	158,746	19,134	177,880
2018	79,088	7,443	-	-	85,788	5,561	164,876	13,004	177,880
2019	82,726	3,805	-	-	88,524	2,824	171,250	6,629	177,880
TOTAL	\$ 309,709	\$ 36,417	\$ 17,096	\$ 323	\$ 338,013	\$ 27,380	\$ 664,818	\$ 64,120	\$ 728,937

FIRST FINANCIAL:

Fire truck (Quint) purchased in 2010 for \$699,898 due in annual installment payments of \$86,531.44 and maturing in July 2019. \$ 346,126

FROST BANK:

Two (2) Chevy Tahoes patrol vehicles and equipment purchased in 2013 for \$66,675 with annual payments of \$17,419 and maturing in August 2016. \$ 17,419

MOTOROLA:

Public safety communications equipment purchased in 2014 for \$429,361 due in annual installment payments of \$91,348.13 and maturing in April 2019. \$ 365,393

Total due in capital lease obligations \$ 728,937



GENERAL FUND DEPARTMENTAL DETAIL

**GENERAL & ADMINISTRATIVE
PUBLIC WORKS
COMMUNITY DEVELOPMENT
POLICE DEPARTMENT
FIRE DEPARTMENT
MUNICIPAL COURT
NON-DIVISIONAL**

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TOWN OF PANTEGO
ANNUAL OPERATING BUDGET & PLAN OF SERVICES

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

Description:

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

The City Manager and the City Secretary are appointed by the Town Council. The City Manager is the Chief Officer of the Town and is responsible for maintaining and overseeing all departments of the Town, ensuring each department head is fulfilling their duties efficiently and effectively following all policy and procedures set in place by the Town Council.

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

Mission Statement:

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

Major Goals:

1. To develop and recommend program, policy and procedures alternatives to the Town Council for consideration.
2. To offer up-to-date information related to special activities and programs within the Town for the citizens.
3. To formulate, present, and administer the Town budget in a manner to ensure responsive and cost effective Town services.
4. To provide vision into the future of the community in an effort to aid in the planning process, as well as anticipate potential problems which may need to be addressed.
5. To provide efficient access and retrieval of Town records and respond to internal and external Open Records requests in a professional, timely, and polite manner.
6. To have an organized and professional records system that complies with all related laws/requirements.
7. To provide excellent customer service by being able to answer questions and if not offering to call the customer back with an answer as soon as possible.
8. To communicate all pertinent and necessary information to the Citizens through monthly newsletters.

Fiscal Year 2014-2015 Accomplishments:

1. Completed the City Secretary Training - graduate Jan 2016
2. Wrote an updated Record Management Policy
3. Improved my technology skills

Objectives for Fiscal Year 2015-2016:

1. City Secretary will advance her skills with the various software programs; such as Microsoft Office, Adobe, LaserFische, InCode, etc
2. Clean up, organize, and create efficient record procedures.

Major Budget Changes:

1. Transfer of (2) Support Specialist positions to the Community Development and Public Works departments.
2. Allocation of administrative and operating expenses between the General Fund - G&A department and the Water and Sewer Operating Fund. Annual operating expenses decrease of approximately \$14,000 due to this reallocation.

TOWN OF PANTEGO
ANNUAL OPERATING BUDGET & PLAN OF SERVICES

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

Description:

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

The Finance Department, in its accounting function, is also responsible for processing payroll, cash disbursements (payments), keeping track of all purchase orders, accounts receivable, fixed assets, and other financial and internal controls, including general ledger reconciliations. The Finance Department is also responsible for some part of the risk management function of the Town, including the benefits program (health, dental, life), worker's compensation claims, and liability insurance coverage.

Mission Statement:

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

Major Goals:

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

Fiscal Year 2014-2015 Accomplishments:

1. Obtained 2014 Texas Comptroller Leadership Circle Platinum Award - Highest rating for Financial Transparency.
2. Obtained Distinguished Budget Presentation Award from the Government Finance Officer Association (GFOA) for fiscal year beginning October 1, 2014.
3. Obtained Certificate of Achievement for Excellence in Financial Reporting (CAFR) award for fiscal year ended September 30, 2014.
4. Created Human Resource - Employee Online Resources and Benefits web pages in the Town's main website for current and potential Town employees. These web pages provide employees and potential employees with information and useful links related to the Town benefits, HR forms and Employee Handbook.
5. Coordinated the implementation of the Accounts Receivable module.

6. Created and implemented new hire "check in" process.
7. Continue to improve and maintain unclaimed property process.
8. Prepared RFP for Employee Benefits Consultant and participated in the review of annual employee benefits.
9. Implemented budget adjustment process as an operating budgetary control.
10. Recommended changes to adhere to IRS and TMR requirements and regulations.
11. Diversified Town's investment portfolio by creating TexPool Prime account and expanding the Town's participation in a CDARS program.

Objectives for Fiscal Year 2015-2016:

1. Implementation of Purchasing module and procurement policy training.
2. Develop training programs to increase effective and efficient utilization of currently available systems and policy compliance.
3. Continue to assess and review internal processes and make recommendations for improvement.
4. Receive both, Distinguished Budget Presentation Award and Certificate of Achievement in Financial Reporting Award from the Government Finance Officers Association.

Major Budget Changes:

None at this time.

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

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

EXPENDITURES	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 BUDGET	2014-2015 ESTIMATE	2015-2016 BUDGET	2014-2015/ 2015-2016 CHANGE
Personnel Services	\$ 425,439	\$ 479,827	\$ 413,934	\$ 413,934	\$ 346,799	-16.2%
Contractual Agreements	153,521	156,160	170,045	170,045	161,515	-5.0%
Supplies and Maintenance	42,494	26,860	49,738	49,738	52,994	6.5%
Utilities and Gasoline	17,979	18,313	18,113	18,113	18,857	4.1%
Training / Dues / Miscellaneous	19,810	22,694	17,977	17,977	18,018	0.2%
Capital Outlay	-	6,467	17,639	17,639	10,352	NA
TOTAL EXPENDITURES	\$ 659,243	\$ 710,322	\$ 687,445	\$ 687,445	\$ 608,535	-11.5%

PERSONNEL (Full-Time Equivalent)	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 BUDGET	2014-2015 ESTIMATE	2015-2016 BUDGET	2014-2015/ 2015-2016 CHANGE
City Manager	1	1	1	1	1	0
City Secretary	1	1	1	1	1	0
Finance Director	1	1	1	1	1	0
Accounts Payable/Payroll/HR	1	1	1	1	1	0
Support Specialists	2	2	2	2	0	-2
Public Safety Chief	0	1	0	0	0	0
TOTAL PERSONNEL	6	7	6	6	4	-2

PERFORMANCE MANAGEMENT MATRIX

GOALS	OBJECTIVES	MEASURES	2014 ACTUAL	2015 ESTIMATE	2016 ESTIMATE
Maintain Public Trust Strong partnerships and community involvement	Foster a well-informed community	# of updates for the Town Council	36	36	36
		# of documents processed for Open Records Request	237	240	240
	Enhance communication with citizens and business owners	# of Agendas Processed	36	37	29
		# of Town Council Meetings	36	37	29
		# of PYLC Meetings	10	10	10
		# of Planning & Zoning Meetings	3	1	4
	Create a positive regional identity	# of CRB Meetings	10	9	13
		# of Newsletters processed	13	13	13
		# of Investment Reports	12	12	12
		# of Financial Reports	1	1	1
# of Budget Reports		2	2	2	
Maintain the Integrity and Quality of Life in Pantego	Review/Update Ordinances	# of Ordinances/Resolutions	44	54	54
		Documents reviewed/prepared			
Promote Economic Development	Retain/develop existing businesses	# of ribbon cuttings	3	3	6
		# of PEDC Meetings	21	19	16
		# of Town sponsored events/festivals	7	7	7
Maintain and Sustain a Financially Sound Organization	Provide cost effective services	# of Payroll transactions processed	27	27	27
		# of Vendor payments processed	2,119	2,200	2,200
		# of Purchase Orders processed	150	150	160
Ensure Excellent Fiscal Management to Maintain Public Trust	Ensure adequate internal controls are in place	# of Adjusting Journal Entries	832	850	850
		# of Budget Adjustments	18	30	30
		# of Monthly Reconciliations	10	10	10

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

ACC. NUM.	ACCOUNT DESCRIPTION	2012-2013	2013-2014	2014-2015	Y-T-D	2014-2015	2015-2016	2014-2015/
		ACTUAL	ACTUAL	ADOPTED BUDGET	6/15/2015	YEAR END ESTIMATE	ADOPTED BUDGET	2015-2016 % CHANGE
PERSONNEL SERVICES								
101.00	Salaries / Wages	\$ 316,743	\$ 355,769	\$ 302,004	\$ 209,089	\$ 301,934	\$ 253,199	-16.2%
102.00	Overtime Wages	3,980	2,899	4,000	72	4,000	1,000	-75.0%
102.10	Car Allowance	-	2,525	6,000	4,250	6,000	6,000	0.0%
103.00	Longevity Pay	2,300	1,845	640	710	710	761	18.9%
110.00	FICA/City Contribution	19,911	22,144	19,384	12,637	19,384	16,180	-16.5%
110.10	Medicare/City Contribution	4,656	5,179	4,533	2,955	4,533	3,784	-16.5%
120.02	TMRS/City Contribution	56,642	55,073	45,552	32,776	45,552	42,928	-5.8%
130.00	Workers' Compensation	1,736	4,545	890	605	890	736	-17.3%
130.02	Unemployment Insurance	350	1,502	1,242	47	1,242	828	-33.3%
130.05	Group Insurance/City Contribution	15,840	21,600	28,512	20,541	26,736	19,008	-33.3%
130.05	Basic Life / AD&D	3,281	6,747	-	1,171	1,561	1,260	NA
130.05	Short & Long-Term Disability	-	-	1,177	1,044	1,392	1,115	NA
SUBTOTAL PERSONNEL SERVICES		\$ 425,439	\$ 479,828	\$ 413,934	\$ 285,897	\$ 413,934	\$ 346,799	-16.2%
CONTRACTUAL AGREEMENTS								
201.00	Auditing Expense	\$ 20,000	\$ 20,500	\$ 21,000	\$ 17,500	\$ 21,000	\$ 22,500	7.1%
210.00	Legal Attorney Fees	52,729	32,787	32,000	12,323	32,000	32,000	0.0%
211.00	Legal Advertising	-	1,315	850	451	850	1,050	23.5%
211.50	Franklin Legal	560	2,655	3,560	1,165	3,560	3,840	7.9%
220.00	Appraisal District Expense	6,147	6,265	6,265	6,129	6,265	6,265	0.0%
225.00	County Collection Fees	8,336	8,055	10,595	9,153	10,595	9,829	-7.2%
234.10	Denitech M/A	14,244	20,341	24,355	10,862	24,355	22,800	-6.4%
234.20	Blackboard Connect	5,354	5,354	5,354	5,354	5,354	5,354	0.0%
234.30	Incode M/A	11,677	10,254	10,622	10,429	10,622	9,482	-10.7%
247.00	Insurance Expense	6,660	6,137	7,105	4,661	7,105	7,105	0.0%
252.00	Fiduciary Expense	1,149	520	1,000	244	1,000	1,000	0.0%
365.00	Programming / Maintenance	26,665	41,977	47,340	22,348	46,263	40,290	-14.9%
SUBTOTAL CONTRACTUAL		\$ 153,521	\$ 156,160	\$ 170,045	\$ 100,616	\$ 168,968	\$ 161,515	-5.0%
SUPPLIES / MAINTENANCE								
212.00	Council Fund	\$ 13,332	\$ 6,258	\$ 15,500	\$ 4,845	\$ 15,500	\$ 15,500	0.0%
212.10	Pantego Youth Council	1,776	3,213	4,200	1,408	4,200	4,200	0.0%
213.00	Records Management	-	-	-	-	-	2,600	NA
236.00	Computer Supplies	1,466	300	-	-	-	-	NA
237.00	Newsletter	1,640	1,463	8,338	4,643	8,338	8,338	0.0%
238.00	Office Supplies	6,435	2,033	2,700	383	2,700	2,700	0.0%
239.00	Postage Service/Maintenance	-	3,752	3,000	1,674	3,500	3,500	16.7%
248.10	Planning & Zoning	1,052	316	-	-	-	-	NA
282.00	Printing Expense	-	1,120	1,500	941	1,500	1,500	0.0%
350.00	Building Maintenance	12,453	8,336	9,500	5,955	9,500	9,656	1.6%
364.00	Heat / AC Maintenance	1,000	-	-	-	-	-	NA
712.00	Election Expense	3,340	70	5,000	99	5,000	5,000	0.0%
SUBTOTAL SUPPLIES/ MAINTENANCE		\$ 42,494	\$ 26,860	\$ 49,738	\$ 19,948	\$ 50,238	\$ 52,994	6.5%
UTILITIES & GASOLINE								
411.00	Natural Gas and Electricity	\$ 6,042	\$ 7,222	\$ 6,500	\$ 3,846	\$ 6,500	\$ 6,500	0.0%
411.10	Telephone Expense	10,988	9,271	9,223	6,407	9,800	9,967	8.1%
411.20	Cellular Phone Expense	-	941	1,440	801	1,440	1,440	0.0%
411.30	Water Expense	948	879	950	495	950	950	0.0%
SUBTOTAL UTILITIES & GASOLINE		\$ 17,979	\$ 18,313	\$ 18,113	\$ 11,548	\$ 18,690	\$ 18,857	4.1%
TRAINING / DUES / MISC.								
255.00	TML Deductable	\$ 5,000	\$ 10,000	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	0.0%
705.00	Membership Dues	3,978	2,953	4,387	3,277	4,387	3,478	-20.7%
724.00	Travel / Training	6,436	6,633	7,590	5,535	7,590	8,540	12.5%
724.10	City Manager Expense	3,150	-	-	-	-	-	NA
770.00	Miscellaneous	1,246	2,993	1,000	368	1,000	1,000	0.0%
771.00	Staffing Expense	-	115	-	-	-	-	NA
SUBTOTAL TRAINING / DUES / MISC.		\$ 19,810	\$ 22,694	\$ 17,977	\$ 9,180	\$ 17,977	\$ 18,018	0.2%

(Continued)

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

<u>ACC. NUM.</u>	<u>ACCOUNT DESCRIPTION</u>	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ADOPTED BUDGET	Y-T-D 6/15/2015	2014-2015 YEAR END ESTIMATE	2015-2016 ADOPTED BUDGET	2014-2015/ 2015-2016 % CHANGE
<u>CAPITAL</u>								
483.00	Minor Office Equipment	\$ -	\$ 2,106	\$ 2,000	\$ 488	\$ 2,000	\$ -	-100.0%
482.10	Incode Modules	-	-	7,000	4,400	7,000	7,825	11.8%
482.10	Incode Training	-	-	2,898	2,898	2,898	-	-100.0%
482.10	IT Upgrades	-	-	3,877	3,702	3,877	2,527	-34.8%
710.00	Capital Lease-Phone System	-	4,361	1,864	1,564	1,864	-	-100.0%
	SUBTOTAL CAPITAL OUTLAY	\$ -	\$ 6,467	\$ 17,639	\$ 13,052	\$ 17,639	\$ 10,352	-41.3%
TOTAL GENERAL & ADMINISTRATIVE		\$ 659,243	\$ 710,322	\$ 687,445	\$ 440,242	\$ 687,445	\$ 608,535	-11.5%

TOWN OF PANTEGO
ANNUAL OPERATING BUDGET & PLAN OF SERVICES

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

Description:

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

Mission Statement:

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

Major Goals:

1. Continue to asses street infrastructure ; identify the needs for future pavement repair and overlay projects.
2. To improve customer service through efficiency and time management.
3. To fully implement the storm water management program to meet state standards and improve the water quality of the Pantego Branch of Rush Creek.

Fiscal Year 2014-2015 Accomplishments:

1. Bowen Rd. pavement repairs and re-striping.
2. Storm water piping repairs on Preston Ct.
3. Street sign replacement as identified.
4. Sidewalk replacement and installation
5. Park Row pavement repairs and re-striping

Objectives for Fiscal Year 2015-2016:

1. Identify storm water drainage pipe failures and plan for repair
2. Storm water initiatives
3. Pavement management; streets and sidewalks
4. Construction administration and inspections pertaining to capital and private projects
5. Street sign replacement as identified

Major Budget Changes:

1. Splitting the Uniform account into water, sewer and public works
2. Splitting the Insurance, Programming, Telephone, Cell Phone account into water, sewer and public works
3. Reallocated street sweeping and landscaping/improvement expenses to the Street Improvement Fund.
4. Capital includes capital lease annual capital lease payment for part of the Motorola Radio System previously budgeted as a transfer out from the General Fund to the Equipment Replacement Fund.

TOWN OF PANTEGO
ANNUAL OPERATING BUDGET & PLAN OF SERVICES

FUND: General Fund - 100
DEPARTMENT: Public Works - 135
DIVISION: Utility Billing & Collections

Description:

The Support Specialists / Utility Billing Coordinator receives incoming phone calls and welcomes visitors to Town Hall. This position is responsible for all park reservations, animal control responses, newsletters, citizen correspondence, new utility account setup, ROW permits, utility billing, adjustments, record keeping, reports and CRB staff liaison. This position also assists the Public Work Director in administrative duties including record retention, filing, and TCEQ reporting. This position is also partially supervised by and assists the City Secretary. Additional functions include support during operational gaps, as the Planning & Zoning Clerk; handling contractor registration, building permit submissions, and scheduling all necessary inspections, and works with the Community Development Director in all aspects of his administrative work, including record retention and filing. This position is also responsible for cash handling, deposits, and reconciliation of the daily cash drawer in conjunction with the other Support Specialist position.

Mission Statement:

Provide responsive, courteous and quality service in order to achieve customer satisfaction and improve the quality of life for the community of the Town of Pantego.

Major Goals:

1. To collect, process and distribute accurate billing information for water, wastewater, garbage and recycling collection services for the community, while maintaining a courteous, service oriented environment.
2. Continue to improve operational efficiencies by performing monthly account audits.
3. Provide immediate response to walk-in and phone-in customers.
4. To communicate all pertinent and necessary information to the citizens through monthly newsletters.

Fiscal Year 2014-2015 Accomplishments:

1. Corrected numerous water account errors in Encode that allowed for uncollected funds.
2. Developed a ROW permit data management system that is hyperlinked to a spreadsheet
3. Developed a Backflow/Cross connection data management spreadsheet
4. Scanned in to Laserfiche, archived reporting data for liquid waste and backflow reports

Objectives for Fiscal Year 2015-2016:

1. Assist CRB for purchases related to events and assistance as the staff liaison.
2. Advance skills in Microsoft Office programs.
3. Continue to define the process control of record management
4. Continue to develop an Utility Billing audit program for the prevention of billing errors

Major Budget Changes:

Moving the funding for the Support Specialist / Utility Billing Coordinator from GA to Public Works, which accurately reflects the duties and responsibilities for this funded position

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

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

EXPENDITURES	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 BUDGET	2014-2015 ESTIMATE	2015-2016 BUDGET	2014-2015/ 2015-2016 CHANGE
Personnel Services	\$ 420,925	\$ 371,395	\$ 386,745	\$ 386,745	\$ 455,020	17.7%
Contractual Agreements	19,982	16,539	15,124	15,124	10,430	-31.0%
Supplies and Maintenance	28,854	37,362	57,197	57,197	49,025	-14.3%
Utilities and Gasoline	81,454	89,458	86,200	86,200	81,960	-4.9%
Training / Dues / Miscellaneous	7,748	5,021	5,337	5,337	5,540	3.8%
Capital Outlay	2,877	5,714	798	798	11,875	1388.1%
TOTAL EXPENDITURES	\$ 561,840	\$ 525,489	\$ 551,401	\$ 551,401	\$ 613,850	11.3%

PERSONNEL (Full-Time Equivalent)	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 BUDGET	2014-2015 ESTIMATE	2015-2016 BUDGET	2014-2015/ 2015-2016 CHANGE
Public Works Director	1	1	1	1	1	0
Community Development Director	1	1	0	0	0	0
Public Works Foreman	1	1	2	2	2	0
Public Works Worker	4.5	4.5	3.5	3.5	3.5	0
Support Specialist/Utility Billing	0	0	0	0	1	1
TOTAL PERSONNEL	7.5	7.5	6.5	6.5	7.5	1

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

PERFORMANCE MANAGEMENT MATRIX

GOALS	OBJECTIVES	MEASURES	2016 ESTIMATE
Invest in Public Infrastructure	Maintain/improve infrastructure and assets	# of Right-Of-Way permits	24
		# of Construction inspections	675
Maintain the Integrity and Quality of Life in Pantego		# Animal Service Calls	28
		# Drainage inspections	24
Maintain and Enhance Town Services/Meet Community Expectations	Protect public health and provide reliable service	# of Pot Hole Repairs	80
		Street Sweeping Events	2
	Increase the efficiency of existing roadways	Clean-Up Events	2
		Special Events	9
		Capital Improvement Projects	3
	Manage existing and future infrastructure needs	Private Development Projects	2
		# of Street Signage Replacements	40
	Mesquito Traps	112	

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

ACC. NUM.	ACCOUNT DESCRIPTION	2012-2013	2013-2014	2014-2015	Y-T-D	2014-2015	2015-2016	2014-2015/
		ACTUAL	ACTUAL	ADOPTED BUDGET	6/15/2015	YEAR END ESTIMATE	ADOPTED BUDGET	2015-2016 % CHANGE
PERSONNEL SERVICES								
101.00	Salaries / Wages	\$ 270,946	\$ 239,970	\$ 239,024	\$ 162,454	\$ 236,250	\$ 272,874	14.2%
101.10	Part-time Wages	23,044	18,743	16,492	10,601	16,492	23,821	44.4%
102.00	Overtime Wages	14,267	14,736	15,000	13,044	15,000	17,000	13.3%
102.10	Car Allowance	-	-	-	-	2,000	2,400	NA
102.20	Certification Pay	-	-	14,400	7,125	14,400	14,400	0.0%
103.00	Longevity Pay	2,380	2,500	440	1,214	1,214	1,082	145.7%
110.00	FICA/City Contribution	19,123	16,823	17,692	12,124	17,692	20,558	16.2%
110.10	Medicare/City Contribution	4,472	3,934	3,922	2,835	3,922	4,484	14.3%
120.02	TMRS Contribution	50,379	39,443	39,173	28,446	39,173	50,626	29.2%
130.00	Workers' Compensation	6,108	7,242	9,464	6,440	9,464	10,156	7.3%
130.02	Unemployment Insurance	471	1,663	1,449	134	1,449	1,656	14.3%
130.05	Group Insurance/City Contribution	28,800	25,272	28,512	19,102	27,282	33,264	16.7%
130.05	Basic Life / AD&D	936	1,069	-	946	1,261	1,415	NA
130.05	Short & Long-Term Disability	-	-	1,177	859	1,145	1,284	9.1%
SUBTOTAL PERSONNEL SERVICES		\$ 420,925	\$ 371,395	\$ 386,744	\$ 265,324	\$ 386,744	\$ 455,020	17.7%
CONTRACTUAL AGREEMENTS								
232.00	Engineering & Maps	\$ 16,022	\$ 6,550	\$ 4,000	\$ 979	\$ 2,100	\$ 4,000	0.0%
247.00	Insurance Expense	-	4,599	7,824	5,133	7,824	3,130	-60.0%
346.00	Traffic Signal Maintenance	1,994	2,615	1,500	479	1,500	1,500	0.0%
348.00	Communication Equipment Maint	1,764	1,764	1,800	1,176	1,800	1,800	0.0%
365.00	Programming / Maintenance	201	1,011	-	-	-	-	NA
SUBTOTAL CONTRACTUAL		\$ 19,982	\$ 16,539	\$ 15,124	\$ 7,767	\$ 13,224	\$ 10,430	-31.0%
SUPPLIES / MAINTENANCE								
238.00	Office Supplies	\$ 2,520	\$ 1,194	\$ 1,000	\$ 501	\$ 1,000	\$ 1,000	0.0%
239.00	Postage Service/Maintenance	-	934	600	5	50	50	-91.7%
243.00	Animal Control	-	6,183	6,500	-	6,000	6,500	0.0%
282.00	Printing Expense	-	-	-	86	86	50	NA
329.00	Uniforms Expense	2,560	2,834	2,922	1,285	2,922	1,200	-58.9%
350.00	Building Maintenance	3,415	3,140	5,900	1,778	5,900	3,500	-40.7%
352.00	Sidewalk Maintenance & Repair	-	-	10,000	-	10,000	10,000	0.0%
353.00	Street Sweeping	-	-	11,000	1,795	7,310	-	-100.0%
356.00	Vehicle / Equipment Expense	1,591	2,881	2,000	1,109	2,000	2,000	0.0%
366.00	Computer Software Maint/Repair	-	-	500	312	500	500	0.0%
464.00	Landscaping & Improvements	-	-	7,000	1,975	7,000	8,600	22.9%
526.00	Code Compliance	12,171	10,965	-	-	-	-	NA
527.00	Street Signage Maint/Repair	-	-	-	-	-	2,000	NA
528.00	Equipment & Supplies	4,361	4,230	5,500	4,903	5,500	5,950	8.2%
528.20	Traffic Control Supplies	-	-	-	-	-	3,400	NA
529.00	Lawn Equipment Maintenance	1,856	4,052	1,775	1,085	1,775	1,775	0.0%
536.00	Storm Water Repair	380	950	2,500	207	1,000	2,500	0.0%
SUBTOTAL SUPPLIES/ MAINTENANCE		\$ 28,854	\$ 37,362	\$ 57,197	\$ 15,039	\$ 51,043	\$ 49,025	-14.3%
UTILITIES & GASOLINE								
362.00	Gasoline / Oil Expense	\$ 8,690	\$ 7,593	\$ 7,500	\$ 2,660	\$ 7,500	\$ 7,000	-6.7%
411.00	Natural Gas and Electricity	5,177	8,799	10,500	5,135	10,500	10,000	-4.8%
411.10	Telephone Expense	2,676	3,982	3,100	2,911	4,300	1,720	-44.5%
411.20	Cellular Phone Expense	3,682	3,807	3,100	3,220	4,775	1,240	-60.0%
411.30	Water Expense	12,600	12,177	12,000	6,154	12,000	12,000	0.0%
413.00	Traffic Signal Electricity	4,514	4,923	5,000	2,804	5,000	5,000	0.0%
450.00	Street Lighting Electricity	44,116	48,178	45,000	26,150	45,000	45,000	0.0%
SUBTOTAL UTILITIES & GASOLINE		\$ 81,454	\$ 89,458	\$ 86,200	\$ 49,033	\$ 89,075	\$ 81,960	-4.9%
TRAINING / DUES / MISC.								
255.00	TML Deductable	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ -	NA
705.00	Membership Dues	1,064	949	412	60	412	625	51.7%
724.00	Travel / Training	5,274	3,277	3,925	2,026	3,925	3,915	-0.3%
770.00	Miscellaneous	1,411	795	1,000	340	1,000	1,000	0.0%
771.00	Staffing Expense	-	-	-	179	179	-	-
SUBTOTAL TRAINING / DUES / MISC.		\$ 7,748	\$ 5,021	\$ 5,337	\$ 7,605	\$ 10,516	\$ 5,540	3.8%
CAPITAL								
483.00	Minor Office Equipment	\$ 2,876.00	\$ 1,247.92	\$ -	\$ -	\$ -	\$ -	NA
486.00	Minor Equipment	-	2,596	-	-	-	-	NA
710.00	Capital Lease-Phone System	-	1,869	799	670	799	-	-100.0%
710.00	Capital Lease-Radio System	-	-	-	-	-	11,875	NA
SUBTOTAL CAPITAL OUTLAY		\$ 2,876	\$ 5,713	\$ 799	\$ 670	\$ 799	\$ 11,875	1386.3%
TOTAL PUBLIC WORKS		\$ 561,840	\$ 525,489	\$ 551,401	\$ 345,438	\$ 551,401	\$ 613,850	11.3%

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TOWN OF PANTEGO
ANNUAL OPERATING BUDGET & PLAN OF SERVICES

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

Description:

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

Mission Statement:

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

Major Goals:

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

Fiscal Year 2014-2015 Accomplishments:

1. Completion major revision of Chapter 14 "Zoning" of the code of ordinances based on the 2012 Comprehensive Plan Update.
2. Completion and TCEQ approval of Storm Water Management Program (MS4) and implementation.
3. Completion of update of Storm Water Pollution Prevention ordinance.

Objectives for Fiscal Year 2015-2016:

1. Complete major revision of Chapter 10 "Subdivision Regulations"
2. Review and adopt the 2015 International Codes.
3. Purchase and implement development software.
4. Implement environmental programs including: cross connection control, liquid waste hauler, grease and grit trap monitoring, etc.

Major Budget Changes:

1. Addition of Development Support Specialist/Permit Tech to Community Development budget from G & A.
2. The addition of a Code Compliance Officer is proposed to create a position that will work to better implement the fire inspection program, code enforcement inspections and environmental inspections.
3. Development software is being requested to facilitate development staff efficiency and accuracy when implementing proper timelines, processes and recordkeeping.

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

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

EXPENDITURES	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 BUDGET	2014-2015 ESTIMATE	2015-2016 BUDGET	2014-2015/ 2015-2016 CHANGE
Personnel Services	\$ -	\$ -	\$ 86,329	\$ 86,329	\$ 132,500	53.5%
Contractual Agreements	-	-	11,862	11,862	11,362	-4.2%
Supplies and Maintenance	-	-	18,866	18,866	22,311	18.3%
Utilities and Gasoline	-	-	3,250	3,250	2,800	-13.8%
Training / Dues / Miscellaneous	-	-	6,189	6,189	5,564	-10.1%
Capital Outlay	-	-	-	-	7,000	NA
TOTAL EXPENDITURES	\$ -	\$ -	\$ 126,496	\$ 126,496	\$ 181,537	43.5%

PERSONNEL (Full-Time Equivalent)	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 BUDGET	2014-2015 ESTIMATE	2015-2016 BUDGET	2014-2015/ 2015-2016 CHANGE
Community Development Director	0	0	1	1	1	0
Support Specialist	0	0	0	0	1	1
TOTAL PERSONNEL	0	0	1	1	2	1

PERFORMANCE MANAGEMENT MATRIX

GOALS	OBJECTIVES	MEASURES	2014 ACTUAL	2015 ESTIMATE	2016 ESTIMATE
Maintain the Integrity and Quality of Life in Pantego	Assure regulatory compliance	Building Safety Inspections	556	531	550
		Code Compliance Inspections	69	96	240
		Commercial Permits Issued	122	106	110
		Residential Permits Issued	124	117	120
Promote Economic Development	Protect public health and provide reliable service	Certificates of Occupancy Issued	92	86	90
		# of Planning & Zoning Meetings	7	3	8
Maintain Public Trust	Maintain effective relationships with the development community				
Strong partnerships and community involvement					
Maintain and Enhance Town Services/Meet Community Expectations					

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

ACC. NUM.	ACCOUNT DESCRIPTION	2014-2015		2014-2015	2015-2016	2014-2015/
		ADOPTED BUDGET	Y-T-D 6/15/2015	YEAR END ESTIMATE	ADOPTED BUDGET	2015-2016 % CHANGE
PERSONNEL SERVICES						
101.00	Salaries / Wages	\$ 62,668	\$ 43,385	\$ 62,668	\$ 93,013	48.4%
102.00	Overtime Wages	-	-	-	1,000	NA
102.20	Certification Pay	2,400	1,700	2,400	2,400	0.0%
103.00	Longevity Pay	996	995	996	1,203	20.8%
110.00	FICA/City Contribution	4,096	2,835	3,663	6,052	47.8%
110.10	Medicare/City Contribution	958	663	958	1,415	47.7%
120.02	TMRS / City Contribution	9,625	7,047	9,625	16,058	66.8%
130.00	Workers' Compensation	431	295	431	527	22.3%
130.02	Unemployment Insurance	207	9	207	414	100.0%
130.05	Group Insurance/City Contribution	4,752	3,563	4,752	9,504	100.0%
130.05	Basic Life / AD&D	-	248	330	477	NA
130.05	Short & Long-Term Disability	196	224	299	437	122.9%
	SUBTOTAL PERSONNEL SERVICES	\$ 86,329	\$ 60,965	\$ 86,329	\$ 132,500	53.5%
CONTRACTUAL AGREEMENTS						
232.00	Engineering & Maps	\$ 10,000	\$ 4,306	\$ 10,000	\$ 9,500	-5.0%
247.00	Insurance Expense	1,862	1,222	1,862	1,862	0.0%
	SUBTOTAL CONTRACTUAL	\$ 11,862	\$ 5,528	\$ 11,862	\$ 11,362	-4.2%
SUPPLIES / MAINTENANCE						
238.00	Office Supplies	\$ 1,000	\$ 271	\$ 1,000	\$ 1,000	0.0%
239.00	Postage Service/Maintenance	600	202	600	600	0.0%
248.10	Planning & Zonning	1,000	301	1,000	1,000	0.0%
282.00	Printing Expense	1,000	-	1,000	1,000	0.0%
329.00	Uniforms Expense	333	148	333	351	5.4%
356.00	Vehicle / Equipment Expense	1,000	70	1,000	1,000	0.0%
366.00	Computer Software Maint/Repair	500	-	500	500	0.0%
525.00	Other Retainer & Service Fees	5,700	2,100	5,700	5,700	0.0%
526.00	Code Compliance	5,000	1,188	5,000	3,000	-40.0%
528.00	Equipment & Supplies	2,733	1,938	2,733	1,000	-63.4%
530.00	Mosquito Control	-	-	-	7,160	NA
	SUBTOTAL SUPPLIES/ MAINTENANCE	\$ 18,866	\$ 6,218	\$ 18,866	\$ 22,311	18.3%
UTILITIES & GASOLINE						
362.00	Gasoline / Oil Expense	\$ 2,200	\$ 1,083	\$ 2,200	\$ 1,700	-22.7%
411.10	Telephone Expense	1,600	-	-	-	-100.0%
411.20	Cellular Phone Expense	900	742	1,050	1,100	22.2%
	SUBTOTAL UTILITIES & GASOLINE	\$ 4,700	\$ 1,825	\$ 3,250	\$ 2,800	-40.4%
TRAINING / DUES / MISC.						
705.00	Membership Dues	\$ 620	\$ 570	\$ 570	\$ 690	11.3%
724.00	Travel / Training	3,119	3,491	4,619	3,874	24.2%
770.00	Miscellaneous	1,000	28	1,000	1,000	0.0%
	SUBTOTAL TRAINING / DUES / MISC.	\$ 4,739	\$ 4,089	\$ 6,189	\$ 5,564	17.4%
CAPITAL						
482.10	Computer Software	\$ -	\$ -	\$ -	\$ 7,000	NA
	SUBTOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ 7,000	NA
	TOTAL COMMUNITY DEVELOPMENT	\$ 126,496	\$ 78,625	\$ 126,496	\$ 181,537	43.5%

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TOWN OF PANTEGO
ANNUAL OPERATING BUDGET & PLAN OF SERVICES

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

Description:

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

Mission Statement:

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

Major Goals:

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

Fiscal Year 2014-2015 Accomplishments:

1. Implemented a, successful, "Block Party " program which enhances communication within the Town.
2. As of May 29th, the Department is full staffed.
3. Increased the starting salaries.
4. Pantego "Cops for Kids" program was a huge success.
5. Increased the usage of social media which has enhanced communication with citizens.
6. Implemented a Solicitor Permit process to protect residents from unscrupulous vendors.
7. Implemented a Precious Metals Dealer licensing process to protect residents from stolen property thefts.

Objectives for Fiscal Year 2015-2016:

1. Begin the process of the Best Practices program through the Association of Chief of Police.
2. Continue to raise salaries in order to be more competitive with surround jurisdictions in order to obtain and retain employees.
3. Implement an education program to help prevent Fraud and Identity Theft for the residents and business owners.

Major Budget Changes:

- There are no major budget changes at this time.
- Capital includes capital lease annual payments (principal and interest) previously bugeted as a transfer out from the General Fund to the Equipment Replacement Fund.

