



**ADOPTED ANNUAL
OPERATING BUDGET
AND PLAN OF SERVICES
FISCAL YEAR
2022-2023**



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Tarrant County Clerk
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Mary Louise Nicholson
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Tarrant County Clerk



**ADOPTED ANNUAL
OPERATING BUDGET
AND PLAN OF SERVICES
FOR FISCAL YEAR
2022-2023**

TOWN OF PANTEGO, TEXAS
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TOWN OF PANTEGO, TEXAS
ADOPTED ANNUAL OPERATING BUDGET
AND PROGRAM OF SERVICES
FOR FISCAL YEAR 2022-2023

This budget as adopted will raise more revenue from property taxes than last year’s budget by an amount of \$ 407,506, which is a 27% increase from last year’s budget. The property tax revenue to be raised from new property added to the tax roll this year is \$4,769.

CITY COUNCIL RECORD VOTE

During a regular meeting held on September 12, 2022, the members of the governing body voted on the adoption of the budget as follows:

PRESENT BUT NOT VOTING: Mayor Russell Brewster
FOR: Mayor Pro Tem Jeff Brown, Place 5; Tori Roemmich, Place 1; Tyler Loe, Place 2; Mike Duncan, Place 3; and Gregg Kidd, Place 4
AGAINST: NONE | **ABSTAINING:** NONE | **ABSENT:** NONE

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

	<u>ADOPTED</u> <u>FY 2021-22</u>	<u>ADOPTED</u> <u>FY 2022-23</u>
Property Tax Rate	\$ 0.420000	\$ 0.475931
No New Revenue Rate	\$ 0.431102	\$ 0.386896
No New Revenue M&O Rate	\$ 0.381103	\$ 0.343229
M&O Rate	\$ 0.371329	\$ 0.431809
Voter Approval Rate	\$ 0.460767	\$ 0.475931
De Minimis Rate	\$ 0.568477	\$ 0.511713
Debt Rate	\$ 0.048671	\$ 0.044122

The proposed Property Tax rate is made up of \$ 0.431809 for Maintenance and Operations (M&O) and the \$ 0.044122 debt rate (or, Interest and Sinking (I&S)) as to not increase the total rate above that from last year.

The total amount of municipal debt obligation secured by property taxes for the Town of Pantego is \$ 2,465,000.



September 12, 2022

Honorable Mayor and Members of the Pantego Town Council:

In accordance with the Texas Local Government Code, the Proposed Annual Operating Budget for fiscal year beginning October 1, 2022, and ending September 30, 2023, is hereby presented. The proposed Budget presents, in financial terms, is the plan for accomplishment of the delivery of municipal services during the forthcoming fiscal year. The Budget is a funding mechanism and represents one of the most significant policy decisions the Town Council makes – how to allocate resources.

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

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

This past year was a period of financial uncertainty in the Town's economy. Overall occupancy rates in commercial spaces appear to have remained consistent and property valuations continued to grow. However, the COVID-19 pandemic made budgeting, which is already a complex endeavor, even more challenging. With the continued rise in the spread of the virus it was expected that sales taxes would face some headwinds. Although that did occur in the earlier months our diverse tax base proved to be more resilient and thus outperformed other areas of the Metroplex, State and Nation. Despite continued uncertainty surrounding the economy there is currently enough evidence to suggest our sales tax receipts should remain consistent. Therefore, although we are not raising our projections beyond the conservative projections we budgeted for last Fiscal Year, we are comfortable assuming any headwinds would match those of the early part of last year and as such are budgeting them to remain flat.

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

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

- Public safety sustainability;
- Code enforcement and neighborhood integrity efforts;
- Street improvement projects;
- Promoting employee retention by implementing competitive compensation and benefit packages;
- Maintaining and enhancing infrastructure systems including street and sidewalk repairs, water and sewer system improvements and replacement of major equipment as needed;
- Promote, assist, and enhance economic development activities that attract and retain businesses in Town;
- Enhance the Town's promotional and marketing efforts through social media and participation in the Arlington Chamber of Commerce; and
- Maintaining and enhancing activities that support a sense of community.

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

However, we have changed some aspects of our Budget process from previous years. One of my primary goals this year was to initially provide a conservative Budget with minimal decision packages. Staff was instructed on this, and all decision packages were vetted by Sean and me and are recommended as being necessary. There are no decision packages this year that impact the General Fund other than the addition of an additional Police Officer to serve as a Student Resource Officer at Pantego Christian Academy. However, this officer will be funded over the first three years via a COPS grant from the Department of Justice and the School. Should this grant not be awarded and the school unwilling to make up the difference this officer will not be hired. The second Package impacting the General Fund is the addition of two new Firefighters that also would be funded in the first three years by a grant. The timing of this grant has led us to only Budget these Firefighters for the second half of Fiscal Year 2022-2023. Again, if this grant is not awarded these firefighters will not be hired. The other decision package requests by department heads that were approved are for the Court move and remodel. These decision packages will be funded by the Court Security and Technology Funds and will have no impact on the General Fund. Other decision packages were not approved at this time and can be revisited during the year if the needs become more pressing and adequate sources of funding are available.

Later in the year after all contract components can be satisfactorily met, we will present to Council a new alternative to our phone and internet services. This budget, unlike last year, does not factor any decreases to expenditures to come from the project. They will just be recognized in our regular operating expenditures should a suitable agreement be reached.

As stated, the Fiscal Year 2022-2023 Proposed Budget recommends the proposed funding for the following:

- A new Police Officer funded by grant and/or PCA to serve as a Student Resource Officer;
- Two new Fire Fighters funded by grant;

- Moving the Municipal Court to space in the Fire Training room and remodeling that area.

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

Fiscal Year 2022-2023 Overall Budget Considerations – All Funds.

The Fiscal Year 2022-2023 proposed Budget includes total revenues of \$7,148,104 an estimated increase of 11.2% or \$720,280 from the current (FY22) adopted Budget. The proposed base Budget expenditures for all funds of \$8,194,824 represents a decrease of 9.3% or \$840,999 from the current adopted Budget. This decrease is largely in part due to the completion of the 2019 Certificate of Obligation Bond Projects.

This Budget supports 53.5 full-time equivalent (FTE) personnel in all funds, reflecting an increase of 5 from the current adopted Fiscal Year Budget. The difference from the three proposed additions is due to a prior year misclassification of a Public Works employee, not including the EDC Coordinator as a Town Employee in last year's proposal and the addition of new part-time overflow firefighters to our roster.

GENERAL FUND

REVENUES - Total operating revenues for FY 2022-2023 for the General Fund are \$4,953,471 as proposed; \$846,286 or 20.6% higher than the FY 2021-2022 adopted Budget of \$4,107,185. The increase as mentioned reflects the expected Revenue from the grants/PCA as well as increased Property Taxes and maintaining our current Sales Tax Revenues. Furthermore, with our ability to issue citation warrants again, revenue from Fines and Forfeitures are expected to recover to pre-pandemic levels. Aside from Water and Sewer Revenue, the proposed Budget addresses in detail the three primary sources of revenue.

Ad Valorem (Property) Tax. Property tax is the second largest source of revenue for the General Fund, comprising 35.4% of the total General Fund revenue Budget for Fiscal Year 2022-2023. Property tax revenue is calculated by multiplying the tax rate by the property tax base. Revenue from Ad Valorem (Property) taxes is currently projected to increase based upon the Certified Tax Roll from the County Appraisal District and a proposed tax rate increase.

- o **Property Tax Rate.** This is the actual rate adopted by the Town Council. It consists of a component which together with various other revenues, funds the operations of the Town's General Fund (the maintenance and operations (M&O) rate) and a second component which funds principal and interest requirements on the Town's general obligation and certificates of obligation bonds (the debt service (I&S) rate). The property tax rate in the proposed Budget is \$0.475931 per \$100 valuation, an increase of 13.3% from the current adopted rate. Although this is a significant increase, over the past several years our rate has not kept up with the pace of inflation. Looking back over the past twenty years our proposed rate is only 3.4% higher than the rate was in 2021. Furthermore, we are only one of three Municipal Governments in Tarrant County that allocate a portion of our Sales Tax Receipts to the reduction of Property Taxes.
 - **Maintenance and Operations Rate (M&O rate)** – The M&O rate for Fiscal Year 2021-2022 is .371329. For Fiscal Year 2022-2023 the proposed M&O rate is .431809. This reflects an increase of 16.3%

- **Debt Service Rate (I&S rate).** The debt service (I&S) rate for Fiscal Year 2021-2022 is .048671. This is the rate that was required to make our principal and interest payments on the Certificates of Obligation issued in 2019. The rate required to meet our debt obligations in 2022-2023 is .044122. This reflects a decrease of (9.3%).
- **Property Tax Base.** The Town's estimated 2022 net taxable value projection provided by the Tarrant County Appraisal District as of July 21st is \$402,049,157 11.5% higher than 2021's net taxable value projection of \$360,479,889.

Sales Tax. Sales tax revenue is the largest revenue source for the General Fund, representing 38.0% of total revenue projected for the Fiscal Year 2022-2023. Total revenue from sales tax in FY 2023 is projected at a total of \$3,009,338; \$1,880,793 budgeted in the General Fund, \$376,159 in the Street Improvement Fund and \$752,386 in the Pantego Economic Development Corporation (PEDC) Operating Fund. The 2 (two) cent or sales tax revenue the Town collects from the State is allocated as follows:

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

Revenue from the Town's 62.5% or 1.25 ¢ General Fund sales tax allocation equals \$1,880,793, a 10.6% increase from the current year's Budget of \$1,700,400. Aggregate historical data and current economic predictions are used to project future sales tax revenue. Therefore, the Town takes a conservative approach to forecasting sales tax receipts. Combined, ad valorem (property) tax and sales taxes will fund approximately 73.3% of General Fund maintenance and operations for Fiscal Year 2022-2023.

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

This category represents the third largest source of revenue for the General Fund, \$609,800 or 12.3% of total General Fund revenue projected for Fiscal Year 2022-2023. Within this category, Warrant revenue, Court Fines and Penalties and Special Expense fees, constitute the three largest sources of revenue. Warrant revenue projected at \$38,000 or 6.2%; Court Fines and Penalties projected at \$280,000 or 45.9%; and Special Expense fees at \$220,000 or 36.1% of the total projected revenue from Fines and Forfeitures.

Other Revenue. Mixed Beverage Tax (\$14,220), Franchise Fees (\$296,189) and Ambulance Revenues (\$105,000) are a mixed bag, with Ambulance Revenue projected to have a slight increase over last year's budget level, and mixed beverage to have a decrease. Franchise Fees should increase due to higher energy costs and statutory increases.

OTHER REVENUE SOURCES – Transfers In. Other revenue sources include total inter-fund transfers to the General Fund budgeted at \$904,477 for Fiscal Year 2022-2023. The inter-fund transfers include \$460,609 from the Enterprise Fund (Water and Sewer Fund), \$318,600 from the Pantego Economic Development Corporation and \$125,268 from the Street Improvement Fund. The Court Security Fund has not been making a transfer the past few years as funds were depleted in FY2019. Once the Fund has sufficient balances it will again make a transfer, but this is expected to take some time. Furthermore, the funds currently available in this fund, as mentioned will be utilized this year to fund a portion of the Court move and remodel. These transfers are made to the General Fund to recover labor cost and other associated administrative expenses related to the activities of these funds.

EXPENDITURES – Proposed total operating expenditures for the General Fund are \$5,968,655 15.4% or \$795,007 more than current adopted Budget expenditures of \$5,173,648, largely in part to the added cost of the three new Public Safety employees as well as budgeted increases in Health, Worker’s Compensation, and liability insurance rates, as well as market adjustment changes to employee pay.

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

The six (6) major functions/departments are:

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

The six (6) categories include:

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

Expenditure – Highlights

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

Personnel: This category *increased* 16.8% or \$691,342 compared to FY22. Again, as previously mentioned, this increase is due to the addition of the three new Public Safety employees as well as increases in insurance costs, and market adjustment changes to employee pay.

Contractual Agreements: This category *increased* by 5.3% or \$22,137 mainly due to an increase to our IT programming and maintenance expenditure.

Supplies and Maintenance: This category *increased* by 15.5% or \$43,540 mainly due to inflationary pressures regarding these types of expenditures.

Utilities and Gasoline: This category *increased* by 39.5% or \$57,880 primarily due to inflationary pressure regarding energy costs as well as the reversal of last years anticipated savings regarding the current phone and internet services contracts.

Training, Dues and Miscellaneous: This category *increased* by 5.4% or \$5,771 due to our having several new employees in all departments. These expenses are somewhat offset by the continued availability of virtual training that avoids the costs of travel and lodging

Capital: This category *decreased* by 23.5% or \$25,663. The decrease is due largely to a decrease in the IT Budget needed to replace aging equipment and inadequate technology.

Expenditures by Function

The largest expenditure by function is Public Safety (Police and Fire departments) 33.6% and 27.0% respectively. Total Public Safety expenditures in the General Fund are budgeted at \$3,616,785 in Fiscal Year 2022-23 (Police [\$2,005,806] and Fire [\$1,610,979]) Expenditures in these two departments increased by \$607,484 or 20.2% combined from the prior year's adopted Budget.

The Public Works department constitutes the third largest group of expenditures by function, at 16.2%. Total expenditures for the Public Works Department are budgeted at \$970,823 in FY 2022-2023 an increase of 14.3% or \$121,742.

The General and Administrative function (City Manager, City Secretary, Finance and Human Resources, Economic Development Coordinator, as well as IT) are the fourth largest group of expenditures by function at 15.3%. Budgeted expenditures for General and Administrative are \$918,523 in FY 2022-2023, an increase of \$29,132 or 3.3% from the current adopted Budget of \$883,391.

Expenditures for Municipal Court 7.2%, and non-Divisional .50% account for the remainder of General Fund expenditures by function in the FY 2022-2023 proposed Budget. Municipal Court's proposed Budget of \$432,534 represents a 6.9% increase from current year's adopted Budget. non-Divisional includes Community Relations Board (CRB) and Special Event expenditures Budgeted at \$29,990 an increase of 41.5%.

DEBT SERVICE FUND

Revenues for the Debt Service Fund are allocated from Ad Valorem (Property) tax collections and a small amount of interest income. The Debt Service fund supports one outstanding debt issuance: the 2019 Certificates of Obligation (CO's) Bonds, which were issued in the Spring of 2019. The Debt Service payment, principal, and interest, for FY 2022-2023 will be \$177,375 a 1.1% increase from FY 2021-2022 due to a higher principal payment portion.

SPECIAL REVENUE FUNDS

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

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

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

Municipal Court Security Fund – This fund was created by the State Legislature to fund the security and protection of the municipal court. This fund accounts for the cost of security for both the court room and the court office. Revenue sources come from a portion of the fees collected on every infraction adjudicated by the Town. Total revenues in this fund are estimated at \$15,100 for FY 2022-2023.

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 \$15,000 for Court fines and fees for FY 2022-2023.

CAPITAL PROJECT FUNDS

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

Street Improvement Fund – This fund was established to account for a ¼ (.25) cent sales tax allocation voted on by the citizens of Pantego every four years. The revenue is restricted by state statute to be used for existing road improvements and maintenance. Sales tax is budgeted to be \$376,159 a 10.6% increase from the current fiscal year 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 proposed Budget also includes a transfer out to the General Fund in the amount of \$125,268 for the cost of labor incurred by this fund.

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

2019 CO Capital Project Fund - This Fund was established to account for the General Government portion of projects planned for the funds received from the issuance of the 2019 Certificates of Obligation. The projects funded by this fund are:

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

These projects are anticipated to be complete by the end of our current Fiscal Year (2022)

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

WATER AND SEWER FUND

The Water and Sewer enterprise fund receives all revenue through monthly utility customer billings. Expenses of the Water and Sewer fund include all activities necessary to provide water and wastewater services to the citizens of Pantego. The Water and Sewer Fund is divided into four (4) separate funds: (1) Water and Sewer Operations Fund, (2) Sewer Construction Fund, (3) Water Infrastructure Fund, and (4) a fund created to track the enterprise fund's portion of projects funded by the 2019 Issuance of Certificates of Obligation. The fund is designed to make a profit, any excess revenue after the general expenses are paid, are accumulated as reserves, or transferred to the Water and Sewer Construction Fund for future use.

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

Overall, water and sewer revenues for Fiscal Year 2022-2023 are projected to increase slightly. Water sales are projected at \$606,000, slightly higher than the current budget of \$600,870. Sewer service charge fees are projected at \$535,300, 7% or \$35,000 higher than the current year adopted Budget.

Expenses in the fund are budgeted at \$1,032,590 for Fiscal Year 2022-2023 a decrease of \$58,982 or 5.4%

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 2022-2023 does not include any budgeted items. On the advice of our auditors, and due to the historical non-utilization of this fund this fund will be closed at the end of Fiscal Year 2022 and all operating repairs and improvements will be funded directly by the operating fund.

Water Infrastructure Fund – This fund was created in Fiscal Year 2011-12 (Ordinance 12-687) by the Town Council under the advice of the Town's Ad-hoc Water Committee. The objective of the fund is to generate revenue from the water sales by applying a specific charge that is based on the amount of water each customer consumes and use it to pay for the water and sewer infrastructure projects identified by the water study commissioned by the Town Council. Revenue from Infrastructure fees are projected at \$315,000. There are no projects currently planned out of this fund for Fiscal year 2022-2023 as the fund will be largely deleted due to the emergency repair and replacement of the Town's main North/South 16" waterline.

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

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

These projects are also expected to be complete by the end of the current Fiscal Year.

SUMMARY & CONCLUSION

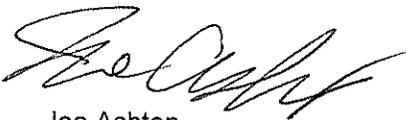
Municipal government exists for one reason: to organize and deliver the best service possible with the resources available, to provide a safe, high quality of life to its citizens. This year's Budget represents a collective effort by the Town Council and the Town Staff to meet that challenge. This Budget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

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

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

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

Sincerely,



Joe Ashton
City Manager

***** FISCAL YEAR 2022-2023 PROPOSED BUDGET CALENDAR *****

JUNE 2022						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	H	21	22	23	24	25
26	27	28	29	30		
AUGUST 2022						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

JULY 2022						
S	M	T	W	T	F	S
					1	2
3	H	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						
SEPTEMBER 2022						
S	M	T	W	T	F	S
				1	2	3
4	H	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

- REGULAR TOWN COUNCIL MEETINGS 7:30 p.m.
- BUDGET WORKSESSIONS 6:30 p.m.
- SPECIAL SESSION MEETING-IF NEEDED
- ITEMS HANDLED BY STAFF OR COUNTY
- PANTEGO ECONOMIC DEVELOPMENT CORP MEETING

- July 11** The City Manager delivers the proposed FY 2022-2023 Budget to the Town Council - City Manager's Overview Presentation
- July 12** File Proposed Budget with City Secretary and Post on Website
- July 18** 1st Budget Work Session -General Fund Discussion: Revenues/Departmental Expenditures presentation and discussion
- July 25** Receive Certified Tax Roll from Tarrant Appraisal District
- July 25** 2nd Budget Work Session - Special Revenue Funds/Capital Project Funds/Transfers presentation and discussion
- August 1** 3rd Budget Work Session - Water & Sewer Funds presentation and discussion
- August 7 (8)**** Post "Notice of No-New-Revenue and Voter Approval Tax Rates, calculation explanation, estimated amount of I&S fund balance etc etc...." (8th due to Sunday)
- August 8** 4th Budget Work Session - Further Review; Supplemental Requests and other discussion as necessary
Present No-New-Revenue and Voter-Approval Tax Rates to Town Council
Present Certified Appraisal Roll from Tarrant Appraisal District to Town Council
Present Ad valorem Collection Rate from Tax Assessor Collector to Town Council
Preliminary Determination of Tax rate
- August 15** 5th Budget Work Session - Budget Recap
Record Vote approving proposed Tax Rate
Vote to schedule Public Hearing and Vote on Ordinance adopting Budget for August 29, 2022
Vote to schedule Public Hearing -or- Meeting and Vote on Ordinance adopting Tax Rate for August 30, 2022
- August 17** Special Budget Work Session - If Needed
- August 18** Send Notices Below by 11am to Commercial Recorder for Publication tomorrow
- August 19** Publish and Post "Notice of Public Hearing on adoption of Budget" August 29, 2022
Publish and Post "Notice of Public Hearing -or- Meeting on adoption of Tax Rate" August 30, 2022
- August 22** Regular Council Meeting - Budget Work Session - If Needed
- August 24** Special Budget Work Session - If Needed
- August 29** Public Hearing and Vote on Ordinance adopting Budget
Separate Vote to Ratify the Property Tax increase reflected in the Budget - If Necessary
- August 30** Public Hearing and Vote -or- Meeting and Vote on Ordinance adopting Tax Rate
- September 2** File Tax rate with County
- September 15** Deadline to File Tax rate with County
- September 26** Final budget as adopted submitted to Town Council.
Adopted budget to be posted on the Town's website.

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

FISCAL YEAR 2022-2023 BUDGET PLANNING CALENDAR

<u>DEADLINES</u>	<u>ACTIVITY</u>	<u>COMMENTS</u>
October 1 - Spring	Monitor current year budget. Monitor plans, goals, objectives, and performance measures for success. Stay abreast of the financial climate for your area of expertise. Define new policy issues confronting the department for the next five years. Refine existing plans, goals, objectives. Put goals, objectives, and performance measures for future initiatives down on paper. Formulate costs and revenues for future initiatives. Special emphasis should be put on future capital improvements and their estimated costs. Study fee/rate changes.	Revise goals and objectives, performance measures. Draft decision packages. Draft program reduction decision packages. Consult resources. Gather information needed to create decision packages.
June 13	City Manager presents the proposed FY2022-2023 Budget Calendar to the Town Council.	Regular Town Council Meeting
June 17	Initial estimates from Tarrant Appraisal District (TAD).	Finance to analyze and calculate estimated property tax revenue.
June 8	Budget Kickoff. Distribution of budget directives to department heads. Worksheets for forecasting current year-end estimates and new year operating budget estimates delivered to departments. (Budget packets)	Departments/Divisions complete current year-end estimates and base budget estimates. The FY2021-2022 base budget is the target budget for FY2022-2023. However, be cognizant of areas that may be directly impacted by both inflationary and broad economic recession pressures. There may be even more fluidity to the coming year than there ended up being during the COVID-19 Pandemic. Note any areas where you see / (expect) improvements and/or any remaining or new challenges. Explain any increases (or cuts you might propose) that must be added to the base budget in detail in your decision packets. Please add this year a five-year strategic plan to your submittal. This had not been done for a few years prior to my arrival so we have nothing formal in place. This can include any projected large Capital Projects, Asset purchases, replacements, improvements, as well as any changes in personnel levels, policies you may foresee etc. At this point the purpose is to simply begin a dialogue with Council and provide more transparency into the future needs of each department.

June 22	Deadline to have FY2020-2021 year-end estimates and FY2021-2022 proposed base budget numbers and completed decision packages submitted to Finance.	Budgetary supporting detail is required.
June 23-24	Technical review and preparation of work session materials.	Budgets reviewed for completeness.
June 28 - July 1	Department/Division meetings with CM for review of major issues proposed budget, service enhancements, proposed fee/rate changes and five-year plans.	Be prepared to discuss major issues and 5 year plan. Have at least 2 copies of budget packets available for CM and Finance.
June 28	Municipal Court - Thressa Householder	11:30 - 12:30
June 28	Fire Department - Randy Fulton	2:30 - 3:30
June 29	Public Works - Bob Neal	10:30 - 11:30
June 29	Streets and Project Funds - Bob Neal	1:30 - 3:30
June 30	Water & Sewer Operations - Bob Neal	10:30 - 11:30
June 30	Police Department - Jon Coulter	1:30 - 2:30
July 1	General & Administrative - City Secretary, Sandra Overstreet, Sean Smith and Joe Ashton	10:30 - 11:30
July 1	PEDC - Joe Ashton, Sean Smith, Cathy Allen	1:30 - 3:00
July 5-8	Compilation of all Departmental and Fund Budgets into Proposed Budget Book for distribution to Town Council Members by COB Friday July 8, 2022	Finance
July 11	City Manager delivers proposed FY2022-2023 Budget to the Town Council - City Manager's Overview Presentation	Regular Town Council Meeting
July 18	1st Budget Work Session - General Fund discussion: Revenues/Departmental Expenditures	Special Meeting Council considers all aspects of the budget and discusses priorities for the fiscal year.
July 25	Receive Certified Tax Roll from TAD. Calculate Effective and Rollback Tax Rates.	Finance
July 25	2nd Budget Work Session - Special Revenue Funds/Capital Project Funds/Transfers presentation and discussion.	Regular Town Council Meeting Council considers all aspects of budget and discusses priorities for the fiscal year.
August 1	3rd Budget Work Session - Water and Sewer	Special Meeting Council considers all aspects of budget and discusses priorities for the fiscal year.
August 7 (8th due to weekend)	Post "Notice of No-New-Revenue and Voter-Approval Tax Rates", Calculation explanation, estimated amount of I&S fund balance etc.	Finance

August 8	4th Budget Work Session Present Ad-valorem Collection Rate from Tax Assessor Collector to Town Council Preliminary Determination of Tax Rate Present No New Revenue and Voter - Approval Tax Rates to Town Council.	Regular Town Council Meeting Council considers all aspects of budget and discusses priorities for the fiscal year. If proposed Tax Rate will exceed the No-New-Revenue Tax Rate or The Voter-Approval Rate (whichever is lower), take record vote and schedule public hearings.
August 15	5th Budget Work Session - Budget Recap Record Vote approving proposed Tax Rate Vote to schedule Public Hearing/Vote on Ordinance adopting Budget for August 29, 2022 Vote to schedule Public Hearing -or- Meeting/Vote on Ordinance adopting Tax Rate for August 30, 2022.	Special Town Council Meeting Ten day advance notice of public hearing on budget placed in local newspaper. NOTE: Send by 11am on August 18th for 19th publication. At least five day advance notice of public hearing -or- meeting on Tax Rate NOTE: Send by 11am on August 24th for August 25th publication.
August 17	Special Budget Work Session - If needed	if needed
August 18	Send Notices below for Publication to CR.	Finance
August 19	Publish / Post Notice of Public Hearing on Budget on August 29, 2022 Publish / Post "Notice of Public Hearing -or- Meeting on adoption of Tax Rate August 30, 2022	Finance
August 22	Regular Town Council Meeting - Special Budget Work Session - if needed	Regular Town Council Meeting
August 24	Special Budget Work Session - If needed	if needed
August 29	Public Hearing on Proposed Budget Vote on Ordinance to approve Proposed Budget. Separate Vote to Ratify the Property Tax increase reflected in the Budget - if necessary	Special Town Council Meeting
August 30	Public Hearing and Vote -or- Public Meeting and Vote on Ordinance adopting Tax Rate	Special Town Council Meeting
September 2	File Tax Rate with County	Finance
September 15	Deadline to File Tax Rate with County	Finance
September 26	Final Budget as adopted submitted to Town Council Adopted Budget to be posted on the Town's website.	The Town must adopt its tax rate by September 29 or 60 days after the Town receives the certified appraisal roll, whichever date is later.