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

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

EXPENDITURES	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 BUDGET	2014-2015 ESTIMATE	2015-2016 BUDGET	2014-2015/ 2015-2016 CHANGE
Personnel Services	\$ 949,882	\$ 937,580	\$ 1,089,654	\$ 1,049,654	\$ 1,123,037	3.1%
Contractual Agreements	41,994	57,478	43,717	43,717	44,300	1.3%
Supplies and Maintenance	71,778	52,398	54,475	54,475	58,475	7.3%
Utilities and Gasoline	60,139	65,905	57,104	57,104	58,264	2.0%
Training / Dues / Miscellaneous	14,173	18,396	19,945	19,945	20,445	2.5%
Capital Outlay	800	6,883	11,013	11,013	77,527	604.0%
TOTAL EXPENDITURES	\$ 1,138,766	\$ 1,138,640	\$ 1,275,908	\$ 1,235,908	\$ 1,382,048	8.3%

PERSONNEL (Full-Time Equivalent)	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 BUDGET	2014-2015 ESTIMATE	2015-2016 BUDGET	2014-2015/ 2015-2016 CHANGE
Public Safety Chief	0	0	0.5	0.5	0.5	0
Assistant Chief of Police	1	1	1	1	1	0
Police Lieutenant	1	0	0	0	0	0
Police Sergeant	2	2	2	2	2	0
Police Corporal	2	2	2	1	1	-1
Police Officer	6	6	6	7	7	1
School Crossing Guard	0.5	0.5	0.5	0.5	0.5	0
Dispatcher	5.5	5	5	5	5	0
TOTAL PERSONNEL	18	16.5	17	17	17	0

PERFORMANCE MANAGEMENT MATRIX

GOALS	OBJECTIVES	MEASURES	2014 ACTUAL	2015 ESTIMATE	2016 ESTIMATE
Maintain the Integrity and Quality of Life in Pantego	Enhance Public Safety in the Community	Total Call for Service	21,617	23,000	22,000
		Arrests	876	1,000	900
		DWI Arrests	42	50	50
		Citations	6,662	7,000	7,000
		Accidents	112	150	125
Maintain and Enhance Town Services/Meet Community Expectations	Secure and deploy public safety resources in the most efficient and most effective manner				
Maintain and Enhance Public Trust	Focus on prevention programs to heighten awareness, minimize loss, and support a safer community				

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

ACC. NUM.	ACCOUNT DESCRIPTION	2012-2013	2013-2014	2014-2015	Y-T-D	2014-2015	2015-2016	2014-2015/
		ACTUAL	ACTUAL	ADOPTED BUDGET	6/15/2015	YEAR END ESTIMATE	ADOPTED BUDGET	2015-2016 % CHANGE
PERSONNEL SERVICES								
101.00	Salaries / Wages	\$ 666,361	\$ 651,117	\$ 758,648	\$ 471,151	\$ 718,648	\$ 769,922	1.5%
101.10	Part Time Wages	5,578	8,519	5,500	4,380	5,500	5,500	0.0%
102.00	Overtime Wages	25,563	32,526	33,000	17,278	33,000	33,000	0.0%
103.00	Longevity Pay	2,525	3,355	4,512	3,903	4,512	4,426	-1.9%
110.00	FICA/City Contribution	41,344	41,592	49,703	28,904	49,703	50,397	1.4%
110.10	Medicare/City Contribution	9,669	9,727	11,624	6,760	11,624	11,786	1.4%
120.02	TMRS / City Contribution	121,885	105,579	116,000	73,425	116,000	132,809	14.5%
130.00	Worker's Compensation	14,438	18,925	25,243	17,182	25,243	26,284	4.1%
130.02	Unemployment Insurance	158	4,010	3,781	506	3,781	3,627	-4.1%
130.05	Group Insurance/City Contribution	58,320	58,320	78,408	48,428	74,766	78,408	0.0%
130.05	Basic Life / AD&D	4,041	3,909	-	2,714	3,618	3,618	NA
130.05	Short & Long-Term Disability	-	-	3,235	2,444	3,259	3,260	0.8%
SUBTOTAL PERSONNEL SERVICES		\$ 949,882	\$ 937,580	\$ 1,089,654	\$ 677,074	\$ 1,049,654	\$ 1,123,037	3.1%
CONTRACTUAL AGREEMENTS								
234.00	Maintenance Agreements	\$ 11,844	\$ 4,753	\$ 5,901	\$ 3,505	\$ 5,901	\$ 5,901	0.0%
234.10	Denitech M/A	-	3,670	-	-	-	-	NA
234.30	Incode M/A	-	11,094	11,649	11,297	11,649	12,232	5.0%
248.00	Law Enforcement Liab Insurance	16,650	14,806	18,022	11,822	18,022	18,022	0.0%
348.00	Communication Equipment Maint	-	8,143	8,145	5,429	8,145	8,145	0.0%
365.00	Programming / Maintenance	13,500	15,011	-	-	-	-	NA
SUBTOTAL CONTRACTUAL		\$ 41,994	\$ 57,478	\$ 43,717	\$ 32,052	\$ 43,717	\$ 44,300	1.3%
SUPPLIES / MAINTENANCE								
238.00	Office Supplies	\$ 8,017	\$ 4,975	\$ 6,000	\$ 1,491	\$ 4,000	\$ 6,000	0.0%
239.00	Postage Service/Maintenance	-	1,018	775	370	775	775	0.0%
246.00	Motorcycle Maintenance/Repair	2,738	2,264	2,200	-	2,200	2,200	0.0%
270.00	Prisoner Food/Supplies	4,005	3,649	4,200	2,304	4,200	4,200	0.0%
280.00	Investigation Supplies	6,029	5,096	5,200	4,996	5,200	5,200	0.0%
329.00	Uniform Expense	4,069	5,078	4,600	2,599	4,600	4,600	0.0%
350.00	Building Maintenance	18,974	13,680	17,000	8,919	15,840	17,000	0.0%
356.00	Vehicle / Equipment Expense	15,842	10,388	8,000	9,375	10,000	10,000	25.0%
358.00	Equipment Repair	1,425	991	1,500	578	1,500	1,500	0.0%
364.00	Heat / AC Maintenance	563	3,900	-	-	-	-	NA
492.00	Communication Expense	10,116	1,361	2,000	429	2,000	2,000	0.0%
525.00	Other Retainer & Service Fees	-	-	3,000	3,000	3,000	5,000	66.7%
SUBTOTAL SUPPLIES/ MAINTENANCE		\$ 71,778	\$ 52,398	\$ 54,475	\$ 34,060	\$ 53,315	\$ 58,475	7.3%
UTILITIES & GASOLINE								
362.00	Gasoline / Oil Expense	\$ 29,938	\$ 31,642	\$ 25,500	\$ 15,195	\$ 25,500	\$ 25,500	0.0%
411.00	Natural Gas and Electricity	13,936	18,234	15,764	10,035	15,764	15,764	0.0%
411.10	Telephone Expense	11,558	9,242	9,340	6,723	10,500	10,500	12.4%
411.20	Cellular Phone Expense	2,913	4,442	4,500	3,055	4,500	4,500	0.0%
411.30	Water Expense	1,795	2,345	2,000	871	2,000	2,000	0.0%
SUBTOTAL UTILITIES & GASOLINE		\$ 60,139	\$ 65,905	\$ 57,104	\$ 35,879	\$ 58,264	\$ 58,264	2.0%
TRAINING / DUES / MISC.								
279.00	Fire Arms Qualification	\$ 3,130	\$ 4,360	\$ 5,200	\$ 2,588	\$ 5,200	\$ 5,200	0.0%
705.00	Membership Dues	1,533	2,369	2,695	3,081	3,195	3,195	18.6%
724.00	Travel / Training	4,618	4,947	7,550	4,367	7,550	7,550	0.0%
770.00	Miscellaneous	1,635	1,075	1,000	292	500	1,000	0.0%
771.00	Staffing Expense	3,257	5,645	3,500	3,553	3,500	3,500	0.0%
SUBTOTAL TRAINING / DUES / MISC.		\$ 14,173	\$ 18,396	\$ 19,945	\$ 13,882	\$ 19,945	\$ 20,445	2.5%
CAPITAL								
481.00	Minor Computer Equipment	\$ -	\$ -	\$ 2,000	\$ 1,194	\$ 2,000	\$ 2,000	0.0%
483.00	Minor Office Equipment	-	1,352	450	-	450	-	-100.0%
486.00	Minor Equipment	800	1,170	6,700	4,885	6,700	3,300	-50.7%
710.00	Capital Lease-Phone System	-	4,361	1,864	1,564	1,864	-	-100.0%
710.00	Capital Lease-PD Vehicles	-	-	-	-	-	17,419	NA
710.00	Capital Lease-Radio System	-	-	-	-	-	54,809	NA
SUBTOTAL CAPITAL OUTLAY		\$ 800	\$ 6,884	\$ 11,014	\$ 7,643	\$ 11,014	\$ 77,528	603.9%
TOTAL POLICE DEPARTMENT		\$1,138,766	\$1,138,640	\$1,275,908	\$ 800,591	\$ 1,235,908	\$ 1,382,048	8.3%

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TOWN OF PANTEGO
ANNUAL OPERATING BUDGET & PLAN OF SERVICES

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

Description:

The services provided by the Fire Department include fire suppression, emergency medical services, hazardous materials responses and several community services. The equipment for fire suppression includes one Engine and one Quint. The emergency medical services equipment includes two MICU (mobile intensive care unit) ambulances staffed at all times with at least one paramedic and one basic EMT. We have and maintain a hazardous materials response unit in conjunction with the SERPA group responds to hazardous materials emergencies.

The department also performs over 700 fire safety inspections each year. Our community services programs include the fire and emergency safety programs presented to schools and civic groups within the community. We have other programs such as the home safety inspection program and smoke alarm installation program. The department assists with the maintenance of the several hundred fire hydrants in Pantego. Each staff member is mandated to receive around 70 hours of continuing education each year required by the Texas Commission of Fire Protection as well as the Texas Department of State Health Services.

Mission Statement:

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

Major Goals:

1. Continue the enhancement of our business inspection program.
2. Continue the development of our public outreach programs.
3. Continue exploring optional funding sources.
4. Continue providing the best possible services to the citizens we serve.
5. Increase the safety for our staff.
6. Continue to update equipment by replacing the 10 year old Medic 2.

Fiscal Year 2014-2015 Accomplishments:

The department had to hire three new firefighters early in 2014 due to losing three paramedics firefighters we spent a great deal of time training them to the expectations required in Pantego. The department was able to maintain full time staffing for the remainder of the year. We always strive to maintain the level of service that the citizens of the town deserve.

We are continuing the training of firefighters to the level of Fire Inspector to enable the continuation of our business inspection program as required by state law. At this time we have four certified fire Inspectors. This will continue to assist with the inspections of over 700 businesses within the town. Continued streamlining the inspection process with the iPad.

Thanks to council approval we remounted the older of the two ambulances the town owns with a 2014 Dodge 4500. This is a larger chassis that should prove to have a more comfortable ride for the patients we transport.

All 10 of the self contained breathing apparatus (SCBA) were approved for replacement. We also replaced over 1900 feet of fire hose.

Objectives for Fiscal Year 2015-2016:

1. Enhance the business inspection program by continue to train other staff to the level of fire inspector.
2. Purchase and implement a second iPad for inspections. Utilize a part time fire inspector to assist with management of the inspection and billing for all commercial occupancies within the town.
3. Offer more Texas Commission on Fire Protection (TCFP) certification classes.
4. Progress the public outreach program with programs such as the block parties, fire safety programs in schools.
5. Continue applying for all available grants such as the Assistance to firefighter grants.
6. Continue to train the staff to the level that the citizens are accustomed to.
7. Update safety equipment provided for our staff.
8. Remount of M-2, replace SCBA compressor.

Major Budget Changes:

1. Increase in vehicle expense line item.
2. Capital expense category includes capital lease payments due next fiscal year for Fire department financed equipment: Fire Engine-Quint and 27% of the Motorola Radio System annual payment. Capital lease payments were previously budgeted as a transfer out from the General Fund to the Equipment Replacement Fund.

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

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

EXPENDITURES	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 BUDGET	2014-2015 ESTIMATE	2015-2016 BUDGET	2014-2015/ 2015-2016 CHANGE
Personnel Services	\$ 851,902	\$ 765,350	\$ 842,573	\$ 842,573	\$ 884,422	5.0%
Contractual Agreements	39,950	49,994	49,399	49,399	51,340	3.9%
Supplies and Maintenance	70,637	94,513	64,710	80,043	74,180	14.6%
Utilities and Gasoline	40,497	41,224	43,606	45,385	46,170	5.9%
Training / Dues / Miscellaneous	12,351	17,017	17,586	15,474	18,446	4.9%
Capital Outlay	10,716	6,721	3,413	3,413	127,295	3629.7%
TOTAL EXPENDITURES	\$ 1,026,053	\$ 974,819	\$ 1,021,287	\$ 1,036,287	\$ 1,201,853	17.7%

PERSONNEL (Full-Time Equivalent)	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 BUDGET	2014-2015 ESTIMATE	2015-2016 BUDGET	2014-2015/ 2015-2016 CHANGE
Public Safety Chief	0	0	0.5	0.5	0.5	0
Assistant Fire Chief	1	1	1	1	1	0
Fire Lieutenant	3	3	3	3	3	0
Firefighters/Paramedics	6	6	6	6	6	0
TOTAL PERSONNEL	10	10	10.5	10.5	10.5	0

PERFORMANCE MANAGEMENT MATRIX

GOALS	OBJECTIVES	MEASURES	2014 ACTUAL	2015 ESTIMATE	2016 ESTIMATE
Maintain the Integrity and Quality of Life in Pantego	Enhance Public Safety in the Community	Emergency Responses	1,069	1,700	1,800
		Automatic Aid Responses	598	1,000	1,100
		Fire Safety Inspections/ Re-inspections	372	1,000	1,000
Maintain and Enhance Town Services/Meet Community Expectations	Secure and deploy public safety resources in the most efficient and most effective manner	Fire Hydrant Inspections	170	-	100
		Public Relations Events	15	30	30
		Fire/EMS Training Hours	1,200	2,000	2,000
Maintain and Enhance Public Trust	Focus on prevention programs to heighten awareness, minimize loss, and support a safer community				
		Maintain a high-level of preparedness through training and utilization of resources			

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

ACC. NUM.	ACCOUNT DESCRIPTION	2012-2013	2013-2014	2014-2015	Y-T-D	2014-2015	2015-2016	2014-2015/
		ACTUAL	ACTUAL	ADOPTED BUDGET	6/15/2015	YEAR END ESTIMATE	ADOPTED BUDGET	2015-2016 % CHANGE
PERSONNEL SERVICES								
101.00	Salaries / Wages	\$ 568,272	\$ 458,664	\$ 552,185	\$ 383,082	\$ 552,185	\$ 574,341	4.0%
101.10	Part Time Wages	16,399	19,091	17,000	2,400	15,420	17,000	0.0%
102.00	Overtime Wages	47,634	100,987	60,000	41,769	60,000	60,000	0.0%
102.10	Car Allowance	-	1,200	1,800	1,275	1,800	1,800	0.0%
103.00	Longevity Pay	4,085	2,715	3,798	3,678	3,798	4,363	14.9%
110.00	FICA/City Contribution	39,049	35,532	39,357	26,507	39,357	40,765	3.6%
110.10	Medicare/City Contribution	9,132	8,310	9,204	6,199	9,204	9,534	3.6%
120.02	TMRS / City Contribution	107,712	86,370	90,565	66,469	90,565	105,912	16.9%
130.00	Worker's Compensation	10,937	9,646	14,122	9,612	12,740	13,203	-6.5%
130.02	Unemployment Insurance	1,198	2,893	2,588	221	2,588	2,588	0.0%
130.05	Group Insurance/City Contribution	45,160	38,016	49,896	36,067	49,896	49,896	0.0%
130.05	Basic Life / AD&D	2,323	1,926	-	1,985	2,647	2,647	NA
130.05	Short & Long-Term Disability	-	-	2,059	1,780	2,373	2,373	15.3%
SUBTOTAL PERSONNEL SERVICES		\$ 851,902	\$ 765,350	\$ 842,573	\$ 581,043	\$ 842,573	\$ 884,422	5.0%
CONTRACTUAL AGREEMENTS								
234.00	Maintenance Agreements	\$ 1,518	\$ 4,330	\$ 5,399	\$ 5,358	\$ 5,399	\$ 7,340	36.0%
234.10	Denitech M/A	-	1,152	-	-	-	-	NA
250.00	Liability Insurance	9,990	10,710	13,100	8,596	13,100	13,100	0.0%
348.00	Communication Equipment Maint	3,428	3,664	4,500	2,443	4,500	4,500	0.0%
365.00	Programming / Maintenance	614	2,593	-	-	-	-	NA
776.00	EMS M.D. Director	8,250	9,000	9,000	6,750	9,000	9,000	0.0%
778.00	Collections Expense	16,151	18,545	17,400	10,804	17,400	17,400	0.0%
SUBTOTAL CONTRACTUAL		\$ 39,950	\$ 49,994	\$ 49,399	\$ 33,951	\$ 49,399	\$ 51,340	3.9%
SUPPLIES / MAINTENANCE								
237.10	Protective Clothing	\$ 7,590	\$ 9,221	\$ 7,000	\$ 6,621	\$ 7,000	\$ 5,400	-22.9%
238.00	Office Supplies	2,088	533	1,000	840	1,000	1,000	0.0%
239.00	Postage Service/Maintenance	-	383	750	288	750	800	6.7%
256.00	Fire Prevention & Inspection	1,493	897	1,500	483	1,500	2,280	52.0%
257.00	Hazmat Expense	-	823	3,000	1,781	3,000	3,000	0.0%
329.00	Uniforms Expense	4,312	4,243	3,660	1,054	3,660	3,700	1.1%
350.00	Building Maintenance	6,924	5,804	6,500	5,023	6,500	6,500	0.0%
356.00	Vehicle / Equipment Expense	27,272	53,136	20,000	25,045	35,000	30,000	50.0%
358.00	Equipment Repair	987	-	-	-	-	-	NA
364.00	Heat / AC Maintenance	113	950	-	-	-	-	NA
532.00	SCBA Maintenance	2,370	1,749	3,000	80	3,000	2,000	-33.3%
534.00	Equipment Replacement	1,340	776	1,000	1,024	1,024	1,000	0.0%
702.00	Ambulance Medical - Supplies	11,038	10,243	11,600	9,028	9,500	12,000	3.4%
720.00	Ambulance - Medications	3,519	3,951	4,000	4,896	6,409	4,600	15.0%
722.00	Oxygen Expense	1,590	1,804	1,700	1,533	1,700	1,900	11.8%
SUBTOTAL SUPPLIES/ MAINTENANCE		\$ 70,637	\$ 94,513	\$ 64,710	\$ 57,696	\$ 80,043	\$ 74,180	14.6%
UTILITIES & GASOLINE								
362.00	Gasoline / Oil Expense	\$ 20,805	\$ 15,825	\$ 20,000	\$ 8,395	\$ 20,000	\$ 20,000	0.0%
411.00	Natural Gas and Electricity	10,900	14,378	12,250	7,692	13,650	13,650	11.4%
411.10	Telephone Expense	2,675	3,982	4,131	2,910	4,510	4,510	9.2%
411.20	Cellular Phone Expense	4,219	5,282	5,500	3,124	5,500	6,285	14.3%
411.30	Water Expense	1,897	1,758	1,725	882	1,725	1,725	0.0%
SUBTOTAL UTILITIES & GASOLINE		\$ 40,497	\$ 41,224	\$ 43,606	\$ 23,004	\$ 45,385	\$ 46,170	5.9%
TRAINING / DUES / MISC.								
705.00	Membership Dues	\$ 2,656	\$ 4,264	\$ 4,486	\$ 1,911	\$ 4,486	\$ 4,476	-0.2%
724.00	Travel / Training	5,670	7,979	8,000	3,251	8,000	8,870	10.9%
770.00	Miscellaneous	437	2,004	1,000	58	788	1,000	0.0%
771.00	Staffing Expense	3,589	2,770	4,100	1,960	2,200	4,100	0.0%
SUBTOTAL TRAINING / DUES / MISC.		\$ 12,351	\$ 17,017	\$ 17,586	\$ 7,180	\$ 15,474	\$ 18,446	4.9%
CAPITAL								
483.00	Minor Office Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 800	NA
485.00	Minor Other Improvements	-	583	-	-	-	-	NA
486.00	Minor Equipment	10,717	4,269	2,614	2,104	2,614	15,300	485.3%
710.00	Capital Lease-Phone System	-	1,869	799	670	799	-	-100.0%
710.00	Capital Lease-Quint	-	-	-	-	-	86,531	NA
710.00	Capital Lease-Radio System	-	-	-	-	-	24,664	NA
SUBTOTAL CAPITAL OUTLAY		\$ 10,717	\$ 6,721	\$ 3,413	\$ 2,774	\$ 3,413	\$ 127,295	3629.7%
TOTAL FIRE DEPARTMENT		\$ 1,026,053	\$ 974,819	\$ 1,021,287	\$ 705,648	\$ 1,036,287	\$ 1,201,853	17.7%

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

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

Description:

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

Mission Statement:

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

Major Goals:

1. Continue to add training for court personnel to better understand and perform job.
2. To provide timely and accurate processing of citations and complaints.
3. Continue to add to the warrant collections process to lower the amount of open Warrants.

Fiscal Year 2014-2015 Accomplishments:

Added a Collection Agency to help in the clearance of outstanding warrants

Warrant Officer Freddie Alexander and Robert Hopkins achieved Certified Court Security Specialist

Participated in the 2015 State Wide Warrant Round up

Objectives for Fiscal Year 2015-2016:

Increase revenue and decrease amount of open warrants

Thressa to test on first section of level 3 Court Clerks Certification

Warrant Officer Robert Hopkins to Achieve Intermediate Peace Officer License

Major Budget Changes:

Due to decrease in Citations the Courts Revenue Budget is decreasing. We have implemented a Collection Company that may be able to offset this decrease in the 2015-2016 Budget. If Police Department is fully staffed this budget year we should see an increase in Revenue.

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

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

EXPENDITURES	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 BUDGET	2014-2015 ESTIMATE	2015-2016 BUDGET	2014-2015/ 2015-2016 CHANGE
Personnel Services	\$ 236,572	\$ 252,844	\$ 261,969	\$ 261,969	\$ 270,162	3.1%
Contractual Agreements	58,667	84,255	70,006	70,006	69,537	-0.7%
Supplies and Maintenance	21,799	10,262	10,418	10,418	12,560	20.6%
Utilities and Gasoline	1,598	1,807	2,458	2,458	2,528	2.8%
Training / Dues / Miscellaneous	3,766	6,763	7,590	7,590	8,598	13.3%
Capital Outlay	-	6,079	-	-	-	NA
TOTAL EXPENDITURES	\$ 322,402	\$ 362,010	\$ 352,441	\$ 352,441	\$ 363,385	3.1%

PERSONNEL (Full-Time Equivalent)	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 BUDGET	2014-2015 ESTIMATE	2015-2016 BUDGET	2014-2015/ 2015-2016 CHANGE
Municipal Court Administrator	1	1	1	1	1	0
Deputy Court Clerk	1	1	1	1	1	0
Assistant Court Clerk	0.5	0.5	0.5	0.5	0.5	0
Warrant / Patrol Officer	2	2	2	2	2	0
TOTAL PERSONNEL	4.5	4.5	4.5	4.5	4.5	0

PERFORMANCE MANAGEMENT MATRIX

GOALS	OBJECTIVES	MEASURES	2014 ACTUAL	2015 ESTIMATE	2016 ESTIMATE
Maintain the Integrity and Quality of Life in Pantego	Enhance Public Safety in the Community	Cases filed	6,592	7,200	6,750
		Warrant Issued	8,151	8,000	8,200
		Warrant Fees Collected	\$ 114,825	\$ 100,000	\$ 100,000
		Fines Collected on Warrants	\$ 381,779	\$ 364,900	\$ 350,000
Maintain and Enhance Town Services/Meet Community Expectations	Focus on prevention programs to heighten awareness, minimize loss, and support a safer community	Fines Collected on Non-Warrants	\$ 333,971	\$ 301,100	\$ 300,000
		Dismissed Deferred	1,328	1,800	1,000
		Dismissed DSC	275	300	200
		Dismissed Insurance	612	650	500
		Cases Closed	8,083	9,500	8,000
Maintain and Enhance Public Trust		Clerks in Certification Program	1	2	1
	Maintain a high-level of preparedness through training and utilization of resources				

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

ACC. NUM.	ACCOUNT DESCRIPTION	2012-2013	2013-2014	2014-2015		2014-2015	2015-2016	2014-2015/
		ACTUAL	ACTUAL	ADOPTED	Y-T-D	YEAR END	ADOPTED	2015-2016
				BUDGET	6/15/2015	ESTIMATE	BUDGET	% CHANGE
PERSONNEL SERVICES								
101.00	Salaries / Wages	\$ 165,991	\$ 175,647	\$ 178,845	\$ 123,727	\$ 178,845	\$ 182,422	2.0%
101.10	Part Time Wages	8,072	12,324	13,193	8,551	13,193	12,216	-7.4%
102.00	Overtime Wages	1,209	2,723	2,300	594	2,300	2,300	0.0%
103.00	Longevity Pay	1,965	2,200	2,437	2,440	2,437	2,677	9.8%
110.00	FICA/City Contribution	10,666	11,744	12,200	8,152	12,200	12,376	1.4%
110.10	Medicare/City Contribution	2,494	2,746	2,680	1,907	2,680	2,728	1.8%
120.02	TMRS / City Contribution	29,654	27,818	26,748	19,392	26,748	30,827	15.2%
130.00	Workers' Compensation	1,981	2,490	2,739	1,865	2,739	2,788	1.8%
130.02	Unemployment Insurance	51	1,027	1,035	47	1,035	1,035	0.0%
130.05	Group Insurance/City Contribution	12,960	12,960	19,008	10,690	18,007	19,008	0.0%
130.05	Basic Life / AD&D	1,529	1,164	-	701	935	935	NA
130.05	Short & Long-Term Disability	-	-	784	638	850	850	8.4%
SUBTOTAL PERSONNEL SERVICES		\$ 236,572	\$ 252,844	\$ 261,969	\$ 178,703	\$ 261,969	\$ 270,162	3.1%
CONTRACTUAL AGREEMENTS								
210.00	Attorney Fees	\$ 49,800	\$ 53,250	\$ 53,250	\$ 35,500	\$ 53,250	\$ 53,250	0.0%
234.00	Maintenance Agreements	8,867	3,745	3,744	3,125	3,744	3,744	0.0%
234.10	Denitech M/A	-	1,635	-	-	-	-	NA
234.30	Incode M/A	-	8,045	9,484	8,343	9,484	9,015	-4.9%
247.00	Insurance Expense	-	2,201	3,528	2,315	3,087	3,528	0.0%
365.00	Programming / Maintenance	-	15,379	-	-	-	-	NA
SUBTOTAL CONTRACTUAL		\$ 58,667	\$ 84,255	\$ 70,006	\$ 49,283	\$ 69,565	\$ 69,537	-0.7%
SUPPLIES / MAINTENANCE								
238.00	Office Supplies	\$ 7,989	\$ 3,529	\$ 3,630	\$ 2,633	\$ 3,630	\$ 3,630	0.0%
239.00	Postage Service/Maintenance	-	3,619	3,175	3,779	3,800	5,300	66.9%
282.00	Printing Expense	2,486	3,041	2,500	2,020	2,500	2,600	4.0%
329.00	Uniforms Expense	767	58	600	382	600	600	0.0%
356.00	Vehicle / Equipment Expense	1,144	15	511	218	511	430	-15.9%
358.00	Equipment Repair	9,413	-	-	-	-	-	NA
SUBTOTAL SUPPLIES/ MAINTENANCE		\$ 21,799	\$ 10,262	\$ 10,417	\$ 9,032	\$ 11,043	\$ 12,560	20.6%
UTILITIES & GASOLINE								
362.00	Gasoline / Oil Expense	\$ 1,104	\$ 1,313	\$ 1,500	\$ 545	\$ 1,500	\$ 1,500	0.0%
411.20	Cellular Phone Expense	494	495	958	697	958	1,028	7.3%
SUBTOTAL UTILITIES / GASOLINE		\$ 1,598	\$ 1,807	\$ 2,458	\$ 1,242	\$ 2,458	\$ 2,528	2.8%
TRAINING / DUES / MISC.								
705.00	Membership Dues	\$ 416	\$ 363	\$ 590	\$ 96	\$ 590	\$ 598	1.4%
724.00	Travel / Training	2,928	5,963	6,000	3,096	6,000	7,000	16.7%
770.00	Miscellaneous	422	438	1,000	529	816	1,000	0.0%
SUBTOTAL TRAINING / DUES / MISC.		\$ 3,766	\$ 6,763	\$ 7,590	\$ 3,721	\$ 7,406	\$ 8,598	13.3%
CAPITAL								
483.00	Minor Office Equipment	\$ -	\$ 6,079	\$ -	\$ -	\$ -	\$ -	NA
SUBTOTAL CAPITAL OUTLAY		\$ -	\$ 6,079	\$ -	\$ -	\$ -	\$ -	0.0%
TOTAL MUNICIPAL COURT		\$ 322,402	\$ 362,011	\$ 352,441	\$ 241,981	\$ 352,441	\$ 363,385	3.1%

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

ACC. NUM.	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ADOPTED BUDGET	Y-T-D 6/15/2015	2014-2015 YEAR END ESTIMATE	2015-2016 ADOPTED BUDGET	2014-2015/ 2015-2016 % CHANGE
175 COMMUNITY RELATIONS BOARD								
<u>TRAINING / DUES / MISC.</u>								
740.00	Recreational Activities	\$ 9,982	\$ 12,081	\$ 11,500	\$ 10,891	\$ 11,500	\$ 12,000	4.3%
	SUBTOTAL TRAINING / DUES / MISC.	\$ 9,982	\$ 12,081	\$ 11,500	\$ 10,891	\$ 11,500	\$ 12,000	4.3%
180 SPECIAL EVENTS								
<u>TRAINING / DUES / MISC.</u>								
740.00	Recreational Activities	\$ 8,230	\$ 8,621	\$ 8,500	\$ 8,877	\$ 8,500	\$ 8,500	0.0%
770.00	Employee Appreciation	-	-	-	-	-	2,000	NA
770.10	Employee Merit Payment	23,639	-	-	-	-	-	NA
	SUBTOTAL TRAINING / DUES / MISC.	\$ 31,868	\$ 8,621	\$ 8,500	\$ 8,877	\$ 8,500	\$ 10,500	23.5%
	TOTAL OTHER/NON-DIVISIONAL	\$ 41,850	\$ 20,702	\$ 20,000	\$ 19,768	\$ 20,000	\$ 22,500	27.9%

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DEBT SERVICE FUND

This fund is used to account for the accumulation of resources for payment of long-term debt principal and interest. Long-term debt is used to finance major capital improvements including the construction of parks, streets, facilities, and other general government projects.

Resources include an applicable portion of the Ad Valorem Tax Levy and related interest income usable for debt service. The State of Texas limits the Ad Valorem tax rate to \$2.50 per \$100 valuation.

The Town of Pantego adopted a tax rate of \$0.4200 per \$100 valuation for Fiscal Year 2015-2016.

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TOWN OF PANTEGO
DEBT SERVICE FUND
STATEMENT OF REVENUES AND EXPENDITURES
FOR FY 2015/2016 BUDGET

DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ADOPTED BUDGET	Y-T-D 6/15/2015	2014-2015 YE ESTIMATE	2015-2016 ADOPTED BUDGET
BEGINNING FUND BALANCE	\$ 240,981	\$ 236,159	\$ 237,642	\$ 237,642	\$ 237,642	\$ 240,892
<u>REVENUES</u>						
Ad-Valorem Tax	\$ 137,130	\$ 143,854	\$ 87,475	\$ 80,897	\$ 87,475	\$ -
Ad-Valorem Tax - Delinquent	-	-	3,000	-	3,000	1,105
Interest	331	249	250	94	250	250
TOTAL REVENUES	\$ 137,461	\$ 144,103	\$ 90,725	\$ 80,991	\$ 90,725	\$ 1,355
<u>EXPENDITURES</u>						
Principal	\$ 125,000	\$ 130,000	\$ 80,000	\$ -	\$ 80,000	\$ 30,000
Interest and fiscal agent charges	17,283	12,620	7,475	3,860	7,475	4,764
TOTAL EXPENDITURES	\$ 142,283	\$ 142,620	\$ 87,475	\$ 3,860	\$ 87,475	\$ 34,764
<u>OTHER USES</u>						
Transfer Out - to General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000
TOTAL OTHER USES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000
TOTAL EXPENDITURES AND OTHER USES	\$ 142,283	\$ 142,620	\$ 87,475	\$ 3,860	\$ 87,475	\$ 134,764
ENDING FUND BALANCE	\$ 236,159	\$ 237,642	\$ 240,892	\$ 314,772	\$ 240,892	\$ 107,483
CHANGE IN FUND BALANCE	\$ (4,822)	\$ 1,483	\$ 3,250	\$ 77,130	\$ 3,250	\$ (133,409)

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TOWN OF PANTEGO
DEBT SERVICE FUND (400)
General Obligation Refunding Bonds, Series 2004
DEBT AT 10/01/2015= \$0

	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ADOPTED BUDGET	Y-T-D 6/15/2015	2014-2015 YE ESTIMATE	2015-2016 ADOPTED BUDGET
REVENUES						
Ad-Valorem Tax	\$ 105,130	\$ 109,888	\$ 57,019	\$ 50,379	\$ 57,019	\$ -
Interest	252	190	163	61	163	-
TOTAL REVENUES	\$ 105,383	\$ 110,079	\$ 57,182	\$ 50,441	\$ 57,182	\$ -
EXPENDITURES						
Principal	\$ 100,000	\$ 105,000	\$ 55,000	\$ -	\$ 55,000	\$ -
Interest and fiscal agent charges	9,542	5,872	2,019	988	2,019	-
TOTAL EXPENDITURES	\$ 109,542	\$ 110,872	\$ 57,019	\$ 988	\$ 57,019	\$ -

TOWN OF PANTEGO
DEBT SERVICE FUND (400)
Certificates of Obligations Bonds, Series 2004
DEBT AT 10/01/2015= \$120,000

	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ADOPTED BUDGET	Y-T-D 6/15/2015	2014-2015 YE ESTIMATE	2015-2016 ADOPTED BUDGET
REVENUES						
Ad-Valorem Tax	\$ 32,000	\$ 33,966	\$ 30,457	\$ 26,910	\$ 30,457	\$ -
Interest	78	59	87	33	87	-
TOTAL REVENUES	\$ 32,078	\$ 34,024	\$ 30,544	\$ 26,943	\$ 30,457	\$ -
EXPENDITURES						
Principal	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	\$ 25,000	\$ 30,000
Interest and fiscal agent charges	7,742	6,748	5,457	2,873	5,457	4,764
TOTAL EXPENDITURES	\$ 32,742	\$ 31,748	\$ 30,457	\$ 2,873	\$ 30,457	\$ 34,764

**TOWN OF PANTEGO
DEBT SCHEDULE
FOR FY 2015-2016 BUDGET**

TOWN OF PANTEGO PRINCIPAL AND INTEREST REQUIREMENTS CERTIFICATES OF OBLIGATION BONDS, SERIES 2004 As of September 30, 2015				
<u>DUE YEAR ENDING SEPTEMBER 30</u>	<u>FEBRUARY 15TH INTEREST</u>	<u>AUGUST 15TH</u>		<u>TOTAL REQUIREMENT</u>
		<u>PRINCIPAL</u>	<u>INTEREST</u>	
2016	\$ 2,382	\$ 30,000	\$ 2,382	\$ 34,764
2017	1,787	30,000	1,787	33,573
2018	1,191	30,000	1,191	32,382
2019	596	30,000	596	31,191
	<u>\$ 5,955</u>		<u>\$ 5,955</u>	<u>\$ 131,910</u>
BONDS OUSTANDING SEPTEMBER 30, 2015		<u>\$ 120,000</u>		



SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for general government financial resources that are restricted by law or contractual agreement to specific purposes other than debt service or major capital projects. These funds exist as long as the government has resources dedicated to specific purposes. The Town of Pantego has five (5) special revenue funds:

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

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

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

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

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**TOWN OF PANTEGO
SPECIAL REVENUE FUNDS
COMBINED STATEMENT OF REVENUES AND EXPENDITURES
FOR FY 2015/2016 BUDGET**

DESCRIPTION	Shamburger Fund 875	Cartwright Library Fund 880	Court Security Fund 800	Court Technology Fund 825	PantegoFest Fund 850	TOTAL Special Revenue Funds
BEGINNING FUND BALANCE	\$ 81,841	\$ 20,843	\$ 28,344	\$ 67,680	\$ 11,951	\$ 210,660
REVENUES						
Interest Revenue	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ 100
Sponsorships	-	-	-	-	22,000	22,000
Vendor Revenue	-	-	-	-	8,000	8,000
Court Fines and Fees	-	-	15,000	18,000	-	33,000
Other Revenue	-	-	-	14,000	28,500	42,500
TOTAL REVENUES	\$ 100	\$ -	\$ 15,000	\$ 32,000	\$ 58,500	\$ 105,600
OTHER SOURCES						
Transfers In - from General Fund	\$ -	\$ -	\$ -	\$ -	\$ 5,923	\$ 5,923
TOTAL REVENUES AND OTHER SOURCES	\$ 100	\$ -	\$ 15,000	\$ 32,000	\$ 64,423	\$ 111,523
EXPENDITURES						
Animal Control Related Expense	\$ 1,200	\$ -	\$ -	\$ -	\$ -	\$ 1,200
WebSite Development	-	3,500	-	-	-	3,500
Capital	-	-	-	11,933	-	11,933
Other Expenses	-	-	-	10,000	76,374	86,374
TOTAL EXPENDITURES	\$ 1,200	\$ 3,500	\$ -	\$ 21,933	\$ 76,374	\$ 103,007
OTHER USES						
Transfers Out - to General Fund	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ 20,000
TOTAL EXPENDITURES AND OTHER USES	\$ 1,200	\$ 3,500	\$ 20,000	\$ 21,933	\$ 76,374	\$ 123,007
ENDING FUND BALANCE	\$ 80,741	\$ 17,343	\$ 23,344	\$ 77,747	\$ -	\$ 199,176
CHANGE IN FUND BALANCE	(1,100)	(3,500)	(5,000)	10,067	(11,951)	(11,484)

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

	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ADOPTED BUDGET	Y-T-D 6/15/2015	2014-2015 YE ESTIMATE	2015-2016 BUDGET
BEGINNING FUND BALANCE	\$ 91,225	\$ 84,238	\$ 82,941	\$ 82,941	\$ 82,941	\$ 81,841
REVENUES						
Interest Revenue	\$ 165	\$ 124	\$ 100	\$ 138	\$ 100	\$ 100
TOTAL REVENUES	\$ 165	\$ 124	\$ 100	\$ 138	\$ 100	\$ 100
EXPENDITURES						
Animal Control Expenses	\$ 4,652	\$ 1,421	\$ 1,200	\$ 1,495	\$ 1,200	\$ 1,200
TOTAL EXPENDITURES	\$ 4,652	\$ 1,421	\$ 1,200	\$ 1,495	\$ 1,200	\$ 1,200
OTHER USES						
Transfers Out - to General Fund	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER USES	\$ 7,152	\$ 1,421	\$ 1,200	\$ 1,495	\$ 1,200	\$ 1,200
CHANGE IN FUND BALANCE	\$ (6,987)	\$ (1,297)	\$ (1,100)	\$ (1,358)	\$ (1,100)	\$ (1,100)
ENDING FUND BALANCE	\$ 84,238	\$ 82,941	\$ 81,841	\$ 81,584	\$ 81,841	\$ 80,741

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

	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ADOPTED BUDGET	Y-T-D 6/15/2015	2014-2015 YE ESTIMATE	2015-2016 BUDGET
BEGINNING FUND BALANCE	\$ 30,538	\$ 27,651	\$ 24,343	\$ 24,343	\$ 24,343	\$ 20,843
REVENUES						
Interest Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EXPENDITURES						
Web Site Development	\$ 2,887	\$ 3,308	\$ 3,500	\$ 3,473	\$ 3,500	\$ 3,500
TOTAL EXPENDITURES	\$ 2,887	\$ 3,308	\$ 3,500	\$ 3,473	\$ 3,500	\$ 3,500
CHANGE IN FUND BALANCE	\$ (2,887)	\$ (3,308)	\$ (3,500)	\$ (3,473)	\$ (3,500)	\$ (3,500)
ENDING FUND BALANCE	\$ 27,651	\$ 24,343	\$ 20,843	\$ 20,870	\$ 20,843	\$ 17,343

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

	2012-13 ACTUAL	2013-14 ACTUAL	2014-2015 ADOPTED BUDGET	Y-T-D 6/15/2015	2014-2015 YE ESTIMATE	2015-2016 BUDGET
BEGINNING FUND BALANCE	\$ 48,352	\$ 41,634	\$ 36,117	\$ 36,117	\$ 36,117	\$ 28,344
REVENUES						
Court fines and fees	\$ 14,455	\$ 14,475	\$ 15,000	\$ 9,214	\$ 15,000	\$ 15,000
TOTAL REVENUES	\$ 14,455	\$ 14,475	\$ 15,000	\$ 9,214	\$ 15,000	\$ 15,000
EXPENDITURES						
Capital	\$ 1,181	\$ -	\$ 2,773	\$ 2,698	\$ 2,773	\$ -
TOTAL EXPENDITURES	\$ 1,181	\$ -	\$ 2,773	\$ 2,698	\$ 2,773	\$ -
OTHER USES						
Transfers Out - to General Fund	\$ 19,992	\$ 19,992	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
TOTAL EXPENDITURES AND OTHER USES	\$ 21,173	\$ 19,992	\$ 22,773	\$ 22,698	\$ 22,773	\$ 20,000
CHANGE IN FUND BALANCE	\$ (6,718)	\$ (5,517)	\$ (7,773)	\$ (13,484)	\$ (7,773)	\$ (5,000)
ENDING FUND BALANCE	\$ 41,634	\$ 36,117	\$ 28,344	\$ 22,633	\$ 28,344	\$ 23,344

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

	2012-2013 ACTUAL	2013-14 ACTUAL	2014-2015 ADOPTED BUDGET	Y-T-D 6/15/2015	2014-2015 YE ESTIMATE	2015-2016 BUDGET
BEGINNING FUND BALANCE	\$ 22,433	\$ 29,882	\$ 48,855	\$ 48,855	\$ 48,855	\$ 67,680
REVENUES						
Court Fines and Fees	\$ 21,042	\$ 19,476	\$ 18,000	\$ 12,278	\$ 18,000	\$ 18,000
Other Revenue	14,658	16,465	14,000	10,844	14,000	14,000
TOTAL REVENUES	\$ 35,700	\$ 35,941	\$ 32,000	\$ 23,122	\$ 32,000	\$ 32,000
OTHER SOURCES						
Transfers In-Equip Replac Fund	\$ 6,245	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES AND OTHER SOURCES	\$ 41,945	\$ 35,941	\$ 32,000	\$ 23,122	\$ 32,000	\$ 32,000
EXPENDITURES						
Capital Outlay	\$ 8,653	\$ 3,221	\$ 3,175	\$ 1,050	\$ 3,175	\$ 11,933
Capital Lease - Ticket Writers	12,490	-	-	-	-	-
Municipal Court Expenses	13,353	13,747	10,000	9,022	10,000	10,000
TOTAL EXPENDITURES	\$ 34,496	\$ 16,968	\$ 13,175	\$ 10,072	\$ 13,175	\$ 21,933
CHANGE IN FUND BALANCE	\$ 7,449	\$ 18,973	\$ 18,825	\$ 13,050	\$ 18,825	\$ 10,067
ENDING FUND BALANCE	\$ 29,882	\$ 48,855	\$ 67,680	\$ 61,905	\$ 67,680	\$ 77,747

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

	2012-2013 ACTUAL	2013-14 ACTUAL	2014-2015 ADOPTED BUDGET	Y-T-D 6/15/2015	2014-2015 YE ESTIMATE	2015-2016 BUDGET
BEGINNING FUND BALANCE	\$ 28,666	\$ 35,632	\$ 29,825	\$ 29,825	\$ 29,825	\$ 11,951
REVENUES						
255.55 PantegoFest Revenues	\$ 58,716	\$ 14,222	\$ -	\$ -	\$ 28,500	\$ 28,500
255.56 Sponsorships	-	18,050	-	2,350	22,000	22,000
255.57 Vendor Revenue	-	12,235	-	2,600	8,000	8,000
TOTAL REVENUES	\$ 58,716	\$ 44,507	\$ -	\$ 4,950	\$ 58,500	\$ 58,500
OTHER SOURCES						
997.00 Transfers In-from General Fund	\$ -	\$ 71,500	\$ -	\$ -	\$ -	\$ 5,923
TOTAL REVENUES AND OTHER SOURCES	\$ 58,716	\$ 116,007	\$ -	\$ 4,950	\$ 58,500	\$ 64,423
EXPENDITURES						
355.55 PantegoFest Expenses	\$ 51,750	\$ 46,110	\$ -	\$ -	\$ -	\$ -
355.56 Event Planner	-	20,352	-	2,216	20,343	20,343
355.57 Entertainment	-	22,175	-	3,400	20,500	20,500
355.58 Logistics	-	20,284	-	-	21,100	21,100
355.59 Marketing	-	9,762	-	-	6,400	6,400
355.61 Beer Concessions	-	-	-	-	6,431	6,431
355.60 Miscellaneous	-	3,130	-	569	1,600	1,600
TOTAL EXPENDITURES	\$ 51,750	\$ 121,814	\$ -	\$ 6,184	\$ 76,374	\$ 76,374
CHANGE IN FUND BALANCE	\$ 6,966	\$ (5,807)	\$ -	\$ (1,234)	\$ (17,874)	\$ (11,951)
ENDING FUND BALANCE	\$ 35,632	\$ 29,825	\$ 29,825	\$ 28,591	\$ 11,951	\$ -

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CAPITAL PROJECT FUNDS

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

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

Street Improvement Fund – This fund was established to account for ¼ cent sales tax allocation voted on by the citizens of Pantego. The revenue is restricted by state statute to be used for existing road improvements and maintenance. Various projects are planned during the fiscal year, most notably the replacement of curb, gutter, sidewalks and crosswalks throughout the Town.