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

TOWN OF PANTEGO, TEXAS

ELECTED OFFICIALS

Town Council

MAYOR RUSSELL BREWSTER

TORI ROEMMICH, PLACE 1

TYLER LOE, PLACE 2

MIKE DUNCAN, PLACE 3

GREGG KIDD, PLACE 4

MAYOR PRO TEM JEFF BROWN, PLACE 5

APPOINTED OFFICIALS

Joe Ashton City Manager

Leslie E. Galloway, City Secretary

Carvan Adkins, Town Attorney

KEY STAFF

Sean Smith, Finance Director

Bob Neal, Public Works Director

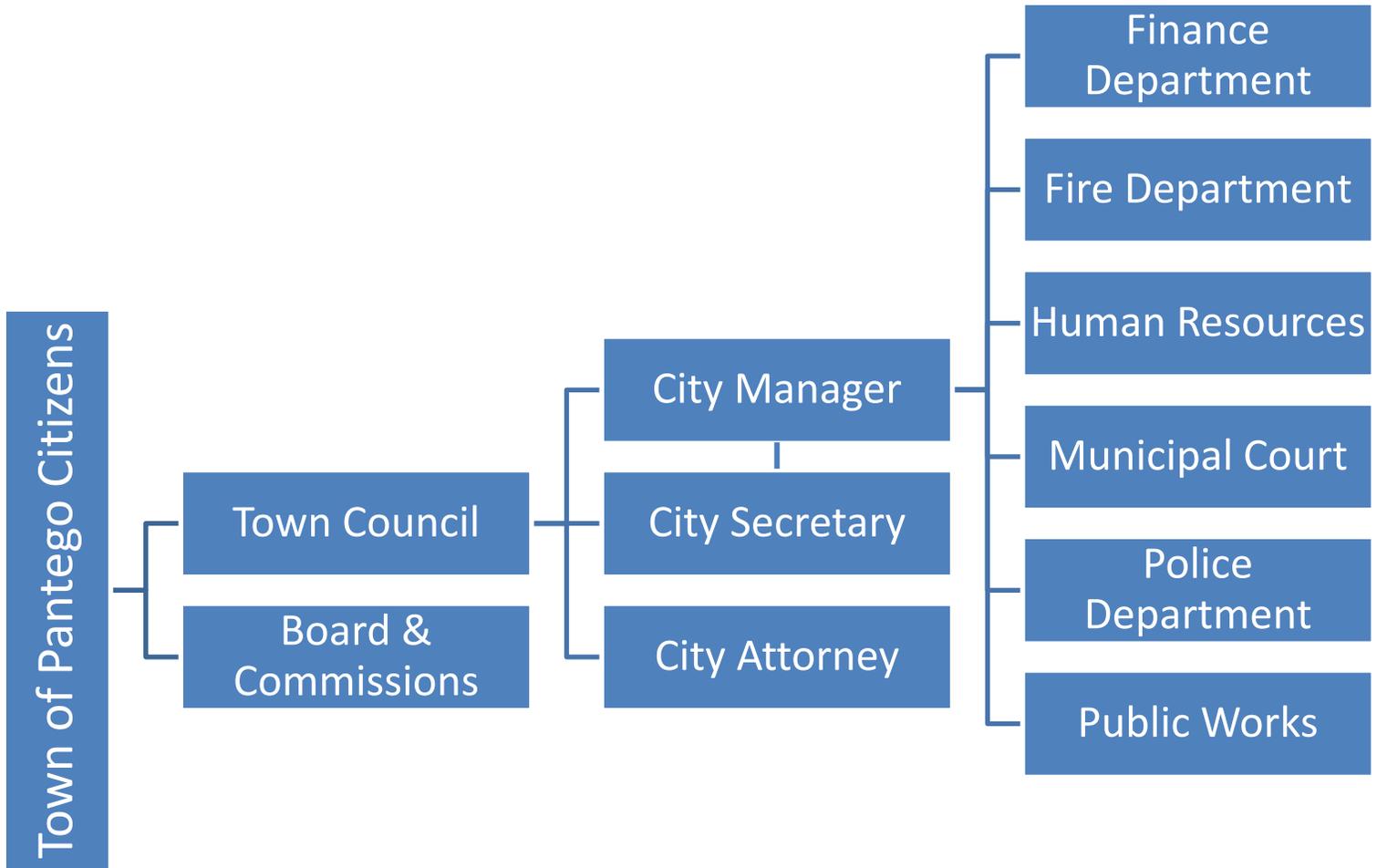
Sandra Overstreet, Human Resources

Jon Coulter, Police Chief

Randy Fulton, Fire Chief

Thressa Householder, Municipal Court Administrator







BUDGET SUMMARY ALL FUNDS

Town of Pantego
BUDGET SUMMARY - ALL FUNDS
 For Fiscal Year 2022-2023 Budget

BUDGET SUMMARY BY FUND

REVENUES	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ADOPTED BUDGET	2021-2022 YEAR END ESTIMATE	2022-2023 PROPOSED BUDGET	2021-2022/ 2022-2023 % CHANGE
GENERAL FUND	\$ 4,326,714	\$ 4,214,116	\$ 4,107,185	\$ 4,295,021	\$ 4,953,471	20.6%
DEBT SERVICE FUND	176,787	179,580	176,348	174,925	178,449	1.2%
SHAMBURGER FUND	857	76	100	400	1,000	900.0%
COURT SECURITY FUND	12,494	15,816	16,540	13,870	15,100	-8.7%
COURT TECHNOLOGY FUND	18,470	13,995	14,175	13,100	15,000	5.8%
STREET IMPROVEMENT FUND	330,510	351,813	340,480	380,159	382,659	12.4%
PARK ROW FUND	5,969	-	-	-	-	-
CAPITAL EQUIPMENT REPLACEMENT FUND	310	614	800	4,316	85,400	10575.0%
2019 CO DRAINAGE PROJECT FUND	6,497	582	180	265	-	-100.0%
ARPA FUNDS PROJECT FUND	-	312,105	312,086	313,203	3,750	-98.8%
WATER & SEWER OPERATING FUND	1,120,907	1,100,733	1,140,130	1,175,050	1,188,975	4.3%
SEWER CONSTRUCTION FUND	186	17	25	90	-	-100.0%
2019 CO CAPITAL PROJ FUND	25,657	2,099	700	1,200	300	-57.1%
WATER INFRASTRUCTURE FUND	323,805	318,092	319,075	314,110	324,000	1.5%
TOTAL REVENUES	\$ 6,349,165	\$ 6,509,640	\$ 6,427,824	\$ 6,685,709	\$ 7,148,104	11.2%

EXPENDITURES	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ADOPTED BUDGET	2021-2022 YEAR END ESTIMATE	2022-2023 PROPOSED BUDGET	2021-2022/ 2022-2023 % CHANGE
GENERAL FUND	\$ 5,048,010	\$ 4,826,703	\$ 5,173,648	\$ 5,005,179	\$ 5,968,655	15.4%
DEBT SERVICE FUND	176,299	180,350	175,450	175,450	177,375	1.1%
SHAMBURGER FUND	619	737	3,000	2,400	3,000	0.0%
COURT SECURITY FUND	-	-	7,067	654	18,000	-
COURT TECHNOLOGY FUND	8,019	38,404	86,420	17,901	73,886	-14.5%
STREET IMPROVEMENT FUND	604,114	93,283	360,500	8,000	360,500	0.0%
PARK ROW FUND	628,147	-	-	-	-	-
CAPITAL EQUIPMENT REPLACEMENT FUND	-	-	208,492	91,801	245,818	-
2019 CO DRAINAGE PROJECT FUND	-	16,911	520,270	549,790	-	-100.0%
ARPA FUNDS PROJECT FUND	-	-	-	73,000	315,000	-
WATER & SEWER OPERATING FUND	588,555	529,758	1,091,572	674,302	1,032,590	-5.4%
SEWER CONSTRUCTION FUND	-	-	-	-	-	-
2019 CO CAPITAL PROJ FUND	164,176	269,920	1,109,904	1,744,956	-	-100.0%
WATER INFRASTRUCTURE FUND	219,838	166,172	299,500	787,365	-	-100.0%
TOTAL EXPENDITURES	\$ 7,437,778	\$ 6,122,238	\$ 9,035,823	\$ 9,130,798	\$ 8,194,824	-9.3%

OTHER SOURCES/USES	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ADOPTED BUDGET	2021-2022 YEAR END ESTIMATE	2022-2023 PROPOSED BUDGET	2021-2022/ 2022-2023 % CHANGE
ALL TRANSFERS IN	\$ 1,044,557	\$ 1,362,988	\$ 802,896	\$ 1,298,999	\$ 904,477	12.7%
ALL TRANSFERS OUT	(865,742)	(1,150,988)	(541,620)	(1,037,723)	(585,877)	8.2%
TOTAL TRANSFERS IN / (OUT)	\$ 178,815	\$ 212,000	\$ 261,276	\$ 261,276	\$ 318,600	21.9%
GF Transfers In	\$ 696,475	\$ 886,861	\$ 802,896	\$ 802,896	\$ 904,477	12.7%



GENERAL FUND

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

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

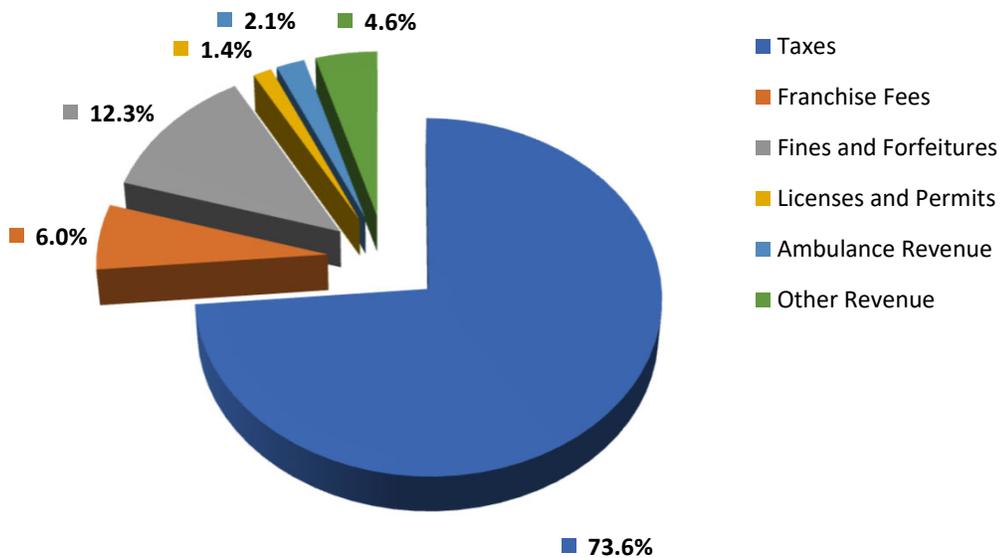
General fund expenditures support the following functions/departments: General and Administrative, Public Works, Police Department, Fire Department and Municipal Court.

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

**TOWN OF PANTEGO
GENERAL FUND
REVENUE SUMMARY
For Fiscal Year 2022-2023 Budget
(before transfers in)**

DESCRIPTION	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ADOPTED BUDGET	2021-2022 Y-T-D 7/31/2022	2021-2022 YE ESTIMATE	2022-2023 PROPOSED BUDGET	2021-2022/ 2022-2023 % CHANGE
REVENUES							
Taxes	\$2,957,728	\$3,122,379	\$3,058,054	\$ 2,904,671	\$ 3,244,549	\$ 3,647,347	19.3%
Franchise Fees	293,988	272,957	275,356	263,265	281,302	296,189	7.6%
Fines and Forfeitures	557,412	544,381	565,575	361,475	440,578	609,800	7.8%
Licenses and Permits	44,019	63,405	66,800	71,439	81,100	68,700	2.8%
Ambulance Revenue	101,314	101,275	100,000	95,768	114,921	105,000	5.0%
Other Revenue	372,253	109,719	41,400	127,400	132,572	226,435	446.9%
TOTAL REVENUES	\$ 4,326,714	\$ 4,214,116	\$ 4,107,185	\$ 3,824,018	\$ 4,295,021	\$ 4,953,471	20.6%

FY 2022-2023 PROPOSED GENERAL FUND - REVENUE



**TOWN OF PANTEGO
GENERAL FUND
SCHEDULE OF REVENUES BY SOURCE
For Fiscal Year 2022-2023 Budget**

ACCT. #	ACCOUNT DESCRIPTION	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ADOPTED BUDGET	2021-2022 Y-T-D 7/31/2022	2021-2022 YE ESTIMATE	2022-2023 PROPOSED BUDGET	2021-2022/ 2022-2023 % CHANGE
TAXES								
105.00	Property Tax - Current	\$ 1,304,197	\$ 1,338,026	\$ 1,330,521	\$ 1,322,563	\$ 1,335,000	\$ 1,736,102	30.5%
105.02	Property Tax - Current interest	\$ 1,114	\$ 1,270	\$ 1,134	\$ 1,080	\$ 1,106	\$ 1,319	16.4%
105.04	Property Tax - Current Penalty	\$ 3,576	\$ 4,178	\$ 3,842	\$ 3,404	\$ 3,895	\$ 4,479	16.6%
105.06	Property Tax - Current Rendition	\$ 2,725	\$ 2,205	\$ 2,229	\$ 2,094	\$ 2,200	\$ 3,073	37.9%
105.10	Property Tax - Delinquent	2,644	3,579	\$ 156	4,131	\$ 4,395	\$ 3,958	2440.0%
105.12	Property Tax - Delinquent interest	728	1,292	\$ 1,087	2,657	\$ 3,000	\$ 1,788	64.5%
105.14	Property Tax - Delinquent penalty	900	596	\$ 529	1,768	\$ 2,000	\$ 1,372	159.1%
105.16	Property Tax - Delinquent rendition	108	134	\$ 156	379	\$ 450	\$ 243	56.0%
111.00	Sales Tax	1,631,776	1,757,859	1,700,400	1,557,357	1,880,793	1,880,793	10.6%
129.00	Mixed Beverage Tax	9,960	13,241	18,000	9,241	11,710	14,220	-21.0%
	TOTAL TAXES	\$ 2,957,728	\$ 3,122,379	\$ 3,058,054	\$ 2,904,671	\$ 3,244,549	\$ 3,647,347	19.3%
FRANCHISE FEES								
113.00	Franchise Fee - Natural Gas	\$ 33,111	\$ 32,685	\$ 33,000	\$ 42,747	\$ 42,747	43,832	32.8%
113.01	Franchise Fee-Communications	30,762	22,967	23,220	15,381	20,464	20,983	-9.6%
113.02	Franchise Fee - Electricity	158,716	145,952	150,000	147,335	147,335	151,074	0.7%
113.03	Franchise Fee - Cable TV	21,575	18,807	19,100	15,414	19,866	20,370	6.7%
113.04	Franchise Fee - Water & Sewer	24,996	24,996	24,996	20,830	24,996	33,000	32.0%
113.05	Franchise Fee - Waste Disposal	24,829	27,549	25,040	21,558	25,894	26,930	7.5%
	TOTAL FRANCHISE FEES	\$ 293,988	\$ 272,957	\$ 275,356	\$ 263,265	\$ 281,302	\$ 296,189	7.6%
FINES & FORFEITURES								
211.00	Warrant Charges	\$ 38,241	\$ 23,276	\$ 25,000	\$ 14,056	\$ 19,000	\$ 38,000	52.0%
213.00	FTA / City (Omni Base)	1,929	1,180	1,000	673	855	1,000	0.0%
215.00	Court Fines and Penalties	283,461	233,781	250,000	168,586	208,290	280,000	12.0%
215.10	Special Expense Fee	184,352	218,175	220,000	130,406	160,885	220,000	0.0%
216.00	Accident Reports	50	5	-	-	-	-	-
219.00	Child Safety Guard Program	6,676	13,404	15,000	7,520	9,500	15,000	0.0%
221.00	Traffic Fees	4,630	6,522	6,500	3,824	4,600	6,700	3.1%
228.00	City Judicial Fee	999	294	300	134	150	1,000	233.3%
239.00	City Arrest Fees	13,493	15,542	13,000	10,650	11,000	13,400	3.1%
240.00	Time Pymt Reimb Fee	2,598	4,163	3,500	4,347	5,000	5,000	42.9%
245.00	10% Serv. Fee from T&A	15,506	26,741	30,000	20,543	20,543	29,025	-3.3%
246.00	Time Payment Fee	5,477	1,007	1,000	525	525	400	-60.0%
247.00	Local Municipal Jury Fund		291	275	210	230	275	0.0%
	TOTAL FINES & FORFEITURES	\$ 557,412	\$ 544,381	\$ 565,575	\$ 361,475	\$ 440,578	\$ 609,800	7.8%
LICENSES & PERMITS								
248.00	Planning and Zoning Fees	\$ 3,050	\$ 5,750	\$ 6,000	\$ 4,000	\$ 4,500	\$ 4,000	-33.3%
248.50	ZBA Fees	200	-	200	200	200	200	0.0%
249.00	Plan Review Fees	2,574	4,725	6,000	10,890	12,000	10,000	66.7%
250.00	Building Permits	20,491	31,803	32,000	39,312	45,000	35,000	9.4%
251.00	Liquor Licenses	2,625	2,358	3,500	3,353	3,500	3,500	0.0%
252.00	Contractor Registration Fee	5,750	9,250	9,500	5,675	6,000	6,500	-31.6%
254.00	Certificates of Occupancy	7,900	8,350	8,500	6,050	7,500	7,500	-11.8%
256.00	Clean & Show	1,350	1,090	1,000	1,960	2,400	2,000	100.0%
262.00	Dog Tag Revenue	80	80	100	-	-	-	-100.0%
	TOTAL LICENCES & PERMITS	\$ 44,019	\$ 63,405	\$ 66,800	\$ 71,439	\$ 81,100	\$ 68,700	2.8%
OTHER REVENUES								
415.01	Penalties	\$ 1,420	\$ 2,166	\$ 2,200	\$ 1,990	\$ 2,400	\$ 2,300	4.5%
510.00	Ambulance Revenue	101,314	101,275	100,000	95,768	114,921	105,000	5.0%
511.00	Fire Inspections	-	13,848	14,500	14,487	14,487	14,500	0.0%
512.00	Park Rental Revenue	2,170	4,830	4,000	3,530	4,500	4,000	0.0%
513.00	Oil & Gas Revenue	1,302	1,972	2,250	3,113	3,450	3,750	66.7%
514.00	Copy Revenue	426	325	450	687	900	750	66.7%
515.00	No Insurance Towing Fees	9,785	12,415	10,000	10,080	11,000	10,000	0.0%
530.00	Sale Of Assets	5,886	-	-	4,825	4,825	-	-
901.00	Interest Revenue	20,065	705	1,500	2,616	4,250	11,000	633.3%
902.00	Step Grant Revenue	2,659	799	-	-	-	-	-
904.00	NCTRAC Grant revenue	3,721	-	2,000	500	500	-	-100.0%
905.00	Body Camera Grant Revenue	-	-	2,000	-	-	-	-
906.00	Clean Fleets Grant Proceeds	145,112	-	-	-	-	-	-
910.00	COVID-19 CRF Assistance	136,400	-	-	-	-	-	-
911.00	US HHS COVID Stimulus	2,323	-	-	-	-	-	-
913.00	CESF Grant Revenue	-	31,514	-	-	-	-	-
914.00	DR-4586 Winter Storm Assistance	-	-	-	11,260	11,260	-	-
915.00	COPS Grant / PCA Revenue SRO	-	-	-	-	-	86,221	-
916.00	Grant Revenue for two FireFighters	-	-	-	-	-	88,914	-
990.00	Other Revenue	40,983	41,145	2,500	74,313	75,000	5,000	100.0%
	TOTAL OTHER REVENUES	\$ 473,566	\$ 210,994	\$ 141,400	\$ 223,169	\$ 247,493	\$ 331,435	134.4%
	TOTAL REVENUES	\$ 4,326,714	\$ 4,214,116	\$ 4,107,185	\$ 3,824,018	\$ 4,295,021	\$ 4,953,471	20.6%



GENERAL FUND DEPARTMENTAL DETAIL

GENERAL & ADMINISTRATIVE

IT DEPARTMENT

PUBLIC WORKS

POLICE DEPARTMENT

FIRE DEPARTMENT

MUNICIPAL COURT

NON-DIVISIONAL

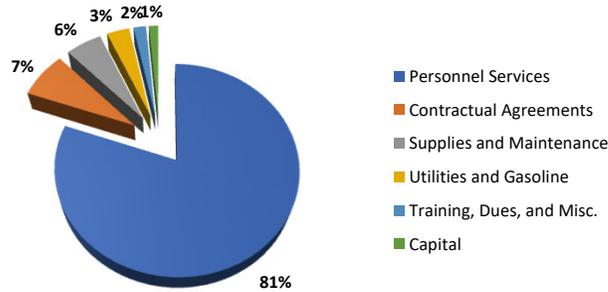
Community Relations Board

Special Events

**TOWN OF PANTEGO
GENERAL FUND
SUMMARY OF EXPENDITURES BY CATEGORY AND FUNCTION
For Fiscal Year 2022-2023 Budget**

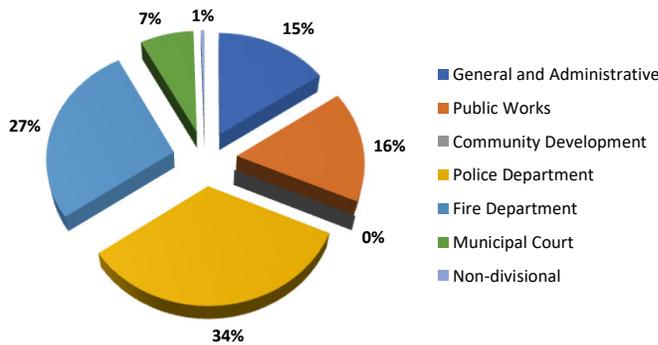
	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ADOPTED BUDGET	2021-2022 YE ESTIMATE	2022-2023 PROPOSED BUDGET	2021-2022/ 2022-2023 % CHANGE
EXPENDITURES BY CATEGORY						
Personnel Services	\$ 3,896,438	\$ 3,849,514	\$ 4,109,834	\$ 3,963,113	\$ 4,801,176	16.8%
Contractual Agreements	378,488	394,092	420,640	446,097	442,777	5.3%
Supplies and Maintenance	295,155	241,555	281,406	252,048	324,946	15.5%
Utilities and Gasoline	165,612	172,172	146,374	203,912	204,254	39.5%
Training, Dues, and Misc.	85,334	79,849	106,082	71,125	111,853	5.4%
Capital	226,985	89,522	109,312	68,884	83,649	-23.5%
TOTAL EXPENDITURES	\$ 5,048,010	\$ 4,826,703	\$ 5,173,648	\$ 5,005,179	\$ 5,968,655	15.4%

FY 2022-2023 PROPOSED BUDGET



	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ADOPTED BUDGET	2021-2022 YE ESTIMATE	2022-2023 PROPOSED BUDGET	2021-2022/ 2022-2023 % CHANGE
EXPENDITURES BY FUNCTION						
General and Administrative	\$ 760,774	\$ 751,010	\$ 889,391	\$ 834,367	\$ 918,523	3.3%
Public Works	\$ 697,519	\$ 764,995	\$ 849,081	\$ 871,722	\$ 970,823	14.3%
Community Development	168,944	-	-	-	-	-
Police Department	1,698,631	1,639,171	1,644,470	1,587,228	2,005,806	22.0%
Fire Department	1,316,126	1,307,860	1,364,831	1,328,380	1,610,979	18.0%
Municipal Court	391,963	346,102	404,685	374,581	432,534	6.9%
Non-divisional	14,053	17,565	21,190	8,900	29,990	41.5%
TOTAL EXPENDITURES	\$ 5,048,010	\$ 4,826,703	\$ 5,173,648	\$ 5,005,179	\$ 5,968,655	15.4%

FY 2022-2023 PROPOSED BUDGET



Note:

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

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

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

Description:

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

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

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

Mission Statement:

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

Major Goals:

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

**Fiscal Year 2021-2022
Accomplishments:**

1. Completed the Annual Audit and was awarded the Certificate of Achievement for Excellence in Financial Reporting by the Government Finance Officers Association for the fourth year in a row.
2. Adopted the FY 21-22 Budget.
3. Maintained CGFO Certification
4. Actively managed excess cash balances to maximize returns during a challenging time of decreasing interest rates.
5. Successfully obtained various Grants to support the Town's Finances during the COVID-19 pandemic and Winter Storm Uri.

6. Completed the Auditor's recommendation of utilizing the Fixed Asset Module in Incode to maintain and track Fixed Assets by transferring all the Town's assets from an Excel spreadsheet.

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

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

Objectives for Fiscal Year 2022-2023:

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

Major Budget Changes:

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

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

Description:

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

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

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

Mission Statement:

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

Major Goals:

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

Fiscal Year 2021-2022 Accomplishments:

1. Open Enrollment Benefits—providing employees with vendors contact information to include: optometrist (First Eye Care), dental (Park Row Dental), additional liability insurance providers (AFLAC, Liberty National and Nationwide), financial institution (Frost Bank), Sam's Club, emergency care (Sure Point), and chiropractor (Arlington Chiropractic).
2. TML Intergovernmental Risk Pool—update and manage positions for worker's compensation that affects quarterly billing statements.
3. Destruction of Records—disposed of multiple years of records in compliance with the state records retention schedule policy.
4. Provided Wellness programs such as Catapult in house clinic.
5. Research cost saving Voip Phone expense.
6. Finance—assist with annual audit.