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

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

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**TOWN OF PANTEGO
CAPITAL PROJECT FUNDS
COMBINED STATEMENT OF REVENUES AND EXPENDITURES
FOR FISCAL YEAR 2015/2016 BUDGET**

DESCRIPTION	Street Improvement Fund (500)	Equipment Replacement Fund (300)	Park Row Project Fund (550)	TOTAL Capital Project Funds
BEGINNING FUND BALANCE	\$ 595,965	\$ 3,354	\$ 850,000	\$ 1,449,319
<u>REVENUES</u>				
Sales Tax	\$ 268,030	\$ -	\$ -	\$ 268,030
Interest Revenue	650	-	-	650
TOTAL REVENUES	<u>\$ 268,680</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 268,680</u>
<u>OTHER SOURCES</u>				
Transfers In - Capital Outlay/Projects	-	132,038	-	132,038
TOTAL REVENUES AND OTHER SOURCES	\$ 268,680	\$ 132,038	\$ -	\$ 400,718
<u>EXPENDITURES</u>				
General Street Repairs	\$ 150,000	\$ -	\$ -	\$ 150,000
Wagon Wheel Overlay	160,000	-	-	160,000
S. Bowen Pavement Marking	36,000	-	-	36,000
Sarah & Melbourne Dr - Phase I	20,000	-	-	20,000
Garner Blvd & Smith Barry - Phase I	17,000	-	-	17,000
Street Sweeping	11,000	-	-	11,000
Right-Of-Way Maintenance	7,130	-	-	7,130
Street Scape (sidewalks/lighting/trees)	-	132,038	850,000	982,038
TOTAL EXPENDITURES	<u>\$ 401,130</u>	<u>\$ 132,038</u>	<u>\$ 850,000</u>	<u>\$ 1,383,168</u>
<u>OTHER USES</u>				
Transfers Out- to General Fund	\$ 86,938	\$ -	\$ -	\$ 86,938
TOTAL EXPENDITURES AND OTHER USES	\$ 488,068	\$ 132,038	\$ 850,000	\$ 1,470,106
ENDING FUND BALANCE	\$ 376,577	\$ 3,354	\$ -	\$ 379,931
CHANGE IN FUND BALANCE	\$ (219,388)	\$ -	\$ (850,000)	\$ (1,069,388)

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

	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ADOPTED BUDGET	Y-T-D 6/15/2015	2014-2015 YE ESTIMATE	2015-2016 ADOPTED BUDGET
BEGINNING FUND BALANCE	\$ 1,502,483	\$ 1,509,456	\$ 668,708	\$ 668,708	\$ 668,708	\$ 595,965
REVENUES						
Sales Tax	\$ 271,672	\$ 281,984	\$ 259,682	\$ 214,305	\$ 259,682	\$ 268,030
Interest Revenue	827	621	650	688	650	650
TOTAL REVENUES	\$ 272,499	\$ 282,605	\$ 260,332	\$ 214,993	\$ 260,332	\$ 268,680
EXPENDITURES						
Wagon Wheel Overlay	\$ -	\$ -	\$ 160,000	\$ -	\$ -	\$ 160,000
303 Beautification Project	17,760	-	-	-	-	-
Country Club Court	85,520	93,661	-	-	-	-
Peachtree Lane	75,760	106,993	-	-	-	-
General Street Repairs	14,740	11,814	100,000	3,294	100,000	150,000
Chisholm Trail	7,136	-	-	-	-	-
Wagon Wheel Bridge	-	-	150,000	500	150,000	-
S. Bowen Pavement Marking	-	-	36,000	-	-	36,000
Sarah & Melbourne Dr - Phase I	-	-	-	-	-	20,000
Garner Blvd & Smith Barry - Phase I	-	-	-	-	-	17,000
Street Sweeping	-	-	-	-	-	11,000
Right-Of-Way Maintenance	-	-	-	-	-	7,130
Other Capital Outlay	8,126	-	-	-	-	-
TOTAL EXPENDITURES	\$ 209,042	\$ 212,468	\$ 446,000	\$ 3,794	\$ 250,000	\$ 401,130
OTHER USES						
Transfer Out - to General Fund	\$ 56,484	\$ 60,884	\$ 83,075	\$ 83,075	\$ 83,075	\$ 86,938
Transfer Out - to Park Row Project	-	850,000	-	-	-	-
TOTAL EXPENDITURES AND OTHER USES	\$ 265,526	\$ 1,123,352	\$ 529,075	\$ 86,869	\$ 333,075	\$ 488,068
CHANGE IN FUND BALANCE	\$ 6,973	\$ (840,747)	\$ (268,743)	\$ 128,124	\$ (72,743)	\$ (219,388)
ENDING FUND BALANCE	\$ 1,509,456	\$ 668,708	\$ 399,965	\$ 796,832	\$ 595,965	\$ 376,577

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

	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ADOPTED BUDGET	Y-T-D 6/15/2015	2014-2015 YE ESTIMATE	2015-2016 ADOPTED BUDGET
BEGINNING FUND BALANCE	\$ 181,052	\$ 220,952	\$ -	\$ -	\$ -	\$ 3,354
REVENUES						
Revenue from Grants	\$ 95,862	\$ -	\$ 73,870	\$ -	\$ -	\$ -
Other Revenue	9,379	1,693	-	3,354	3,354	-
TOTAL REVENUES	\$ 105,241	\$ 1,693	\$ 73,870	\$ 3,354	\$ 3,354	\$ -
OTHER SOURCES						
Proceeds from Capital Lease	\$ 66,675	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers In-Capital Lease Payments	-	-	169,565	169,565	169,565	-
Transfers In-Capital Outlay/Projects	245,000	13,676	55,643	55,643	55,643	132,038
Transfers In-Breathing Apparatus	-	-	-	70,550	70,550	-
Transfers In-Ambulance Remount	-	-	-	89,458	89,458	-
TOTAL REVENUES AND OTHER SOURCES	\$ 416,916	\$ 15,369	\$ 299,078	\$ 388,570	\$ 388,570	\$ 132,038
EXPENDITURES						
General and Administrative	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Works	-	-	15,000	-	15,000	-
Community Development	-	20,174	-	-	-	-
Police Department	98,687	52,529	16,148	10,175	16,148	132,038
Fire Department	102,125	11,132	98,365	127,625	208,870	-
Court	-	37,996	-	-	-	-
Other - New Server	71,307	10,540	-	-	-	-
Capital Leases	98,652	103,950	169,565	100,058	145,198	-
TOTAL EXPENDITURES	\$ 370,771	\$ 236,321	\$ 299,078	\$ 237,858	\$ 385,216	\$ 132,038
OTHER USES						
Transfers Out-Court Tech Fund	\$ 6,245	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER USES	\$ 377,016	\$ 236,321	\$ 299,078	\$ 237,858	\$ 385,216	\$ 132,038
CHANGE IN FUND BALANCE	\$ 39,900	\$ (220,952)	\$ -	\$ 150,712	\$ 3,354	\$ -
ENDING FUND BALANCE	\$ 220,952	\$ -	\$ -	\$ 150,712	\$ 3,354	\$ 3,354

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

	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ADOPTED BUDGET	Y-T-D 6/15/2015	2014-2015 YE ESTIMATE	2015-2016 ADOPTED BUDGET
BEGINNING FUND BALANCE	\$ -	\$ -	\$ 1,407,000	\$ 1,407,000	\$ 1,407,000	\$ 850,000
REVENUES						
Tarrant County Grant	\$ -	\$ -	\$ 260,000	\$ -	\$ 260,000	\$ -
TOTAL REVENUES	\$ -	\$ -	\$ 260,000	\$ -	\$ 260,000	\$ -
OTHER SOURCES						
Transfer In- from Street Improv Fund	\$ -	\$ 850,000	\$ -	\$ -	\$ -	\$ -
Transfer In- from Water & Sewer Fund	-	57,000	-	-	-	-
Transfer In- from W/S Infrastructure	-	500,000	100,000	100,000	100,000	-
TOTAL OTHER SOURCES	\$ -	\$ 1,407,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ -
TOTAL REVENUES AND OTHER SOURCES	\$ -	\$ 1,407,000	\$ 360,000	\$ 100,000	\$ 360,000	\$ -
EXPENDITURES						
Water Line	\$ -	\$ -	\$ 600,000	\$ -	\$ 600,000	\$ -
Street Improvements	-	-	260,000	-	260,000	-
Street Scape (sidewalks/lighting/trees)	-	-	850,000	-	-	850,000
Engineering	-	-	57,000	10,439	57,000	-
TOTAL EXPENDITURES	\$ -	\$ -	\$ 1,767,000	\$ 10,439	\$ 917,000	\$ 850,000
CHANGE IN FUND BALANCE	\$ -	\$ 1,407,000	\$(1,407,000)	\$ 89,561	\$ (557,000)	\$ (850,000)
ENDING FUND BALANCE	\$ -	\$ 1,407,000	\$ -	\$ 1,496,561	\$ 850,000	\$ -

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TOWN OF PANTEGO
Capital Purchases and Projects Detail
For Fiscal Year 2015-2015 Budget

Police Department:

Chevy Tahoe & Equipment to replace 2009 Charger Patrol Unit	\$ 48,098
(2) Harley Davidson Patrol Motorcycles (Purchase option from current operating lease)	17,000
Digital Ally in-car camera's w/body cameras (4)	18,140
Laptops for vehicles (5)	18,000
Tyler Technology - Mobile Application Software	30,800
Total	<u>\$ 132,038</u>

Street Improvement:

Street Maintenance and Repairs (Various)	\$ 150,000
Wagon Wheel Overlay	160,000
S. Bowen Pavement Marking	36,000
Sarah & Melbourne Dr - Phase I	20,000
Garner Blvd & Smith Barry - Phase I	17,000
Street Sweeping	11,000
Right-Of-Way Maintenance	7,130
Total	<u>\$ 401,130</u>

Park Row Project:

Street Scape (sidewalks/lighting/trees)	\$ 850,000
Total	<u>\$ 850,000</u>

TOTAL CAPITAL PURCHASES AND PROJECTS \$ 1,383,168

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PROPRIETARY FUNDS

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

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

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

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WATER AND SEWER FUND

The Water and Sewer enterprise fund receives all revenue through monthly customer billings. Expenses of the Water and Sewer fund include all activities necessary to provide water and wastewater service to the citizens of Pantego. The Water and Sewer Fund is divided into three (3) separate funds:

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

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

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

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**TOWN OF PANTEGO
WATER AND SEWER FUND
COMBINED STATEMENT OF REVENUES AND EXPENSES
FY 2015-2016 BUDGET**

DESCRIPTION	Water and Sewer Operating Fund (200)	Sewer Construction Fund (700)	Water Infrastructure Fund (750)	Total Water & Sewer Fund
BEGINNING UNRESTRICTED NET POSITION	\$ 548,876	\$ 171,550	\$ 205,796	\$ 926,222
REVENUES				
<u>Water Revenue</u>				
Sale of Water	\$ 480,000	\$ -	\$ -	\$ 480,000
Water Tap Fees	300	-	-	300
Groundwater Conservation Fees	44,885	-	-	44,885
Infrastructure Fee	-	-	300,000	300,000
WATER REVENUES	\$ 525,185	\$ -	\$ 300,000	\$ 825,185
<u>Sewer Revenue</u>				
Sewer Service Charge Fee	\$ 360,000	\$ -	\$ -	\$ 360,000
Sewer Tap Fees - Other	250	-	-	250
SEWER REVENUES	\$ 360,250	\$ -	\$ -	\$ 360,250
<u>Interest Revenue</u>				
Interest Revenue	\$ 650	\$ -	\$ -	\$ 650
INTEREST REVENUE	\$ 650	\$ -	\$ -	\$ 650
<u>Other Revenue</u>				
Penalties	\$ 15,000	\$ -	\$ -	\$ 15,000
Processing / Turn on Fees	1,000	-	-	1,000
N.S.F. Check Fees	300	-	-	300
Adm. Serv. Charge/Sewer Impact	7,000	-	-	7,000
Other Revenues	28,000	-	-	28,000
OTHER REVENUES	\$ 51,300	\$ -	\$ -	\$ 51,300
TOTAL REVENUES	\$ 937,385	\$ -	\$ 300,000	\$ 1,237,385
EXPENSES AND OTHER USES				
<u>Contractual Agreements</u>				
Engineering & Maps	\$ 2,500	\$ -	\$ -	\$ 2,500
Incode M/A	8,458	-	-	8,458
Insurance Expense	3,130	-	-	3,130
Programming Maintenance	7,050	-	-	7,050
TCEQ Annual Water System Fees	2,503	-	-	2,503
Franchise Expense	25,000	-	-	25,000
Ground Water Conservation Fees	22,500	-	-	22,500
Arlington Sewer Charge	90,000	-	-	90,000
Fort Worth Sewer Charge	220,000	-	-	220,000
CONTRACTUAL AGREEMENTS	\$ 381,141	\$ -	\$ -	\$ 381,141
<u>Supplies / Maintenance</u>				
Maintenance Agreements	\$ 3,920	\$ -	\$ -	\$ 3,920
Office Supplies	300	-	-	300
Postage Service / Maintenance	7,698	-	-	7,698
Water Meter Maintenance	2,850	-	-	2,850
Storage Tank Inspections	3,500	-	-	3,500
Printing Expense	3,000	-	-	3,000
Uniform Expense	2,400	-	-	2,400
Building Maintenance	1,500	-	-	1,500
Water Quality Sampling	1,425	-	-	1,425
General Water System Repair	24,622	-	-	24,622
Water Treatment Chemicals	3,450	-	-	3,450
General Sewer System Repair	7,500	-	-	7,500
Vehicle / Equipment Expense	2,500	-	-	2,500
Grounds Maintenance & Landscaping	23,870	-	-	23,870
Computer Software Maint/Repair	2,000	-	-	2,000
Equipment & Supplies	8,800	-	-	8,800
Filtration & Infiltration Supplies	3,750	-	-	3,750
Traffic Control Supplies	1,000	-	-	1,000
SUPPLIES / MAINTENANCE	\$ 104,085	\$ -	\$ -	\$ 104,085

(Continued)

TOWN OF PANTEGO
WATER AND SEWER FUND
COMBINED STATEMENT OF REVENUES AND EXPENSES (Continued)
FY 2015-2016 BUDGET

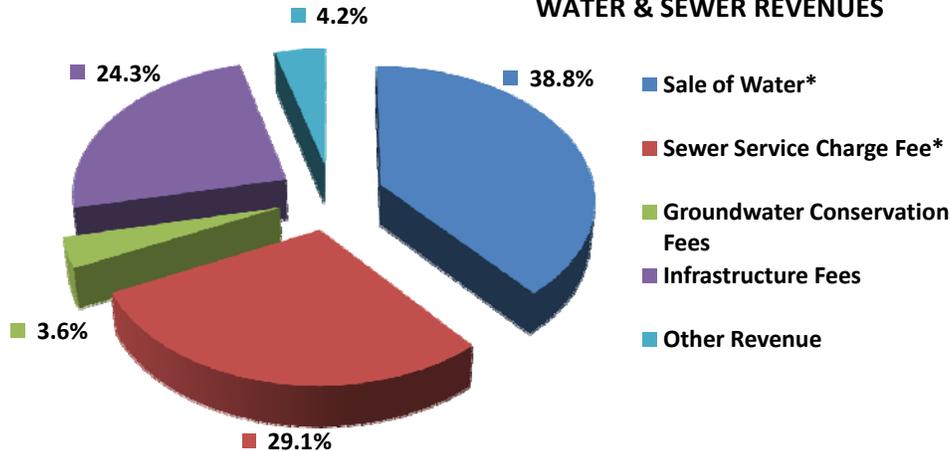
DESCRIPTION	Water and Sewer Operating Fund (200)	Sewer Construction Fund (700)	Water Infrastructure Fund (750)	Total Water & Sewer Fund
EXPENSES AND OTHER USES (Continued)				
<u>Utilities & Gasoline</u>				
Gas / Oil Expense	\$ 8,300	\$ -	\$ -	\$ 8,300
Natural Gas and Electricity	137,500	-	-	137,500
Telephone Expense	2,580	-	-	2,580
Cellphone Expense	2,865	-	-	2,865
UTILITIES & GASOLINE	<u>\$ 151,245</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 151,245</u>
<u>Training / Dues / Misc.</u>				
Membership Dues	\$ 2,305	\$ -	\$ -	\$ 2,305
Travel / Training	3,865	-	-	3,865
Miscellaneous	2,000	-	-	2,000
TRAINING / DUES / MISC.	<u>\$ 8,170</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,170</u>
<u>Capital</u>				
Smoke Blower Machine	\$ 1,800	\$ -	\$ -	\$ 1,800
Trailer - valve machine & hydro-vac	49,500	-	-	49,500
Water Infrastructure Projects	-	-	226,999	226,999
Sewer Infrastructure Projects	-	168,000	-	168,000
CAPITAL	<u>\$ 51,300</u>	<u>\$ 168,000</u>	<u>\$ 226,999</u>	<u>\$ 446,299</u>
<u>Other Uses</u>				
Transfers Out - to General Fund	\$ 341,882	\$ -	\$ -	\$ 341,882
TOTAL EXPENSES AND OTHER USES	\$ 1,037,823	\$ 168,000	\$ 226,999	\$ 1,432,822
CHANGE IN UNRESTRICTED NET POSITION	\$ (100,438)	\$ (168,000)	\$ 73,001	\$ (195,437)
ENDING UNRESTRICTED NET POSITION	\$ 448,438	\$ 3,550	\$ 278,797	\$ 730,785

**TOWN OF PANTEGO
WATER AND SEWER FUND
SUMMARY OF REVENUES AND EXPENSES**

REVENUE BY SOURCE	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ADOPTED BUDGET	Y-T-D 6/15/2015	2014-2015 YE ESTIMATE	2015-2016 ADOPTED BUDGET
Sale of Water*	\$ 496,323	\$ 463,881	\$ 500,300	\$ 269,861	\$ 470,300	\$ 480,300
Sewer Service Charge Fee*	359,548	360,099	370,250	232,098	355,250	360,250
Groundwater Conservation Fees	-	-	-	-	-	44,885
Infrastructure Fees	313,667	300,113	330,000	199,894	300,000	300,000
Other Revenue	49,925	54,380	49,150	35,806	49,150	51,950
TOTAL REVENUES	\$ 1,219,463	\$ 1,178,473	\$ 1,249,700	\$ 737,658	\$ 1,174,700	\$ 1,237,385

FISCAL YEAR 2015-2016 PROPOSED BUDGET

WATER & SEWER REVENUES

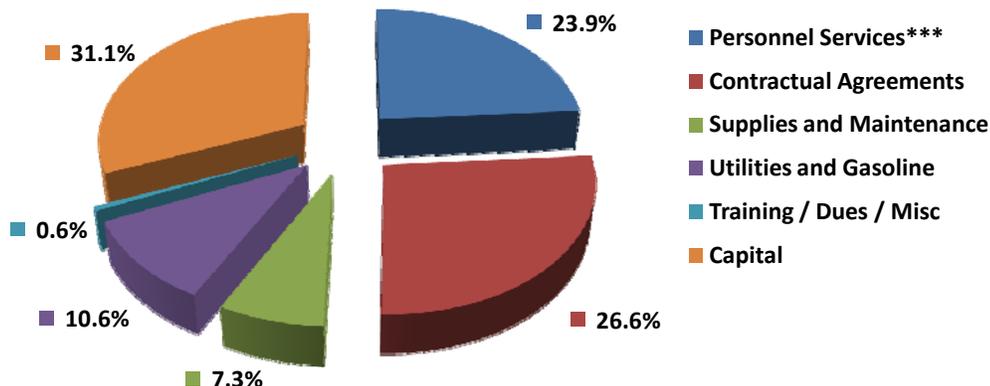


*Includes Water/Sewer Tap Fees

EXPENSES BY CATEGORY	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ADOPTED BUDGET	Y-T-D 6/15/2015	2014-2015 YE ESTIMATE	2015-2016 ADOPTED BUDGET
Personnel Services***	\$ 270,602	\$ 268,176	\$ 318,260	\$ 318,260	\$ 318,260	\$ 341,882
Contractual Agreements	322,716	399,238	373,000	197,851	377,399	381,141
Supplies and Maintenance	59,381	73,204	75,995	35,553	75,995	104,085
Utilities and Gasoline	132,555	149,529	155,800	71,407	155,800	151,245
Training / Dues / Misc	2,904	3,053	8,038	5,666	8,038	8,170
Capital	58,547	593,145	953,970	189,118	691,362	446,299
	\$ 846,706	\$ 1,486,345	\$ 1,885,063	\$ 817,854	\$ 1,626,854	\$ 1,432,822

FISCAL YEAR 2015-2016 PROPOSED BUDGET

WATER AND SEWER EXPENSES



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

TOWN OF PANTEGO
Capital Purchases and Projects Detail
For Fiscal Year 2015-2016 Budget

Water / Sewer Operating Fund - Water Department:

Trailer mounted combo unit - valve machine & hydro-vac	\$ 49,500
Total	<u>\$ 49,500</u>

Water / Sewer Operating Fund - Sewer Department:

Smoke blower machine	\$ 1,800
Total	<u>\$ 1,800</u>

Sewer Infrastructure Fund:

Sewer Main - Smith Barry / Nora	\$ 168,000
Total	<u>\$ 168,000</u>

Water/Sewer Infrastructure Fund:

Valves, hydrants & hydrant extensions	\$ 49,999
Well maintenance program	10,000
Well monitoring program	10,000
Water main - Pioneer Pkwy (north side)	72,000
Emergency interconnect	50,000
303 Pump Station	35,000
Total	<u>\$ 226,999</u>

Total Capital Asset Purchases and Projects \$ 446,299



Water and Sewer Operating Fund

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**TOWN OF PANTEGO
WATER AND SEWER OPERATING FUND (200)
STATEMENT OF REVENUES AND EXPENSES
FOR FY 2015-2016 BUDGET**

DESCRIPTION	2012-2013	2013-2014	2014-2015		2014-2015	2015-2016	2014-2015/
	ACTUAL	ACTUAL	ADOPTED BUDGET	Y-T-D 6/15/2015	YE ESTIMATE	ADOPTED BUDGET	2015-2016 % CHANGE
BEGINNING UNRESTRICTED NET POSITION	\$ 1,040,781	\$ 1,085,092	\$ 933,255	\$ 933,255	\$ 933,255	\$ 548,876	-41.2%
REVENUES							
Sale of Water	\$ 496,323	\$ 463,881	\$ 500,000	\$ 268,176	\$ 470,000	\$ 480,000	-4.0%
Water Tap Fees	-	-	300	1,685	300	300	0.0%
Sewer Service Charge Fee	359,548	360,099	370,000	231,698	355,000	360,000	-2.7%
Sewer Tap Fees	-	-	250	400	250	250	0.0%
Groundwater Conservation Fees	-	-	-	-	-	44,885	NA
Trash Collections	89,704	91,438	90,000	61,921	90,000	92,000	2.2%
Sales Tax on Trash Collections	7,426	7,525	7,425	5,060	7,425	7,590	2.2%
Recycling	26,433	25,084	25,500	16,376	25,500	26,000	2.0%
Sales Tax on Recycling	2,064	1,934	2,104	1,257	2,104	2,145	1.9%
Late Payment Charges	15,350	20,545	15,000	11,775	15,000	15,000	0.0%
Processing/Turn On Fees	(2,338)	(3,247)	3,000	(336)	3,000	1,000	-66.7%
Interest Revenue	827	622	750	688	750	650	-13.3%
NSF Check Fees	247	240	400	180	400	300	-25.0%
Admin Serv Charge/Sewer Impact	8,560	7,336	5,000	5,360	5,000	7,000	40.0%
Trash Contract Expense	(89,704)	(91,438)	(90,000)	(61,921)	(90,000)	(92,000)	2.2%
Sales Tax on Trash Collections	(7,426)	(7,525)	(7,425)	(5,060)	(7,425)	(7,590)	2.2%
Recycling Contract Expense	(26,433)	(25,084)	(25,500)	(16,376)	(25,500)	(26,000)	2.0%
Sales Tax on Recycling Expense	(2,064)	(1,934)	(2,104)	(1,257)	(2,104)	(2,145)	1.9%
Other Revenue	27,279	28,886	25,000	18,139	25,000	28,000	12.0%
TOTAL REVENUES	\$ 905,796	\$ 878,361	\$ 919,700	\$ 537,764	\$ 874,700	\$ 937,385	1.9%
OTHER SOURCES							
Transfers In - from W/S Construction	\$ -	\$ 40,255	\$ -	\$ -	\$ -	\$ -	NA
TOTAL OTHER SOURCES	\$ -	\$ 40,255	\$ -	\$ -	\$ -	\$ -	NA
TOTAL REVENUES & OTHER SOURCES	\$ 905,796	\$ 918,616	\$ 919,700	\$ 537,764	\$ 874,700	\$ 937,385	1.9%
EXPENSES							
Contractual Agreements	\$ 322,716	\$ 399,238	\$ 373,000	\$ 197,851	\$ 377,399	\$ 381,141	2.2%
Supplies and Maintenance	59,381	73,204	75,995	35,553	75,995	104,085	37.0%
Utilities and Gasoline	132,555	149,529	155,800	71,407	155,800	151,245	-2.9%
Training / Dues / Misc	2,906	3,052	8,038	5,666	8,038	8,170	1.6%
Capital	-	-	84,620	9,688	80,221	51,300	-39.4%
TOTAL EXPENSES	\$ 517,559	\$ 625,022	\$ 697,453	\$ 320,164	\$ 697,453	\$ 695,941	-0.2%
OTHER USES							
Transfers Out- to General Fund	\$ 270,602	\$ 268,176	\$ 318,260	\$ 318,260	\$ 318,260	\$ 341,882	7.4%
Transfers Out- to Park Row Project	-	57,000	-	-	-	-	NA
Transfers Out- to W/S Construction	73,324	80,000	243,366	243,366	243,366	-	-100.0%
TOTAL OTHER USES	\$ 343,926	\$ 405,176	\$ 561,626	\$ 561,626	\$ 561,626	\$ 341,882	-39.1%
TOTAL EXPENSES OTHER USES	\$ 861,485	\$ 1,030,198	\$ 1,259,079	\$ 881,790	\$ 1,259,079	\$ 1,037,823	-17.6%
CHANGE IN NET POSITION	\$ 44,311	\$ (111,582)	\$ (339,379)	\$ (344,026)	\$ (384,379)	\$ (100,438)	
APPROPRIATION OF NET POSITION							
Capital Equipment Purchases	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 51,300	NA
Water & Sewer Operations Subsidy	-	-	-	-	-	49,138	NA
Change in NP After Appropriation	\$ -	NA					
ENDING UNRESTRICTED NET POSITION	\$ 1,085,092	\$ 933,255	\$ 593,876	\$ 589,229	\$ 548,876	\$ 448,438	-24.5%

UNRESTRICTED NET POSITION DETAIL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 BUDGET	Y-T-D 6/15/2015	2014-2015 ESTIMATE	2015-2016 BUDGET	% CHANGE
Reserved for 33% of Total Expenses	\$ 260,093	\$ 294,755	\$ 307,261	\$ 207,483	\$ 308,712	\$ 325,553	6.0%
Excess / (Deficit) of 33% Reserved	824,999	638,500	286,615	381,746	240,164	122,885	-57.1%
TOTAL UNRESTRICTED NET POSITION	\$ 1,085,092	\$ 933,255	\$ 593,876	\$ 589,229	\$ 548,876	\$ 448,438	

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TOWN OF PANTEGO
ANNUAL OPERATING BUDGET & PLAN OF SERVICES

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

Description:

The Water Utilities Division of Public Works is responsible for operations and maintenance for the water production and distribution system. The Utility Division maintains 23 miles of pipe, 174 fire hydrants, 325 water valves and 1200 water service lines. The average annual water production is 181,549,000 gallons, from six ground water wells.

Mission Statement:

Pantego's Water Utilities mission is to provide quality services with the least disruption to our community by best management practices of our resources', while providing superior customer service.

Major Goals:

1. Asset management, analysis and inventory of the water infrastructure.
2. Continue to ensure that the groundwater production and water distribution is safe, reliable, and with uninterrupted service at adequate pressure.
3. Scheduled maintenance to ensure the focus is on preventive measures and not reactive measures.
4. Strategic maintenance plan with the capacity to be prepared for unanticipated service interruptions.

Fiscal Year 2014-2015 Accomplishments:

1. Began a Unidirectional Flushing Program (UDF)
2. Completed a Texas Commission on Environmental Quality (TCEQ) water system audit.
3. Began a contractual agreement for Water Well Monitoring
4. Completed an upgrade to the Supervisory Control and Data Acquisition System (SCADA)

Objectives for Fiscal Year 2015-2016:

1. Continue the UDF program
2. Continue the Well Monitoring Program
3. Replace and repair fire hydrants
4. Replace water valves (broken)
5. Create a valve and hydrant operation/maintenance program

Major Budget Changes:

1. Added uniforms as a line item in the water account, split with public works and water.
2. Added chemicals as a line item in the water account.
3. Added water samples/monitoring as a line item in the water account.
4. Added the TCEQ Public Water System fee as a line item in the water account.

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

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

EXPENDITURES	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 BUDGET	2014-2015 ESTIMATE	2015-2016 BUDGET	2014-2015/ 2015-2016 CHANGE
Contractual Agreements	\$ 28,327	\$ 99,274	\$ 57,000	\$ 61,399	\$ 69,076	21.2%
Supplies and Maintenance	52,278	56,844	65,995	65,995	94,415	43.1%
Utilities and Gasoline	127,104	143,572	147,500	147,500	141,130	-4.3%
Training / Dues / Miscellaneous	2,466	2,244	5,455	5,455	5,615	2.9%
Capital Outlay	-	-	48,120	25,120	49,500	2.9%
TOTAL EXPENDITURES	\$ 210,175	\$ 301,934	\$ 324,070	\$ 305,469	\$ 359,736	11.0%

PERSONNEL (Full-Time Equivalent)	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 BUDGET	2014-2015 ESTIMATE	2015-2016 BUDGET	2014-2015/ 2015-2016 CHANGE
Public Works Director	1	1	1	1	1	0
Community Development Director	1	1	0	0	0	0
Public Works Foreman	1	1	2	2	2	0
Public Works Worker	4.5	4.5	3.5	3.5	3.5	0
Support Specialist/Utility Billing	0	0	0	0	1	1
TOTAL PERSONNEL	7.5	7.5	6.5	6.5	7.5	1

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

PERFORMANCE MANAGEMENT MATRIX

GOALS	OBJECTIVES	MEASURES	2016 ESTIMATE
Invest in Public Infrastructure	Improve water and sewer infrastructure and assets	Fire Hydrants Flushed	498
		Valves Operated	325
Maintain the Integrity and Quality of Life in Pantego	Protect public health and provide reliable service	Fire Hydrants Repaired	30
		Utility Service Work Orders	480
Maintain and Enhance Town Services/Meet Community Expectations	Manage existing and future infrastructure needs	Fire Hydrants Replaced	5
		Valves Replaced	10
		Valves Installed	5
		Water Main Repairs	3
		Water Service Repairs	5
	Maintain high level of drinking water quality		

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

ACC. NUM.	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ADOPTED BUDGET	Y-T-D 6/15/2015	2014-2015 YE ESTIMATE	2015-2016 ADOPTED BUDGET	2014-2015/ 2015-2016 % CHANGE
CONTRACTUAL AGREEMENTS								
232.00	Engineering & Maps	\$ 743	\$ 338	\$ 2,000	\$ -	\$ 2,000	\$ 2,000	0.0%
234.30	Incode M/A	-	-	-	-	-	6,893	NA
247.00	Insurance Expense	-	-	-	-	-	3,130	NA
365.00	Programing / Maintenance	2,576	-	-	4,399	4,399	7,050	NA
367.00	TCEQ Annual System Fees	-	-	-	-	-	2,503	NA
710.00	Franchise Expense	25,008	25,008	25,000	18,750	25,000	25,000	0.0%
710.00	Ground Water Conservation Fees	-	73,928	30,000	5,699	30,000	22,500	-25.0%
	SUBTOTAL CONTRACTUAL	\$ 28,327	\$ 99,274	\$ 57,000	\$ 28,847	\$ 61,399	\$ 69,076	21.2%
SUPPLIES / MAINTENANCE								
234.00	Maintenance Agreements	\$ 4,966	\$ 6,111	\$ 5,731	\$ 4,884	\$ 5,731	\$ 3,920	-31.6%
238.00	Office Supplies	8,634	452	250	237	250	300	20.0%
239.00	Postage Service / Maintenance	-	5,908	6,864	2,576	6,864	7,698	12.2%
245.00	Water Meter Maintenance	2,765	2,920	2,850	1,866	2,850	2,850	0.0%
245.10	Storage Tank Inspections	-	-	2,500	1,185	2,500	3,500	40.0%
282.00	Printing Expense	-	2,141	3,000	1,906	3,000	3,000	0.0%
329.00	Uniform Expense	-	-	-	-	-	1,200	NA
350.00	Building Maintenance	1,648	1,065	1,500	90	1,500	1,500	0.0%
351.00	Water Quality Sampling	-	-	-	-	-	1,425	NA
354.00	General Water System Repair	26,001	30,052	32,000	15,064	32,000	24,622	-23.1%
355.00	Water Treatment Chemicals	-	-	-	-	-	3,450	NA
356.00	Vehicle / Equipment Expense	3,157	3,013	2,500	1,196	2,500	2,500	0.0%
360.00	Ground Maint / Landscaping	333	-	500	-	500	20,150	3930.0%
366.00	Computer Software Maint/Repair	-	518	2,000	-	2,000	2,000	0.0%
528.00	Equipment & Supplies	4,774	4,665	6,300	3,428	5,300	5,300	-15.9%
528.20	Traffic Control Supplies	-	-	-	-	1,000	1,000	NA
	SUBTOTAL SUPPLIES / MAINTENANCE	\$ 52,278	\$ 56,844	\$ 65,995	\$ 32,432	\$ 65,995	\$ 84,415	27.9%
UTILITIES & GASOLINE								
362.00	Gasoline / Oil Expense	\$ 8,664	\$ 7,448	\$ 7,500	\$ 2,579	\$ 7,500	\$ 7,500	0.0%
411.00	Natural Gas and Electricity	118,440	136,125	140,000	65,324	140,000	130,000	-7.1%
411.10	Telephone Expense	-	-	-	-	-	1,720	NA
411.20	Cell phone Expense	-	-	-	-	-	1,910	NA
	SUBTOTAL UTILITIES & GASOLINE	\$ 127,104	\$ 143,572	\$ 147,500	\$ 67,903	\$ 147,500	\$ 141,130	-4.3%
TRAINING / DUES / MISC.								
705.00	Membership Dues	\$ -	\$ -	\$ 590	\$ 529	\$ 590	\$ 750	27.1%
724.00	Travel / Training	2,266	2,071	3,865	2,208	3,865	3,865	0.0%
770.00	Miscellaneous	199	174	1,000	2,702	1,000	1,000	0.0%
	SUBTOTAL TRAINING / DUES / MISC.	\$ 2,465	\$ 2,245	\$ 5,455	\$ 5,439	\$ 5,455	\$ 5,615	2.9%
CAPITAL								
482.00	ESRI GIS Software	\$ -	\$ -	\$ 4,500	\$ 2,500	\$ 4,500	\$ -	-100.0%
482.00	SCADA Update	-	-	5,150	-	5,150	-	-100.0%
486.00	Handheld Meter Readers	-	-	8,270	-	8,270	-	-100.0%
486.00	Rear Backhoe Tires	-	-	1,200	1,200	1,200	-	-100.0%
486.10	Concrete Saw	-	-	6,000	5,988	6,000	-	-100.0%
488.00	Valve Machine & Hydro-vac	-	-	-	-	-	49,500	NA
488.00	Equipment - Ford F-150	-	-	23,000	-	-	-	-100.0%
	SUBTOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ 48,120	\$ 9,688	\$ 25,120	\$ 49,500	2.9%
TOTAL EXPENSES								
	WATER DEPARTMENT	\$ 210,175	\$ 301,934	\$ 324,070	\$ 144,309	\$ 305,469	\$ 349,736	7.9%

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

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

Description:

The Wastewater Division of Public Works is responsible for the repair, maintenance and cleaning of approximately 23 miles of wastewater collection pipe, 225 manholes, and 1 lift station that pumps an average of 8,806,274 gallons of wastewater annually, to the City of Ft. Worth Villiage Creek Treatment plant and Arlington's collection system.