9. PEDC—ribbon cuttings.
10. PEDC—attend Pantego Business Alliance meetings, respond and research emails.

Objectives for Fiscal Year 2022-2023:

1. Continued education to obtain certification, Society For Human Resource Management (SHRM).
2. Archive retainable files to Laserfiche software.
3. Provide full-time and part-time employees with Mental Health Awareness education and training tools through on-line training.
4. Provide part-time employees with education and training tools through on-line training to achieve best practice methods for professional conduct.
5. TML Intergovernmental Risk Pool—review and update Town municipal property for insurance liability.
6. Restructure employee events to include Board and Commissions.
7. Research cost saving phone expense through VoIP/Unified Communications.
8. Redesign time cards.

Major Budget Changes:

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

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

EXPENDITURES	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 BUDGET	2021-2022 ESTIMATE	2022-2023 PROPOSED BUDGET	2021-2022/ 2022-2023 CHANGE
Personnel Services	\$ 445,466	\$ 456,065	\$ 533,413	\$ 515,337	\$ 560,385	5.1%
Contractual Agreements	101,833	104,864	97,538	104,472	107,566	10.3%
Supplies and Maintenance	39,119	46,601	39,334	42,780	44,261	12.5%
Utilities and Gasoline	21,886	22,426	13,575	23,095	21,100	55.4%
Training / Dues / Miscellaneous	17,386	12,678	25,242	16,109	22,100	-12.4%
Capital Outlay	24,692	-	6,000	4,000	-	NA
TOTAL	\$ 650,381	\$ 642,635	\$ 715,102	\$ 705,793	\$ 755,412	5.6%

PERSONNEL (Full-Time Equivalent)	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 BUDGET	2021-2022 ESTIMATE	2022-2023 PROPOSED BUDGET	2021-2022/ 2022-2023 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
Human Resources	1	1	1	1	1	0
Economic Development Coordinator	0	0	0	0	0.5	0.5
TOTAL PERSONNEL	4	4	4	4	4.5	0.5

PERFORMANCE MEASURES	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 BUDGET	2021-2022 ESTIMATE	2022-2023 PROPOSED BUDGET	2021-2022/ 2022-2023 CHANGE
City Council Meetings	26	29	27	27	27	-
Agendas Processed	71	70	73	73	73	-
Staff Meetings	52	52	52	52	52	-
Planning and Zoning Meetings	4	7	8	8	8	-
ZBA Meetings	-	2	2	2	2	-
PEDC Meetings	21	23	24	24	14	(10)
CRB Meetings	7	9	12	12	12	-
Newsletters	12	12	13	13	12	(1)
Elections	-	1	1	1	1	-
Legal Publications	12	8	20	20	20	-
Open Records Received/Processed	360	358	360	360	360	-
Ribbon Cuttings	3	2	5	5	5	-
Annual Financial Reports	1	1	1	1	1	-
External Audits	3	3	3	3	3	-
Operating Budgets/Amendments	2	-	2	1	-	(2)
Monthly Financial Summaries	12	12	12	12	12	-
Monthly Closings	12	12	12	12	12	-
Payrolls Processed	27	27	27	27	27	-
Payments Processed	1,591	1,913	1,500	1,500	1,500	-
Purchased Orders Issued	179	143	150	140	150	-
Bank Reconciliations	48	72	72	72	72	-
Employee File Maintenance	51	60	60	60	60	-
Vendor File Maintenance	400	400	400	400	400	-

**TOWN OF PANTEGO
GENERAL FUND - DEPARTMENTAL DETAIL
GENERAL AND ADMINISTRATIVE (101)
FOR FY 2022-2023 BUDGET**

ACC. NUM.	ACCOUNT DESCRIPTION	2019-2020	2020-2021	2021-2022	2021-2022	2021-2022	2022-2023	2021-2022/
		ACTUAL	ACTUAL	ADOPTED BUDGET	Y-T-D 7/31/2022	YE ESTIMATE	PROPOSED BUDGET	2022-2023 % CHANGE
PERSONNEL SERVICES								
101.00	Salaries / Wages	\$ 329,615	\$ 328,557	\$ 387,083	\$ 319,936	\$ 378,106	\$ 415,851	7.4%
102.00	Overtime Wages	9,905	7,348	7,969	5,822	\$ 6,881	-	-100.0%
102.10	Car Allowance	2,954	3,910	3,600	3,186	\$ 3,900	3,900	8.3%
103.00	Longevity	280	505	835	795	\$ 795	840	0.6%
105.00	Sick Leave Buy Back	4,542	5,164	12,027	11,126	\$ 11,126	10,259	-14.7%
110.00	FICA/City Contribution	18,751	21,033	25,514	20,830	\$ 24,617	26,713	4.7%
110.10	Medicare/City Contribution	4,385	4,919	5,967	4,872	\$ 5,757	6,247	4.7%
120.02	TMRS Contribution	53,602	56,730	56,810	44,739	\$ 52,874	57,482	1.2%
130.00	Worker's Compensation	517	724	881	788	\$ 788	1,055	19.7%
130.02	Unemployment Insurance	576	576	1,260	223	\$ 264	1,260	0.0%
130.05	Group Insurance	20,339	26,600	31,467	25,190	\$ 30,228	36,779	16.9%
	SUBTOTAL PERSONNEL SERVICES	\$ 445,466	\$ 456,065	\$ 533,413	\$ 437,508	\$ 515,337	\$ 560,385	5.1%
CONTRACTUAL AGREEMENTS								
201.00	Auditing Expense	\$ 27,750	\$ 29,500	\$ 31,000	\$ 32,500	\$ 32,500	\$ 34,250	10.5%
210.00	Legal Attorney Fees	45,965	46,484	36,000	31,574	\$ 42,228	42,500	18.1%
211.00	Legal Advertising	606	460	700	176	\$ 211	450	-35.7%
211.50	Franklin Legal	2,055	395	1,900	395	1,900	1,900	0.0%
220.00	Appraisal District Expense	7,425	7,189	7,400	7,215	7,215	7,400	0.0%
225.00	County Collection Fees	10,536	10,538	10,538	10,253	10,253	10,588	0.5%
247.00	Insurance Expense	6,162	7,060	7,500	7,747	\$ 7,750	8,578	14.4%
252.00	Fiduciary Expense	1,333	3,238	2,500	2,415	2,415	1,900	-24.0%
	SUBTOTAL CONTRACTUAL	\$ 101,833	\$ 104,864	\$ 97,538	\$ 92,274	\$ 104,472	\$ 107,566	10.3%
SUPPLIES / MAINTENANCE								
212.00	Council Fund	\$ 6,602	\$ 9,701	\$ 8,000	\$ 7,616	9,139	\$ 10,000	25.0%
213.00	Records Management	2,780	2,780	2,780	2,780	2,780	2,780	0.0%
237.00	Newsletter	5,481	5,481	5,481	4,568	5,481	5,481	0.0%
238.00	Office Supplies	4,829	4,291	4,000	3,339	4,000	4,250	6.3%
239.00	Postage Service/Maintenance	1,677	5,380	2,573	1,929	2,315	2,500	-2.8%
282.00	Printing Expense	1,579	342	500	639	1,000	1,000	100.0%
350.00	Building Maintenance	16,171	14,570	12,000	11,719	14,065	14,000	16.7%
364.00	Heat / AC Maintenance	-	-	-	-	-	-	#DIV/0!
712.00	Election Expense	-	4,057	4,000	-	4,000	4,250	6.3%
	SUBTOTAL SUPPLIES/ MAINTENANCE	\$ 39,119	\$ 46,601	\$ 39,334	\$ 32,590	\$ 42,780	\$ 44,261	12.5%
UTILITIES & GASOLINE								
411.00	Natural Gas and Electricity	\$ 5,816	\$ 5,662	\$ 6,000	\$ 4,045	4,855	\$ 5,500	-8.3%
411.10	Telephone Expense	13,521	14,015	5,275	12,216	14,650	12,250	132.2%
411.20	Cellular Phone Expense	1,122	1,863	1,200	1,743	2,050	1,750	45.8%
411.30	Water Expense	1,427	885	1,100	1,281	1,540	1,600	45.5%
	SUBTOTAL UTILITIES & GASOLINE	\$ 21,886	\$ 22,426	\$ 13,575	\$ 19,285	\$ 23,095	\$ 21,100	55.4%
TRAINING / DUES / MISC.								
255.00	TML Deductible	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ 5,000	0.0%
705.00	Membership Dues	5,106	3,388	5,322	4,378	5,250	5,250	-1.4%
724.00	Travel / Training	8,739	3,551	10,820	6,429	7,500	8,500	-21.4%
770.00	Miscellaneous	3,235	4,491	3,500	2,693	3,230	3,250	-7.1%
775.19	COVID-19 Emer Mgmt	247	1,245	500	29	29	-	-100.0%
771.00	Staffing Expense	58	3	100	-	100	100	0.0%
	SUBTOTAL TRAINING / DUES / MISC.	\$ 17,386	\$ 12,678	\$ 25,242	\$ 13,529	\$ 16,109	\$ 22,100	-12.4%
CAPITAL OUTLAY								
480.00	Asset Purchases	\$ 24,000	\$ -	\$ 6,000	\$ -	\$ -	\$ -	
483.00	Minor Office Equipment	\$ 692	\$ -	\$ -	\$ 3,520	\$ 4,000	\$ -	
710.00	Capital Lease Principal	-	-	-	-	-	-	
710.10	Capital Lease Interest	-	-	-	-	-	-	
710.20	Capital Repairs/Maintenance	-	-	-	-	-	-	
	SUBTOTAL CAPITAL OUTLAY	\$ 24,692	\$ -	\$ 6,000	\$ 3,520	\$ 4,000	\$ -	
	TOTAL GENERAL & ADMINISTRATIVE	\$ 650,381	\$ 642,635	\$ 715,102	\$ 598,707	\$ 705,793	\$ 755,412	5.6%

**TOWN OF PANTEGO
GENERAL FUND - DEPARTMENTAL DETAIL
IT SERVICES (104)
FOR FY 2022-2023 BUDGET**

ACC. NUM.	ACCOUNT DESCRIPTION	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ADOPTED BUDGET	2021-2022 Y-T-D 7/31/2022	2021-2022 YE ESTIMATE	2022-2023 PROPOSED BUDGET	2021-2022/ 2022-2023 % CHANGE
CONTRACTUAL AGREEMENTS								
234.10	DataMax M/A - Now Xerox Business	4,197	6,120	10,246	10,199	12,000	10,606	3.5%
234.20	Blackboard Connect (Now Code Red)	2,500	2,625	2,625	2,756	2,756	2,756	5.0%
234.30	Incode M/A	45,656	26,280	41,475	38,876	42,000	44,100	6.3%
365.00	Programming / Maintenance	47,255	53,549	48,066	32,076	46,568	45,600	-5.1%
	SUBTOTAL CONTRACTUAL AGREEMENTS	99,608	88,574	102,412	83,907	103,324	103,062	0.6%
SUPPLIES/MAINTENANCE								
236.00	Computer Supplies	\$ -	\$ -		\$ -			
366.00	Computer Software Maint/Repair	-	-		-			
	SUBTOTAL SUPPLIES/MAINTENANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
CAPITAL OUTLAY								
481.00	Minor Computer Equipment	\$ 2,003	\$ 8,029	\$ 51,275	\$ 5,523	\$ 10,000	\$ 38,125	-25.6%
482.00	Minor Computer Software	8,782	11,772	20,602	3,571	15,250	21,924	6.4%
	SUBTOTAL CAPITAL OUTLAY	\$ 10,785	\$ 19,801	\$ 71,877	\$ 9,094	\$ 25,250	\$ 60,049	-16.5%
	TOTAL IT SERVICES	\$ 110,393	\$ 108,376	\$ 174,289	\$ 93,002	\$ 128,574	\$ 163,111	-6.4%

**TOWN OF PANTEGO
GENERAL FUND - DEPARTMENTAL DETAIL
PUBLIC WORKS (135)
FOR FY 2022-2023 BUDGET**

ACC. NUM.	ACCOUNT DESCRIPTION	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ADOPTED BUDGET	2021-2022 Y-T-D 7/31/2022	2021-2022 YE ESTIMATE	2022-2023 PROPOSED BUDGET	2021-2022/ 2022-2023 % CHANGE
PERSONNEL SERVICES								
101.00	Salaries / Wages	\$ 303,876	\$ 378,345	\$ 385,191	\$ 367,174	\$ 433,933	\$ 414,842	7.7%
101.10	Part-time Wages	26,439	34,444	35,884	20,147	23,810	54,148	50.9%
102.00	Overtime Wages	23,508	26,092	26,442	35,740	42,239	38,364	45.1%
102.10	Car Allowance	2,669	2,607	2,600	724	724	-	-100.0%
102.20	Certification Pay	8,100	5,701	5,525	4,051	4,787	3,250	-41.2%
103.00	Longevity	1,645	1,835	2,220	1,705	1,705	1,080	-51.4%
105.00	Sick Leave Buyback	4,752	6,004	13,304	6,620	6,620	4,358	-67.2%
110.00	FICA/City Contribution	22,848	28,026	29,212	26,476	31,290	31,995	9.5%
110.10	Medicare/City Contribution	5,343	6,555	6,832	6,192	7,318	7,483	9.5%
120.02	TMRS Contribution	64,440	72,970	73,105	66,935	79,105	78,243	7.0%
130.00	Worker's Compensation	7,081	10,435	9,233	11,364	11,364	11,726	27.0%
130.02	Unemployment Insurance	1,078	1,594	2,520	493	583	2,520	0.0%
130.05	Health/Dental Insurance	39,057	43,032	53,563	33,121	39,745	70,947	32.5%
	SUBTOTAL PERSONNEL SERVICES	\$ 510,837	\$ 617,639	\$ 645,631	\$ 580,741	\$ 683,221	\$ 718,955	11.4%
CONTRACTUAL AGREEMENTS								
232.00	Engineering & Maps	\$ 1,359	\$ 2,217	\$ 10,000	\$ -	\$ 2,500	\$ 2,500	-75.0%
247.00	Insurance Expense	2,713	4,959	4,368	7,091	7,092	6,024	37.9%
346.00	Traffic Signal Maintenance	1,741	1,127	3,500	197	295	3,000	-14.3%
525.00	Other Retainer and Service Fees		22,851	24,000	35,266	42,320	32,250	34.4%
348.00	Radio Lease (Arl.)	1,764	1,764	1,764	1,470	1,764	1,764	0.0%
	SUBTOTAL CONTRACTUAL	\$ 7,577	\$ 32,918	\$ 43,632	\$ 44,024	\$ 53,972	\$ 45,538	4.4%
SUPPLIES / MAINTENANCE								
238.00	Office Supplies	\$ 3,831	\$ 3,061	\$ 3,250	\$ 3,586	\$ 5,379	\$ 5,000	53.8%
239.00	Postage Service/Maintenance	508	1,496	2,973	2,608	3,150	3,000	0.9%
243.00	Animal Control	995	2,802	4,500	1,553	2,106	5,500	22.2%
248.10	Planning and Zoning		292	500	361	542	750	50.0%
248.20	Zoning Board of Adjustment		-	100	32	110	200	100.0%
282.00	Printing Expense	301	485	1,000	81	122	1,000	0.0%
329.00	Uniforms	902	920	1,736	1,565	2,050	5,000	188.0%
350.00	Building Maintenance	19,607	2,675	2,900	2,130	3,194	5,000	72.4%
352.00	Sidewalk Maintenance & Repair	1,445	931	7,000	229	344	15,000	114.3%
353.00	Street / Drainage Maintenance	8,611	4,602	22,000	3,882	5,463	25,000	13.6%
356.00	Vehicle / Equipment Expense	5,137	6,019	3,000	5,228	6,500	4,500	50.0%
464.00	Landscaping & Improvements	4,221	7,050	10,000	4,374	5,250	5,280	-47.2%
526.00	Code Compliance		125	1,000	-	-	1,000	0.0%
527.00	Street Signage Maint/Repair	1,970	3,849	4,200	3,848	5,431	7,500	78.6%
528.00	Equipment & Supplies	3,497	4,860	6,129	5,824	7,250	11,350	85.2%
528.20	Traffic Control Supplies	269	364	1,000	495	593	1,500	50.0%
529.00	Lawn Equipment Maintenance	547	370	700	701	842	1,500	114.3%
530.00	Mosquito Control	13,009	3,188	10,000	3,141	6,500	15,000	50.0%
536.00	Storm Water Repair	1,320	217	3,500	100	150	5,000	42.9%
	SUBTOTAL SUPPLIES/ MAINTENANCE	\$ 66,171	\$ 43,305	\$ 85,488	\$ 39,737	\$ 54,975	\$ 118,080	38.1%
UTILITIES & GASOLINE								
362.00	Gasoline / Oil Expense	\$ 4,126	\$ 5,951	\$ 3,500	\$ 6,582	\$ 7,898	\$ 10,000	185.7%
411.00	Natural Gas and Electricity	2,884	2,593	2,200	2,554	3,065	3,500	59.1%
411.10	Telephone Expense	5,603	5,781	1,525	5,006	6,007	5,000	227.9%
411.20	Cell phone Expense	834	1,783	1,980	1,460	1,752	2,000	1.0%
411.30	Water Expense	17,957	13,015	22,500	14,789	17,747	20,000	-11.1%
413.00	Traffic Signal Electricity	1,440	1,022	2,500	885	1,062	1,500	-40.0%
450.00	Street Lighting Electricity	30,123	35,224	34,000	30,150	36,166	36,500	7.4%
	SUBTOTAL UTILITIES & GASOLINE	\$ 62,967	\$ 65,370	\$ 68,205	\$ 61,426	\$ 73,697	\$ 78,500	15.1%
TRAINING / DUES / MISC.								
255.00	TML Deductible	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
705.00	Membership Dues	348	358	1,225	452	678	1,250	2.0%
724.00	Travel / Training	696	1,514	2,900	585	878	2,500	-13.8%
770.00	Miscellaneous	932	2,141	2,000	3,252	3,903	4,500	125.0%
775.19	COVID-19 Emer Mgmt.	1,429	-	-	-	-	-	
775.21	Feb21 Winter Disaster Recovery		1,749	-	-	-	-	
771.00	Staffing Expense	-	-	-	-	-	-	
	SUBTOTAL TRAINING / DUES / MISC.	\$ 3,406	\$ 5,763	\$ 6,125	\$ 4,289	\$ 5,459	\$ 8,250	34.7%
CAPITAL OUTLAY								
480.00	Asset Purchases	46,561	-	-	-	-	-	
483.00	Minor Office Equipment	\$ -	\$ -	\$ -	\$ 266	\$ 399	\$ 1,500	
486.00	Minor Equipment	-	-	-	-	-	-	
710.00	Capital Lease Principal	-	-	-	-	-	-	
710.10	Capital Lease Interest	-	-	-	-	-	-	
	SUBTOTAL CAPITAL OUTLAY	\$ 46,561	\$ -	\$ -	\$ 266	\$ 399	\$ 1,500	
	TOTAL PUBLIC WORKS	\$ 697,519	\$ 764,995	\$ 849,081	\$ 730,483	\$ 871,722	\$ 970,823	14.3%

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

FUND: General Fund - 100
DEPARTMENT: Operations Management -Formerly Stand Alone Community Development - 136

EXPENDITURES	2019-2020	2020-2021	2021-2022	2021-2022	2022-2023	2021-2022/
	ACTUAL	ACTUAL	BUDGET	ESTIMATE	PROPOSED	2022-2023
Personnel Services	\$ 143,633	\$ -	\$ -	\$ -	\$ -	
Contractual Agreements	7,679	-	-	-	-	
Supplies and Maintenance	12,548	-	-	-	-	
Utilities and Gasoline	1,517	-	-	-	-	
Training / Dues / Miscellaneous	3,567	-	-	-	-	
Capital Outlay	-	-	-	-	-	
TOTAL	<u>\$ 168,944</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

PERSONNEL (Full-Time Equivalent)	2019-2020	2020-2021	2021-2022	2021-2022	2022-2023	2021-2022/
	ACTUAL	ACTUAL	BUDGET	ESTIMATE	PROPOSED	2022-2023
Community Development Director	1	0			0	
Support Specialist	1	0			0	
TOTAL PERSONNEL	<u>2</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	

PERFORMANCE MEASURES	2019-2020	2020-2021	2021-2022	2021-2022	2022-2023	2021-2022/
	ACTUAL	ACTUAL	BUDGET	ESTIMATE	PROPOSED	2022-2023
Building Safety Inspections	201					
Code Compliance Inspections	117					
Commercial Permits Issued	57					
Residential Permits Issued	119					
Certificates of Occupancy Issued	62					

**TOWN OF PANTEGO
GENERAL FUND - DEPARTMENTAL DETAIL
COMMUNITY DEVELOPMENT (136)
FOR FY 2022-2023 BUDGET**

**DEPARTMENT MERGED BACK INTO PUBLIC WORKS
EFFECTIVE FISCAL YEAR 2020-2021**

ACC. NUM.	ACCOUNT DESCRIPTION	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ADOPTED BUDGET	2021-2022 Y-T-D 6/30/2021	2021-2022 YE ESTIMATE	2022-2023 PROPOSED BUDGET	2021-2022/ 2022-2023 % CHANGE
PERSONNEL SERVICES								
101.00	Salaries / Wages	\$ 97,859						
102.00	Overtime Wages	1,676						
102.10	Car Allowance	-						
102.20	Certification Pay	2,544						
102.30	Phone Allowance	-						
103.00	Longevity	300						
105.00	Sick Leave Buy Back	2,550						
110.00	FICA/City Contribution	6,257						
110.10	Medicare/City Contribution	1,463					-	
120.02	TMRs Contribution	18,278					-	
130.00	Worker's Compensation	367					-	
130.02	Unemployment Insurance	288					-	
130.05	Health/Dental Insurance	12,049					-	
	SUBTOTAL PERSONNEL SERVICES	\$ 143,633	\$ -	\$ -	\$ -	\$ -	\$ -	
CONTRACTUAL AGREEMENTS								
232.00	Engineering & Maps	\$ 6,063						
247.00	Insurance Expense	1,615						
	SUBTOTAL CONTRACTUAL	\$ 7,679	\$ -	\$ -	\$ -	\$ -	\$ -	
SUPPLIES / MAINTENANCE								
238.00	Office Supplies	\$ 652						
239.00	Postage Service/Maintenance	1,089						
248.10	Planning & Zoning	376						
248.20	Zoning Board of Adjustments	79						
282.00	Printing Expense	150						
329.00	Uniforms	210						
356.00	Vehicle / Equipment Expense	-						
525.00	Other Retainer & Service Fees	9,892						
526.00	Code Compliance	-						
528.00	Equipment & Supplies	101						
	SUBTOTAL SUPPLIES/ MAINTENANCE	\$ 12,548	\$ -	\$ -	\$ -	\$ -	\$ -	
UTILITIES & GASOLINE								
362.00	Gasoline / Oil Expense	\$ 341						
411.10	Telephone Expense	-						
411.20	Cell phone Expense	1,176						
	SUBTOTAL UTILITIES & GASOLINE	\$ 1,517	\$ -	\$ -	\$ -	\$ -	\$ -	
TRAINING / DUES / MISC.								
705.00	Membership Dues	\$ 185						
724.00	Travel / Training	2,713						
770.00	Miscellaneous	670						
775.19	COVID-19 Emergency Mgmt	-						
771.00	Staffing Expenses	-						
	SUBTOTAL TRAINING / DUES / MISC.	\$ 3,567	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL COMMUNITY DEVELOPMENT	\$ 168,944	\$ -	\$ -	\$ -	\$ -	\$ -	

TOWN OF PANTEGO
ANNUAL OPERATING BUDGET & PLAN OF SERVICES

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

Description:

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

Mission Statement:

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

Major Goals:

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

Fiscal Year 2021-2022 Accomplishments:

Department has reached full capacity.

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

Contacted business owners for updated contact information.

Security Fence and Gates have been installed at the PD.

Roof being replaced at the PD.

Objectives for Fiscal Year 2022-2023:

- Increase and maintain the quality of customer service.
- Evaluate conditions to motivate employees.
- Increase retention rate.
- Replace at least one patrol vehicle each year.
- Partner with PCA and add an Officer in the school as an SRO.

Major Budget Changes:

Increase training to develop officers for their Intermediate Certifications.

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

Add one more Officer to be provided as an SRO for PCA.

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

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

EXPENDITURES	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 BUDGET	2021-2022 ESTIMATE	2022-2023 PROPOSED BUDGET	2021-2022/ 2022-2023 CHANGE
Personnel Services	\$ 1,368,828	\$ 1,379,205	\$ 1,444,457	\$ 1,362,508	\$ 1,790,247	23.9%
Contractual Agreements	52,563	51,482	52,900	57,721	56,907	7.6%
Supplies and Maintenance	61,618	65,386	61,063	63,000	61,104	0.1%
Utilities and Gasoline	50,682	54,449	38,400	65,220	59,710	55.5%
Training / Dues / Miscellaneous	28,113	23,239	29,050	22,230	28,638	-1.4%
Capital Outlay	136,827	65,409	18,600	16,550	9,200	-50.5%
TOTAL	\$ 1,698,631	\$ 1,639,171	\$ 1,644,470	\$ 1,587,228	\$ 2,005,806	22.0%

PERSONNEL (Full-Time Equivalent)	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 BUDGET	2021-2022 ESTIMATE	2022-2023 PROPOSED BUDGET	2021-2022/ 2022-2023 CHANGE
Chief of Police	1	1	1	1	1	0
Assistant Police Chief	0	0	0	0	1	1
Captain	1	1	1	1	0	-1
Police Sergeant	1	1	1	1	1	0
Police Corporal Investigation	1	1	1	1	1	0
Police Corporal	1	1	1	1	1	0
Police Officer/SRO	6.5	6.5	7	7	8	1
School Crossing Guard	0.5	0.5	0.5	0.5	0.5	0
Dispatcher	5	5	5	5	5	0
Dispatcher (Part-time)			0.5	0.5	0.5	0
TOTAL PERSONNEL	17	17	18	18	19	1.0

PERFORMANCE MEASURES	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 BUDGET	2021-2022 ESTIMATE	2022-2023 PROPOSED BUDGET	2021-2022/ 2022-2023 CHANGE
Total Calls for Service	24,807	24,958	35,000	22,850	32,000	-8.6%
Arrests	186	63	200	65	70	-65.0%
DWI Arrests	20	6	20	33	35	75.0%
Citations	5,643	5,303	5,000	4,500	5,000	0.0%
Accidents	91	60	65	50	55	-15.4%