Mission Statement:

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

Major Goals:

1. Asset management, analysis and inventory of the wastewater collection infrastructure.
2. Scheduled maintenance to ensure the focus is on preventive measures and not reactive measures.
3. Strategic maintenance plan, with the capacity to be prepared for unanticipated service interruptions.

Fiscal Year 2014-2015 Accomplishments:

1. SCADA monitoring added to the lift station.
2. Cleaned 3.2 miles of pipe

Objectives for Fiscal Year 2015-2016:

1. Develop a maintenance plan for cleaning every main line through out the system.
2. Cut the inflow and infiltration by 15%
3. Televis 20% of the lines for asset assessment

Major Budget Changes:

1. Added uniforms as a line item in the wastewater account, split with water and public works.
2. Added the cell phone expense as a line item in the wastewater account, split with water and public works.

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

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

EXPENDITURES	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 BUDGET	2014-2015 ESTIMATE	2015-2016 BUDGET	2014-2015/ 2015-2016 CHANGE
Contractual Agreements	\$ 294,389	\$ 299,964	\$ 316,000	\$ 316,000	\$ 312,065	-1.2%
Supplies and Maintenance	7,103	16,360	10,000	10,000	19,670	96.7%
Utilities and Gasoline	5,451	5,957	8,300	8,300	10,115	21.9%
Training / Dues / Miscellaneous	441	813	2,583	2,583	2,555	-1.1%
Capital Outlay	-	-	36,500	55,101	1,800	-95.1%
TOTAL EXPENDITURES	\$ 307,384	\$ 323,094	\$ 373,383	\$ 391,984	\$ 346,205	-7.3%

PERSONNEL (Full-Time Equivalent)	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 BUDGET	2014-2015 ESTIMATE	2015-2016 BUDGET	2014-2015/ 2015-2016 CHANGE
Public Works Director	1	1	1	1	1	0
Community Development Director	1	1	0	0	0	0
Public Works Foreman	1	1	2	2	2	0
Public Works Worker	4.5	4.5	3.5	3.5	3.5	0
Support Specialist/Utility Billing	0	0	0	0	1	1
TOTAL PERSONNEL	7.5	7.5	6.5	6.5	7.5	1

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

PERFORMANCE MANAGEMENT MATRIX

GOALS	OBJECTIVES	MEASURES	2016 ESTIMATE
Invest in Public Infrastructure Maintain the Integrity and Quality of Life in Pantego Maintain and Enhance Town Services/Meet Community Expectations	Improve water and sewer infrastructure and assets	Televiser main lines	2,500 ft.
		Clean main lines	121,440 ft.
		Install rain water catch basins	100
		Install clean out plugs/caps	75
		Reduce inflow and infiltration	15
		Smoke test main lines	25,000 ft
		Protect public health and provide reliable service	
	Manage existing and future infrastructure needs		
	Ensure waste-water is collected, treated and discharged in accordance with all regulatory requirements		

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

ACC. NUM.	ACCOUNT DESCRIPTION	2012-2013		2013-2014		2014-2015		2015-2016		2014-2015/ 2015-2016 % CHANGE
		ACTUAL	ACTUAL	ADOPTED	ADOPTED	Y-T-D 6/15/2015	YE ESTIMATE	ADOPTED	BUDGET	
CONTRACTUAL AGREEMENTS										
232.00	Engineering and Maps	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ 1,000	\$ 500		NA
247.00	Insurance Expense	-	-	-	-	-	-	1,565		NA
284.00	Arlington Sewer Charge	72,876	89,248	90,000	47,496	90,000	90,000	90,000		0.0%
284.10	Fort Worth Sewer Charge	221,513	210,716	225,000	121,507	225,000	220,000	220,000		-2.2%
	SUBTOTAL CONTRACTUAL	\$ 294,389	\$ 299,964	\$ 316,000	\$ 169,003	\$ 316,000	\$ 312,065			-1.2%
SUPPLIES / MAINTENANCE										
329.00	Uniform Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,200		NA
354.00	General Sewer System Repair	6,003	15,302	7,500	2,233	7,500	7,500	7,500		0.0%
360.00	Grounds Maint/Landscaping	13	-	500	-	500	3,720	3,720		644.0%
528.00	Equipment & Supplies	1,087	1,057	2,000	889	2,000	3,500	3,500		75.0%
528.10	Filtration Supplies	-	-	-	-	-	3,750	3,750		NA
	SUBTOTAL SUPPLIES / MAINTENANCE	\$ 7,103	\$ 16,360	\$ 10,000	\$ 3,122	\$ 10,000	\$ 19,670			96.7%
UTILITIES & GASOLINE										
362.00	Gasoline / Oil Expense	\$ -	\$ 399	\$ 800	\$ -	\$ 800	\$ 800	\$ 800		0.0%
411.00	Natural Gas and Electricity	5,451	5,558	7,500	3,503	7,500	7,500	7,500		0.0%
411.10	Telephone Expense	-	-	-	-	-	860	860		NA
411.20	Cell phone Expense	-	-	-	-	-	955	955		NA
	SUBTOTAL UTILITIES & GASOLINE	\$ 5,451	\$ 5,957	\$ 8,300	\$ 3,503	\$ 8,300	\$ 10,115			21.9%
TRAINING / DUES / MISC.										
724.00	Travel / Training	\$ 306	\$ 813	\$ 1,583	\$ 227	\$ 1,583	\$ 1,555	\$ 1,555		-1.8%
770.00	Miscellaneous	135	-	1,000	-	1,000	1,000	1,000		0.0%
	SUBTOTAL TRAINING / DUES / MISC.	\$ 441	\$ 813	\$ 2,583	\$ 227	\$ 2,583	\$ 2,555			-1.1%
CAPITAL										
486.00	Safety Tripod	\$ -	\$ -	\$ 4,500	\$ -	\$ 4,500	\$ -	\$ -		NA
486.00	Smoke Blower Machine	-	-	-	-	-	1,800	1,800		NA
486.10	SCADA for LiftStation	-	-	17,000	-	17,000	-	-		NA
488.00	Sewer Camera	-	-	15,000	-	33,601	-	-		NA
	SUBTOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ 36,500	\$ -	\$ 55,101	\$ 1,800			NA
TOTAL EXPENSES										
	SEWER DEPARTMENT	\$ 307,384	\$ 323,094	\$ 373,383	\$ 175,856	\$ 391,984	\$ 346,205			-7.3%

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Water and Sewer

**Construction and
Infrastructure Funds**

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

DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ADOPTED BUDGET	Y-T-D 8/24/2015	2014-2015 YE ESTIMATE	2015-2016 ADOPTED BUDGET
BEGINNING UNRESTRICTED NET POSITION	\$ 80,405	\$ 95,184	\$ 98,775	\$ 98,775	\$ 98,775	\$ 171,550
<u>OTHER SOURCES</u>						
Transfer In- from W/S Operating	\$ 73,326	\$ 79,992	\$ 243,366	\$ 243,366	\$ 243,366	\$ -
TOTAL REVENUES AND OTHER SOURCES	\$ 73,326	\$ 79,992	\$ 243,366	\$ 243,366	\$ 243,366	\$ -
<u>EXPENSES</u>						
Emergency Repair and Maintenance	\$ 26,827	\$ 36,145	\$ 50,000	\$ 8,918	\$ 50,000	\$ -
Wagon Wheel Water Line Replacement	-	-	141,550	-	-	-
S.C.A.D.A. Well Improvement	-	-	40,000	-	13,341	-
Wagon Wheel Sewer Line Replacement	-	-	107,250	14,080	107,250	-
Sewer Main - Smith Barry/Nora	-	-	-	-	-	168,000
Well Maintenance Program	-	-	30,000	-	-	-
S.C.A.D.A. Electrical Upgrades	31,720	-	-	-	-	-
TOTAL EXPENSES	\$ 58,547	\$ 36,145	\$ 368,800	\$ 22,998	\$ 170,591	\$ 168,000
<u>OTHER USES</u>						
Transfer Out - to W/S Operating	\$ -	\$ 40,255	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER USES	\$ 58,547	\$ 76,401	\$ 368,800	\$ 22,998	\$ 170,591	\$ 168,000
CHANGE IN UNRESTRICTED NET POSITION	\$ 14,779	\$ 3,591	\$ (125,434)	\$ 220,369	\$ 72,775	\$ (168,000)
ENDING UNRESTRICTED NET POSITION	\$ 95,184	\$ 98,775	\$ (26,659)	\$ 319,144	\$ 171,550	\$ 3,550

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

DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ADOPTED BUDGET	Y-T-D 8/24/2015	2014-2015 YE ESTIMATE	2015-2016 ADOPTED BUDGET
BEGINNING UNRESTRICTED NET POSITION	\$ 232,566	\$ 546,233	\$ 346,346	\$ 346,346	\$ 346,346	\$ 205,796
<u>REVENUES</u>						
Infrastructure Fees	\$ 313,667	\$ 300,113	\$ 330,000	\$ 199,894	\$ 300,000	\$ 300,000
TOTAL REVENUES	\$ 313,667	\$ 300,113	\$ 330,000	\$ 199,894	\$ 300,000	\$ 300,000
<u>EXPENSES</u>						
Investigation of Lane #1 Trinity Well	\$ -	\$ -	\$ 100,000	\$ 25,634	\$ 40,000	\$ -
Wagon Wheel Water Line Replacement	-	-	-	14,580	141,550	-
Well Maintenance Program	-	-	-	6,056	30,000	10,000
Pioneer Pkwy Water Line Replacement	-	-	119,000	-	-	-
Pioneer Pkwy Water Line West Crossover	-	-	-	10,163	119,000	-
Valves, Hydrants & Hydrant Extensions	-	-	-	-	-	49,999
Well Monitoring Program	-	-	10,000	-	10,000	10,000
303 Pump Station	-	-	-	-	-	35,000
Water Main - Pioneer Pkwy (north side)	-	-	-	-	-	72,000
Emergency Interconnect	-	-	-	-	-	50,000
TOTAL EXPENSES	\$ -	\$ -	\$ 229,000	\$ 56,433	\$ 340,550	\$ 226,999
<u>OTHER USES</u>						
Transfer Out - to Park Row Project	\$ -	\$ 500,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ -
TOTAL EXPENDITURES AND OTHER USES	\$ -	\$ 500,000	\$ 329,000	\$ 156,433	\$ 440,550	\$ 226,999
CHANGE IN UNRESTRICTED NET POSITION	\$ 313,667	\$ (199,887)	\$ 1,000	\$ 43,461	\$ (140,550)	\$ 73,001
ENDING UNRESTRICTED NET POSITION	\$ 546,233	\$ 346,346	\$ 347,346	\$ 389,807	\$ 205,796	\$ 278,797

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**SUPPLEMENTAL
INFORMATION**

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**FISCAL YEAR 2015-2016
SUPPLEMENTAL REQUESTS**

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TOWN OF PANTEGO
List of Funded Supplemental Requests
FY 2015-2016

Item	FUND	DEPARTMENT	Supplemental Description (Short Name)	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
1	100	General & Administrative	Incode - Purchasing Application	\$ 7,825	\$ 1,581	\$ 1,660	\$ 1,743	\$ 1,830
2	100	General & Administrative	IT Upgrades - Malwarebytes Anti-Malware	2,527	-	-	2,527	-
3	100	Community Development	Development Software	7,000	5,000	5,000	5,000	5,000
4	100	Police Department	Chevy Tahoe & Equipment (replace 2009 Charger Patrol unit)	48,098	-	-	-	-
5	100	Police Department	(2) Harley Davidson Patrol Motorcycles (Purchase Option Plan)	17,000				
6	100	Police Department	(4) Digital Ally In-car Camera's w/body camera	18,140	-	-	-	-
7	100	Police Department	(5) Laptops for vehicles	18,000	-	-	-	-
8	100	Police Department	Tyler Technology - Mobile Application Software	30,800	-	-	-	-
9	100	Fire Department	4 Gas Monitor - replacement	5,000	-	-	-	-
10	100	Fire Department	Hazmat suits (6) - replacement	5,000	-	-	-	-
11	100	Water Department	Mowing / Grounds Maintenance for Water sites	20,150	20,150	20,150	20,150	20,150
12		Water Department	Trailer mounted combo unit: valve machine & hydro-vac	49,500	-	-	-	-
13	200	Sewer Department	Mowing / Grounds Maintenance at Lift Station	3,720	3,720	3,720	3,720	3,720
14	200	Sewer Department	Smoke Blower Machine	1,800	300	300	300	300
15	200	Sewer Department	Manhole catch basins, clean-out plugs, gem caps	3,750	3,750	200	200	200
16	500	Street Improvements	Mowing / Grounds Maintenance Contract Service	7,130	7,130	7,130	7,130	7,130
17	825	Court Technology	Tyler Technology - Warrant Interface Application	9,500	2,125	2,231	2,343	2,460
18	825	Court Technology	Laptop computer for Court Room	680	-	-	-	-
19	825	Court Technology	Counter-top/window-mount combination speaker	1,753	-	-	-	-

FUNDING:

General Fund	\$ 159,390	\$ 6,581	\$ 6,660	\$ 9,270	\$ 6,830
Water & Sewer Operating Fund	78,920	27,920	24,370	24,370	24,370
Street Improvement Fund	7,130	7,130	7,130	7,130	7,130
Court Technology Fund	11,933	2,125	2,231	2,343	2,460
TOTAL FUNDED/APPROVED:	\$ 257,373	\$ 43,756	\$ 40,391	\$ 43,113	\$ 40,790

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TOWN OF PANTEGO
List of Unfunded Supplemental Requests

FY 2015-2016

Item	FUND	DEPARTMENT	Supplemental Description (Short Name)	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
1	100	General & Administrative	Town Hall front office - remodel (\$11,000 - 50% GF / 50% WS)	\$ 5,500	\$ -	\$ -	\$ -	\$ -
2	100	Public Works	Drainage pipe repairs	50,000	20,000	20,000	20,000	20,000
3	100	Public Works	Town Hall pavement / drive repair	32,000	-	-	-	-
4	100	Community Development	Code Compliance Officer	54,830	55,050	56,039	57,049	58,078
5	100	Police Department	(2) Chevy Tahoes (replace Admin units) Equipment/Install	77,110	-	-	-	-
6	100	Fire Department	Remount Ambulance Medic 2	117,000	-	-	-	-
7	100	Fire Department	Chevy Tahoe (replace Admin unit)	38,555	-	-	-	-
8	200	Water Department	Town Hall front office - remodel (\$11,000 - 50% GF / 50% WS)	5,500	-	-	-	-

General Fund	\$ 374,995	\$ 75,050	\$ 76,039	\$ 77,049	\$ 78,078
Water & Sewer Operating Fund	5,500	-	-	-	-
TOTAL UNFUNDED REQUESTS:	\$ 380,495	\$ 75,050	\$ 76,039	\$ 77,049	\$ 78,078

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**FISCAL YEAR 2015-2016
PERSONNEL BUDGET DETAIL**

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TOWN OF PANTEGO
SUMMARY OF SALARIES AND BENEFITS BY FUNCTION
FY 2015-2016 BUDGET

	Adopted Budget 2014-2015	Adopted Budget 2015-2016	Variance Increase <Decrease>	Percent Increase <Decrease>
<u>General and Administrative</u>				
Salaries/Wages	\$ 302,004	\$ 253,199	\$ (48,805)	-16%
Overtime/Standby	4,000	1,000	(3,000)	-75%
Car Allowance	6,000	6,000	-	0%
Longevity	640	761	121	19%
FICA/City Contribution	19,384	16,180	(3,204)	-17%
Medicare/City Portion	4,533	3,784	(749)	-17%
TMRS/City Contribution	45,552	42,928	(2,624)	-6%
Workers Compensation	890	736	(154)	-17%
Unemployment	1,242	828	(414)	-33%
Group Insurance	28,512	19,008	(9,504)	-33%
Basic Life / AD&D	-	1,260	1,260	NA
Short & Long-Term Disability	1,177	1,115	(62)	-5%
Department 101 Total	\$ 413,934	\$ 346,799	\$ (67,135)	-16%

<u>Public Works</u>				
Salaries/Wages	\$ 239,024	\$ 272,874	\$ 33,850	14%
Part Time Wages	16,492	23,821	7,329	44%
Overtime/Standby	15,000	17,000	2,000	13%
Car Allowance	-	2,400	2,400	NA
Certification Pay	14,400	14,400	-	0%
Longevity	440	1,082	642	146%
FICA/City Contribution	17,692	20,558	2,866	16%
Medicare/City Portion	3,922	4,484	562	14%
TMRS/City Contribution	39,173	50,626	11,453	29%
Workers Compensation	9,464	10,156	692	7%
Unemployment	1,449	1,656	207	14%
Group Insurance	28,512	33,264	4,752	17%
Basic Life / AD&D	-	1,415	1,415	NA
Short & Long-Term Disability	1,176	1,284	108	9%
Department 135 Total	\$ 386,744	\$ 455,020	\$ 68,276	18%

<u>Community Development</u>				
Salaries/Wages	\$ 62,668	\$ 93,013	\$ 30,345	48%
Overtime/Standby	-	1,000	1,000	NA
Certification Pay	2,400	2,400	-	0%
Longevity	996	1,203	207	21%
FICA/City Contribution	4,096	6,052	1,956	48%
Medicare/City Portion	958	1,415	457	48%
TMRS/City Contribution	9,625	16,058	6,433	67%
Workers Compensation	431	527	96	22%
Unemployment	207	414	207	100%
Group Insurance	4,752	9,504	4,752	100%
Basic Life / AD&D	-	477	477	NA
Short & Long-Term Disability	196	437	241	123%
Department 136 Total	\$ 86,329	\$ 132,500	\$ 46,171	53%

<u>Police Department</u>				
Salaries/Wages	\$ 734,608	\$ 745,573	\$ 10,965	1%
Holiday Pay	24,040	24,349	309	NA
Part Time Wages	5,500	5,500	-	0%
Overtime/Standby	33,000	33,000	-	0%
Longevity	4,512	4,426	(86)	-2%
FICA/City Contribution	49,703	50,397	694	1%
Medicare/City Portion	11,624	11,786	162	1%
TMRS/City Contribution	116,000	132,809	16,809	14%
Workers Compensation	25,243	26,284	1,041	4%
Unemployment	3,781	3,627	(154)	-4%
Group Insurance	78,408	78,408	-	0%
Basic Life / AD&D	-	3,618	3,618	NA
Short & Long-Term Disability	3,235	3,260	25	1%
Department 140 Total	\$ 1,089,654	\$ 1,123,037	\$ 33,383	3%

**TOWN OF PANTEGO
SUMMARY OF SALARIES AND BENEFITS BY FUNCTION
FY 2015-2016 BUDGET**

	Adopted Budget 2014-2015	Adopted Budget 2015-2016	Variance Increase <Decrease>	Percent Increase <Decrease>
<u>Fire Department</u>				
Salaries/Wages	\$ 539,743	\$ 557,236	\$ 17,493	3%
Holiday Pay	12,442	17,105	4,663	NA
Part Time Wages	17,000	17,000	-	0%
Overtime/Standby	60,000	60,000	-	0%
Car Allowance	1,800	1,800	-	NA
Longevity	3,798	4,363	565	15%
FICA/City Contribution	39,357	40,765	1,408	4%
Medicare/City Portion	9,204	9,534	330	4%
TMRS/City Contribution	90,565	105,912	15,347	17%
Workers Compensation	14,122	13,203	(919)	-7%
Unemployment	2,588	2,588	-	0%
Group Insurance	49,896	49,896	-	0%
Basic Life / AD&D	-	2,647	2,647	NA
Short & Long-Term Disability	2,058	2,373	315	15%
Department 150 Total	\$ 842,573	\$ 884,422	\$ 41,849	5%
<u>Municipal Court</u>				
Salaries/Wages	\$ 178,845	\$ 182,422	\$ 3,577	2%
Part Time Wages	13,193	12,216	(977)	-7%
Overtime/Standby	2,300	2,300	-	0%
Longevity	2,437	2,677	240	10%
FICA/City Contribution	12,200	12,376	176	1%
Medicare/City Portion	2,680	2,728	48	2%
TMRS/City Contribution	26,748	30,827	4,079	15%
Workers Compensation	2,741	2,788	47	2%
Unemployment	1,035	1,035	-	0%
Group Insurance	19,008	19,008	-	0%
Basic Life / AD&D	-	935	935	NA
Short & Long-Term Disability	784	850	66	8%
Department 160 Total	\$ 261,971	\$ 270,162	\$ 8,191	3%
TOTAL PERSONNEL	\$ 3,081,205	\$ 3,211,940	\$ 130,735	4%

**TOWN OF PANTEGO
SUMMARY OF SALARIES AND BENEFITS TOTAL
FY 2015-2016 BUDGET**

	Adopted Budget 2014-2015	Adopted Budget 2015-2016	Variance Increase <Decrease>	Percent Increase <Decrease>
Salaries/Wages	\$ 2,056,892	\$ 2,104,317	\$ 47,425	2%
Holiday Pay	36,482	41,454	4,972	14%
Part Time Wages	52,185	58,537	6,352	12%
Car Allowance	7,800	10,200	2,400	31%
Overtime/Standby	114,300	114,300	-	0%
Certification Pay	16,800	16,800	-	0%
Longevity	12,823	14,512	1,689	13%
FICA/City Contribution	142,432	146,328	3,896	3%
Medicare/City Portion	32,921	33,731	810	2%
TMRS/City Contribution	327,663	379,160	51,497	16%
Workers Compensation	52,891	53,694	803	2%
Unemployment	10,302	10,148	(154)	-1%
Group Insurance	209,088	209,088	-	0%
Basic Life / AD&D	-	10,352	10,352	NA
Short & Long-Term Disability	8,626	9,319	693	8%
TOTAL	\$ 3,081,205	\$ 3,211,940	\$ 130,735	4%

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TOWN OF PANTEGO
DETAIL OF SALARY AND BENEFITS by Function and Account Distribution
FY 2015-2016 BUDGET

DESCRIPTION	ACCT NUMBER	SALARY	FICA	MEDICARE	TMRS	GROUP INSURANCE	BASI LIFE AD&D	STD / LTD	WORKERS COMP	UNEMPL	FY 2015-2016 ESTIMATE
General and Administrative											
Full Time	100-101-5-101.00	\$ 253,199	\$ 15,698	\$ 3,671	\$ 41,651	\$ 19,008	\$ 1,260	\$ 1,115	\$ 729	\$ 828	\$ 337,160
Overtime	100-101-5-102.00	1,000	62	15	165	-	-	-	5	-	1,246
Car Allowance	100-101-5-102.10	6,000	372	87	987	-	-	-	-	-	7,446
Longevity	100-101-5-103.00	761	47	11	125	-	-	-	2	-	947
DEPARTMENT 101 TOTAL		\$ 260,960	\$ 16,180	\$ 3,784	\$ 42,928	\$ 19,008	\$ 1,260	\$ 1,115	\$ 736	\$ 828	\$ 346,799
Public Works											
Full Time	100-135-5-101.00	\$ 272,874	\$ 16,918	\$ 3,957	\$ 44,888	\$ 33,264	\$ 1,415	\$ 1,284	\$ 7,917	\$ 1,449	\$ 383,966
Part Time	100-135-5-101.10	23,821	1,477	21	-	-	-	-	1,196	207	26,722
Overtime	100-135-5-102.00	17,000	1,054	247	2,797	-	-	-	546	-	21,643
Car Allowance	100-135-5-102.10	2,400	149	35	395	-	-	-	-	-	2,978
Certification Pay	100-135-5-102.20	14,400	893	209	2,369	-	-	-	463	-	18,333
Longevity	100-135-5-103.00	1,082	67	16	178	-	-	-	35	-	1,377
DEPARTMENT 135 TOTAL		\$ 331,577	\$ 20,558	\$ 4,484	\$ 50,626	\$ 33,264	\$ 1,415	\$ 1,284	\$ 10,156	\$ 1,656	\$ 455,020
Community Development											
Full Time	100-136-5-101.00	\$ 93,013	\$ 5,767	\$ 1,349	\$ 15,301	\$ 9,504	\$ 477	\$ 437	\$ 501	\$ 414	\$ 126,762
Overtime	100-136-5-102.00	1,000	62	15	165	-	-	-	3	-	1,244
Certification Pay	100-136-5-102.20	2,400	149	35	395	-	-	-	16	-	2,994
Longevity	100-136-5-103.00	1,203	75	16	198	-	-	-	7	-	1,500
DEPARTMENT 136 TOTAL		\$ 97,617	\$ 6,052	\$ 1,415	\$ 16,058	\$ 9,504	\$ 477	\$ 437	\$ 527	\$ 414	\$ 132,500
Police Department											
Full Time	100-140-5-101.00	\$ 745,573	\$ 46,226	\$ 10,811	\$ 122,647	\$ 78,408	\$ 3,618	\$ 3,260	\$ 24,674	\$ 3,420	\$ 1,038,636
Holiday	100-140-5-101.00	24,349	1,510	353	4,005	-	-	-	642	-	30,859
Part Time	100-140-5-101.10	5,500	341	80	-	-	-	-	3	207	6,130
Overtime	100-140-5-102.00	33,000	2,046	479	5,429	-	-	-	811	-	41,764
Longevity	100-140-5-103.00	4,426	274	64	728	-	-	-	154	-	5,647
DEPARTMENT 140 TOTAL		\$ 812,848	\$ 50,397	\$ 11,786	\$ 132,809	\$ 78,408	\$ 3,618	\$ 3,260	\$ 26,284	\$ 3,627	\$ 1,123,037
Fire Department											
Full Time	100-150-5-101.00	\$ 557,236	\$ 34,549	\$ 8,080	\$ 91,665	\$ 49,896	\$ 2,647	\$ 2,373	\$ 11,519	\$ 2,174	\$ 760,138
Holiday	100-150-5-101.00	17,105	1,061	248	2,814	-	-	-	354	-	21,581
Part Time	100-150-5-101-10	17,000	1,054	247	549	-	-	-	-	414	19,264
Overtime	100-150-5-102.00	60,000	3,720	870	9,870	-	-	-	1,240	-	75,700
Car Allowance	100-150-5-102.10	1,800	112	26	296	-	-	-	-	-	2,234
Longevity	100-150-5-103.00	4,363	271	63	718	-	-	-	90	-	5,505
DEPARTMENT 150 TOTAL		\$ 657,504	\$ 40,765	\$ 9,534	\$ 105,912	\$ 49,896	\$ 2,647	\$ 2,373	\$ 13,203	\$ 2,588	\$ 884,422
Municipal Court											
Full Time	100-160-5-101.00	\$ 182,422	\$ 11,310	\$ 2,645	\$ 30,008	\$ 19,008	\$ 935	\$ 850	\$ 2,607	\$ 828	\$ 250,613
Part Time	100-160-5-101.10	12,216	757	11	-	-	-	-	55	207	13,246
Overtime	100-160-5-102.00	2,300	143	33	378	-	-	-	88	-	2,943
Longevity	100-160-5-103.00	2,677	166	39	440	-	-	-	38	-	3,360
DEPARTMENT 160 TOTAL		\$ 199,616	\$ 12,376	\$ 2,728	\$ 30,827	\$ 19,008	\$ 935	\$ 850	\$ 2,788	\$ 1,035	\$ 270,162
SUMMARY											
Full Time		\$ 2,104,318	\$ 130,468	\$ 30,513	\$ 346,161	\$ 209,088	\$ 10,352	\$ 9,319	\$ 47,947	\$ 9,112	\$ 2,897,275
Holiday		41,454	2,570	601	6,819	-	-	-	995	-	52,440
Part Time		58,537	3,629	359	549	-	-	-	1,253	1,036	65,364
Overtime		114,300	7,087	1,657	18,802	-	-	-	2,693	-	144,540
Car Allowance		10,200	632	148	1,678	-	-	-	-	-	12,658
Certification Pay		16,800	1,042	244	2,764	-	-	-	478	-	21,327
Longevity		14,513	900	209	2,387	-	-	-	326	-	18,336
GRAND TOTAL		\$ 2,360,122	\$ 146,328	\$ 33,731	\$ 379,160	\$ 209,088	\$ 10,352	\$ 9,319	\$ 53,694	\$ 10,148	\$ 3,211,940

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TOWN OF PANTEGO, TEXAS
Authorized Personnel
FULL-TIME EQUIVALENTS (FTEs) by Function / Program
For Fiscal Year 2015-2016 Budget

Function/Program	FISCAL YEAR					
	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016
General and administrative						
City Manager	1	1	1	1	1	1
City Secretary	1	1	1	1	1	1
Finance Director	1	1	1	1	1	1
Accounts Payable/Payroll/HR	1	1	1	1	1	1
Support Specialist	2	2	2	2	2	0
Public Safety Chief	0	0	1	1	0	0
Subtotal	6	6	7	7	6	4
Public Works						
Public Works Director	1	1	1	1	1	1
Support Specialist	0	0	0	0	0	1
Building Inspector	1	1	0	0	0	0
Foreman	1	1	1	1	2	2
Public Works Worker	5	5	4.5	4.5	3.5	3.5
Subtotal	8	8	6.5	6.5	6.5	7.5
Community Development						
Community Development Director	0	0	1	1	1	1
Support Specialist	0	0	0	0	0	1
Subtotal	0	0	1	1	1	2
Police Department						
Police Chief / Public Safety Chief	1	1	0	0	0.5	0.5
Assistant Police Chief	0	0	1	1	1	1
Lieutenant	0	1	0	0	0	0
Sergeant	2	1	1	1	1	1
Sergeant Detective	1	1	1	1	1	1
Corporal	1	2	2	2	2	1
Officer	7	6	6	6	6	7
School Crossing Guard	0.5	0.5	0.5	0.5	0.5	0.5
Dispatcher	6	5.5	5	5	5	5
Subtotal	18.5	18	16.5	16.5	17.0	17.0
Fire Department						
Fire Chief / Public Safety Chief	1	1	0	0	0.5	0.5
Assistant Fire Chief	0	0	1	1	1	1
Lieutenant	3	3	3	3	3	3
Firefighter/Paramedic	6	6	6	6	6	6
Subtotal	10	10	10	10	10.5	10.5
Municipal Court						
Court Administrator	1	1	1	1	1	1
Deputy Court Clerk	1	1	1	1	1	1
Assistant Court Clerk	0.5	0.5	0.5	0.5	0.5	0.5
Warrant Officer	1	2	2	2	2	2
Subtotal	3.5	4.5	4.5	4.5	4.5	4.5
Total FTEs	46.0	46.5	45.5	45.5	45.5	45.5
Number of Full-Time Employees	45	45	44	44	44	44
Number of Part-Time Employees	2	3	3	3	3	3
Total Number of Employees	47	48	47	47	47	47

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Town of Pantego
Approved/Funded Positions - Salary Ranges
Fiscal Year 2015-2016 Budget

	SALARY RANGE	
	Minimum	Maximum
<u>General and Administrative:</u>		
City Manager	DOQ	DOQ
City Secretary	\$ 46,500	\$ 65,000
Finance Director	73,500	90,000
Payroll/AP/HR - Coordinator	34,500	49,500
<u>Public Works:</u>		
Public Works Director	\$ 65,000	\$ 85,000
Foreman	37,250	52,250
Maintenance Worker	26,000	37,000
Support Specialist - Utility Billing	25,500	40,500
<u>Community Development:</u>		
Community Development Director	\$ 58,000	\$ 81,250
Support Specialist	25,500	40,500
<u>Police Department:</u>		
Chief of Public Safety	\$ 79,000	\$ 90,000
Assistant Chief of Police	67,500	79,000
Sergeant	55,000	67,000
Corporal	48,000	55,000
Patrolman	43,500	54,500
Dispatcher	32,000	42,000
<u>Fire Department:</u>		
Assistant Fire Chief	\$ 67,500	\$ 79,000
Lieutenant	55,000	67,000
Firefighter / Paramedic	43,500	54,500
<u>Municipal Court:</u>		
Court Administrator	\$ 45,500	\$ 60,500
Court Clerk	30,000	44,000
Assistant Court Clerk	26,000	36,000
Warrant / Patrol Officer	43,500	54,500

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**FISCAL YEAR 2015-2016
INTERFUND TRANSFERS**

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TOWN OF PANTEGO
Summary of ALL Transfers
FY 2015-2016 BUDGET

General Fund	
From Water & Sewer Operating Fund	\$ 341,882
From Debt Service Fund	100,000
From Street Improvement Fund	86,938
From Court Security Fund	20,000
From PEDC - General Fund	111,400
From PEDC - CRB	12,000
To Capital Project Fund	(115,038)
General Fund Net Transfers	<u>\$ 557,182</u>
Debt Service Fund	
To General Fund	\$ (100,000)
Debt Service Fund Net Transfers	<u>\$ (100,000)</u>
Capital Project Fund	
From General Fund	\$ 115,038
Capital Project Fund Net Transfers	<u>\$ 115,038</u>
Water & Sewer Operating Fund	
To General Fund	\$ (341,882)
Water & Sewer Net Transfers	<u>\$ (341,882)</u>
Street Improvement Fund	
To General Fund	\$ (86,938)
Street Improvement Net Transfers	<u>\$ (86,938)</u>
Court Security Fund	
To General Fund	\$ (20,000)
Court Security Net Transfers	<u>\$ (20,000)</u>
Pantegofest	
From General Fund	\$ -
Pantegofest Net Transfers	<u>\$ -</u>
PEDC	
To General Fund	\$ (111,400)
To General Fund for CRB	(12,000)
PEDC Net Transfers	<u>\$ (123,400)</u>

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**Town of Pantego
Interfund Transfers Detail
Fiscal Year 2015-2016 Budget**

	General Fund	Water & Sewer Operating Fund	Debt Service Fund	Street Improvement Fund	Capital Project Fund	Court Security Fund	PantegoFest Fund
Transfer from Water & Sewer Operating Fund to the General Fund Transfer is for General Fund labor costs relating to the Water & Sewer Fund operations	\$ 341,882	\$ (341,882)					
Transfer from Debt Service Fund Excess reserves to be used to pay for capital lease payments	100,000		\$ (100,000)				
Transfer from General Fund to the Capital Project Fund for: Capital Purchases/Projects	(115,038)				\$ 115,038		
Transfer from Street Improvement Fund to the General Fund Transfer is for General Fund labor costs relating to Street Maintenance	86,938			\$ (86,938)			
Transfer from Court Security Fund to the General Fund Transfer is to cover approx. 40% of one (1)Warrant Officer's salary for Court security responsibilities	20,000					\$ (20,000)	
Transfer From General Fund to PantegoFest Fund Transfer is for Town funding of annual PantegoFest festival	-						\$ -
Total Interfund Transfers	\$ 433,782	\$ (341,882)	\$ (100,000)	\$ (86,938)	\$ 115,038	\$ (20,000)	\$ -

**Town of Pantego
Transfers from Component Unit
Pantego Economic Development Corporation (PEDC)
Fiscal Year 2015-2016 Budget**

	General Fund	PEDC
Transfer From Pantego Economic Development To the General Fund Transfer is for General Fund costs incurred by Town of Pantego for staff labor	\$ 111,400	\$ (111,400)
Transfer From Pantego Economic Development To the General Fund Transfer is for Community Relations Board Board (CRB) expenses	12,000	(12,000)
Total PEDC Transfers to General Fund	\$ 123,400	\$ (123,400)

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**DEPARTMENTAL
FIVE YEAR PLANS**

**Annual Operating Budget
and Plan of Services**

Fiscal Year 2015-2016

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**GENERAL & ADMINISTRATIVE DEPARTMENT
FIVE YEAR PLAN
FY 2015-2016 through FY 2019-2020**

Departmental Five Year Plan

This is a five year plan document for Fiscal Year 2015-16 through Fiscal Year 2019-20. The departmental five year plan is intended to link departmental planning and assessment in line with the vision and direction of the Town and will contribute to the Town of Pantego's budgeting process. This plan reflects the collectively on the mission, objectives, and future plans of the department.

Department Purpose/Mission:

The mission of the General and Administrative Department is to provide the best possible public service to the residents and businesses of the Town of Pantego by implementing Town Council policy through professional management and oversight of all Town operations, coordinating the work of department heads and other employees to ensure equitable, effective, and efficient service delivery.

Departmental/Division Function and Structure:

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

The City Manager and the City Secretary are appointed by the Town Council. The City Manager is the Chief Officer of the Town and is responsible for maintaining and overseeing all departments of the Town, ensuring each department head is fulfilling their duties efficiently and effectively following all policy and procedures set in place by the Town Council.

The City Secretary is designated as the Records Management Officer for the Town and is responsible for coordinating and implementing the record policies of the Town. These policies are related to record retention and destruction, monitoring the records storage centers, overseeing the control of electronically stored records and upgrading technology to provide for efficient and economic storage of records. The City Secretary is also primarily responsible for administering the responsibilities of the Town of Pantego under the Texas Public Information Act, Chapter 552 of the Texas Government Code. The City Secretary is designated as the Election coordinator for the Town and is

responsible for coordinating, implementing, and conducting all Municipal Elections ensuring fair campaign practices and proper conduction of the elections as outlined with the Secretary of State's office. The City Secretary has the responsibility to ensure proper use of parliamentary procedures with Town Council and all Town Boards, Commissions, and Committees.

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

The Finance Department, in its accounting function, is also responsible for processing payroll, cash disbursements (payments), keeping track of all purchase orders, accounts receivable, fixed assets, and other financial and internal controls, including general ledger and other reconciliations. The department is also responsible for the risk management function of the Town, which includes the employee benefits program (health, dental, vision, basic life / AD&D), worker's compensation claims, and liability insurance.

Key Challenges/Issues to Address:

Legislative Changes: The Town's ability to ensure compliance on existing and remain up-to-date on all new Federal and State laws and regulations is vital to all functions of the Town. It is recommended the City Manager, City Secretary, and all department heads are trained fully to the newest laws and regulations that pertain to their departments.

As the Patient Protection Act continues, there will be new analysis required of how full time employees are accounted for in the benefits plan, responding to reporting requirements at the national level, etc. The implementation details are regularly changing, and staff will continue to best respond to the Federal mandates as they unfold.

Competitive Workplace and Benefits Cost-containment: The Town's ability to remain competitive in areas; such as wages and benefits, is key to the overall quality of our applicant pool and the tenure of those who come to work for the Town. It is recommended the Town continues to update pay plans, certification pay, and benefits packages in order to remain competitive.

The on-going rise in the cost of employee benefits continues to be a concern. Staff will continue to evaluate on an annual or as needed basis the cost of group insurance and ancillary employee benefits as means of cost-control to ensure the Town is paying competitive or comparable market rates for those services.

Information Technology Changes and Security: In this technological age, the methods of communicating and garnering feedback are constantly changing. We must consider all of our stakeholders –those who use technology and those who don not – so that everyone has the same opportunity to get the information that they need about Town programs, services and/or events. Staff will continue to evaluate the up and coming media trends and recommend additions or changes to Council in order to better serve the community.

The Town stores confidential information within its electronic records and communications. It is imperative the Town has the ability to secure all networks and records from outside intrusions. It is recommended the Town remains current with the most effective information technology systems in order to control the security and dissemination of any confidential or sensitive information.

Aging Infrastructure: Town Hall is the location for all Town functions. It is the location of the General and Administrative Department and the Community Development Department. It is also the location of all public meetings and home to all the equipment needed to function administratively. It is recommended the routine maintenance of the infrastructure and all equipment are followed; as well as the replacement of any faulty infrastructure or equipment.

Record Management: The management of the Town records is decentralized in that each department is responsible for how the records are stored. Due to the many crossovers of the records from other departments, it is recommended all Town records are housed within an electronic storage medium allowing for access to the records from all departments. This will reduce the amount of space needed for paper storage and the amount of natural decay to historic records.

It is recommended the Town continues to back-up, maintain, and update the electronic record management system allowing for efficiency and to remain up to date on all existing and new Federal and State laws and regulations as they pertain to record management. Staff will continue to evaluate all opportunities for communication and expand on efforts in these areas in a way that does not negatively impact organizational efficiency, satisfies records law, and does not increase the Town's liabilities.

Increased Number and Complexity of Financial Transactions: New laws, regulations, initiatives, GASB pronouncements – add complexity to financial transactions. Even funds and work saving innovations can create more work as substantial time and commitment is required to administer and implement new process and procedures. Opportunities for grant funding usually come with substantial monitoring and reporting requirements as well.

New software, while ultimately increasing efficiency and information flow, take significant time and effort to implement, and complicate the audit and budget process until fully integrated. The Finance department will continue to develop and implement policies and procedures to increase the effective and efficient utilization of our systems, reduce the number of errors in transactions and increase efficiency of processes as user departments become more knowledgeable in financial procedures.

Five Year Plan:

Year 1 (FY2015-16):

- Adjust employee benefits programs and pay ranges.
- Implementing Purchasing Incode application, policy and procedures.
- Further transition to paperless record keeping and enhance the employee's ability to access information via the computer.
- Obtain City Secretary certification.
- Conduct a needs assessment with the departments to assess program needs in the areas of training and policy development.
- Review and renew and/or replace the current Information Technology Contractor and implement recommended IT Upgrades for technology security.
- Review and renew maintenance agreements to expire during the fiscal year into the next.
- Finance to continue to evaluate internal controls and recommend/implement changes as approved.
- Develop an in-house training program for supervisory employees on Finance policies, procedures and functions.
- Human Resource – Employee Handbook update.
- Obtain both Distinguished Budget Presentation Award and Certificate of Achievement for Excellence in Financial Reporting from GFOA.
- Maintain Texas Comptroller Leadership Circle Platinum Award designation for Financial Transparency.
- Evaluate the need to hold an election requesting voters to continue to support ¼ of the Town's sales tax to be allocated toward street maintenance. May election would take effect October 1, 2017 (if approved).

Year 2 (FY2016-17):

- Conduct a needs assessment to review and renew and/or replace the various contracts that are up for expiration.
- Conduct a needs assessment with the departments to assess the office equipment needs of the Town by renewing or obtaining a new equipment contract.
- Continue expanding on training to ensure all departments are up-to-date and current on all new or existing regulations or laws.
- Town-wide job description update.
- Continue to provide Finance policy and procedures training and support to user departments.
- Continue transitioning from a physical records center to an electronic records center.
- Continue to provide on-line employee services/resources.
- Recommend/implement employee pay increases based on merit.
- Obtain both Distinguished Budget Presentation Award and Certificate of Achievement for Excellence in Financial Reporting from GFOA.

- Maintain Texas Comptroller Leadership Circle Platinum Award designation for Financial Transparency.

Year 3 (FY2017-18):

- Conduct a needs assessment to review and renew and/or replace the various standing contracts that are up for expiration.
- Conduct a rate/fee study to ensure all fees are competitive and within range of the costs to meet the citizen's expectation on resources.
- Review employee benefit packages – adjust as needed.
- Continue to provide Finance policy and procedures training and support to user departments.
- Continue employee pay increases based on a merit program.
- Continue to develop and utilize a merit program for employee annual pay raises.
- Obtain both Distinguished Budget Presentation Award and Certificate of Achievement for Excellence in Financial Reporting from GFOA.
- Maintain Texas Comptroller Leadership Circle Platinum Award designation for Financial Transparency.

Year 4 (FY2018-19):

- Negotiate an electric supply agreement for deliveries of electricity and necessary related services – Texas Coalition for Affordable Power (TCAP).
- Conduct a needs assessment to review and renew and/or replace the various standing contracts that are up for expiration.
- Continue expanding on training to ensure all departments are up-to-date and current on all new or existing regulations or laws.
- Continue employee pay increases based on a merit program.
- Compensation plan update – adjust employee pay as necessary.
- Obtain both Distinguished Budget Presentation Award and Certificate of Achievement for Excellence in Financial Reporting from GFOA.
- Maintain Texas Comptroller Leadership Circle Platinum Award designation for Financial Transparency.

Year 5 (FY2019-20):

- Conduct a needs assessment with the departments to assess program needs in the areas of training and policy development.
- Conduct a needs assessment to review and renew and/or replace the various standing contracts that are up for expiration.
- Review and renew and/or replace the current Information Technology Contractor and implement recommended IT Upgrades for technology security.
- Renew City Secretary certification.
- Human Resource – Employee Handbook update (sooner if required).
- Continue employee pay increases based on a merit program.

- Obtain both Distinguished Budget Presentation Award and Certificate of Achievement for Excellence in Financial Reporting from GFOA.
- Maintain Texas Comptroller Leadership Circle Platinum Award designation for Financial Transparency.

Five Year Plan Summary:

Description	FY 2016	FY 2017	FY 2018	FY 2019	FY2020
Purchasing Application	\$ 7,825	\$ 1,581	\$ 1,660	\$ 1,743	\$ 1,830
Electronic Records	\$ 2,600	\$ 2,600	\$ 2,600	\$ 2,600	\$ 2,600
IT Upgrades	\$ 2,527			\$ 2,527	

Summary / Conclusion:

The Town of Pantego continues to remain a strong community based municipality. The activities of the Town will continue to expand making the ability to provide the best possible service to the residents and businesses more challenging. The department must stay abreast of the Federal and State laws and regulations, implement cost containment strategies where possible, and make significant strides toward obtaining efficiencies through the use of technology. The areas of focus described above will assist in these efforts.

**PUBLIC WORKS DEPARTMENT
FIVE YEAR PLAN
FY 2015-16 through FY 2019-20**

Departmental Mission:

The mission of the Public Works Department is to effectively maintain the public infrastructure, to provide innovative, efficient, customer-focused, and reliable municipal services.

Our Vision:

The Town of Pantego Public Works Department will be a recognized partner in the delivery of public service; known for our responsiveness, reliability, good stewardship of fiscal and human resources, and caring attention given to the community.

Our Values:

- We learn, we grow, and we improve.
- We are responsive to the community.
- We work as a team.
- We work with integrity.

Our Purpose:

The 2015-2020 Public Works Five Year Plan was developed to assist the department in meeting our ongoing business needs and the challenges we will face over the next five years. The Five Year Plan identifies the goals of the Public Works Department, which align with meeting the sustainable needs of operations and maintenance, infrastructure repair and replacement and adopted Town goals.

Over the next five years, Public Works will concentrate on the maintenance, repair and replacement of the public infrastructure assets, pursue efficiency in the delivery of essential services and be as effective as possible with financial resources that we are entrusted with, while ensuring that the public's health and safety is never compromised.

In addition to ensuring a strong foundation in our business practices, the Public Works Department understands the financial challenges and the difficult choices between preserving existing assets and delivering core services, versus investing in new infrastructure and new services. The Public Works Department promotes a transparent action plan with the Mayor and Council for the development and understanding on the key initiatives that need to be undertaken, while addressing the anticipated challenges and improvement of the services we provide.

The Department's greatest asset remains its employees; to ensure a stable employment environment, along with training, we need to increase the adaptability of our workforce to perform a wider variety of assignments, while providing the tools and equipment to work effectively and efficiently. Public Works is fortunate to have talented and dedicated people that are accustomed to stepping up and delivering a valued service for the community.

Department/Division Function and Structure:

The Town of Pantego, Department of Public Works is comprised of the Water/Wastewater Utilities, Streets/Signs/Signals, Park Maintenance, Animal Control and Facilities. All of these "Divisions" are maintained by (3) maintenance workers, (2) supervisors, (1) part time park employee, (1) utility coordinator/support specialist and (1) director/department head. Each of these employees possesses special skills and knowledge acquired through education, training and experience necessary to meet our community's public needs. Some of the many responsibilities of the Department include:

- Maintain approximately 15 miles of streets – pavement surface – curb & gutter
- Maintain approximately 11 miles of sidewalks
- Maintain approximately 22.5 miles of waterline
- Maintain 6 water wells and 2 pump stations
- Maintain 1 elevated and 2 ground storage tanks (1,300,000 gallons of water storage)
- Maintain 174 fire hydrants
- Maintain approximately 325 water valves
- Maintain 1200 water service lines (lines from water main to the meter)
- Read and record consumption for approximately 1200 meters each month
- Pump an average of 181,549,000 gallons of water annually
- Maintain approximately 23 miles of wastewater line and lateral lines
- Maintain approximately 225 manholes and mainline clean-outs
- Maintain 1 lift station that pumps an average of 8,806,274 gallons of waste annually
- Maintain 4 miles of storm drain pipe
- Maintain 12 drainage flumes
- Maintain 3500 ft of drainage channel
- Maintain approximately 382 street signs
- Maintain 7.69 acres of park; electrical, irrigation, facilities, statues, benches, etc.
- Maintain ROW, easements, well sites, lift station and facilities – mowing & maintenance
- Provide construction administration and inspections for capital and private projects
- Facility maintenance for municipal buildings
- Provide animal services
- Regulatory reports for State agencies; TCEQ, TWDB, NTGCD
- Utility billing and account coordination

- Town events support: Christmas tree lighting, Easter, Halloween, Memorial Day, (4) movie nights and (3) days for PantegoFest
- 24/7 after hours, weekend and holiday On-call response for water, wastewater and animal services
- Weekends and holidays (365), water samples, Park cleaning services

These referenced areas of responsibility detail far beyond a category in and of itself. Each one has subcategories with multiple layers of detail required to accomplish the end result. As the listed responsibilities would indicate, we have a significant role to play in the both the unique and exciting environment of the Town of Pantego. Our Mayor, Council and citizens need us to be proactive leaders. And, we in turn need the same from them.

Why Do We Need a Five Year Plan:

It is no secret that planning is a critical component of all well run organizations, whether private or public. However, this is especially true for public entities as they are responsible for spending tax payer and rate payer's dollars in the most effective manner possible. With a good plan, the Public Works Department ensures that we remain relevant and responsive to the needs of the community and the organization as a whole. Planning also provides a base line of where the department is and where it should be in the future. It is essential to incorporate a plan that allows for a proactive approach. As stewards of the community it would be irresponsible to plan on operating as a reactive organization.

The Public Works Department will continue to seek guidance from the Mayor and Council as we make decisions on what services and projects we can deliver subject to current and future funding.

Departmental Strengths:

The Town of Pantego Public Works Department realizes that our strengths contribute to the quality of life our residents and business community enjoy, as such, we continue to look for ways to build on those strengths. The broad knowledge and technical expertise of the Department's staff has provided us with a solid reputation for competence and efficient service delivery. Our staff takes pride in quality performance and the ability to maintain the highest standards, while providing the responsive and timely service. We maintain these performance standards through internal and external training programs, along with other staff development opportunities. Our staff continues and will continue to be not only our greatest asset, but also our greatest strength. And as we plan for the future, it is imperative that we continue to consider investing in the future of our staff.

Departmental Weaknesses (Challenges):

As a public works organization we are continually challenged by our community's expectations and in some areas of responsibility the demands continue to rise. In most cases we have been able to adapt in the way we approach our work, but in some cases the work is left undone or until we are able to catch up. This scenario is especially true when considering the numerous unscheduled tasks that may arise, in addition to the already scheduled tasks. Simply put, more work than staff can accomplish and still provide the core services. The challenge to complete the tasks is further exasperated by a scheduled vacation or a vacant position within the Department. Although staff continually tries to resolve these issues and find creative ways to meet the service levels, in the end, or without a plan, challenges will possibly overcome our ability to sustain the current service levels due to time constraints and staffing levels.

Departmental Opportunities:

In order for the Department to advance our efforts and continue to provide a valued service at the highest levels, we must look to technologies and contractual services (many municipalities have already transitioned to) which will allow staff to provide the essential operations and maintenance tasks required of our infrastructure assets. An example would be transitioning to an automated water meter system. We already know that we average approximately 1,000,000 gallons of unaccounted for water loss each month (most of which is from antiquated meters), which translates into loss of water revenues. The opportunity is to capture lost revenues with new AMR/AMI meters, and for staff to no longer spend three to four days a month reading meters, rather focusing that time on infrastructure maintenance needs. Another opportunity is to transition to a contractual mowing service for areas currently mowed by Public Works staff. The cost analysis provides an exponential savings when staff is repairing and replacing hydrants and valves, versus paying a contractor for those services. Time allocations for mowing services provided by staff, prevents staff from having the time to repair and replace the infrastructure. Additionally, the Public Works Department has the tools, equipment, training and subsequent licenses, which the Town has invested in. Clearly, we have opportunities to realign our priorities and achieve a greater value in regards to the return on our investments, in both time and money.

Departmental Threats:

There are many internal and external threats, some out of the Departments control and some in the Departments control. The common thread is that all threats could at some point diminish our ability to provide a high quality public works service. Threats may be perceived as limited funds in comparison to the need for sustaining the infrastructure; continued rising costs of materials and labor; negative community attitudes and/or unrealistic requests; unfunded mandates; loss of institutional knowledge; inability to sustain the infrastructure due repeated failures and unfunded replacement. The continued impetus is for staff to identify and plan for perceived threats, provide concise, transparent information and data to the Mayor and Council, which allows them to make informed decisions.

Key Challenges / Issues to Address:

- ➔ **Streets/Pavement:** Operate, maintain and improve the Town's streets to optimize the intended function; serve the residents' and businesses needs and provide a safe surface for travel.
 - Develop new long range street maintenance plan that targets streets with the lowest pavement condition index (PCI) scores. Consider factors such as traffic volumes and utility replacement projects.
 - Develop a planned system of treating pavements at the optimum time to maximize their useful life, thus enhancing pavement longevity at the lowest cost.
 - Continue to inform and educate elected officials, seeking continued support for the street maintenance program and ensure adequate funding to keep streets at an optimum surface quality.
 - Look for innovative ways to save money and increase production and quality.

- ➔ **Storm water/Drainage:** Operate, maintain and improve the Town's storm water drainage to optimize the intended function.
 - Consider developing storm water/drainage fees that would provide the funding for continued repair and replacement of an infrastructure currently unfunded.
 - Develop a long range asset management plan that targets identified piping failures and will translate into a five year repair/replacement plan.
 - Look for innovative ways to save money while providing long term solutions.

- ➔ **Water Distribution/Well System and Wastewater Collection System:** A preventive maintenance and replacement program can prevent problems by maintaining the systems properly, extending the designed life to the systems and preventing extended water outages and failures that impact the community. Knowing the ongoing needs of the these system and taking action to meet those needs will enhance public health protection, improve the system's reliability, and reduce the costs of maintaining these infrastructure assets in the years to come.
 - First and foremost, provide documented accountability and action plans for the elected officials, so they can make quantified and informed decisions for capital project funding.
 - Continue to develop the asset management plans; create a priority index, while considering long term scheduled expenditures that require long term budgeting, i.e. well rehabilitation, tank painting and lift station rehabilitation.
 - Consider a rate/fee increase(s) that will continue to provide the necessary funding for operations and maintenance for the water, wells and wastewater collections infrastructure.

➔ Public Works Department Staff and Expectations: Develop and maintain an exceptionally qualified and well-trained Public Works staff to carry out the Department's mission and charge.

- Empower employees to take ownership, use their knowledge and expertise to improve services and solve problems.
- Provide the resources so employees can meet expectations and overcome deficiencies.
- Monitor Public Works staffing levels to ensure the Department can continue to deliver the core services at an appropriate level.
- Provide the technologies and equipment to help staff work more productively.
- Provide value added leadership in Public Works services for our community.
- Develop a plan to record institutional knowledge that may be lost as tenured staff moves on or retires.
- Continue to support job specific training opportunities that enhance the skills needed to perform the mission.

**FIVE YEAR STREET IMPROVEMENT PLAN
STREET INFRASTRUCTURE FUND (500)**

YEAR 1 - FY16

ASSET	IMPROVEMENT	Cost
Sarah Dr. and Melbourne Dr.	Engineering drainage study and design for drainage improvements to divert flow from the pond and down Melbourne Dr. to existing drainage inlets	\$20,000.00
Garner Blvd and Smith Barry	Engineering drainage study and design for drainage improvements to prevent ponding in the intersection and direct flow to the north at Pioneer Parkway	\$17,000.00
General Asphalt Pavement Street Repairs	General repair and maintenance of existing pavement infrastructure - crack sealing, chip sealing and patching	\$50,000.00
Wagon Wheel Dr.	Pavement overlay from Park Row to Smith Barry (carry-over from FY15)	\$160,000.00
Total		\$247,000.00

YEAR 2 - FY17

ASSET	IMPROVEMENT	Cost
General Asphalt Pavement Street Repairs	General repair and maintenance of existing pavement infrastructure - crack sealing, chip sealing and patching	\$50,000.00
Smith Barry - Pioneer to Bridge @ Park	2" Mill and overlay approximately 1075' (Contractor cost, not County estimate)	\$90,000.00
Robin Rd	2" Mill and overlay approximately 1112' (Contractor cost, not County estimate)	\$92,700.00
General Concrete Pavement Street Repairs	To be determined through asset assessment management plan	\$25,000.00
Sarah Dr. and Melbourne Dr.	Project cost to be determined by engineering study	
Garner Blvd and Smith Barry	Project cost to be determined by engineering study	
Total		\$257,700.00

YEAR 3 - FY18

ASSET	IMPROVEMENT	Cost
General Asphalt Pavement Street Repairs	General repair and maintenance of existing pavement infrastructure - crack sealing, chip sealing and patching	\$50,000.00
Dickerson	2" Mill and overlay approximately 1573' (Contractor cost, not County estimate)	\$141,600.00
Smith Barry and Nora	Striping and Buttons	\$50,000.00
General Concrete Pavement Street Repairs	To be determined through asset assessment management plan	\$25,000.00
Total		\$266,600.00

YEAR 4 - FY19

ASSET	IMPROVEMENT	Cost
General Asphalt Pavement Street Repairs	General repair and maintenance of existing pavement infrastructure - crack sealing, chip sealing and patching	\$50,000.00
General Concrete Pavement Street Repairs	To be determined through asset assessment management plan	\$25,000.00
Mistletoe Lane from Park Row	Full reconstruction for asphalt surface 1005' (Contractor cost, not County estimate)	\$130,000.00
Asphalt Streets Mill and Overlay	To be determined through asset assessment management plan	\$100,000.00
Total		\$305,000.00

FIVE YEAR STREET IMPROVEMENT PLAN STREET INFRASTRUCTURE FUND (500)		
YEAR 5 FY20		
ASSET	IMPROVEMENT	Cost
General Asphalt Pavement Street Repairs	General repair and maintenance of existing pavement infrastructure - crack sealing, chip sealing and patching	\$50,000.00
General Concrete Pavement Street Repairs	To be determined through asset assessment management plan	\$25,000.00
Asphalt Streets Mill and Overlay	To be determined through asset assessment management plan	\$200,000.00
Total		\$275,000.00
Total		\$1,351,300.00

**FIVE YEAR W/WW INFRASTRUCTURE IMPROVEMENT PLAN
WATER AND WASTEWATER INFRASTRUCTURE FUND (750)**

YEAR 1 - FY16

ASSET	IMPROVEMENT	Cost
Valves, Hydrants & Hydrant Extensions	Water: repair and replacement of valves, hydrants and extensions kits to raise hydrants	\$49,999.00
Water Well Maintenance	General repair and maintenance: flow meters, booster pumps, calibrations, sub-monitors and electrical	\$10,000.00
Sewer Main @ 2900 Blk Smith Barry to 1800 Blk of Nora	Design-bid-construction to replace approximately 1900 ft. of 8" clay sewer line, with 12" SDR26, preferred method pipebursting. The sewer line is in extremely poor condition and undersized for the effluent load of the 1900' line segment.	\$168,000.00
303 Pump Station	Install (2) bypass valves and replace (2) existing valves for the water lines supplying the distribution system from the booster station. The current, single valve arrangement is a critical fail point and without redundancy.	\$35,000.00
Water Main - 1900 Blk. W. Pioneer Parkway (north side)	Design-bid-construction for Pioneer Parkway Phase I: replace 411' of existing 6" AC waterline, connected valves & hydrants, with 8" C900 PVC, extend the line an additional 125' for Phase II: east crossover and waterline replacement	\$72,000.00
Emergency Interconnect	Engineering: water modeling and design for an emergency interconnect with the City of Arlington	\$50,000.00
Water Rate Study	Address the water, sewer and w/ww infrastructure fees/rates to maintain the utility O & M	
Water Meter Replacement Program	AMI/AMR water meter replacement program @ 20% / yr. (funded by unaccounted water loss / sales)	
Total		\$384,999.00

YEAR 2 - FY17

ASSET	IMPROVEMENT	Cost
Valves, Hydrants & Hydrant Extensions	Water: repair and replacement of valves, hydrants and extensions kits to raise hydrants	\$49,999.00
Water Main - 1900 Blk. W. Pioneer Parkway (crossover and south side)	Design-bid-construction for Pioneer Parkway Phase II: 8" waterline crossover, connecting 500' of parallel end-lines and replacing 750' of 6" AC & castiron waterline, connected valves & hydrants, with 8" C900 PVC.	\$183,750.00
Water Well Maintenance	General repair and maintenance: flow meters, booster pumps, calibrations, sub-monitors and electrical	\$10,000.00
Emergency Interconnect	Bid-construction for an emergency interconnect - amount is a place holder.	\$150,000.00
Water Meter Replacement Program	AMI/AMR water meter replacement program @ 20% / yr. (funded by unaccounted water loss / sales)	
Total		\$393,749.00

YEAR 3 - FY18

ASSET	IMPROVEMENT	Cost
Valves, Hydrants & Hydrant Extensions	Water: repair and replacement of valves, hydrants and extensions kits to raise hydrants	\$49,999.00
Water Well Maintenance	General repair and maintenance: flow meters, booster pumps, calibrations, sub-monitors and electrical	\$10,000.00
Elevated Water Storage Tank - Mixer	Engineering, bid, installation: Pax mixing system in the elevated water storage tank for virtual elimination of thermal stratification, stagnation and short-circuiting - to improve disinfection and water quality	\$70,000.00
Wastewater Line - Bowen to East in ONCOR ROW	Design-bid-construction to replace approximately 3500' of 6" clay sewer main-line, with SDR 26 or HDP. Preferred method pipe bursting. Pipe condition poor and numerous reported problems.	\$235,200.00
Water Meter Replacement Program	AMI/AMR water meter replacement program @ 20% / yr. (funded by unaccounted meter water loss / sales)	
Total		\$365,199.00

FIVE YEAR W/WW INFRASTRUCTURE IMPROVEMENT PLAN WATER AND WASTEWATER INFRASTRUCTURE FUND (750)		
YEAR 4 - FY19		
ASSET	IMPROVEMENT	Cost
Valves, Hydrants & Hydrant Extensions	Water: repair and replacement of valves, hydrants and extensions kits to raise hydrants	\$49,999.00
Water Well Maintenance	General repair and maintenance: flow meters, booster pumps, calibrations, sub-monitors and electrical	\$10,000.00
Water Meter Replacement Program	AMI/AMR water meter replacement program @ 20% / yr. (funded by unaccounted meter water loss / sales)	
303 Ground Storage Tanks	Engineering, bid, installation: Pax mixing system in the elevated water storage tank for virtual elimination of thermal stratification, stagnation and short-circuiting - to improve disinfection and water quality	\$98,000.00
Water Main - Phase I, Pioneer to Smith Barry	Design-bid-construction for Bowen Rd WL Replacement Phase I: replace 1500' of 6" AC with 8" C900, replace conneceted valves, hydrants and services	\$276,700.00
Total		\$434,699.00
YEAR 5 FY20		
ASSET	IMPROVEMENT	Cost
Valves, Hydrants & Hydrant Extensions	Water: repair and replacement of valves, hydrants and extensions kits to raise hydrants	\$49,999.00
Water Well Maintenance	General repair and maintenance: flow meters, booster pumps, calibrations, sub-monitors and electrical	\$10,000.00
Water Meter Replacement Program	AMI/AMR water meter replacement program @ 20% / yr. (funded by unaccounted meter water loss / sales)	
Water Main - Phase II, Smith Barry to Winewood	Design-bid-construction for Bowen Rd WL Replacement Phase I: replace 1350' of 6" AC with 8" C900, replace conneceted valves, hydrants and services	\$254,225.00
Total		\$314,224.00
Total		\$1,892,870.00
Lane Well Site Emergency Generator Stolper East Well - capping or putting into service, if not a sample well		
Water Main - Phase III, Winewood to Park Row	Design-bid-construction for Bowen Rd WL Replacement Phase I: replace 11400' of 6" AC with 8" C900, replace conneceted valves, hydrants and services	\$274,895.00



**COMMUNITY DEVELOPMENT DEPARTMENT
FIVE YEAR PLAN
FY 2015-2016 through FY 2019-2020**

Departmental Purpose/Mission:

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

Departmental/Division Function and Structure:

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

The Community Development department is directed by Chad Joyce and consists of 2 FTEs: the Community Development Director and the Development Support Specialist.

Key Challenges/Issues to Address:

- Unfunded Mandates/Workload: The department functions with a very small margin as it pertains to time management. Environmental mandates from state and federal levels for storm water pollution protection and increased vector control responsibilities have further strained that margin.
- Succession Planning: The Town has historically had issues with succession planning due to a small workforce and multiple duties of individual employees. The challenge is particularly evident in the smaller departments.
- Project and Case Management: The department is responsible for hundreds of different projects and cases annually, some simple and some complex. It is imperative that these items be managed consistently and efficiently. While staff has done the best possible with the tools and time given, the timely and complete management of these items continues to be an unresolved issue.

Five Year Plan:

Year 1 (FY 2015-16):

- Adopt 2015 I-Codes with Local Amendments
- Adopt 2014 NEC with Local Amendments
- Revise Subdivision Regulations
- Implement Development and Code Enforcement Software
- Add Code Compliance Officer for inspections and regulation of fire code, code enforcement, and environmental standards
- Code Enforcement Policy and Procedure
- Review and Update Chapter 3 “Building Regulations” (excluding 3.10 “Flood Damage Prevention” and 3.13 “Substandard Buildings”)
- Review and Update Property Maintenance Codes (Article 3.04, Division 9 “Property Maintenance Code”, Article 3.13 “Substandard Buildings”, Article 6.03 “Unsanitary or Objectionable Conditions on Private Property”, Article 8.02 “Nuisances”, Article 8.04 “Abandoned and Junked Motor Vehicles”)
- Implement Stormwater Pollution Protection Fee

Year 2 (FY 2016-17):

- Develop Commercial Development Pattern Book
- Create Annual Alcohol Beverage Sales Permit Policy and Procedure
- Review and Update Article 3.10 “Flood Damage Prevention”

Year 3 (FY 2017-18):

- Develop Residential Rehabilitation Pattern Book
- Review and Update Article 6.04 “Food Service Establishments” and Article 6.05 “Public Swimming Pools”

Year 4 (FY 2018-19):

- Create Thoroughfare Plan
- Apply for updated MS4

Year 5 (FY 2019-20):

- Create Walking Trails/Connectivity Plan

Five Year Plan Summary:

Description	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
Development Software	\$ 7,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Code Compliance Officer	54,830	55,050	56,039	57,049	58,078

Summary / Conclusion:

As work demands continue to increase, the department continues to attempt to meet the needs of the Town through increased efficiency and time management. The goal of the items in this plan is to be as effective as possible at meeting the needs of the citizens and requirements imposed by the state and federal regulating bodies.

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Five Year Needs Assessment
Pantego Fire and Police Departments

May 2015

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Introduction

As a portion of the strategic planning process this Five Year Needs Assessment examines the capital equipment and staffing needs of the Police and Fire Departments. When developing this assessment each department created a comprehensive list of all capital equipment items, which have been defined as any single item or system costing \$5,000 or more. Each item was listed by date of acquisition and then given a recommended replacement date based upon either a manufacturer's recommendation or department policy. This plan has attempted to be as comprehensive by forecasting needs as far as possible into the future.

Replacement policies take into consideration the amount of wear the item receives, the obsolescence of the item, and technological advancements that make retention of the item less efficient. Another factor that influences replacement policies is whether or not the item negatively impacts progress with other systems or department and town goals.

In some instances the replacement of an item must transpire; but, in other instances the replacement of an item may be delayed due to changing priorities. It is strongly recommended that the replacement schedule be closely adhered to in order to avoid compression issues that will result in the need to replace numerous items at one time. This type of compression issue has occurred in regards to the need to remount our two ambulances.

In regards to staffing it is strongly recommended that the comprehensive assessment of salaries and benefits that was begun in 2014 continue for the 2015-16 budget process. We have continued to experience a high rate of turnover among police officers and dispatchers. Our recruiting efforts continue to realize a low rate of application and candidates that have critical background issues or little to know experience. A factor in the continued high turnover is the failure to attract quality candidates.

The development of a replacement date for some items on the list is difficult as their replacement will not occur until the item is worn beyond use. Such items were determined for replacement by a 'best guess' method.

It is the intention of Public Safety to review this assessment on an annual basis and continue its update by removing requests as they are replaced and adding to the list as they develop. By continuing this process the financial planning and budget processes should be made easier.

Departmental Purpose/Mission

The Pantego Police and Fire Departments are charged with the provision of life safety and security services to the citizens and to do so in a proficient, efficient and professional manner.

Departmental/Division Function and Structure

Fire Department Staffing Requirements

The Pantego Fire Department operates as a full-time paid Fire-EMS department staffed by ten personnel. Due to the advanced level of care provided by the EMS division, hiring and maintaining qualified personnel is paramount to maintaining the high level of medical care that the citizens of Pantego have come to expect. Qualified personnel are defined as certified or certifiable Firefighter/Paramedics. The ideal situation is a staffing level of ten fulltime Firefighter/Paramedics in order to ensure that our advanced medical protocols can be utilized at all times.

Fire Suppression

As required by the Texas Commission on Fire Protection, fire departments must maintain a minimum of three personnel on duty at all times. The “Two In-Two Out” rule prohibits an interior fire attack on any structure until at least four personnel, properly dressed and ready to safely enter the structure, have arrived on-scene. The exception to this rule is the possible or actual existence of a life safety, rescue situation. The Automatic Aid agreement with the City of Arlington provides additional personnel to satisfy the Four-Person rule for most fire suppression situations. In the absence of the Automatic Aid agreement the Town would be required to hire additional personnel to maintain a four man crew at all times or wait on additional personnel to arrive from far-distant mutual aid jurisdictions.

Emergency

The Pantego Fire Department operates under an EMS license from the Texas Department of Health as BLS/MICU capable. The BLS/MICU license allows operation with a minimum staffing level of two Intermediate or Basic-EMTs. Operation as a Mobile Intensive Care Unit (MICU) requires a minimum of one paramedic on board the ambulance; however, it is strongly recommended that we do not allow our staffing level to fall to the minimum level of required paramedics. Absences due to vacation, sick-leave, and other reasons would make the regular maintenance of MICU status extremely difficult or impossible.

Operating without on-board paramedics would also result in the loss of important life-saving procedures and services such as cardiac medications, cardiac pacing, manual defibrillation and other important invasive procedures not allowed within the scope of an EMT-Basic or Intermediate certification.

Police Department Staffing Requirements

The Pantego Police Department operates as a full-time law enforcement organization staffed by twelve sworn police personnel and five Telecommunication Dispatchers. The department operates on two twelve hour shifts for both Officers and Telecommunicators.

Police Patrol Requirements

The Patrol Division consists of one sergeant, one corporal and seven officers. The Patrol Division operates on a rotating twelve hour shift basis. Although there is no legal requirement for minimum staffing, safety requirements dictate a policy requiring two officers per shift. At times, minimum staffing is lowered due to staffing shortages; however, the department strives to schedule personnel so that a minimum staffing level of two officers per shift is maintained.

Patrol Officers must maintain a minimum licensure of Basic Peace Officer through the Texas Commission on Law Enforcement (TCOLE). All officers receive additional training in Standardized Field Sobriety Testing (SFST). It is department policy to actively pursue DWI offenders and the department has assumed a policy of 'No Refusal' in regards to a suspects right to refuse a request for a breath or blood sample. In the spirit of this policy the department has certified blood draw techs on staff. Additional certification requirements for a basic officer include the bi-annual Legal Update, TASER, PPCT Arrest Techniques, and Use of Force training.

Motorcycle Patrol

Since losing our only two motorcycle officers it has been difficult to find individuals who either are willing to undertake training or recruit individuals who are already trained. Recently we were able to find individuals within the department who have expressed a desire to become motorcycle officers. At this point it is a matter of locating a motor officer school to obtain the training. It is hopeful that a school will become available in the Spring or summer of 2015.

Criminal Investigations Division Requirements

The Criminal Investigations Division (CID) is staffed by one fulltime Detective Sergeant. CID is supplemented by the assistance of the Patrol Sergeant and one reserve officer both of who assist in reducing the case load.

A recently enacted State law requires that all forms of communications evidence including, video, and audio be provided to the District Attorney's office as soon as seven days after a case is accepted by their office. This new requirement has placed additional time requirements upon CID, per case filed, to prepare evidence. These new time constraints have necessitated a more selective scrutiny of cases that are filed with the District Attorney's office.

Dispatch Requirements

The Telecommunications division is staffed by five fulltime Telecommunicators who fulfill several jobs in one position. The primary function of a Telecommunicator in larger departments is normally limited to communicating with field personnel, via radio, to ensure their safety and provide information from both in-house and State electronic information databases. Pantego's Telecommunicators serve multiple positions including Call Taker, Jail Clerk, Bond Clerk, Warrant Clerk, File Clerk, Front Desk Greeter/Call Taker, and Jail Inmate Monitor. Any one of the aforementioned positions would be occupied by additional personnel in a larger department.

Steps are being taken to lighten the load of work in Dispatch through the installation of Computer Aided Dispatch software that will reduce the amount of keystrokes required to obtain information through TLETS.

Staffing Retention Issues

Past reductions in benefits, instituted by past management, have been repaired to some degree; however, additional efforts are still needed to restore employee benefits to their previous levels. The reinstatement of the salary step plan for uniformed employee, the restoration of longevity pay levels for longer-term employees and increasing the retirement COLA to its previous level are all needed to increase marketability for employment purposes and for retention of current employees. Providing employees with better health insurance options would also increase the attractiveness of Pantego employment to younger employees who are looking to begin a family.

Fire Department

Over the last ten years our department has accepted resignations from 22 employees, all of which were Paramedics except for one. All but four of the employees left voluntarily. This data serves to illustrate that the demand for qualified Firefighter/Paramedics is high and will continue to be so in the future. The trend in the United States and more importantly in this area continues to be the provision of fire department based, EMS treatment and transport services to their communities.

EMT-Basic firefighters are readily available and many of them are excellent candidates from a performance standpoint; however, our need for qualified paramedics significantly limits the available applicant pool to paramedics. Another factor, which further reduces the applicant pool, is a lower than average starting salary.