**TOWN OF PANTEGO
GENERAL FUND - DEPARTMENTAL DETAIL
POLICE DEPARTMENT (140)
FOR FY 2022-2023 BUDGET**

ACC. NUM.	ACCOUNT DESCRIPTION	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ADOPTED BUDGET	2021-2022 Y-T-D 7/31/2022	2021-2022 YE ESTIMATE	2022-2023 PROPOSED BUDGET	2021-2022/ 2022-2023 % CHANGE
PERSONNEL SERVICES								
101.00	Salaries / Wages	\$ 894,062	\$ 925,545	\$ 975,851	\$ 774,791	\$ 915,662	\$ 1,199,953	23.0%
101.10	Part Time Wages	9,327	12,672	12,051	11,671	\$ 13,793	19,706	63.5%
102.00	Overtime Wages	85,039	78,039	46,350	36,750	\$ 43,432	53,887	16.3%
103.00	Longevity	1,465	2,040	6,395	6,090	\$ 9,135	6,835	6.9%
105.00	Sick Leave Buyback	11,161	10,578	20,328	15,009	\$ 22,513	28,343	39.4%
110.00	FICA/City Contribution	58,941	60,165	65,780	50,208	\$ 59,336	81,141	23.4%
110.10	Medicare/City Contribution	13,785	14,071	15,384	11,742	\$ 13,877	18,976	23.4%
120.02	TMRS Contribution	172,707	167,019	166,532	131,184	\$ 155,035	199,798	20.0%
130.00	Worker's Compensation	18,333	24,384	22,640	27,612	\$ 27,612	31,604	39.6%
130.02	Unemployment Insurance	2,743	2,669	4,536	934	\$ 1,104	4,975	9.7%
130.05	Health/Dental Insurance	101,266	82,022	108,610	84,173	\$ 101,007	145,030	33.5%
	SUBTOTAL PERSONNEL SERVICES	\$ 1,368,828	\$ 1,379,205	\$ 1,444,457	\$ 1,150,164	\$ 1,362,508	\$ 1,790,247	23.9%
CONTRACTUAL AGREEMENTS								
234.00	Maintenance Agreements	\$ 4,608	\$ 4,501	\$ 5,030	\$ 3,515	\$ 5,200	\$ 5,000	-0.6%
248.00	Law Enforcement Liab Insurance	19,497	17,913	18,800	19,655	19,655	21,762	15.8%
348.00	Communication Equipment Maint	8,143	8,143	8,145	6,786	8,144	8,145	0.0%
365.00	Programming / Maintenance	20,315	20,925	20,925	24,721	24,721	22,000	5.1%
	SUBTOTAL CONTRACTUAL	\$ 52,563	\$ 51,482	\$ 52,900	\$ 54,678	\$ 57,721	\$ 56,907	7.6%
SUPPLIES / MAINTENANCE								
238.00	Office Supplies	\$ 5,202	\$ 3,699	\$ 5,250	\$ 2,835	\$ 3,500	\$ 5,000	-4.8%
239.00	Postage Service/Maintenance	626	1,143	1,813	1,420	1,800	1,904	5.0%
246.00	Motorcycle Maintenance/Repair	5,221	5,708	1,000	2,086	2,500	2,000	100.0%
270.00	Prisoner Food/Supplies	1,895	1,518	2,800	2,112	2,500	2,500	-10.7%
280.00	Investigation Supplies	6,593	7,872	7,000	6,277	7,500	7,000	0.0%
282.00	Printing Expense	-	-	-	-	-	-	-
290.00	Crime Prevention	779	967	1,500	324	750	1,500	0.0%
329.00	Uniform Expense	10,555	12,332	10,000	11,254	13,500	10,000	0.0%
350.00	Building Maintenance	16,521	11,653	16,000	15,796	18,000	16,000	0.0%
356.00	Vehicle / Equipment Expense	11,513	13,795	12,000	8,533	10,500	12,000	0.0%
358.00	Equipment Repair	565	1,722	1,200	-	500	1,200	0.0%
364.00	Heat / AC Maintenance	-	-	-	-	-	-	-
492.00	Communication Expense	2,148	4,976	2,500	1,446	1,950	2,000	-20.0%
525.00	Other Retainer & Service Fees	-	-	-	-	-	-	-
	SUBTOTAL SUPPLIES/ MAINTENANCE	\$ 61,618	\$ 65,386	\$ 61,063	\$ 52,081	\$ 63,000	\$ 61,104	0.1%
UTILITIES & GASOLINE								
362.00	Gasoline / Oil Expense	\$ 19,693	\$ 23,310	\$ 16,300	\$ 27,330	\$ 32,500	\$ 30,000	84.0%
411.00	Natural Gas and Electricity	10,926	9,773	10,000	8,863	10,120	12,000	20.0%
411.10	Telephone Expense	14,980	15,302	5,600	12,833	15,400	10,160	81.4%
411.20	Cell phone Expense	3,530	4,572	4,500	4,948	5,950	5,550	23.3%
411.30	Water Expense	1,554	1,493	2,000	961	1,250	2,000	0.0%
	SUBTOTAL UTILITIES & GASOLINE	\$ 50,682	\$ 54,449	\$ 38,400	\$ 54,935	\$ 65,220	\$ 59,710	55.5%
TRAINING / DUES / MISC.								
279.00	Fire Arms Qualification	\$ 6,377	\$ 8,141	\$ 8,000	\$ 903	\$ 6,000	\$ 8,000	0.0%
705.00	Membership Dues	2,757	3,257	2,300	1,409	1,800	2,338	1.7%
724.00	Travel / Training	9,513	6,793	12,000	6,260	9,000	12,000	0.0%
770.00	Miscellaneous	2,975	2,655	2,250	2,484	2,980	2,300	2.2%
775.19	COVID-19 Emer Mgmt	5,261	1,637	1,000	773	950	1,000	-
771.00	Staffing Expense	1,229	756	3,500	229	1,500	3,000	-14.3%
	SUBTOTAL TRAINING / DUES / MISC.	\$ 28,113	\$ 23,239	\$ 29,050	\$ 12,058	\$ 22,230	\$ 28,638	-1.4%
CAPITAL OUTLAY								
480.00	Asset Purchases	\$ 119,624	\$ 62,412	\$ 9,400	\$ 9,400	\$ 9,400	\$ -	-
481.00	Minor Computer Equipment	\$ 2,528	\$ -	\$ 2,500	\$ 2,124	\$ 2,350	\$ 2,500	0.0%
483.00	Minor Office Equipment	2,787	347	3,500	254	1,500	3,500	0.0%
486.00	Minor Equipment	11,889	2,650	3,200	3,288	3,300	3,200	0.0%
710.00	Capital Lease Principal	-	-	-	-	-	-	-
710.10	Capital Lease Interest	-	-	-	-	-	-	-
	SUBTOTAL CAPITAL OUTLAY	\$ 136,827	\$ 65,409	\$ 18,600	\$ 15,066	\$ 16,550	\$ 9,200	-50.5%
	TOTAL POLICE DEPARTMENT	\$ 1,698,631	\$ 1,639,171	\$ 1,644,470	\$ 1,338,981	\$ 1,587,228	\$ 2,005,806	22.0%

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

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

Description:

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

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

Mission Statement:

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

Major Goals:

The 2022-23 goals are to continue to work on the team building within the department restoring a positive culture. Refine fire departments shift scheduling system. Continue the process to address flooding on Bowen Rd. between Winewood and Smith Barry.

Fiscal Year 2021-2022 Accomplishments:

- *Upgrade our Record Management System
- *Fire inspections billing system
- *COVID Responses, including in-home vaccine program
- *Overhauled hiring processes *Recruited
- and hired three replacement firefighters.
- *Established a new shift scheduling system
- *New Medical Director and Protocols

Objectives for Fiscal Year 2022-2023:

- *Continue to move the department forward with training and interoperability to work with Arlington Fire Department.
- *Re-establish the town's Emergency Operation Center, EMC plans, and have an annual drill with all department heads.
- *ICS training program for all Town Employees
- *Continue to improve the shift scheduling software
- *Policy and Procedures Update to align with new Employee Handbook
- *Add two Firefighter positions to minimize Overtime

Major Budget Changes:

- *Salary Adjustments
- *Add two Firefighter positions

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

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

EXPENDITURES	2019-2020	2020-2021	2021-2022	2021-2022	2022-2023	2021-2022/
	ACTUAL	ACTUAL	BUDGET	ESTIMATE	PROPOSED BUDGET	2022-2023 CHANGE
Personnel Services	\$ 1,124,014	\$ 1,135,337	\$ 1,182,733	\$ 1,127,850	\$ 1,404,594	18.8%
Contractual Agreements	38,907	46,509	52,915	55,202	57,885	9.4%
Supplies and Maintenance	104,531	73,730	80,348	77,642	83,350	3.7%
Utilities and Gasoline	27,517	28,693	24,500	40,300	42,750	74.5%
Training / Dues / Miscellaneous	16,598	19,279	21,500	14,700	19,500	-9.3%
Capital Outlay	4,559	4,312	2,835	12,685	2,900	2.3%
TOTAL	\$ 1,316,126	\$ 1,307,860	\$ 1,364,831	\$ 1,328,380	\$ 1,610,979	18.0%

PERSONNEL (Full-Time Equivalent)	2019-2020	2020-2021	2021-2022	2021-2022	2022-2023	2021-2022/
	ACTUAL	ACTUAL	BUDGET	ESTIMATE	PROPOSED BUDGET	2022-2023 CHANGE
Fire Chief	1	1	1	1	1	0.0%
Assistant Fire Chief	0	0	0	0	0	
Emergency Management Cord.	0.5	1	1	1	1	0.0%
Fire Lieutenant	3	3	3	3	3	0.0%
Firefighter Part-time	4.5	1				
Firefighters	6	6	7	6	9	28.6%
TOTAL PERSONNEL	15	12	12	11	14	16.7%

PERFORMANCE MEASURES	2019-2020	2020-2021	2021-2022	2021-2022	2022-2023	2021-2022/
	ACTUAL	ACTUAL	BUDGET	ESTIMATE	PROPOSED BUDGET	2022-2023 CHANGE
Emergency Responses	1,472	1,953	1,880	2,770	2,750	46.3%
Automatic Aid Responses	799	1,648	1,300	1,970	1,900	46.2%
Fire Safety Inspections/re-inspections	240	292	500	630	640	28.0%
Public Relations Events	40	52	60	55	55	-8.3%
Fire/EMS Training Hours	1,200	1,214	1,400	1,000	1,100	-21.4%