Our salary study has determined the average beginning salary for a firefighter-paramedic in the DFW area is \$46,475. Recent responses to exit interviews by our resigning employees indicate that low salary and recent benefit reductions are the primary reasons they are seeking employment elsewhere.

Police and Dispatch

Over the last ten years the Police Department has accepted resignations from 36 police officers and 29 Telecommunicators. Of those numbers 33% of Police Officers and 38% of Telecommunicators did not successfully complete their initial training or were terminated due to disciplinary issues. These numbers serve to illustrate the statement that the applicant pool is not of the highest quality.

According to a recently conducted salary survey of public safety positions in the Dallas-Fort Worth area the average beginning salary for a Police Officer is \$46,555. This average includes Pantego's current beginning salary of \$38,500. Recent responses to exit interviews by our resigning employees indicate that low salary and recent benefit reductions are the primary reasons they are seeking employment elsewhere.

Staffing Recommendations

Increasing starting salaries will serve to decrease turnover by increasing the quality of the applicant pool and retaining employees who are now seeking higher paying departments. If revenues continue to be a hurdle to increasing salaries then a reduction in expenses must be found at all levels of Town operations. It is recommended that the initial increase to salaries that was initiated in last year's budget be supplemented if possible in the 2015-16 budgets. Several recommendations are listed below that would serve to stem the flow of employees and increase retention.

Recommendation 1 – Continue to adjust salary ranges, as originally proposed in the salary study conducted by staff, for Police Officers and Firefighter-Paramedics

Based upon the data collected in the city survey the beginning salary for Police Officer and Firefighter should be increased to \$45,000 with a maximum of \$65,000.

Recommendation 2 – Reinstigate the uniform salary step-plan

When conducting a survey of area departments the majority have some form of salary step-plan for their employees. The primary goal of a step-plan should be to provide an adequate wage based upon market demands. Another somewhat informal, but no less important, goal of a step plan is to provide employees with a forecast of their future wages and to increase their salaries at a rapid enough pace to encourage retention.

It is recommended that a step-plan containing five annual steps of \$2,000 each be instituted, which would increase the basic salary from an initial \$45,000 to \$55,000. The remaining \$10,000 of the salary range would be realized through merit and COLA increases over a varying number of years as revenue allows.

Recommendation 3 – Provide additional Healthcare plan options for employees and families

Currently, the Town contributes \$396 to the employee's healthcare coverage and does not provide any of dependent coverage. Dependent coverage under our current plan is quite costly for many of our employees who have spouses and/or children. An increase to the Town's contribution to employee healthcare would help offset the employee cost of dependent coverage. Additionally, many of the better plan options are too expensive for employees with families.

Recommendation 4 – Restore the TMRS COLA to its prior level before Council approved its reduction. Reducing the COLA had a significant impact on employee retirement pay and the ability of employees to plan for retirement. Many who had set dates for retirement now have to extend those dates due to the reduction of retirement income caused by the COLA reduction.

Summary

It is understood that all the proposed recommendations are dependent on the Town's available revenue. The purpose of these recommendations is to increase the quality and quantity of applicants and to retain personnel. Our departments have trained numerous highly qualified individuals; unfortunately many other municipalities are reaping the benefit of our time and expense. Similar recommendations were provided to Town Management in 2004 including developing salary ranges for Fire and Police employees and creating a uniform step-plan. Those recommendations were instituted and resulted in a significant decrease in employee turnover from the previous 10 year period. Unfortunately, short-sighted management removed those forward strides citing them as "discriminatory."

Five Year Plan

Public Safety Equipment Needs – 2015 through 2020

Fire Department

Need: Ambulance (Medic-2)
Attention Priority: 2015/16 budget
Fiscal Impact: \$117,000

Currently the Pantego Fire Department operates two fully equipped BLS/MICU ambulances. Our most recent ambulance, Medic-1, was replaced in 2015. Our secondary ambulance, Medic-2, was acquired in 2005. Our department requires two reliable ambulances serving as back up to each other, which will allow us to remain in service in the event of a major mechanical malfunction or a prolonged incident within the Town.

The primary concern with our ambulance fleet is the continued aging process due to replacement delays over several years. We have established a 10 year ambulance replacement policy so that we can maintain current technology and replace wearing vehicles. The chassis of Medic-2 scheduled for replacement in 2016. Our past maintenance issues were primarily due to the Ford chassis that were under both ambulances. With the replacement of Medic-1 we have begun using a heavier duty Dodge chassis, which we expect to offer less maintenance issues.

Our plan for replacement is to remount the patient compartment of Medic-2 just as we did with Medic-1 and replace its chassis with a Dodge chassis also with air suspension. The cost of remounting is approximately \$30,000 to \$50,000 less than purchasing a new unit.

Solution:

Replace Medic-2 in the 2015-16 budget to avoid compression issues with the timely replacement of our ambulances.

Need: Four (4) Gas Detector
Attention Priority: 2015/16 budget
Fiscal Impact: \$5,000

The fire department maintains two 4-gas detectors, which are used for the detection and monitoring of hazardous atmospheres during fire operations. The detectors are utilized during the overhaul stage of structural firefighting to determine when it is safe for firefighters to remove their SCBA. The detectors are also utilized when called to determine the presence of other hazardous gases such as carbon monoxide in homes or businesses.

One of the current monitors is obsolete and can no longer be maintained by the manufacturer. The second detector is still serviceable and is scheduled for replacement in 2022. The newest detector was provided through an Urban Area Security Initiative grant, which was submitted

on behalf of our membership in the Southern Emergency Response and Preparedness Association (SERPA). The oldest detector was purchased by the General Fund.

Solution:

Replace the obsolete detector to ensure that adequate equipment is maintained on our fire apparatus.

Need: Assistant Chief Vehicle
Attention Priority: 2015/16 budget
Fiscal Impact: \$38,555

The vehicle that the Assistant Fire Chief drives is a 2004 Ford Expedition. The vehicle has 116,024 miles and is showing signs of wear, which signal increased maintenance costs in the future. The vehicles should be replaced at the earliest opportunity. This vehicle is utilized on an emergency response basis. Depreciation of the vehicle was completed long ago and any resale value they may hold is continuing to decline.

Solution:

Replace the vehicle at the earliest convenience with a Chevrolet Tahoe.

Need: Level B Hazmat Suits
Attention Priority: 2015/16 budget
Fiscal Impact: \$5,000

The fire department maintains a hazardous materials response unit. An essential element of hazmat equipment is the encapsulated suits required for protection against unknown chemical hazards.

The Pantego Fire Department's hazardous materials response team is an integrated unit of the Southern Emergency Response and Preparedness Association's hazmat response. SERPA is an organization of fire departments in southern Tarrant County that are committed, through mutual aid agreements, to respond to regional hazmat emergencies within the respective SERPA communities. SERPA is also an integrated unit of the regional hazmat response team through the North Central Council of Governments (NCTCOG).

Hazmat suits, by their nature, are required to be impervious to the chemicals they are designed to protect against. Hazmat suits must be pressure tested annually, something we perform in-house, and must demonstrate the ability to hold air pressure for a certain period of time. Suits that fail the test must be replaced. Suits are also replaced every ten years regardless of whether or not they pass a pressure test due to possible degradation of the material, which could cause failure under use.

Solution:

All Level-B protective suits should be replaced in the 2015/16 budget to ensure that we are pre-mitigating the safety of our personnel.

Need: SCBA fill station
Attention Priority: 2016/17 budget
Fiscal Impact: \$50,000.00

The fire department maintains a fill station for the SCBA bottles. An essential element of firefighter safety. The bottles hold the air the firefighters breath during a fire or in a oxygen deficient atmosphere.

The SCBA fill station that the department currently has does not meet safety requirements. The bottle containment is not enclosed which could cause injury to a firefighter in the event of a bottle failure while filling. This is a high pressure system that holds 6000 psi in the storage bottles and fills 4500psi bottles. The current system has an class 4 fill station. I am requesting that we purchase a safer class 2 fill station. The class 2 has a bottle containment system that the bottle is completely enclosed inside the chamber and then it is filled. We applied for a grant to replace the SCBA fill station however we could not justify a financial need for the grant.

Solution:

The current compressor is still operational; however, it is at least 30 years of age and could become obsolete at any time. It is recommended that the compressor be maintained in the five year period for replacement.

Need: Utility-1 vehicle
Attention Priority: 2016/17 budget
Fiscal Impact: \$40,000

The vehicle designated as Utility-1 is a 2005 Ford F-350 which was acquired through a Homeland Security grant. The vehicle was originally purchased to tow a hazmat response trailer, which was taken out of service in 2010 when we acquired a Ford F-550 box vehicle to replace the hazmat trailer. The F-550 was also acquired through a Homeland Security grant.

Utility-1 has been designated as a multipurpose vehicle for hauling of equipment and response to EMS incidents within Town. Utility-1 is equipped with emergency lights, which have been incorporated into the replacement cost.

Solution:

Utility-1 is due for replacement in the 2016/2017 budget year; however, because of its good condition replacement it is recommended to delay replacement till 2016/2017.

Need: Hazmat SCBA
Attention Priority: 2017/18 budget
Fiscal Impact: \$30,000.00

The fire department maintains four (4) Self Contained Breathing Apparatus on its Hazmat response vehicle. The packs were purchased in 2004 with Homeland Security funding. The packs are operational, but are technically obsolete from a repair standpoint. These packs will need to be replaced to conform to the new standard packs that were purchased in the 2014/15 budget.

Solution:

Purchase four (4) MSA brand air packs.

Need: Engine-1 Firefighting Apparatus
Attention Priority: 2019/20 budget
Fiscal Impact: \$500,000

The currently in service Engine-1 is a 1998 Pierce that was acquired in 1998. Department policy is to replace firefighting apparatus every 20 years.

Solution:

Replace Engine-1 with a comparable vehicle in the 2017/2018 budget year unless analysis determines that replacement can be delayed due to other priorities.

Police Department

Need: Patrol Vehicle
Attention Priority: 2014/15 budget
Fiscal Impact: \$46,098

The department began replacement of its aging fleet of Dodge Chargers with the much more rugged and useful Chevrolet Tahoe. The Chargers were not adequately suited for the rigors of police fleet service and experienced numerous major maintenance issues including door hinge failure, cooling system failures and even an engine replacement. There is one Charger remaining in the fleet and it should be replaced as soon as practical due to ongoing maintenance issues.

The useful life of a police patrol vehicle is generally four to five years depending on the amount of use. Our current Tahoe fleet was purchased with an extended warranty, which significantly reduces maintenance costs.

Solution:

Replace the Dodge Charger with a Chevrolet Tahoe in the 2015/16 budget. It is further recommended that all patrol vehicles are replaced every four to five years depending on financial ability.

Need: Chief of Public Safety Vehicle
Attention Priority: 2015/16 budget
Fiscal Impact: \$38,555

The vehicle that the Chief of Public Safety drives is a 2003 Ford Expedition. The vehicle has over 180,000 miles and is showing extreme signs of wear, which signal increased maintenance costs in the future. The vehicle should be replaced at the earliest opportunity. This vehicle is utilized on an emergency response basis. Depreciation of the vehicle was completed long ago and any resale value they may hold is continuing to decline.

Solution:

Replace the vehicle at the earliest convenience with a Chevrolet Tahoe.

Need: Assistant Chief Vehicle
Attention Priority: 2015/16 budget
Fiscal Impact: \$38,555

The vehicle that the Assistant Police Chief drives is a 2004 Ford Expedition. The vehicle has 115,000 miles and is showing signs of extreme wear, which signal increased maintenance costs in the future. The current vehicle has been used by several successive chief administrators since its purchase. The vehicle should be replaced at the earliest opportunity. This vehicle is utilized on an emergency response basis and for police work on a daily basis. Depreciation of the vehicle was completed long ago and any resale value they may hold is continuing to decline.

Solution:

Replace the vehicle at the earliest convenience with a Chevrolet Tahoe.

Need: Motorcycle Lease & Lighting Package for Motorcycles
Attention Priority: 2015/16 budget
Fiscal Impact: \$9,600

The lease for motorcycles is due in the 2015/2016 budget after renewing for one year in 2014/15 and retaining the older motorcycles. This lease will acquire the latest model motorcycles.

Solution:

Renew the annual lease for \$9,600.

Need: Motorcycle Lighting & Equipment
Attention Priority: 2015/16 budget
Fiscal Impact: \$6,500

The lease for motorcycles is due in the 2015/2016 budget after renewing for one year in 2014/15. Updated lighting was purchased in 2014/15; however, a portion of the existing lighting, the fairing mounted lights, will not work with the newer model motorcycles. Also, the equipment box, which houses the radio system, is in need of replacement as they have been in service for at least 12 years.

Solution:

Purchase required lighting to replace obsolete lights and radio box for \$6,500.

Need: In-car Video Systems
Attention Priority: 2015/16 budget
Fiscal Impact: \$18,000

The video and audio recording of all police activities is essential to reducing liability for the Department and Town. Video recordings of police traffic stops reduce the reporting requirements under the current racial profiling laws. They also allow a means of critiquing officers during the performance of their duties and enable the review of incidents involving complaints against officers.

The current recording systems were purchased in 2007 and are now obsolete. Also, since that time, technology has developed that can provide more efficient and foolproof methods of recording. Newer systems can also include other law enforcement tools such as license plate readers that can instantly recognize vehicles with warrants attached to the registration.

Solution:

Purchase four units for each of the patrol vehicles.

Need: Vehicle Laptop Computers
Attention Priority: 2015/16 budget
Fiscal Impact: \$14,000

The Toughbook laptops that are currently in service were purchased through a Homeland Security grant in 2004. The laptops are operating under Windows XP, which is now obsolete and no longer maintained by Microsoft. Although the current laptops are still operable and can be upgraded to accept the latest version of Windows software, we have been told by IT that TLETS will run extremely slow due to the older hardware. Slow response times are not acceptable for officers in the field utilizing TLETS.

The laptops are utilized for various functions including the in-car reception of license plate and driver's license information. The department is currently in the process of upgrading

dispatch software that would allow officers to perform the previously mentioned routine functions that are now requested by radio to dispatch. It is essential that these laptops be replaced before upgrades can move forward.

Solution:

The recommendation is to purchase four Panasonic Toughbook laptops for each of the marked patrol units. The purchase price includes installation.

Need: Patrol Vehicle Replacement

Attention Priority: 2018/19 budget

Fiscal Impact: \$92,196

As stated above the useful life of a police patrol vehicle is generally four to five years. Patrol units 43 and 44 were acquired in the 2012/13 budget and are scheduled for replacement in the 2017/18 budget.

Solution:

Replace Units 43 and 44 in the 2018/19 budget. It is further recommended that all patrol vehicles continue on a replacement scheduled of every four to five years depending on financial ability.

Need: Patrol Vehicle Replacement

Attention Priority: 2019/20 budget

Fiscal Impact: \$46,098

As stated above the useful life of a police patrol vehicle is generally four to five years. Patrol unit 45 was acquired in the 2013/14 budget and is scheduled for replacement in the 2019/20 budget.

Solution:

Replace Unit 45 in the 2019/20 budget. It is further recommended that all patrol vehicles continue on a replacement scheduled of every four to five years depending on financial ability.

Fiscal Year	Police Requests	Fire Requests
2015/16	\$211,626	\$165,555
2016/17	\$0	\$90,000
2017/18	\$10,000	\$30,000
2018/19	\$92,196	\$0
2019/20	\$46,098	\$405,000
2020/21	\$0	\$10,000
2021/22	\$0	\$17,000
2022/23	\$0	\$48,000
2023/24	\$0	\$107,000
2024/25	\$8,500	\$0
2025/26	\$0	\$50,000
2026/27	\$16,000	\$0
2030/31	\$17,000	\$700,000
2032/33	\$500,000	\$0
Total Requests	\$901,420	\$1,622,555

POLICE DEPARTMENT CAPITAL EQUIPMENT

ITEM	REPLACEMENT COST	ACQUISITION DATE	LIFESPAN YEARS	REPLACE DATE	REPLACEMENT PRIORITY (prioritize by year)
2009 Dodge Charger - 42	46098	2009	4	2015/16	1
Motorcycle Lease (2)	9600	2012	4	2015/16	2
Motorcycle Lights & Equip	6500	2004	10	2015/16	3
2003 Ford Expedition – 400	38555	2003	10	2015/16	7
2004 Ford Expedition - 34	38555	2004	10	2015/16	8
Panasonic Toughbooks (4)	14000	2004	5	2015/16	5
In-car video camera's (4)	18140	2007	8	2015/16	4
Warrant Interface Software	9500	N/A	N/A	2015/16	5
Mobile Applications Software	30678	N/A	N/A	2015/16	6
Hallway Printer	10000	2002	10	2017/18	1
2013 Chevy Tahoe unit - 43	46098	2012	5	2018/19	1
2013 Chevy Tahoe unit - 44	46098	2012	5	2018/19	2
2014 Chevy Tahoe Unit - 45	46098	2013	5	2019/20	1
Storage Shed	8500	2004	20+	2024/25	1
Dispatch Recorder	16000	2012	14	2026/27	1
Dispatch console/furniture	17000	2010	20+	2030/31	1
Radio system	500000	2014	15-20	2032/33	1
Diesel Power Generator	30000	1994	??		

FIRE DEPARTMENT CAPITAL EQUIPMENT

ITEM	REPLACEMENT COST	ACQUISITION DATE	LIFESPAN YEARS	REPLACE DATE	REPLACEMENT PRIORITY (prioritize by year)
Medic-2	117000	2005	10	2015/16	1
Vehicle – Assistant Chief	38555	2004	10	2015/16	2
4 gas Detector	5000	2004	10	2015/16	3
Level B suits (6)	5000	2005	10	2015/16	4
SCBA Compressor	50000	1985+	20	2016/17	1
Utility one	40000	2005	10	2016/17	2
Scott SCBA's (4)	30000	2005	10	2017/18	1
Engine one	400000	1999	20	2019/20	1
Scott air cart (1)	5000	2004	15	2019/20	2
Scott escape packs (4)	10000	2005	15	2020/21	1
Decon Shower	17000	2006	15	2021/22	1
4 gas Detector	5000	2012	10	2022/23	5
Rad Eye radiation det (10)	11000	2007	15	2022/23	1
Rad Eye Dosimeters (8)	5000	2007	15	2022/23	2
Rad eye B20 ER (2)	5000	2007	15	2022/23	3
Interceptors (2)	22000	2007	15	2022/23	4
LP 15's (3)	107000	2013	10	2023/24	1
HazMat one	50000	2010	15	2025/26	1
Quint one	700000	2010	20	2030/31	1
Nozzles (14)	14000	Various		Varies	
Bunker gear (15)	33780	Various	10	Varies	
Fire Hose all sizes	33120	Various	10		
SCBA Fill Station	42500	prior 1986	20+		

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**Municipal Court Administration
Five Year Plan
FY 2015-2016 through FY 2019-2020**

Departmental Purpose/Mission:

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

Departmental/Division Function and Structure:

The Municipal Court function is to process all citations in timely manner and to assist all defendants with options and information as it relates to Class C violations.

The Municipal Court has a total of five employees:

Court Administrator – Thressa Householder

The Court Administrator oversees all administrative functions relating to the Municipal Court. Processes all warrants, trials, court dockets and end of month reports for Council and State. The Court Administrator answers directly to the City Manager.

Deputy Court Clerk- Shannon Story

Assist customers at the window, and over the phone with information and options, process all new citations written and credit card payments on a daily basis.

Part-time Deputy Court Clerk- Patricia Medlen

Assist customers and processes all fail to maintain financial responsibility citations. Assists with court dockets. The part-time Clerks position provides spanish translation for the court.

Warrant Officers- Freddie Alexander and Robert Hopkins

The primary function of the Warrant Officer is to serve all Class C Misdemeanor warrants, daily Arraignments, provide security to the Municipal Court Clerk's office and act as Bailiff on all court dockets and trials. As a secondary function the Warrant Officers will assist Patrol in emergency situations as needed.

Key Challenges/Issues to Address:

Jury Trials/Bench Trials/Dockets - The Municipal Court currently holds all trials in the council chambers, which is not sufficient space to conduct business in a professional and safe manner. Normally during regular trials, the space is barely adequate and parking is a premium. However, when we have Jury Trials, we have issue of space for deliberation. Historically, we have used the extra room in the Fire house for this but the walkway is not covered and it is too far away for many of our jurors, who are often elderly. In addition to the Fire Department space, we have also used the City Manager's office. Unfortunately, when we need to utilize that office, the City Manager must vacate his office, which is a substantial inconvenience as well. In addition to required space for jury deliberation, we are also in need for the Officers when they are waiting for their trial to begin. This has been an issue in the past and has resulted in a jury mis-trial.

We have also noticed when we have jury trials or regular dockets in the council chambers, we have a parking issue. Due to the fact that Open Court is held in the Council Chambers, each time we have dockets or trials, all case documentation and monies collected must be transported to and from City hall and the Court Clerk's office. This practice is neither efficient nor safe.

Additional Office Security Measures - The Municipal Court Clerk's office is currently located in the lobby of the Police Department, which was originally a conference room. We have found this room to have some security issues. First issue is the need of a secondary egress / escape route in case of an emergency. The office does not have a back door and the windows are too small and do not open, rendering them useless as an emergency escape route. The Court's second issue is we do not have a bullet resistant wall facing the lobby. The remainder of the Police Department has this feature, which was an original design. The addition of the Court to the building came years later and the safety and security of the Court employees was never addressed for a long term use of office space.

Five Year Plan Summary:

Year 1 (FY 15-16)

- Increase revenue and decrease amount of open warrants.
- Court Administrator to test on first section of the Court Clerks Level 3 Certification.
- Warrant Officer Hopkins to achieve Intermediate Peace Officer License.
- Continue to participate in the Annual State Wide Warrant Round Up.
- Research and possibly Implement the process of sending warrants to region when issuing warrants.
- Evaluate and research options for court room space and office security.

Year 2 (FY 16-17)

- Add two new ticket writers to replace the two oldest units.
- Replace (Warrant Officer Hopkins) Ballistic Vest.
- Continue to participate in the Annual State Wide Warrant Round Up.
- Continue to research was to increase revenue and decrease amount of open warrants.
- Court Administrator to test on second section of the Court Clerks Level 3 Certification.
- Addition of Bushmaster Rifle for warrant vehicle and mount.

Year 3 (FY 17-18)

- Continue to research methods to improve efficiency within the court.
- Replace (Warrant Officer Alexander) Ballistic Vest.
- Court Administrator to test on Third Section of the Court Clerks Level 3 Certification.
- Continue to participate in the Annual State Wide Warrant Round Up.

Year 4 (FY 18-19)

- Court Administrator to complete the visitation of a small, medium and large court and write an essay for last phase of the Clerks Certification process.
- Continue to participate in the Annual State Wide Warrant Round Up.

Year 5 (FY 19-20)

- Add two new ticket writers to replace the two oldest units.
- Continue to research methods to improve efficiency within the court.
- Continue to research was to increase revenue and decrease amount of open warrants.
- Continue to participate in the Annual State Wide Warrant Round Up.

Five Year Plan Summary:

Description	FY 2016	FY 2017	FY 2018	FY 2019	FY2020
Office Security/ Court Room	unknown	unknown	unknown	unknown	unknown
Replace Ticket Writers		\$ 2,500			\$ 2,500
Bushmaster Rifle and Mount		\$ 1,250			
Ballistic Vest		\$ 1,000	\$ 1,000		
TOTALS		\$ 4,750	\$ 1,000		\$ 2,500

Summary/ Conclusion:

The Municipal Court is a productive department that is very acceptable to change. We go through many changes as the Legislature makes new laws and new mandates on the Municipal Court every two years. We will make every effort to research and continue to improve court function and ability in the coming years.



CAPITAL IMPROVEMENT PLAN

CAPITAL IMPROVEMENT PLAN

The Capital Improvement Plan (CIP) represents the Town's plan for development that describes the capital projects and associated funding sources the Town intends to undertake in the current year plus five additional future years. The Capital Improvement Plan is to be reviewed each year to reflect changing priorities and to provide a framework for identifying capital requirements, the impact of capital projects on operating budgets, and scheduling and coordination of related projects. Capital project funds are created to account for proceeds from the sale of general obligations bonds, certificates of obligation, tax or revenue notes, or operating funds set aside or reserved for such projects to be used for the costs associated with the acquisition or construction of major capital improvements.

To create a sustainable capital improvement plan, participants in the planning process consider all capital needs as a whole, assess fiscal capacity, plan for debt issuance, and understand the impact on reserves and operating budgets, all within a given planning timeframe and consistent with overall organizational goals and objectives.

The Capital Improvement Plan is prepared based on the following criteria:

1. Public safety, health and quality of life;
2. Service demands;
3. Legal requirements, liability and mandates;
4. Quality and reliability of current service level;
5. Economic growth and development;
6. Funding ability; and
7. Operating budgets.

The five year Capital Improvement Plan shown on the next pages illustrates by fund and function the estimated costs for equipment purchases and/or improvement projects. For Fiscal Year 2015-2016, vehicle and equipment purchases for the Police Department are fully funded by the General Fund by way of transfer out to the Capital Project/Equipment Replacement Fund.

Operation and Maintenance Costs

Annually, the projected costs of operations and maintenance associated with capital projects anticipated to be completed and coming on line are estimated and included in the respective fund's operating budget. Any associated tax rate impact and/or estimated user fee analysis is considered during each fiscal year's proposed budget. The Town Council discusses and debates funding options during budget deliberations. When applicable, costs associated with on-going operations are also provided in accordance to the cost to contract maintenance services.

Projects in Progress and Currently Funded

Description	Type of Project	Funding Sources	Spent to Date	Remaining Cost	Total Projected Cost
<p><u>Wagon Wheel Overlay</u></p> <p>Street overlay project for a collector type roadway that connects between the arterial roadways - Smith Barry and W. Park Row.</p> <p>The project consists of milling down the asphalt surface to a 2" by 28' wide the 3500' length and 2" asphalt overlay to surface the area that was milled.</p> <p>Additionally, the Wagon Wheel overlay project is scheduled to follow the replacement of approximately 1400' of waterline, wastewater collection pipe and a bridge rehabilitation which is under section of the Wagon Wheel roadway, adding the need for resurfacing with an overlay</p>	Streets	Street Improvement- Sales tax revenue	\$ -	\$ 160,000	\$ 160,000
<p><u>S. Bowen Rd - Pavement Marking</u></p> <p>This project consists of restriping and marking the center lane divider (double yellow) and hash divider striping (white) for the travel lanes. The project is approximately 3500 LF, between Park Row and W. Pioneer Parkway.</p>	Streets	Street Improvement- Sales tax revenue	\$ -	\$ 36,000	\$ 36,000
<p><u>Park Row Project (Waterline Replacement/Upgrade)</u></p> <p>This project will replace an aged and undersized 8" water main, increasing the size to 10". The new water main will connect to an existing 10" at the intersection of S. Bowen and Park Row, replacing 2500 LF between S. Bowen an to the eastern boundary of the Town limits. The project specifies the replacement of all connecting fire hydrants and the addition of control valves. The project will also include two 6" crossover waterlines, connecting the new waterline with an existing 6" parallel waterline on the north side of Park Row.</p>	Street / Water	Water & Sewer Fees, Water Infrastructure Fees, Street Improvement - Sales tax revenue, Tarrant County - Grant	\$ 637,011	\$ 1,129,989	\$ 1,767,000
<p><u>Investigation of Lane Well</u></p> <p>The Lane Water Well has experienced major submerged pump failures for three consecutive years, each time requiring the replacement of the pump at a substantial cost and down time to the main water well. After the last failure in June 2014, the Town sought the professional services of an engineering firm to provide a comprehensive investigation report which would outline the corrective measures necessary to prevent future failures. In addition to the report, the Town also took the corrective actions outlined in the report: addition of a sine water filter, and specified electrical grounding.</p>	Water	Water Infrastructure Fees	\$ 25,634	Completed	\$ -

Projects in Progress and Currently Funded

Description	Type of Project	Funding Sources	Spent to Date	Remaining Cost	Total Projected Cost
<p><u>Wagon Wheel Water Line Replacement</u> Replacement of approximately 1400' of waterline, wastewater collection pipe followed by the need for resurfacing with a street overlay.</p>	Water	Water Infrastructure Fees	\$ 15,451	\$ 126,099	\$ 141,550
<p><u>Wagon Wheel Sewer Line Replacement</u> Replacement of approximately 1400' of waterline, wastewater collection pipe followed by the need for resurfacing with a street overlay.</p>	Sewer	Sewer Service Charge Fees	\$ 14,951	\$ 107,250	\$ 92,299
<p><u>Well Maintenance Program</u> This is an approved year-to-year on-going program. Maintenance of six (6) water wells located at various points for water distribution.</p>	Water	Water Infrastructure Fees	\$ 9,282	Ongoing	\$ 9,282
<p><u>Pioneer Parkway Water Line West Crossover</u> This project consists of installing 8" waterline crossover connecting separate water distribution points. The separate water distribution system (without a crossover) isolates the ground storage tanks and pump station if there was a critical failure. The crossover project will provide a secondary supply by connecting two independent distribution points.</p>	Water	Water Infrastructure Fees	\$ 10,163	\$ 119,000	\$ 108,838
<p><u>Well Monitoring Program</u> The Town maintains (6) water wells located at various points for water distribution. The State of Texas regulatory agency TCEQ, and the Northern Trinity Groundwater Conservation District require regulatory reporting for certain parameters with the wells operations. This project consists of a geotechnical engineering firm taking the samples and measurements; providing the regulatory data. This project also provides indicator data for when a well will need to be rehabilitated. This is an approved year-to-year on-going program.</p>	Water	Water Infrastructure Fees	\$ -	Ongoing	\$ 10,000

FY 2015-2016 Funded Projects and Future (Unfunded) Projects

Description	Type of Project	Projected Start Date	Funding Sources	Estimated Cost
Sarah Dr. and Melbourne Dr. - Phase I Engineering and design for drainage improvements.	Drainage	FY 2016	Street Improvement Sales Tax	\$ 20,000
Garner Blvd and Smith Barry - Engineering Engineering and design for drainage improvements.	Drainage	FY 2016	Street Improvement Sales Tax	\$ 17,000
General Asphalt Pavement Repairs - Repair and maintenance of existing pavement infrastructure.	Streets	FY 2016	Street Improvement Sales Tax	\$ 50,000
Valves, Hydrants and Hydrant Extensions - Repair and replacement of valves and hydrants.	Water	FY 2016	Water Infrastructure Fee	\$ 49,999
303 Pump Station - Install and replacement (2) bypass valves for the water lines supplying the distribution system from the booster station.	Water	FY 2016	Water Infrastructure Fee	\$ 35,000
Water Main 1900 Blk W. Pioneer Parkway (North Side) Phase I - Replace 411' of existing 6" water line, connected valves and hydrants with 8" C900 PVC, extend the line an additional 125'.	Water	FY 2016	Water Infrastructure Fee	\$ 72,000
Emergency Interconnect Phase I - Engineering water modeling and design for an emergency interconnect with the City of Arlington.	Water	FY 2016	Water Infrastructure Fee	\$ 50,000
Sewer Main at 2900 Blk Smith Barry to 1800 Blk of Nora Replace approx 1900' of 8" clay sewer line with 12" SDR26	Sewer	FY 2016	Sewer Service Charge Fees	\$ 168,000
Adopted FY 2016 Total				\$ 461,999
Smith Barry - Pioneer to Bridge @ Park 2" Mill and overaly approx 1075'	Streets	FY 2017	Street Improvement Sales Tax	\$ 90,000
Robin Rd - 2" Mill and overlay approx 1112"	Streets	FY 2017	Street Improvement Sales Tax	\$ 92,700
General Asphalt Pavement Repairs - Repair and maintenance of existing pavement infrastructure.	Streets	FY 2017	Street Improvement Sales Tax	\$ 50,000
General Concrete Pavement Repairs - To be determined through assessment management plan.	Streets	FY 2017	Street Improvement Sales Tax	\$ 25,000
Valves, Hydrants and Hydrant Extensions - Repair and replacement of valves and hydrants.	Water	FY 2017	Water Infrastructure Fee	\$ 49,999
Water Main 1900 Blk W. Pioneer Parkway (Crossover and South Side) Phase II - 8" water line crossover connecting 500' of parallel end-lines and replacing 750' of 6" AC and castiron water line connected valves and hydrants with 8" C900 PVC.	Water	FY 2017	Water Infrastructure Fee	\$ 183,750

Future (Unfunded) Projects (continued)

Description	Type of Project	Projected Start Date	Funding Sources	Estimated Cost
Emergency Interconnect Phase II - Construction phase for an emergency interconnect with the City of Arlington	Water	FY 2017	Water Infrastructure Fee	\$ 150,000
Water Meter Replacement Program	Water	FY 2017	Water Infrastructure Fee	TBD
Proposed FY 2017 Total				\$ 150,000
Dickerson Dr - 2" Mill and overlay approx 1573'	Streets	FY 2018	Street Improvement Sales tax	\$ 141,600
Smith Barry and Nora Dr - Striping and Buttons	Streets	FY 2018	Street Improvement Sales tax	\$ 50,000
General Asphalt Pavement Repairs - Repair and maintenance of existing pavement infrastructure.	Streets	FY 2018	Street Improvement Sales tax	\$ 50,000
General Concrete Pavement Repairs - To be determined through assessment management plan.	Streets	FY 2018	Street Improvement Sales tax	\$ 25,000
Valves, Hydrants and Hydrant Extensions - Repair and replacement of valves and hydrants.	Water	FY 2018	Water Infrastructure Fee	\$ 49,999
Water Meter Replacement Program	Water	FY 2018	Water Infrastructure Fee	TBD
Elevated Water Storage Tank - Mixer - Engineering, bid and installation for virtual elimination of thermal stratification, stagnation and short-circuiting to improve disinfection and water quality.	Water	FY 2018	Water Infrastructure Fee	\$ 70,000
Sewer Main at Bowen to East in Oncor ROW - Design, bid construction to replace approx 3500' of 6" clay sewer main line with SDR 26 or HDP.	Sewer	FY 2018	Sewer Service Charge Fees	\$ 235,200
Proposed FY 2018 Total				\$ 621,799
Mistletoe Lane from Park Row - Full reconstruction for asphalt surface approx 1005'	Streets	FY 2019	Street Improvement Sales tax	\$ 130,000
General Asphalt Pavement Repairs - Repair and maintenance of existing pavement infrastructure.	Streets	FY 2019	Street Improvement Sales tax	\$ 50,000
General Concrete Pavement Repairs - To be determined through assessment management plan.	Streets	FY 2019	Street Improvement Sales tax	\$ 25,000

Future (Unfunded) Projects (continued)

Description	Type of Project	Projected Start Date	Funding Sources	Estimated Cost
Asphalt Streets Mill and Overlay - To be determined through assessment management plan.	Streets	FY 2019	Street Improvement Sales tax	\$ 100,000
Valves, Hydrants and Hydrant Extensions - Repair and replacement of valves and hydrants.	Water	FY 2019	Water Infrastructure Fee	\$ 49,999
Water Meter Replacement Program	Water	FY 2019	Water Infrastructure Fee	TBD
303 Ground Storage Tanks - Engineering, bid, installation: Pax mixing system in the elevated water storage tank for virtual elimination of thermal stratification and short-circuiting to improve disinfection and water quality.	Water	FY 2019	Water Infrastructure Fee	\$ 98,000
Water Main Phase I - Pioneer and Smith Barry - Design, bid construction for Bowen Rd. WL Replacement - replace 1500' of 6" AC with 8" C900, replace connected valves and hydrants.	Water	FY 2019	Water Infrastructure Fee	\$ 276,700
Proposed FY 2019 Total				\$ 729,699
General Asphalt Pavement Repairs - Repair and maintenance of existing pavement infrastructure.	Streets	FY 2020	Street Improvement Sales tax	\$ 50,000
General Concrete Pavement Repairs - To be determined through assessment management plan.	Streets	FY 2020	Street Improvement Sales tax	\$ 25,000
Asphalt Streets Mill and Overlay - To be determined through assessment management plan.	Streets	FY 2020	Street Improvement Sales tax	\$ 200,000
Valves, Hydrants and Hydrant Extensions - Repair and replacement of valves and hydrants.	Water	FY 2020	Water Infrastructure Fee	\$ 49,999
Water Meter Replacement Program	Water	FY 2020	Water Infrastructure Fee	TBD
Water Main Phase II - Smith Barry to Winewood - Design, bid construction to replace 1350' of 6" AC with 8" C900, replace connected valves and hydrants.	Water	FY 2020	Water Infrastructure Fee	\$ 254,225
Proposed FY 2020 Total				\$ 579,224

Fiscal Year 2015-2016 Funded Capital Purchases

DEPARTMENT	FY 2015-2016 PURCHASES	General Fund	Court Technology Fund	Water/Sewer Operating Fund	Total CAPITAL PURCHASES
General and Administrative	Incode Purchasing Application	\$ 7,825			\$ 7,825
	IT upgrades - Malwarebytes Anti-Malware	2,527			2,527
Community Development	CD Software and Implementation	7,000			7,000
Police	Chew Tahoe & Equipment - Patrol Vehicle	48,098			48,098
	(2) Harley Davidsons - Patrol Motorcycles	17,000			17,000
	(4) In-car cameras w/body cameras	18,140			18,140
	(5) Laptops for PD vehicles	18,000			18,000
	Mobile Application Software	30,800			30,800
Fire	Replace obsolete gas monitors	5,000			5,000
	Replace hazmat suits	5,000			5,000
Municipal Court	Warrant Interface Application		\$ 9,500		9,500
	Laptop computer for Court room		680		680
	Counter-top/window-mount speaker		1,753		1,753
Water Department	Trailer mounted combo unit: valve machine and hydro vac			\$ 49,500	49,500
Sewer Department	Smoke blower machine			1,800	1,800
	Manhole catch basins, clean-out plugs, and gem caps.			3,750	3,750
TOTAL		\$ 159,390	\$ 11,933	\$ 55,050	\$ 226,373



PANTEGO ECONOMIC DEVELOPMENT CORPORATION FISCAL YEAR 2015-2016 BUDGET

BOARD OF DIRECTORS:

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

CONTRACT:

Pam Mundo, Economic Development Coordinator

TOWN STAFF:

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

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**Pantego Economic Development Corporation Budget
 COMBINED Statement of Revenues and Expenditures
 Fiscal Year 2015-2016**

	<u>Operating Fund</u>	<u>Project Fund</u>	<u>Debt Service Fund</u>	<u>Total</u>
Estimated Beginning Fund Balance	\$ 131,883	\$ -	\$ 201,260	\$ 333,143
REVENUES				
Sales Tax Revenue	\$ 235,650	\$ 106,009	\$ 194,401	\$ 536,060
Oil and Gas Royalty	750	-	-	750
Interest Revenue	1,000	-	-	1,000
TOTAL REVENUE	\$ 237,400	\$ 106,009	\$ 194,401	\$ 537,810
EXPENDITURES				
Principal Payment	\$ -	\$ -	\$ 140,000	\$ 140,000
Interest Payment	-	-	54,401	54,401
Contract Services	2,500	-	-	2,500
EDC Consultant	36,000	-	-	36,000
Arlington Chamber of Commerce	10,000	-	-	10,000
Marketing and Advertising	15,000	-	-	15,000
Activities	8,500	-	-	8,500
Park Operations/Maintenance	38,000	-	-	38,000
Travel/Training/Other	4,000	-	-	4,000
Economic Development Grants	-	31,009	-	31,009
Bicentennial Park	-	75,000	-	75,000
TOTAL EXPENDITURES	\$ 114,000	\$ 106,009	\$ 194,401	\$ 414,410
TRANSFERS OUT				
Transfer to GF (Admin Fees)	\$ 54,759	\$ -	\$ -	\$ 54,759
Transfer to GF (Park Maintenance)	56,641	-	-	56,641
Transfer to GF (CRB)	12,000	-	-	12,000
TOTAL TRANSFERS OUT	\$ 123,400	\$ -	\$ -	\$ 123,400
Change in Fund Balance	-	-	-	-
Estimated Ending Fund Balance	\$ 131,883	\$ -	\$ 201,260	\$ 333,143

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Pantego Economic Development Corporation
Project & Operating Fund Budget for Fiscal Year 2015-2016

	2012/2013 ACTUAL	2013/2014 ACTUAL	2014/2015 ADOPTED BUDGET	YTD ACTUAL JUL	2014/2015 YEAR END ESTIMATE	2015/2016 BUDGET
ESTIMATED BEGINNING FUND BALANCE	\$ 330,393	\$ 319,810	\$ 258,037	\$ 258,037	\$ 258,037	\$ 131,883
REVENUES						
Sales Tax Revenue	341,531	372,340	318,104	275,068	318,104	341,659
Oil & Gas Revenues	1,032	1,586	750	758	750	750
Interest Revenue	492	592	500	1,233	500	1,000
TOTAL REVENUE	\$ 343,055	\$ 374,518	\$ 319,354	\$ 277,060	\$ 319,354	\$ 343,409
EXPENDITURES						
Professional Fees						
Contract Services(Engineering & Legal)	\$ 998	\$ 2,454	\$ 2,500	\$ 105	\$ 2,500	\$ 2,500
EDC Consultant	36,000	36,000	36,000	27,000	36,000	36,000
Total Professional Fees	36,998	38,454	38,500	27,105	38,500	38,500
Marketing and Advertising						
Arlington Chamber of Commerce	-	10,000	10,000	-	10,000	10,000
Marketing and Advertising	18,464	17,286	15,000	3,382	15,000	15,000
Total Marketing & Advertising	18,464	27,286	25,000	3,382	25,000	25,000
Activities						
Seasonal Decorations(Tree Lighting)	12,771	9,266	8,500	4,402	8,500	8,500
Total Activities	12,771	9,266	8,500	4,402	8,500	8,500
Maintenance						
Landscaping and Improvements	7,699	12,765	20,000	4,929	20,000	20,000
Sprinkler System Maintenance	130	45	500	197	500	500
General Maintenance and Repair	9,211	5,783	12,000	2,901	12,000	12,000
Statue Maintenance	-	5,370	4,050	17	4,050	5,500
Total Maintenance	17,040	23,963	36,550	8,044	36,550	38,000
Other						
Training/Travel	737	2,138	3,500	1,632	3,500	2,500
Miscellaneous	1,067	1,768	1,000	318	1,000	1,500
Total Other	1,804	3,906	4,500	1,950	4,500	4,000
Projects						
Unidentified Projects / Incentives	-	-	130,000	-	106,304	-
Economic Development Grants	42,500	10,882	-	-	-	31,009
Bicentennial Park Project	-	-	-	-	80,000	75,000
Pantego Arch Lighting	-	-	20,000	-	20,000	-
Comprehensive Plan	-	1,491	-	-	-	-
ISO Rating Project	9,900	-	-	-	-	-
Park Row Redevelopment Project	55,010	5,698	-	1,762	1,762	-
Engineering - Park Row	46,855	4,239	-	9,003	9,003	-
Total Projects / Economic Incentives	154,265	22,310	150,000	10,765	217,069	106,009
TOTAL EXPENDITURES	241,342	125,185	263,050	55,648	330,119	220,009
TRANSFERS OUT						
Transfer to Debt Service Fund (Reserves)	-	197,003	-	-	-	-
Transfer to General Fund (Admin Fees)	46,544	48,351	49,637	49,637	49,637	54,759
Transfer to General Fund (Park Maint)	48,252	48,252	48,252	48,252	48,252	56,641
Transfer to General Fund (CRB & Pantegofes)	17,500	17,500	17,500	17,500	17,500	12,000
Total Transfers Out	112,296	311,106	115,389	115,389	115,389	123,400
TOTAL EXPENDITURES & TRANSFERS OUT	\$ 353,638	\$ 436,291	\$ 378,439	\$ 171,037	\$ 445,508	\$ 343,409
CHANGE IN FUND BALANCE	(10,583)	(61,773)	(59,085)	106,023	(126,154)	-
ESTIMATED ENDING FUND BALANCE	\$ 319,810	\$ 258,037	\$ 198,952	\$ 364,060	\$ 131,883	\$ 131,883

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**Pantego Economic Development Corporation
Debt Service Fund Budget for Fiscal Year 2015-2016**

	2012/2013 ACTUAL	2013/2014 ACTUAL	2014/2015 ADOPTED BUDGET	YDT ACTUAL JULY	2014/2015 YEAR END ESTIMATE	2015/2016 BUDGET
ESTIMATED BEGINNING FUND BALANCE	\$ 13,341	\$ 12,262	\$ 201,260	\$ 201,260	\$ 201,260	\$ 201,260
REVENUES						
Sales Tax Revenue	\$ 182,906	\$ 190,000	\$ 201,260	\$ 201,260	\$ 201,260	\$ 194,401
TOTAL REVENUE	<u>\$ 182,906</u>	<u>\$ 190,000</u>	<u>\$ 201,260</u>	<u>\$ 201,260</u>	<u>\$ 201,260</u>	<u>\$ 194,401</u>
EXPENSES						
Principal Payment	\$ 110,000	\$ 130,000	\$ 140,000	\$ 140,000	\$ 140,000	\$ 140,000
Interest Payment	73,985	68,005	61,260	32,631	61,260	54,401
TOTAL EXPENDITURES	<u>\$ 183,985</u>	<u>\$ 198,005</u>	<u>\$ 201,260</u>	<u>\$ 172,631</u>	<u>\$ 201,260</u>	<u>\$ 194,401</u>
OTHER SOURCES / (USES)						
Transfer from Operating Fund (Reserves)	\$ -	\$ 197,003	\$ -	\$ -	\$ -	\$ -
CHANGE IN FUND BALANCE	<u>(1,079)</u>	<u>188,998</u>	<u>-</u>	<u>28,629</u>	<u>-</u>	<u>-</u>
ESTIMATED ENDING FUND BALANCE	<u><u>\$ 12,262</u></u>	<u><u>\$ 201,260</u></u>	<u><u>\$ 201,260</u></u>	<u><u>\$ 229,889</u></u>	<u><u>\$ 201,260</u></u>	<u><u>\$ 201,260</u></u>

PANTEGO ECONOMIC DEVELOPMENT CORPORATION PRINCIPAL AND INTEREST REQUIREMENTS SALES TAX REVENUE REFUNDING BONDS, SERIES 2010 As of September 30, 2015

<u>DUE YEAR ENDING SEPTEMBER 30</u>	<u>AUGUST 15TH INTEREST</u>	<u>FEBRUARY 15TH</u>		<u>TOTAL REQUIREMENT</u>
		<u>PRINCIPAL</u>	<u>INTEREST</u>	
2016	\$ 25,298	\$ 140,000	\$ 29,103	\$ 194,401
2017	21,565	145,000	25,576	192,141
2018	17,599	160,000	21,922	199,521
2019	13,509	165,000	17,890	196,399
2020	9,222	175,000	13,733	197,955
2021	-	180,000	9,323	189,323
2022	-	190,000	9,497	199,497
	<u>\$ 87,192</u>		<u>\$ 127,045</u>	<u>\$ 1,369,237</u>

BONDS OUSTANDING
SEPTEMBER 30, 2015

\$ 1,155,000



APPENDIX

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COMMUNITY PROFILE

HISTORY AND FORM OF GOVERNMENT

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

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

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

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

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

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

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

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

BOARDS AND COMMISSIONS

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

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

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

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

Pantego Youth Leadership Council (PYLC). The PYLC Program is open to area students in grades 7-12. The purpose of the Program is to encourage students from all backgrounds to learn more about local government and build skills to better serve as leaders among their peers. It is designed to develop leadership, problem-solving, and communication skills, as well as encourage community service, civic participation, and philanthropy in young people now and in the future. PYLC students learn not only about local government and the inner workings of a municipality, but they experience first-hand what it means to be an elected official and/or an appointed member of a board or commission. Students identify key issues, campaign for office, and hold an election. The PYLC elected officials then interview candidates and hire key city staff, as well as appoint board members and commissioners. PYLC key city staff then hire department heads and other personnel, essentially creating their own PYLC Town Hall and together discuss, consider, and make decisions to resolve issues and define policy.

OUR VISION

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

OUR MISSION

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

DEMOGRAPHICS

Per the 2010 census, there were 2,394 people residing in the Town of Pantego; 1,033 households and 705 families. The racial makeup of the community was 89.7% White, 6.1% African American, 0.1% Native American, 2.3% Asian, 1.1% from other races and 0.7% from two or more races. The median age was 49.9 years.

Compared to Tarrant County averages, the Town of Pantego residents tend to be well educated, more affluent and slightly older:

- 32.8% of the population is over 65 years of age (versus 10.6% of Tarrant County averages);
- 52% of the households earn more than \$75k (versus 36% of Tarrant County averages);
- 74% of the population live in their primary dwelling (versus 52% of Tarrant County averages);
- 48.3% have a bachelor's degree or higher (versus 31.7% of Tarrant County averages).

EDUCATION

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

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

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

LABOR FORCE

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

Pantego has a broad range of business types, not reliant on specific industry. Based on consumer spending patterns, Pantego offers growth opportunities in fields like apparel, entertainment and food/restaurants. Compared to Tarrant County:

- 69.9% of businesses have less than 4 employees (versus 58.8% of Tarrant County)

Pantego's business segment composition is as follows:

o Insurance and Brokers	9.3%
o Health and Medical Services	8.2%
o Professional Services	6.1%
o Heavy Construction	6.0%
o Specialty Stores	4.7%
o General Construction	3.8%
o Restaurants	3.3%
o Real Estate	3.3%
o Entertainment/Recreation	3.3%

CONSUMER SPENDING

Pantego households show positive spending patterns in the following areas of local spending compared to Tarrant County:

<u>Category</u>	<u>Annual \$</u>	<u>T.C. Averages \$</u>
Apparel	\$ 2,536	\$ 2,046
Education Items	\$ 2,819	\$ 2,177
Entertainment	\$ 4,110	\$ 3,278
Food & Beverage	\$ 10,487	\$ 8,572
Gifts	\$ 1,905	\$ 1,451

TOP 10 TAXPAYERS

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

TOP 10 EMPLOYERS

- | | |
|-------------------------------|------------------------|
| 1. Silverleaf Resort Center | 7. The Waterford |
| 2. Pantego Christina Academy | 8. Trojan Electric |
| 3. Wal-Mart Neighborhood | 9. Artic Star |
| 4. Anton Cabinetry | 10. Aldi Grocery Store |
| 5. ESP Services Heating & A/C | |
| 6. Texas Pneumatic Systems | |

TOWN EVENTS AND OTHER AREA ATTRACTIONS

BICENTENNIAL PARK

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

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

COMMUNITY RELATION BOARD EVENTS

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

PANTEGO FEST

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

OTHER AREA ATTRACTIONS

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

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

LOCATION AREA MAPS





SUMMARY OF FINANCIAL POLICIES

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

Accounting, Auditing and Financial Reporting

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

Operating Budget

1. Budgeting is an essential element of the financial planning, control and evaluation process of municipal government. The Town’s operating budget is the annual financial operating plan. It comprises governmental and proprietary funds.
2. The basis of budgeting will be the same as the basis of accounting; that is, budgets for the Governmental funds (General Fund, Debt Service Fund, Special Revenue Funds and Capital Projects Funds) are prepared on a modified accrual basis of accounting. This means that obligations of the Town are budgeted as expenses but revenues are recognized only when they are actually received. Budgets for the Proprietary Fund (Water and Sewer Fund), on the other hand, are prepared on a full accrual basis; that is, expenses are recognized when a commitment is made and revenues are also recognized when they are obligated to the Town.
3. Annual estimates of revenues in all funds will be based on historical trends and reasonable expectations and assumptions regarding growth, the state of the economy and other factors. A conservative approach will be observed in estimating revenues. A multi-year financial forecast shall be prepared annually projecting revenues and expenditures for all operating and capital project funds. This forecast shall be used as a planning tool in developing the following year’s operating budget.

4. Expenditures in all funds will be managed so as to ensure the obligations of each fund are met when due. When budget adjustments within a department are necessary, these must be approved by the City Manager, provided the transfer amounts between general classifications of expenditures do not result in a net increase in total appropriations, and further provided that no amounts shall be transferred from or to any capital outlay and personnel services line-item accounts. When budget adjustments between departments and/or funds are necessary, these must be approved by the Town Council through a budget amendment. The Town Council shall approve any budget modifications resulting in net increase in appropriations, or any proposed use of contingency funds.
5. Significant salary (vacancy) or capital budgetary savings in any department will be centrally controlled and may not be spent by the department without the prior authorization of the City Manager and/or the Town Council.
6. Encumbrances outstanding at the end of each fiscal year shall expire at the end of the fiscal year, except for capital project funds. These shall be reflected as reservations of fund balance. Subsequent year's payments on previously encumbered capital project funds will be reflected as expenditures of the prior year with a corresponding decrease of the reservation of fund balance.
7. The budget process is coordinated so as to identify major policy issues for Town Council consideration several months prior to the budget approval date so proper decisions are made. The budget review process includes Town Council participation, and public hearings to allow for citizen participation in the budget process. The budget will span sufficient time to allow Council to address policy and fiscal issues.
8. A copy of the proposed budget will be filed with the City Secretary when it is submitted to the Town Council.
9. The Town will maintain a budgetary control system to insure adherence to the budget, and will prepare regular reports comparing actual revenues and expenditures to budgeted amounts.
10. The Town will operate in a financially responsible manner and spend within its resources at all times.
11. The adoption of a balanced budget, where current resources (current revenues plus fund balance or unassigned fund balance) shall be required. The operating budget will be balanced with current revenues and other resources greater than or equal to current expenditures or expenses.
12. The proposed annual budget shall integrate performance measures, goals and objectives, service levels and productivity measures where appropriate.

Revenue Management

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

Cash Management and Investment Policies

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

Capital Budget and Improvement Program

1. The Town will endeavor to develop a capital budget which will include all capital projects and all capital resources. The budget will be prepared annually on a fiscal year basis. All capital expenditures must be appropriated in the capital budget.
2. All capital project expenditures must be appropriated in the capital budget. The capital budget will include capital improvements program plans for future years. The planning time frame should normally be at least five (5) years. The replacement and maintenance for capital items should also be projected for the next five (5) years. Future maintenance and operational costs will be considered, so that these costs are included in the annual operating budget.

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

Financial Conditions and Reserves

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

Treasury and Debt Management

1. Periodic review of cash flow position will be performed to determine performance of cash management. The Town will adhere to the investment authorized through the Public Funds Investment Act and will additionally establish, review and approve a comprehensive Investment Policy and Investment Strategies on an annual basis.
2. The Town will explore all financing alternatives in addition to long-term debt including leasing, grants and other aid, developer contributions, impact fees and use of reserves of current available funds.
3. Short-term debt shall be defined as debt requiring five (5) years or less to retire, and may be used to fund purchases of machinery, equipment and vehicles.
4. Long-term debt will not be used for operating purposes, and the life of a bond issue will not exceed the useful life of a project financed by that bond issuance.
5. Certificates of obligation may be issued to finance permanent improvements and land acquisitions if needed between bond elections.
6. The Town shall obtain voter authorization before issuing General Obligation Bonds as required by law. Voter authorization is not required for the issuance of Revenue Bonds. However, the Town may elect to obtain voter authorization for Revenue Bonds as well.

7. Total debt service requirements (principal and interest) in any fiscal year should generally not exceed twenty-five (25) percent of total expenditures.
8. The State of Texas limits the ad valorem tax rate to \$2.50 per \$100 valuation. The Town of Pantego adopted tax rate of \$0.4200 per \$100 valuation falls well below this limit.

Internal Controls

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

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FINANCIAL PLAN

Purpose of the Financial Plan

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

The purpose of the financial plan is to ensure the Town's on-going financial sustainability beyond a single fiscal year budget cycle in light of the Town's long-term service goals and objectives. Financial sustainability is defined as long-term financial performance and positioning where planned long-term service and infrastructure/capital levels and standards are met without unplanned increases in rates or disruptive cuts to services. The Town of Pantego's long-term financial plan is a constantly changing and moving document which is routinely updated on an ongoing fiscal to fiscal year rolling basis. The long-term financial plan forecasts revenues, expenditures/expenses and financial position (fund balance/net position) at least three years into the future.

Commitment to Long-Term Financial Planning

The long-term financial planning process starts by evaluating known internal and external issues impacting the Town's financial condition. Such issues are identified, addressed and mitigated when and where possible. The process identifies critical areas which have, or are expected to have, an impact on the financial condition of the Town over the next three to five fiscal years. The Town of Pantego's long-term financial plan is intended to help the Town achieve the following:

- Ensure the Town can attain and maintain financial sustainability;
- Ensure the Town has sufficient long-term information to guide financial decisions;
- Ensure the Town has sufficient resources to provide programs and services to its citizens;
- Ensure potential risks to on-going operations are identified and communicated on a regular basis;
- Establish mechanisms to identify early warning indicators; and
- Identify changes in expenditure or revenue structures needed to deliver services or to meet the Town's goals and objectives.

The long-term financial plan provides meaningful analysis of key trends and conditions, including but not limited to:

- Analysis of the affordability of current services, projects and obligations including:
 - o Analysis of the operating environment in order to anticipate changes that could impact the Town's service delivery and/or financial objectives;
 - o Revenue and expenditure/expense projections, including the financial sustainability of current service levels over a multi-year period;
 - o The affordability of maintaining and replacing capital assets: infrastructure and equipment;

- Ability to maintain structural balance; that is maintain fund balance/net position minimum reserves as prescribed by Town policy;
 - Ensure critical long-term liabilities such as debt service, asset maintenance, pensions and other post-employment benefits remain affordable.
- Analysis of the affordability of anticipated service enhancements or investments in new assets:
- Affordability of operating costs of any new or enhance service or initiatives or projects where funding has been identified through alternative sources such as grants and debt issuance;
 - Affordability of the Town's Capital Improvement Program (CIP), including operating and maintenance costs for new assets;
 - Affordability of other master plans that call for significant financial investment by the Town.

Continuous Improvement

Town Staff regularly looks for and implement opportunities to improve the quality and effectiveness of forecasting techniques, analysis and policy and strategy development as part of the long-term planning process. These improvements are primarily identified during the comparison of projected performance measures with actual results and every year during the planning phase of the budget process.

Financial Forecasts

The Town of Pantego's three-year financial forecast includes the two major funds: the General Fund and the Water and Sewer Fund. The Water and Sewer Fund include the Water and Sewer Operating Fund and both capital project funds: the Sewer Construction and Water Infrastructure Funds. The three-year projection of revenues and expenditures/expenses can best be used to spot trends and locate areas of potential trouble such as period revenues not able to keep up with increasing operating costs. However, the three year plan is only a projection; future reasonable requests for revenue increases and an active program of cost control can have a major effect on future cash flows. The statement of revenues and expenditures/expenses projects the financial activity for Fiscal Years 2016 (current adopted Budget) through 2018; it also includes three prior fiscal year actual results and Fiscal Year 2014-2015 year-end estimates.

Operating revenue projections are computed conservatively. The largest revenue percentage increase is found in the sales tax revenue line item. This increase is computed based on historical activity; however, economic factors play a large part in the realization of these funds and hence projections are more susceptible to get distorted over time. Operating expenditures/expenses are stated as to the increase expected during those years, with personnel costs being the largest but most controllable expense. The pressure from vendors who will increase prices for products or services is always present. This is most notable in the Town's utility expenses and contractual obligations. These costs are expected to permeate all potential operating costs for years to come. Except for capital purchases, it is difficult to project any non-operating revenue or expense. Proceeds from grants and debt issuance, while possible, are not factored in the plan since there is no plan at this time for receiving non-operating revenue of this type.

The following Description of Revenues and Expenditures/Expenses section of this document contains detailed information on the trends and historical data used on each of the line items forecasted in the following Statements of Revenues and Expenditures/Expenses for the General Fund and Water and Sewer Fund three-year projections.

TOWN OF PANTEGO
Statement of Revenues and Expenditures
3-YR REVENUE AND EXPENDITURE PROJECTIONS
GENERAL FUND

DESCRIPTION	ACTUAL				2014-2015 YEAR-END ESTIMATE	3-YR PROJECTION		
	2011-2012	2012-2013	2013-2014	YR 1		YR 2	YR 3	
	ACTUAL	ACTUAL	ACTUAL	2015-2016 BUDGET		2016-2017 PROJECTED	2017-2018 PROJECTED	
BEGINNING FUND BALANCE	\$ 1,590,264	\$ 1,505,073	\$ 1,624,879	\$ 2,122,795	\$ 1,921,709	\$ 1,924,412	\$ 1,924,412	
REVENUES								
Property Tax	\$ 853,129	\$ 881,893	\$ 881,236	\$ 967,000	\$ 1,045,596	\$ 1,055,596	\$ 1,065,596	
Sales Tax	1,086,834	1,358,360	1,409,921	1,313,409	1,340,151	1,366,954	1,394,294	
Mixed Beverage Tax	10,604	10,648	16,867	14,000	14,000	14,000	14,000	
Franchise Fees	343,620	312,658	331,465	327,000	327,000	327,000	327,000	
Fines and Forfeitures	808,882	874,898	879,838	836,500	861,500	861,500	861,500	
Licenses and Permits	80,444	81,398	77,419	82,000	84,331	84,000	84,000	
Ambulance Revenue	123,802	120,927	143,553	120,000	130,000	130,000	130,000	
No Insurance Towing Fees	-	-	2,450	5,000	5,000	5,000	5,000	
Charges for Services	5,730	7,815	12,540	9,000	10,500	9,000	9,000	
Interest	5,521	5,669	2,146	5,500	4,000	4,000	4,000	
Miscellaneous	57,945	23,051	91,189	28,075	20,075	20,000	20,000	
TOTAL REVENUES	\$ 3,376,511	\$ 3,677,317	\$ 3,848,625	\$ 3,707,484	\$ 3,842,153	\$ 3,877,050	\$ 3,914,390	
OTHER SOURCES								
<u>Transfers In:</u>								
Court Security Fund	\$ 18,326	\$ 19,992	\$ 19,992	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	
Shamburger Fund	10,500	2,500	-	-	-	-	-	
Water and Sewer Fund	250,443	270,600	271,473	318,260	341,882	348,720	355,694	
PEDC	110,664	112,296	114,103	115,389	123,400	125,868	128,385	
Street Improvement Fund	50,532	56,484	60,884	83,075	86,938	88,677	90,450	
Debt Service Fund	-	-	-	-	100,000	-	-	
Total Transfers In	\$ 440,465	\$ 461,872	\$ 466,452	\$ 536,724	\$ 672,220	\$ 583,264	\$ 594,530	
TOTAL REVENUE & OTHER SOURCES	\$ 3,816,976	\$ 4,139,189	\$ 4,315,077	\$ 4,244,208	\$ 4,514,373	\$ 4,460,315	\$ 4,508,919	
EXPENDITURES								
Personnel Services	\$ 2,919,069	\$ 2,884,721	\$ 2,806,997	\$ 3,041,205	\$ 3,211,940	\$ 3,260,119	\$ 3,309,021	
Contractual Agreements	251,712	314,113	364,426	356,735	348,484	351,969	355,489	
Supplies and Maintenance	234,114	235,562	221,396	264,547	269,545	274,936	280,435	
Utilities and Gasoline	233,639	201,666	216,707	217,122	210,579	214,791	219,086	
Training, Dues and Misc	84,146	99,699	90,593	97,507	99,111	100,102	101,103	
Capital	4,487	38,622	31,866	32,862	234,050	177,880	177,880	
TOTAL EXPENDITURES	\$ 3,727,167	\$ 3,774,383	\$ 3,731,985	\$ 4,009,978	\$ 4,373,709	\$ 4,379,797	\$ 4,443,014	
OTHER USES								
<u>Transfers Out:</u>								
Capital / Projects	\$ -	\$ 245,000	\$ 13,676	\$ 55,643	\$ 132,038	\$ 80,518	\$ 65,906	
Street Improvements	175,000	-	-	-	-	-	-	
Capital Lease Payments	-	-	-	169,565	-	-	-	
PantegoFest	-	-	71,500	-	5,923	-	-	
Total Transfers Out	\$ 175,000	\$ 245,000	\$ 85,176	\$ 225,208	\$ 137,961	\$ 80,518	\$ 65,906	
TOTAL EXPENDITURES & OTHER USES	\$ 3,902,167	\$ 4,019,383	\$ 3,817,161	\$ 4,235,186	\$ 4,511,670	\$ 4,460,315	\$ 4,508,920	
CHANGE IN FUND BALANCE	\$ (85,191)	\$ 119,806	\$ 497,916	\$ 9,022	\$ 2,703	\$ -	\$ -	
<u>Appropriation of Fund Balance:</u>								
Fire - Breathing Apparatus	\$ -	\$ -	\$ -	\$ 70,550	\$ -	\$ -	\$ -	
Fire - Ambulance	-	-	-	89,458	-	-	-	
PantegoFest	-	-	-	50,100	-	-	-	
Total Appropriation of Fund Balance	\$ -	\$ -	\$ -	\$ 210,108	\$ -	\$ -	\$ -	
ENDING FUND BALANCE	\$ 1,505,073	\$ 1,624,879	\$ 2,122,795	\$ 1,921,709	\$ 1,924,412	\$ 1,924,412	\$ 1,924,412	
FUND BALANCE:								
Nonspendable	\$ -	\$ -	\$ 16,272	\$ -	\$ -	\$ -	\$ -	
Restricted	4,054	5,910	61,633	-	-	-	-	
Assigned	176,763	-	-	100,000	100,000	100,000	100,000	
Target Level Reserves	1,147,319	1,237,098	1,141,969	1,274,223	1,330,502	1,294,392	1,312,367	
Excess / (Deficit) Target Reserves	176,937	381,871	902,921	547,486	493,910	530,020	512,045	
TOTAL FUND BALANCE	\$ 1,505,073	\$ 1,624,879	\$ 2,122,795	\$ 1,921,709	\$ 1,924,412	\$ 1,924,412	\$ 1,924,412	

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TOWN OF PANTEGO
Statement of Revenues and Expenses
3-YR REVENUE AND EXPENSE PROJECTIONS
WATER & SEWER FUND

DESCRIPTION	ACTUAL				2014-2015 YEAR-END ESTIMATE	3-YR PROJECTION		
	2011-2012	2012-2013	2013-2014	YR 1		YR 2	YR 3	
	ACTUAL	ACTUAL	ACTUAL	2015-2016 BUDGET		2016-2017 PROJECTED	2017-2018 PROJECTED	
BEGINNING								
UNRESTRICTED NET POSITION	\$ 1,293,767	\$ 1,353,752	\$ 1,726,509	\$ 1,378,376	\$ 926,222	\$ 730,785	\$ 638,167	
W/S OPERATING REVENUE								
Sale of Water	\$ 506,186	\$ 496,323	\$ 463,881	\$ 470,000	\$ 480,000	\$ 500,000	\$ 500,000	
Water Tap Fees	-	-	-	300	300	300	300	
Sewer Service Charge Fee	361,644	359,548	360,099	355,000	360,000	370,000	380,000	
Sewer Tap Fees	-	-	-	250	250	250	250	
Groundwater Conservation Fee	-	-	-	-	44,885	44,885	44,885	
Trash Collections	89,822	89,704	91,438	90,000	90,000	90,000	90,000	
Sales Tax on Trash Collections	7,437	7,426	7,525	7,425	7,425	7,425	7,425	
Recycling	25,630	26,433	25,084	25,500	25,500	25,500	25,500	
Sales Tax on Recycling	2,028	2,064	1,934	2,104	2,104	2,104	2,104	
Late Payment Charges	17,464	15,350	20,545	15,000	15,000	15,000	15,000	
Processing / Turn On Fees	(1,464)	(2,338)	(3,247)	3,000	1,000	1,000	1,000	
Interest Revenue	646	827	622	750	650	650	650	
NSF Check Fees	390	247	240	400	300	300	300	
Admin Service Charges	8,800	8,560	7,336	5,000	7,000	7,000	7,000	
Trash Contract Expense	(89,822)	(89,704)	(91,438)	(90,000)	(90,000)	(90,000)	(90,000)	
Sales Tax on Trash Collections Exp	(7,437)	(7,426)	(7,525)	(7,425)	(7,425)	(7,425)	(7,425)	
Recycling Contract Expense	(25,630)	(26,433)	(25,084)	(25,500)	(25,500)	(25,500)	(25,500)	
Sales Tax On Recycling Expense	(2,028)	(2,064)	(1,934)	(2,104)	(2,104)	(2,104)	(2,104)	
Other Revenue	25,473	27,279	28,885	25,000	28,000	28,000	28,000	
TOTAL W/S OPERATING REVENUE	\$ 919,139	\$ 905,796	\$ 878,361	\$ 874,700	\$ 937,385	\$ 967,385	\$ 977,385	
WATER INFRASTRUCTURE REVENUE								
Infrastructure Fees	\$ 232,566	\$ 313,667	\$ 300,113	\$ 300,000	\$ 300,000	\$ 330,000	\$ 330,000	
TOTAL INFRASTRUCTURE REVENUE	\$ 232,566	\$ 313,667	\$ 300,113	\$ 300,000	\$ 300,000	\$ 330,000	\$ 330,000	
TOTAL REVENUES	\$ 1,151,705	\$ 1,219,463	\$ 1,178,474	\$ 1,174,700	\$ 1,237,385	\$ 1,297,385	\$ 1,307,385	
OTHER SOURCES								
W/S Operating Transfers In:								
Water Construction Fund	\$ 357,252	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Transfers In to W/S Operating	\$ 357,252	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Sewer Construction Transfers In:								
W/S Operating Fund	\$ 79,992	\$ 73,326	\$ 79,992	\$ 243,366	\$ -	\$ -	\$ 231,650	
General Fund	-	-	-	-	-	-	-	
Total transfers In to W/S Construction	\$ 79,992	\$ 73,326	\$ 79,992	\$ 243,366	\$ -	\$ -	\$ 231,650	
TOTAL REVENUE & OTHER SOURCES	\$ 1,588,949	\$ 1,292,789	\$ 1,258,466	\$ 1,418,066	\$ 1,237,385	\$ 1,297,385	\$ 1,539,035	
W/S OPERATING EXPENSES								
Contractual Agreements	\$ 253,459	\$ 320,139	\$ 399,238	\$ 377,399	\$ 381,141	\$ 388,764	\$ 396,539	
Supplies and Maintenance	63,328	61,958	73,204	75,995	104,085	106,167	108,290	
Utilities and Gasoline	136,654	132,555	149,529	155,800	151,245	154,270	157,355	
Training, Dues and Misc	4,845	2,906	3,052	8,038	8,170	8,333	8,500	
Capital	-	-	-	80,221	51,300	-	-	
TOTAL W/S OPERATING EXPENSES	\$ 458,286	\$ 517,558	\$ 625,022	\$ 697,453	\$ 695,941	\$ 657,534	\$ 670,684	
SEWER CONSTRUCTION EXPENSES								
Projects / Repair / Maintenance	\$ 5,036	\$ 58,548	\$ 36,145	\$ 170,591	\$ 168,000	\$ -	\$ 235,200	
TOTAL CONSTRUCTION EXPENSES	\$ 5,036	\$ 58,548	\$ 36,145	\$ 170,591	\$ 168,000	\$ -	\$ 235,200	
WATER INFRASTRUCTURE EXPENSES								
InfrastructureProjects	\$ -	\$ -	\$ -	\$ 340,550	\$ 226,999	\$ 383,749	\$ 119,999	
TOTAL INFRASTRUCTURE EXPENSES	\$ -	\$ -	\$ -	\$ 340,550	\$ 226,999	\$ 383,749	\$ 119,999	
TOTAL EXPENSES	\$ 463,322	\$ 576,106	\$ 661,167	\$ 1,208,595	\$ 1,090,940	\$ 1,041,283	\$ 1,025,883	
OTHER USES								
W/S Operating Transfers Out:								
General Fund (labor cost)	\$ 270,262	\$ 270,602	\$ 268,176	\$ 318,260	\$ 341,882	\$ 348,720	\$ 355,694	
Park Row Project	-	-	57,000	-	-	-	-	
Sewer Construction Fund	79,992	73,324	80,000	243,366	-	-	235,200	
Total Transfers Out from W/S Operating	\$ 350,254	\$ 343,926	\$ 405,176	\$ 561,626	\$ 341,882	\$ 348,720	\$ 590,894	
Sewer Construction Transfers Out:								
W/S Operating Fund	\$ 350,044	\$ -	\$ 40,255	\$ -	\$ -	\$ -	\$ -	
Total Transfers Out from W/S Construction	\$ 350,044	\$ -	\$ 40,255	\$ -	\$ -	\$ -	\$ -	
Infrastructure Transfers Out:								
Park Row Project	\$ -	\$ -	\$ 500,000	\$ 100,000	\$ -	\$ -	\$ -	
Total Transfers Out from Infrastructure	\$ -	\$ -	\$ 500,000	\$ 100,000	\$ -	\$ -	\$ -	
TOTAL EXPENSES & OTHER USES	\$ 1,163,620	\$ 920,032	\$ 1,606,598	\$ 1,870,220	\$ 1,432,822	\$ 1,390,002	\$ 1,616,778	
CHANGE IN UNRESTRICTED NET POSITION	\$ 425,329	\$ 372,757	\$ (348,133)	\$ (452,154)	\$ (195,437)	\$ (92,617)	\$ (77,743)	

TOWN OF PANTEGO
Statement of Revenues and Expenses
3-YR REVENUE AND EXPENSE PROJECTIONS
WATER & SEWER FUND (Continued)

DESCRIPTION	ACTUAL				2014-2015 YEAR-END ESTIMATE	3-YR PROJECTION		
	2011-2012	2012-2013	2013-2014	YR 1		YR 2	YR 3	
	ACTUAL	ACTUAL	ACTUAL	2015-2016 BUDGET		2016-2017 PROJECTED	2017-2018 PROJECTED	
ENDING UNRESTRICTED NET POSITION	\$ 1,719,096	\$ 1,726,509	\$ 1,378,376	\$ 926,222	\$ 730,785	\$ 638,167	\$ 560,425	
UNRESTRICTED NET POSITION								
Reserved for Water Infrastructure	\$ 232,566	\$ 546,233	\$ 346,346	\$ 205,796	\$ 278,797	\$ 225,048	\$ 435,049	
Reserved for Sewer Construction	80,405	95,184	98,775	171,550	3,550	3,550	-	
Reserved for Operations:								
Target Level Operating Reserves	240,421	260,093	294,755	308,712	325,553	332,064	338,705	
Excess / (Deficit) Target Operating Reserves	1,165,704	824,999	638,500	240,164	122,885	77,505	(213,329)	
TOTAL UNRESTRICTED NET POSITION	\$ 1,719,096	\$ 1,726,509	\$ 1,378,376	\$ 926,222	\$ 730,785	\$ 638,167	\$ 560,425	



DESCRIPTION OF REVENUES AND EXPENDITURES / EXPENSES

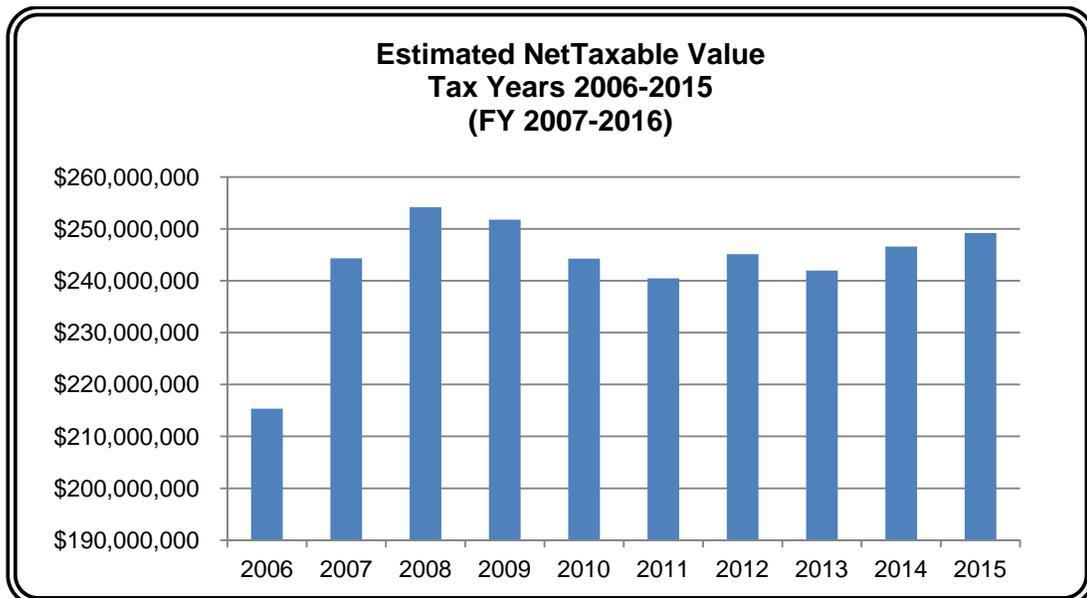
REVENUES

The following provides a description of the major sources of revenue for the Town of Pantego’s major operating funds and the trends and assumptions used to project these revenues for the budget. Most projected revenues are based on historical data with increases due to growth factors and any planned rate increase. Aside from Water and Sewer revenues, this section addresses in detail the three primary sources of revenue for the General Fund: 1) Ad Valorem (Property) Tax, 2) Sales Tax, and 3) Fines and Forfeitures.