**TOWN OF PANTEGO
GENERAL FUND - DEPARTMENTAL DETAIL
FIRE DEPARTMENT (150)
FOR FY 2022-2023 BUDGET**

ACC. NUM.	ACCOUNT DESCRIPTION	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ADOPTED BUDGET	2021-2022 Y-T-D 7/31/2022	2021-2022 YE ESTIMATE	2022-2023 PROPOSED BUDGET	2021-2022/ 2022-2023 % CHANGE
PERSONNEL SERVICES								
101.00	Salaries / Wages	\$ 665,933	\$ 695,809	\$ 774,191	\$ 571,328	\$ 675,206	\$ 949,474	22.6%
101.10	Part Time Wages	40,666	52,914	15,000	19,417	\$ 22,947	8,250	-45.0%
102.00	Overtime Wages	130,689	122,387	45,075	111,696	\$ 132,004	29,238	-35.1%
102.10	Car Allowance	-	-	-	-	-	-	
102.20	Certification Pay			18,600	9,600	\$ 12,800	26,200	40.9%
103.00	Longevity	4,085	3,815	3,185	2,915	\$ 2,915	3,255	2.2%
105.00	Sick Leave Buy Back	9,783	7,074	16,487	5,509	\$ 5,509	15,560	-5.6%
110.00	FICA/City Contribution	50,116	50,628	54,097	42,953	\$ 50,763	63,983	18.3%
110.10	Medicare/City Contribution	11,721	11,840	12,652	10,046	\$ 11,872	14,964	18.3%
120.02	TMRS Contribution	140,857	136,573	136,407	111,716	\$ 132,027	158,290	16.0%
130.00	Worker's Compensation	9,207	(715)	24,256	14,068	\$ 14,068	30,238	24.7%
130.02	Unemployment Insurance	1,651	2,120	4,176	922	\$ 1,090	3,759	-10.0%
130.05	Health/Dental Insurance	59,305	52,891	78,608	55,541	\$ 66,649	101,385	29.0%
	SUBTOTAL PERSONNEL SERVICES	\$ 1,124,014	\$ 1,135,337	\$ 1,182,733	\$ 955,709	\$ 1,127,850	\$ 1,404,594	18.8%
CONTRACTUAL AGREEMENTS								
234.00	Maintenance Agreements	\$ 5,200	\$ 12,677	\$ 16,400	\$ 7,647	\$ 16,400	\$ 17,400	6.1%
250.00	Liability Insurance	11,365	13,021	14,000	14,287	14,287	15,820	13.0%
348.00	Communication Equipment Maint	4,398	3,664	3,665	3,054	3,665	3,665	0.0%
776.00	EMS M.D. Director	9,000	6,750	9,000	6,000	9,000	9,000	0.0%
778.00	Collections Expense	8,944	10,397	9,850	9,807	11,850	12,000	21.8%
	SUBTOTAL CONTRACTUAL	\$ 38,907	\$ 46,509	\$ 52,915	\$ 40,795	\$ 55,202	\$ 57,885	9.4%
SUPPLIES / MAINTENANCE								
237.10	Protective Clothing	\$ 13,917	\$ 15,662	\$ 12,500	\$ 6,954	\$ 11,775	\$ 12,500	0.0%
238.00	Office Supplies	1,391	1,397	750	680	800	1,000	33.3%
239.00	Postage Service/Maintenance	420	518	1,748	1,267	1,506	1,500	-14.2%
255.00	TML Deductible		4,920					
256.00	Fire Prevention & Inspection	50	1,675	1,000	1,166	1,166	1,000	0.0%
257.00	Hazmat Expense	735	441	1,200	1,195	1,195	1,200	0.0%
329.00	Uniforms	6,765	4,915	7,000	6,054	7,250	7,000	0.0%
350.00	Building Maintenance	12,007	12,789	12,000	12,654	14,500	12,000	0.0%
356.00	Vehicle / Equipment Expense	52,267	13,244	16,000	16,255	20,000	20,000	25.0%
358.00	Equipment Repair	-	-	-	-	-	-	
364.00	Heat / AC Maintenance	1,440	-	2,000	80	1,000	2,000	
532.00	Equipment Annual Testing	1,120	3,376	5,750	3,335	4,000	5,750	0.0%
534.00	Equipment Replacement	57	2,211	5,000	1,323	3,500	5,000	0.0%
702.00	Ambulance - Supplies	8,844	5,573	6,000	4,928	5,900	6,000	0.0%
720.00	Ambulance - Medications	3,440	4,709	7,000	2,021	3,000	6,000	-14.3%
722.00	Oxygen Expense	2,078	2,300	2,400	1,709	2,050	2,400	0.0%
	SUBTOTAL SUPPLIES/ MAINTENANCE	\$ 104,531	\$ 73,730	\$ 80,348	\$ 59,621	\$ 77,642	\$ 83,350	3.7%
UTILITIES & GASOLINE								
362.00	Gasoline / Oil Expense	\$ 6,269	\$ 9,166	\$ 7,000	\$ 13,419	\$ 19,000	\$ 20,000	185.7%
411.00	Natural Gas and Electricity	8,035	7,296	7,000	6,115	7,350	8,500	21.4%
411.10	Telephone Expense	7,468	7,884	3,000	7,047	8,450	8,500	183.3%
411.20	Cell phone Expense	2,891	2,577	5,000	1,974	2,400	2,500	-50.0%
411.30	Water Expense	2,855	1,770	2,500	2,562	3,100	3,250	30.0%
	SUBTOTAL UTILITIES & GASOLINE	\$ 27,517	\$ 28,693	\$ 24,500	\$ 31,116	\$ 40,300	\$ 42,750	74.5%
TRAINING / DUES / MISC.								
705.00	Membership Dues	\$ 2,512	\$ 2,848	\$ 4,000	\$ 3,403	\$ 3,800	\$ 4,000	0.0%
724.00	Travel / Training	3,812	6,366	8,000	5,248	6,500	8,000	0.0%
770.00	Miscellaneous	1,000	631	1,000	206	400	1,000	0.0%
775.19	COVID-19 Emer Mgmt.	8,852	3,111	4,000	-	-	2,000	
775.21	Feb21 Winter Disaster Recovery		2,876	-	-	-	-	
771.00	Staffing Expense	421	3,447	4,500	2,089	4,000	4,500	0.0%
	SUBTOTAL TRAINING / DUES / MISC.	\$ 16,598	\$ 19,279	\$ 21,500	\$ 10,946	\$ 14,700	\$ 19,500	-9.3%

(Continued)

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

(Continued)

ACC. NUM.	ACCOUNT DESCRIPTION	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ADOPTED BUDGET	2021-2022 Y-T-D 6/30/2021	2021-2022 YE ESTIMATE	2022-2023 PROPOSED BUDGET	2021-2022/ 2022-2023 % CHANGE
CAPITAL OUTLAY								
480.00	Asset Purchases	\$ -	\$ -		\$ 9,776	\$ 9,776	\$ -	
483.00	Minor Office Equipment	\$ -	\$ -		\$ -			
485.00	Minor Other Improvements	-	-		-			
486.00	Minor Equipment	4,559	4,312	2,835	-	2,909	2,900	2.3%
710.00	Capital Lease Principal	-	-		-			
710.10	Capital Lease Interest	-	-		-			
	SUBTOTAL CAPITAL OUTLAY	\$ 4,559	\$ 4,312	\$ 2,835	\$ 9,776	\$ 12,685	\$ 2,900	2.3%
	TOTAL FIRE DEPARTMENT	\$ 1,316,126	\$ 1,307,860	\$ 1,364,831	\$ 1,107,963	\$ 1,328,380	\$ 1,610,979	18.0%

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

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

Description:

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

Mission Statement:

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

Major Goals:

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

Fiscal Year 2021-2022 Accomplishments:

1. Developed a Health Protocol, in line with guidelines from the Texas Supreme Court and the Office of Court Administration.
2. Created a Covid 19 operation plan to open the courtroom for hearings and developed new court room procedures.
3. Completed the instillation of paper-light court system

Objectives for Fiscal Year 2022-2023:

- Increase revenue
- Find ways to clear the back log of open cases due to Covid 19
- Officer John Murphy to obtain Certified Court Security Specialist Certificate
- Remodel new office for Court
- Review opportunities to consolidate steps in resolving cases in a timelier manner.
- Continue to allow defendants to communicate and submit documents through email.

Major Budget Changes:

Since the Covid 19 restrictions have been lifted we should see the collections start to increase in the court. We have a big backlog of older cases that will have a warrant issued in this budget this year.

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

FUND: General Fund - 100
DEPARTMENT: Court - 160

EXPENDITURES	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 BUDGET	2021-2022 ESTIMATE	2022-2023 PROPOSED BUDGET	2021-2022/ 2022-2023 CHANGE
Personnel Services	\$ 303,660	\$ 261,268	\$ 303,600	\$ 274,198	\$ 326,995	7.7%
Contractual Agreements	70,322	69,744	71,243	71,406	71,819	0.8%
Supplies and Maintenance	11,167	12,532	15,173	13,650	18,151	19.6%
Utilities and Gasoline	1,042	1,233	1,694	1,600	2,194	29.5%
Training / Dues / Miscellaneous	2,211	1,326	2,975	3,728	3,375	13.4%
Capital Outlay	3,560	-	10,000	10,000	10,000	0.0%
TOTAL	\$ 391,963	\$ 346,102	\$ 404,685	\$ 374,581	\$ 432,534	6.9%

PERSONNEL (Full-Time Equivalent)	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 BUDGET	2021-2022 ESTIMATE	2022-2023 PROPOSED BUDGET	2021-2022/ 2022-2023 CHANGE
Municipal Court Administrator	1	1	1	1	1	0
Deputy Court Clerk	1	1	2	2	2	0
Deputy Court Clerk (Part-time)	0.5	0.5	0	0	0	0.0
Warrant Officer	2	1	1	1	1	0
TOTAL PERSONNEL	4.5	3.5	4	4	4	0.0

PERFORMANCE MEASURES	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 BUDGET	2021-2022 ESTIMATE	2022-2023 PROPOSED BUDGET	2021-2022/ 2022-2023 CHANGE
1. Cases filed	5,318	4,971	3,500	3,436	5,000	42.9%
2. Warrants issued	1,926	15	4,500	1,500	4,500	0.0%
3. Warrant fees collected	\$ 54,830	\$ 23,175	\$ 45,000	\$ 20,723	\$ 38,000	-15.6%
4. Fines collected on warrants**	\$ 275,518	\$ 159,944	\$ 250,000	\$ 108,688	\$ 250,000	0.0%
5. Fines collected non-warrant	\$ 258,292	\$ 357,176	\$ 300,000	\$ 307,932	\$ 250,000	-16.7%
6. Dismissed deferred	791	967	850	575	900	5.9%
7. Dismissed DSC	196	392	300	257	400	33.3%
8. Dismissed insurance	51	105	35	40	100	185.7%
9. Cases closed	4,527	4,218	3,600	3,625	4,100	13.9%
10. Clerks in certification program	1	2	3	3	3	0.0%

**TOWN OF PANTEGO
GENERAL FUND - DEPARTMENTAL DETAIL
MUNICIPAL COURT (160)
FOR FY 2022-2023 BUDGET**

ACC. NUM. ACCOUNT DESCRIPTION	2019-2020	2020-2021	2021-2022	2021-2022	2021-2022	2022-2023	2021-2022/
	ACTUAL	ACTUAL	ADOPTED BUDGET	Y-T-D 7/31/2022	YE ESTIMATE	PROPOSED BUDGET	2022-2023 % CHANGE
PERSONNEL SERVICES							
101.00 Salaries / Wages	\$ 208,314	\$ 177,709	\$ 219,049	\$ 168,531	\$ 199,173	\$ 236,729	8.1%
101.10 Part Time Wages	14,185	16,940	-	865	\$ 865	-	4.0%
102.00 Overtime Wages	296	268	595	291	\$ 344	661	11.1%
103.00 Longevity	1,685	1,360	1,585	1,540	\$ 1,540	1,540	-2.8%
105.00 Sick Leave Buyback	2,910	2,998	3,644	1,621	\$ 1,621	2,146	-41.1%
110.00 FICA/City Contribution	14,075	12,169	13,942	10,563	\$ 12,483	14,947	7.2%
110.10 Medicare/City Contribution	3,292	2,846	3,261	2,470	\$ 2,919	3,496	7.2%
120.02 TMRS Contribution	37,084	29,790	35,474	26,963	\$ 31,865	36,979	4.2%
130.00 Worker's Compensation	1,940	2,717	1,604	2,960	\$ 2,960	2,191	36.6%
130.02 Unemployment Insurance	703	518	1,008	188	\$ 222	1,008	0.0%
130.05 Health/Dental Insurance	19,178	13,953	23,438	16,838	\$ 20,206	27,299	16.5%
SUBTOTAL PERSONNEL SERVICES	\$ 303,660	\$ 261,268	\$ 303,600	\$ 232,828	\$ 274,198	\$ 326,995	7.7%
CONTRACTUAL AGREEMENTS							
210.00 Attorney Fees	\$ 61,150	\$ 59,300	\$ 61,200	\$ 49,700	61,200.00	\$ 61,200	0.0%
234.00 Maintenance Agreements	6,111	6,937	\$ 6,358.00	5,804	6,358.00	\$ 6,358.00	0.0%
247.00 Insurance Expense	3,061	3,507	3,685	3,848	3,848	4,261	15.6%
SUBTOTAL CONTRACTUAL	\$ 70,322	\$ 69,744	\$ 71,243	\$ 59,352	\$ 71,406	\$ 71,819	0.8%
SUPPLIES / MAINTENANCE							
238.00 Office Supplies	\$ 3,757	\$ 3,337	\$ 4,000	\$ 3,257	\$ 4,000	\$ 6,000	50.0%
239.00 Postage Service/Maintenance	5,043	6,027	6,673	4,556	6,000	6,675	0.0%
282.00 Printing Expense	1,666	1,445	2,500	1,439	2,250	3,000	20.0%
329.00 Uniforms	112	1,389	1,500	55	1,000	1,500	0.0%
356.00 Vehicle / Equipment Expense	589	334	500	337	400	976	95.2%
358.00 Equipment Repair	-	-	-	-	-	-	-
SUBTOTAL SUPPLIES/ MAINTENANCE	\$ 11,167	\$ 12,532	\$ 15,173	\$ 9,644	\$ 13,650	\$ 18,151	19.6%
UTILITIES & GASOLINE							
362.00 Gasoline / Oil Expense	\$ 450	\$ 478	\$ 1,000	\$ 479	\$ 850	\$ 1,500	50.0%
411.20 Cell Phone Expense	592	755	694	625	750	694	0.0%
SUBTOTAL UTILITIES / GASOLINE	\$ 1,042	\$ 1,233	\$ 1,694	\$ 1,104	\$ 1,600	\$ 2,194	29.5%
TRAINING / DUES / MISC.							
705.00 Membership Dues	\$ 463	\$ 180	\$ 475	\$ 678	\$ 678	\$ 875	84.2%
724.00 Travel / Training	342	695	1,500	586	700	1,500	0.0%
775.19 COVID-19 Emer Mgmt	553	-	-	-	-	-	-
770.00 Miscellaneous	854	450	1,000	1,958	2,350	1,000	0.0%
SUBTOTAL TRAINING / DUES / MISC.	\$ 2,211	\$ 1,326	\$ 2,975	\$ 3,222	\$ 3,728	\$ 3,375	13.4%
CAPITAL OUTLAY							
480.00 Asset Purchase			\$ 10,000	\$ 9,039	\$ 10,000	\$ 10,000	0.0%
483.00 Minor Office Equipment	\$ 488	\$ -	\$ -	\$ -			
486.00 Minor Equipment	\$ 3,072	\$ -	\$ -	\$ -			
SUBTOTAL CAPITAL OUTLAY	\$ 3,560	\$ -	\$ 10,000	\$ 9,039	\$ 10,000	\$ 10,000	0.0%
TOTAL MUNICIPAL COURT	\$ 391,963	\$