GENERAL FUND

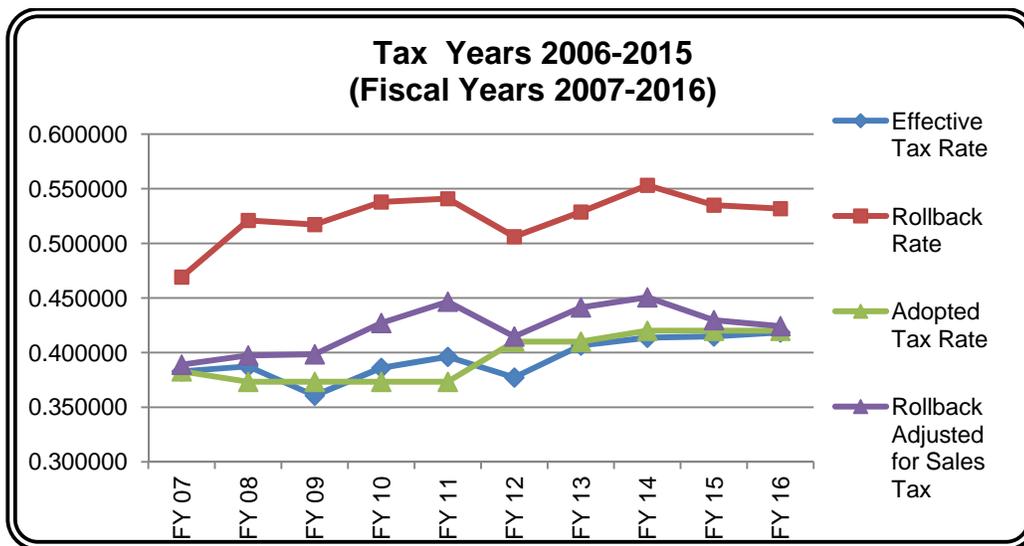
AD VALOREM (Property) TAX – This is the second largest source of revenue for the Town of Pantego. It commonly refers to the property tax on real and personal property. For property owners, this is the most noticeable of all imposed taxes.

Property Tax Base. The Town’s Tax Year 2015 taxable value, as provided by the Tarrant Appraisal District is \$249,214,591, an increase of \$2,621,477 or 1.1% over Tax Year 2014 Certified Tax Roll estimated net taxable value of \$246,593,114. Tax values should remain stable for next three years with a projected 1% increase per year. With the aging population, the over 65 exemption will have an increasing effect in the amount of property revenue the Town can project to receive in the near future. Property tax rates are also projected to remain unchanged for the foreseeable next three fiscal years. The average appraised home value for the Town of Pantego is estimated at \$114,943. The table below illustrates a ten (10) year trend on estimated total net taxable values for Tax Year 2006-2015.



Property Tax Rate. This is the actual rate adopted by the Town Council. It consists of a component which, together with various other revenues, funds the operations of the Town's General Fund (the maintenance and operations (M&O) rate) and a second component which funds principal and interest requirements of the Town's bond obligations (the debt service (I&S) rate). Unlike prior fiscal years, the M&O rate for Fiscal Year 2015-2016 reflects 100% of the total tax rate. No I&S rate was assessed for the upcoming fiscal year. The Debt Service fund has sufficient reserves in its fund balance to cover outstanding bonded debt obligations of the Town. The property tax rate for Fiscal Year 2015-2016 is \$0.4200 per \$100 valuation, unchanged from the current fiscal year adopted rate.

The effective tax rate for Fiscal Year 2015-2016 is \$0.418485 per \$100 valuation, which is \$0.003663 higher than the current fiscal year effective rate of \$0.413662. The rollback rate adjusted for sales tax for Fiscal Year 2015-2016 is \$0.424188, which is \$0.005543 lower than the current rollback rate of \$0.429731. The chart below shows the historical trend on tax rates since Tax Year 2006.

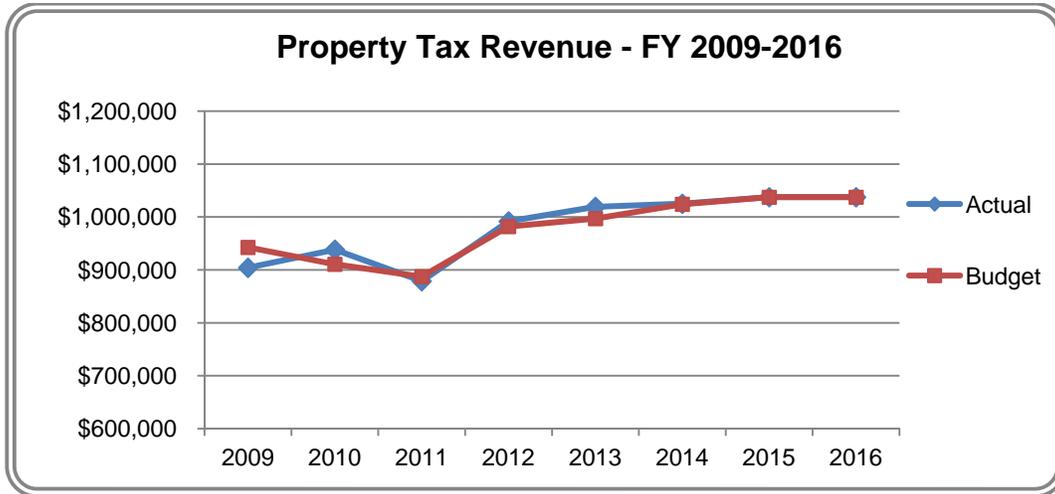


The effective tax rate, in essence, is a hypothetical property tax rate that would give the Town the same amount of revenue it had in the previous fiscal year. The effective tax rate will vary depending on increases or decreases in appraised values of the same properties since the previous fiscal year. Exceeding the effective tax rate triggers public hearing requirements as well as other "Truth in Taxation" requirements.

The rollback rate allows a municipality to raise the same amount for operations as in the prior year, plus provides for an 8% increase. The rollback rate is a calculated maximum rate allowed by law without voter approval. Exceeding the rollback rate allows citizens to petition the Town to hold an election that would "roll back" the tax rate to the rollback rate.

A taxing unit that adopted a sales tax specifically to reduce property taxes in prior years, as is the case with the Street Improvement sales tax adopted in the Town of Pantego, needs to adjust its rollback rate. To calculate the rollback adjusted for sales tax rate, the taxing unit subtracts a sales tax adjustment rate based on the actual sales tax collections in the previous four quarters.

Property Tax Revenue. Property Tax revenue, or levy, is calculated by multiplying the tax rate by the property tax base. The Town of Pantego has a contract with the Tarrant County Tax Assessor Collector to bill and collect the Town’s property taxes. Property tax statements are mailed the first week of October. Taxes are due by January 31st. Taxes unpaid as of February 1st are considered late and therefore subject to penalty and interest fees. Overall, property tax revenue is projected to remain relatively comparable to the current fiscal year adopted budget. A projected 1% increase in the property base (property values) equates to approximately \$10,000 increase in property tax revenue. Below is an eight year trend comparison of property tax budget to actual revenue for Fiscal Years 2009-2015, with Fiscal Year 2016 projections.

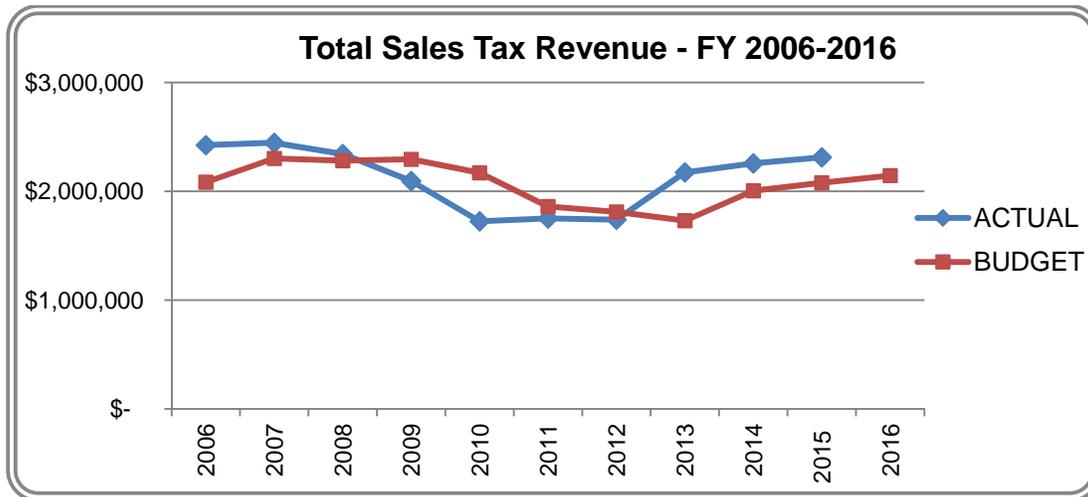


SALES AND USE TAX – These taxes are collected by businesses and remitted to the State Comptroller’s Office for the sale of goods and services within the Town of Pantego. The State returns the portion designated for the Town. Sales tax data is collected by the State Comptroller and then released to the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

Sales and use taxes are collected by the State Comptroller and are collected on sales made two months or more prior to the allocation payment date. The total local sales tax rate is 8.25% or 8.25¢ of every dollar spent. The State of Texas retains 6.25% of all remitted sales tax receipts. The remaining 2% of sales tax revenue the Town collects from the State is allocated as follows:

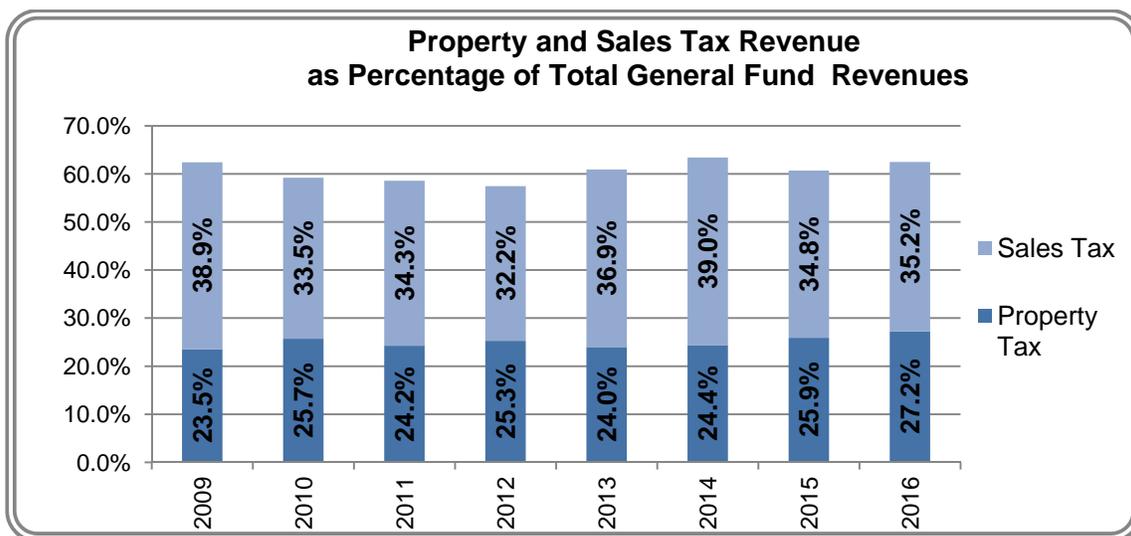
General Fund	1.25 ¢ or 1.25%	= 62.5% of total sales tax remitted to the Town
Street Improvement	.25 ¢ or .25%	= 12.5% of total sales tax remitted to the Town
PEDC	.50 ¢ or .50%	= 25.0% of total sales tax remitted to the Town

The next chart shows the sales tax revenue trend for the Town of Pantego for the past ten fiscal years, with projections for Fiscal Year 2016.



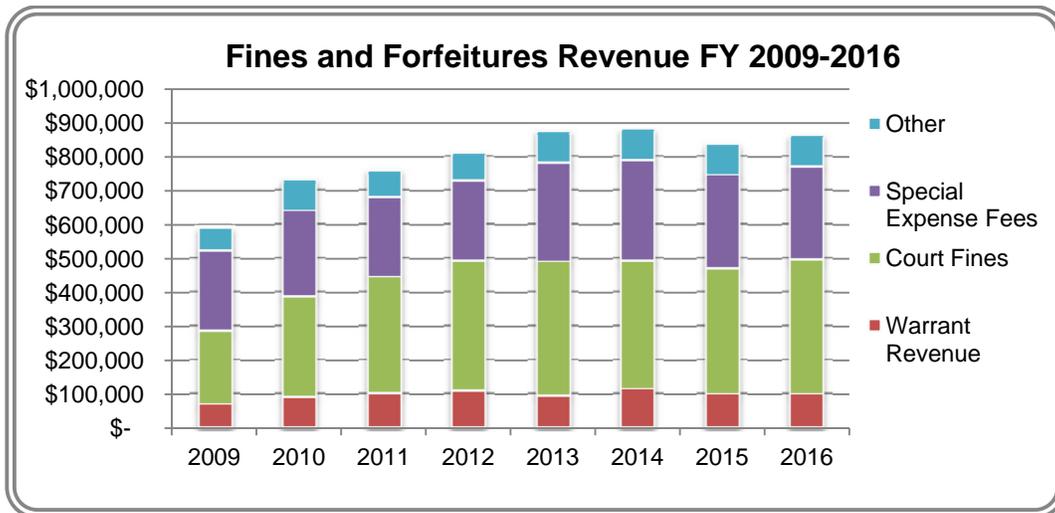
Although revenue from sales tax is expected to remain stable or increase slightly over the next three fiscal years, management takes a conservative approach in projecting this source of revenue due to the local, regional and national economic volatility that surrounds this source of income. Therefore, projections will continue to depend on historical data and current economic conditions at the time the fiscal year budget is prepared. At this point in time, management conservatively projects a 2% sales tax revenue increase from prior year projections every year for the next two to three fiscal years.

Combined, property and sales taxes have supported approximately 60% or more of the General Fund maintenance and operations expenditures for the past eight fiscal years. The chart below illustrates this relationship since Fiscal Year 2009, with projections for Fiscal Year 2016.



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

represents the third largest source of revenue to the General Fund. The next chart demonstrates the revenue trend for this category since Fiscal Year 2009, with projections for Fiscal Year 2016.



FRANCHISE FEES - In the Town of Pantego, this category refers to the franchise fees charged to specific industries conducting business within the Town. Utilities (electric, phone, gas and cable) that operate within the Town pay this fee for their use of the Town’s right-of-way to run their utility lines. The heavy refuse trucks of private solid waste haulers contribute to the deterioration of streets while they conduct their business. Because of this, they pay this fee to cover their share in the cost of maintaining the Town’s streets. Franchise fees are based on a percentage of gross receipts. Revenue projections for Franchise Fees are based on population increase and projected utility use. However, use can be affected by abnormal weather conditions and is therefore difficult to predict as well.

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

AMBULANCE REVENUE - This fee represents the revenue that is earned from providing emergency medical service to citizens in the Town of Pantego. The Town provides this as a service to the community, and these fees help offset the cost of providing the service. The Town of Pantego has a contract with Intermedix for the billing and collection of ambulance services. Intermedix charges the Town of Pantego 14.5% to provide these services.

INTEREST REVENUE - Interest earnings on the cash and investment balances maintained in the Town’s accounts are accumulated in this revenue account.

MISCELLANEOUS (Other) REVENUE (including Charges for Services) - Other amounts of revenue received that do not fall into another category, such as auction proceeds on the sale of assets, No Insurance Towing Fees, fire inspections, and oil and gas royalties.

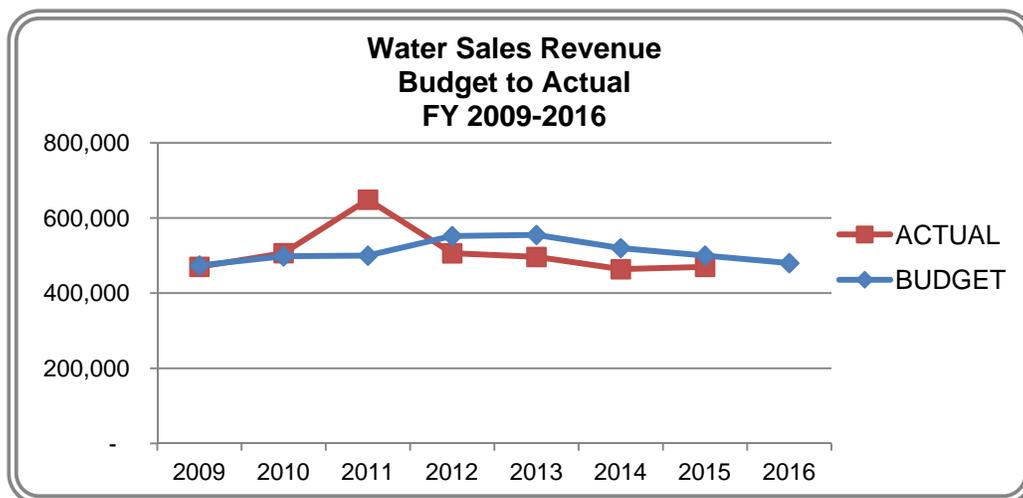
TRANSFERS IN - Consists of funds transferred from another fund to the General Fund for specified projects or obligations. Transfers in to the General Fund from other funds are administrative transfers (reimbursements) to recover the cost of labor incurred by those funds.

WATER AND SEWER FUND

SALE OF WATER - Utility Customer Service bills and collects revenue from the sale of potable water and the disposal of sewer discharge for residential, commercial, apartments and mobile dwellings. Water sales charges are based on monthly water meter readings and are computed at water rates currently in effect. A minimum base charge is made for each unit supplied through a meter and the total monthly charge is based on the average use per unit times the units served with an occupancy rate factor applied.

All bills for monthly water, sewer and trash services are due upon receipt and are considered delinquent after the billing due date with a penalty of 10% of the balance due to be charged if payment in full is not received by the Town. In the event of delinquency in payment of the complete monthly service charges beyond 30 days after the date of billing, service shall be disconnected after two (2) days' notice to the customer. A fee is charged and collected by the Town for reconnection and restoration of service, as well as all unpaid billings plus penalties, before the service is restored.

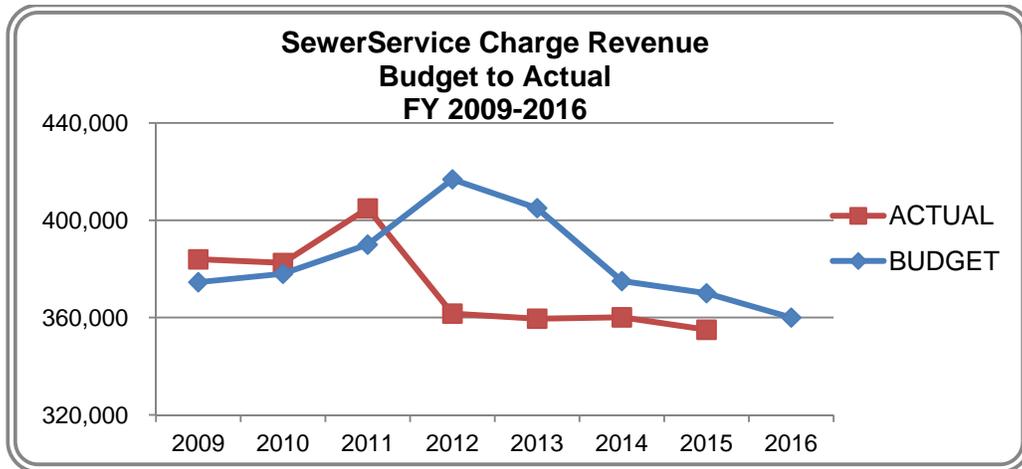
As shown below, water sales revenue projections have not been met for the past couple of years; hence the decrease in FY 2016 revenue projection. Water sales revenue is highly dependent upon weather conditions; therefore, revenue projections are difficult to predict. Staff will continue to conservatively base projections on historical data and trends.



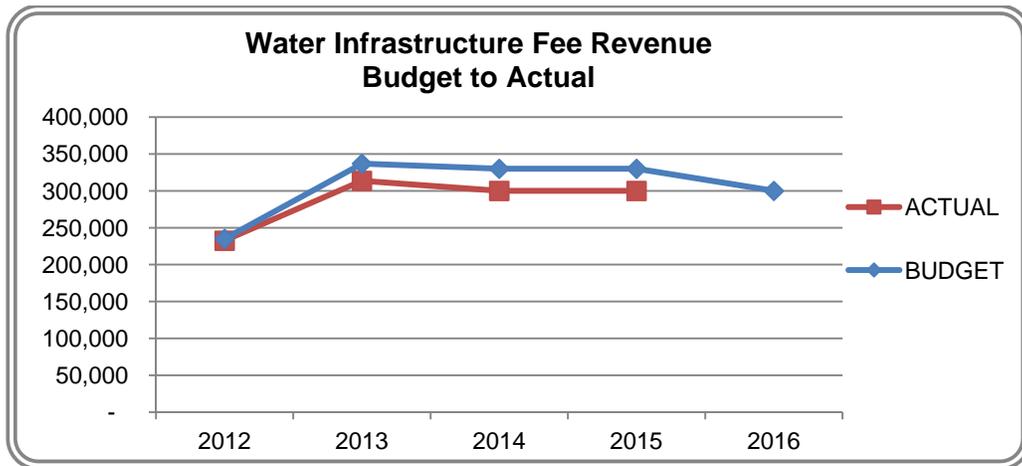
SEWER SERVICE CHARGE - The monthly volume charges for the residential customer class is based on the individual customer's monthly water use, not to exceed 12,000 gallons. The volume used to compute these charges is based on the amount of water used by the residential class customer as measured by a meter. The monthly charges to commercial and industrial class customers is based on total water use as measured by appropriate meters, with the provision that if a customer can show, to the satisfaction of the town, that a significant portion of the metered water

usage does not enter the sanitary sewers, the customer will be charged for only that volume entering the sewers, as determined by a method approved by the Town.

The next chart shows the revenue trend for sewer service charge for the past eight fiscal years, with projections for the upcoming Fiscal Year 2016. As with the sale of water, revenue from sewer service charges is dependent on weather conditions and are therefore difficult to predict.



WATER INFRASTRUCTURE FEE – Approved by the Town Council during Fiscal Year 2012, the objective of this fee is to generate revenue from the sale of water by applying a specific charge based on the amount of water citizens consume, and use it to pay for water infrastructure projects. The decrease in projections for the upcoming fiscal year is based on historical data and trends.



GROUNDWATER CONSERVATION FEE – This fee was approved by Council in June of the current fiscal year 2015. The implementation of the fee is meant to offset the direct cost to the Town imposed by the Northern Trinity Groundwater Conservation District back in 2007 for pumping groundwater. The collection of this fee is a “pass-through” fee to the citizens of Pantego to fund these fees going forward, as well as to reimburse the Town for fees incurred and already paid.

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

GARBAGE AND RECYCLING FEES – These fees are charged for residential, commercial and apartment solid waste collection. The Town of Pantego outsources this service; therefore, this fee covers the cost of the service. The Town retains 5% of the fees to recover the administrative cost of billing and collecting for this service.

INTEREST REVENUE – Interest earnings on the cash and investment balances maintained in the Town's Water and Sewer accounts are accumulated in this revenue account.

OTHER REVENUE – Other amounts of revenue such as proceeds from the sale of assets, franchise fees and the 5% administrative fee retained by the Town for Garbage and Recycling services.

EXPENDITURES / EXPENSE CATEGORIES

The following provides a description of the major expenditure/expense categories for the Town of Pantego's major operating funds: the General Fund and the Water and Sewer Funds, including the Sewer Construction and Water Infrastructure Funds.

Personnel Services – Consists of personnel and salary benefits including the Town's cost associated with salaries such as federal withholdings, social security, medicare, worker's compensation, group health insurance and retirement costs. Being primarily service oriented, municipal governments are extremely reliant on their employees. The Town of Pantego is no different. When grouped by category, the largest category of expenditures in the General Fund is for Personnel Services. Personnel services expense is funded in the Water and Sewer Fund as means of an administrative transfer out to the General Fund.

Contractual Agreements – Consists of expenditures in which a form of contract or agreement exists between the Town and the service provider. Among other expenditures, this category includes audit, county collection fees and collections expense. For the Water and Sewer Fund this category includes payment to Arlington and Fort Worth for the treatment of wastewater.

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

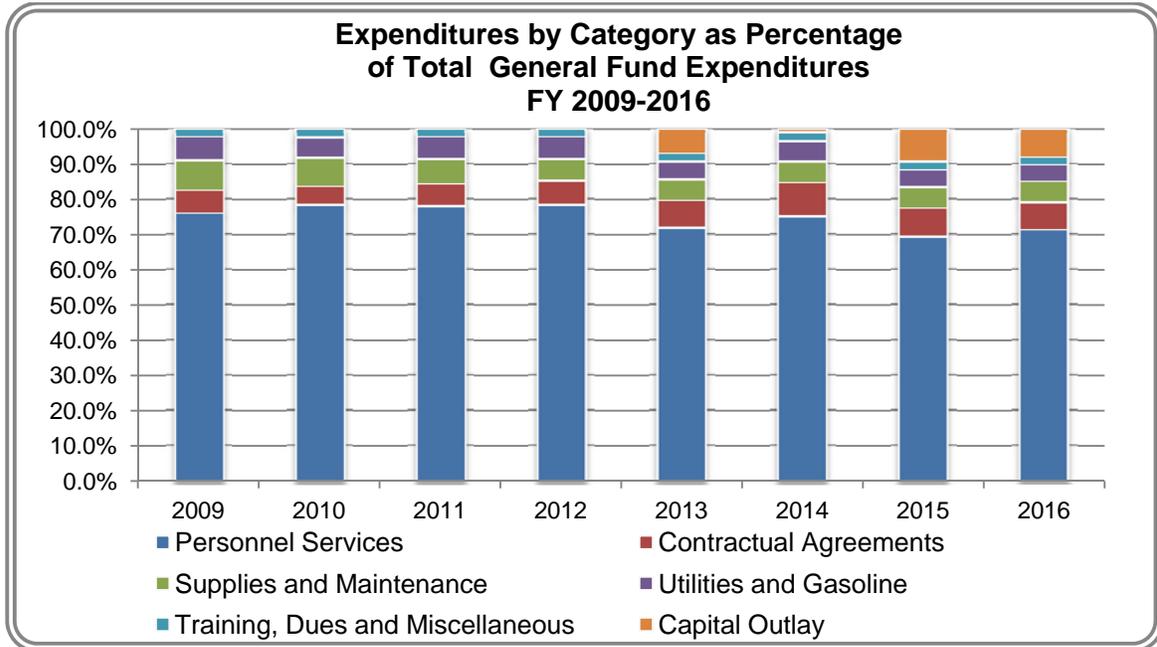
Utilities and Gasoline – Consist of electricity, water, natural gas, telephone, vehicle gasoline/fuel and oil expenses.

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

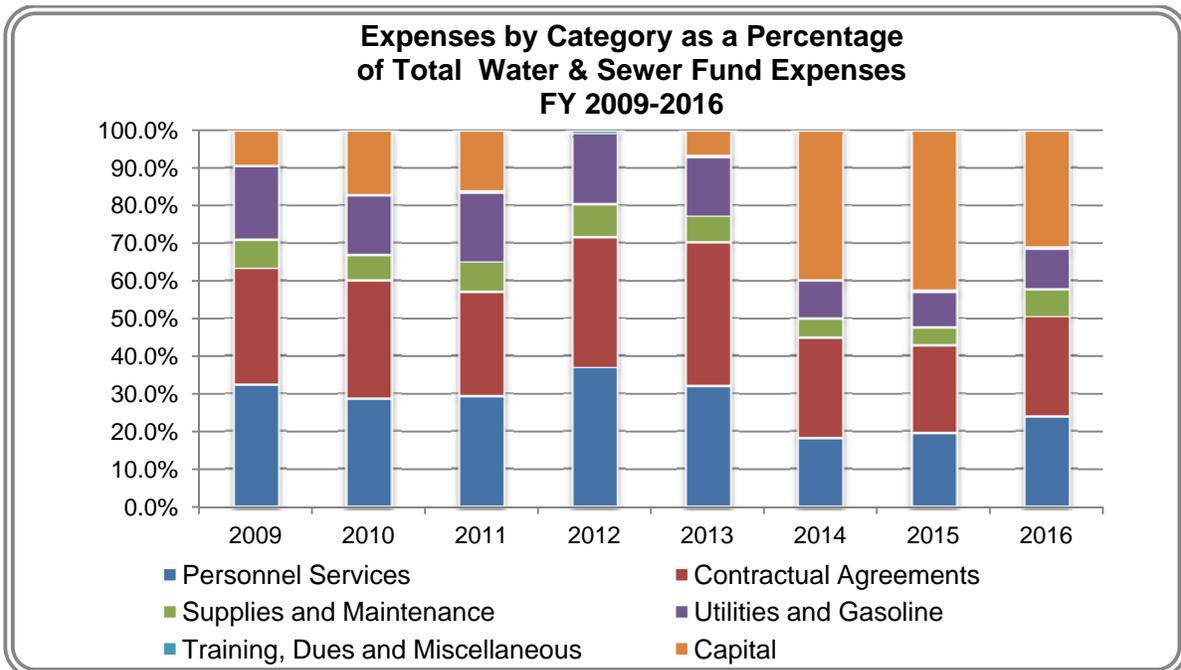
Capital – Consists of appropriations needed for furniture, fixtures, and capital equipment including capital leases. These expenditures result in the acquisition of or addition to fixed assets, including principal and interest payments of capital leases.

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

As noted below, the largest category of expenditures in the General Fund is for Personnel services, representing 71.3% of the budget expenditures for Fiscal Year 2015-2016.

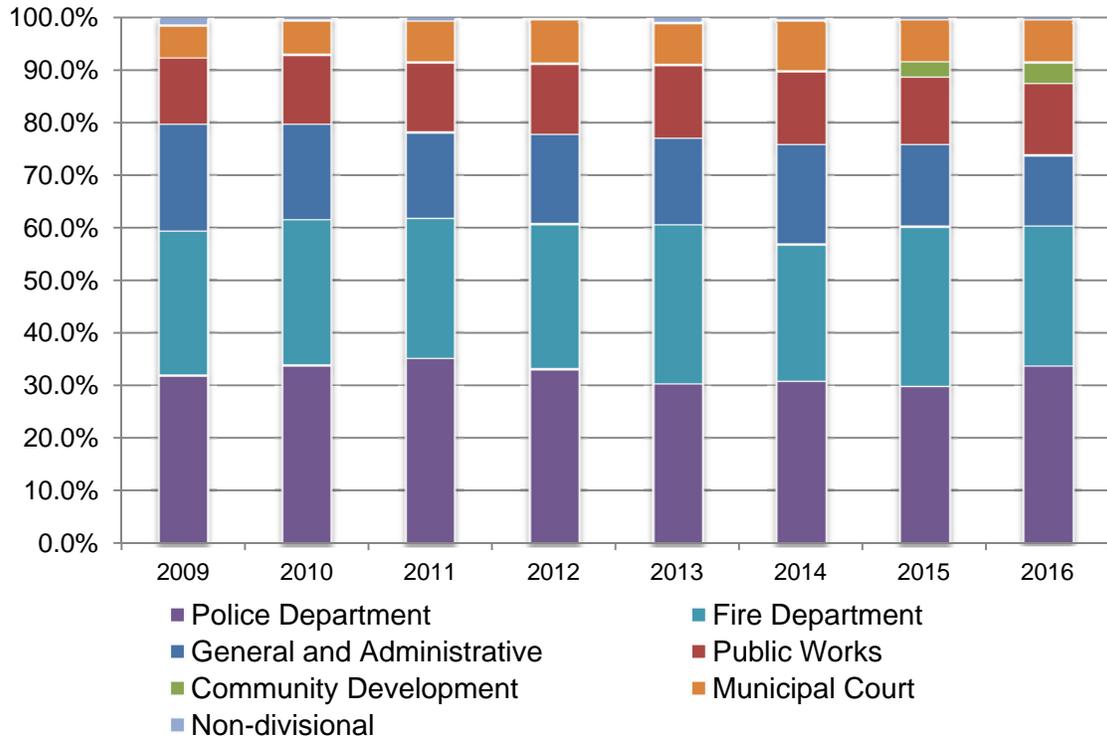


Unlike the General Fund, the Water and Sewer Fund expense trend shown below is aimed more toward the maintenance and improvement of the water and sewer infrastructure systems, as capital and contractual services, rather than personnel services, are the largest expense categories in the Water and Sewer Fund.



When grouped by function (department), rather than category, the largest expenditure is for Public Safety (Police and Fire departments) at 33.6% and 26.7% respectively, for a total of 60.3% of the total General Fund appropriation. Below is the expenditure trend by function for the past eight fiscal years, with projections for Fiscal Year 2015-2016. Prior to Fiscal Year 2015, the Community Development department was part of Public Works.

**General Fund Functions as Percentage of
Total General Fund Expenditures
FY 2009-2016**



**TOWN OF PANTEGO
FISCAL YEAR 2015-2016 BUDGET**

GLOSSARY

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

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

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

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

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

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

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

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

Asset – Resources owned or held which have monetary value.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Interfund Transfers – Amounts transferred from one fund to another.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Sinking Fund – See Debt Service Fund.

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

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

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

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

Transfers in / Transfers Out – See Interfund Transfers.

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

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

**TOWN OF PANTEGO
FISCAL YEAR 2015-2016 BUDGET**

ACRONYMS

CIP – Capital Improvement Plan

CRB – Community Relations Board

CO – Certificates of Obligation

FTE – Full-Time Equivalent

FY – Fiscal Year

GAAP – Generally Accepted Accounting Principles

GASB – Governmental Accounting Standards Board

GF – General Fund

GFOA – Government Finance Officers Association of the United States and Canada

GO – General Obligation

I&S – Interest and Sinking

M&O – Maintenance and Operation

P&Z – Planning and Zoning Commission

PEDC – Pantego Economic Development Corporation

PYLC – Pantego Youth Leadership Council

TML – Texas Municipal League

ZBA – Zoning Board of Adjustments

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ORDINANCE NO. 15-769

AN ORDINANCE OF THE TOWN OF PANTEGO, TEXAS, ADOPTING THE TAX RATE AND TAX EXEMPTIONS FOR THE TAX YEAR 2015, LEVYING THE TAX, AND DECLARING AN EFFECTIVE DATE.

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

WHEREAS, The Town of Pantego, Texas held the first public hearing on August 24, 2015 during a regularly scheduled Town Council Meeting at 7:30 p.m. and the second public hearing on September 14, 2015 during a regularly scheduled Town Council Meeting at 7:30 p.m. both held in the Town Council Chambers located at Town Hall 1614 S. Bowen

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

WHEREAS, THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE. THE TAX RATE WILL EFFECTIVELY BE RAISED BY 0.362% AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$34.68 (THIRTY-FOUR DOLLARS AND SIXTY-EIGHT CENTS); and

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

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

Section 1: There shall be and there is hereby levied the following taxes on each One Hundred Dollars (\$100.00) of valuation on all taxable property within the Town of Pantego, Texas, to be assessed and collected for the year 2015 the purpose hereinafter stipulated, to-wit:

- a. For the General Fund (maintenance and operations) levied on the \$100.00 valuation: \$0.4200 and,
- b. For the Interest and sinking Fund (debt service) levied on the \$100.00 valuation: \$0.00000

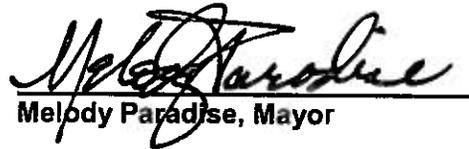
TOTAL TAX LEVIED: \$0.42000

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

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

Section 3: This ordinance will become effective October 1, 2014 following its final passage.

PASSED AND APPROVED THIS THE 28TH DAY OF SEPTEMBER 2015 BY A VOTE OF 4 AYES, 0 NAYS, AND 0 ABSTENTIONS, AT A REGULAR MEETING OF THE TOWN COUNCIL OF THE TOWN OF PANTEGO, TEXAS.


Melody Paradise, Mayor

ATTEST:


Julie Arrington, City Secretary

APPROVED AS TO FORM:


Jim Jeffrey, City Attorney



ORDINANCE NO. 15-770

AN ORDINANCE OF THE TOWN OF PANTEGO, TEXAS, ADOPTING THE BUDGET FOR THE FISCAL YEAR OCTOBER 1, 2015 THROUGH SEPTEMBER 30, 2016 AND DECLARING AN EFFECTIVE DATE.

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

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

WHEREAS, The Town of Pantego, Texas held the first public hearing on September 14, 2015 during a regularly scheduled Town Council Meeting at 7:30 p.m. and the second public hearing on September 28, 2015 during a regularly scheduled Town Council Meeting at 7:30 p.m. both held in the Town Council Chambers located at Town Hall 1614 S. Bowen

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

Section 1: the budget for the fiscal year October 1, 2015 through September 30, 2016 be adopted as presented.

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

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

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

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

Section 6: Town Council approves a total staff of 44 full-time and 3 part-time employees.

Section 7: There is hereby appropriated for the following:

General Fund	\$4,373,709
General Obligations Interest And Sinking Fund	\$ 34,764
Capital Projects Fund	\$ 132,038
Street Improvement Construction Fund	\$ 401,130
Shamburger Estate Fund	\$ 1,200
Cartwright Estate Fund	\$ 3,500

Court Security Fund	\$	0
Court Technology Fund	\$	21,933
Pantego Fest Fund	\$	76,374
Park Row Development Fund	\$	850,000
Water And Sewer Operating Fund	\$	695,941
Sewer Construction Fund	\$	168,000
Water Infrastructure Fund	\$	226,999

There are the following interfund transfers:

FROM	TO	AMOUNT
Debt Service Fund	General Fund	\$ 100,000
Water and Sewer Operating Fund	General Fund	\$ 341,882
PEDC	General Fund	\$ 123,400
Street Improvement Fund	General Fund	\$ 86,938
Court Security Fund	General Fund	\$ 20,000
General Fund	Pantego Fest Fund	\$ 5,923
General Fund	Equip. Replacement Fund	\$ 132,038

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

Section 9: Upon its final passage this ordinance will become effective on October 1, 2015.

PASSED AND APPROVED THIS THE 28TH DAY OF SEPTEMBER 2015 BY A VOTE OF 4 AYES, 0 NAYS, AND 0 ABSTENTIONS, AT A REGULAR MEETING OF THE TOWN COUNCIL OF THE TOWN OF PANTEGO, TEXAS.


Melody Paradise, Mayor

ATTEST:


Julie Arrington, City Secretary

APPROVED AS TO FORM:


Jim Jeffrey, City Attorney

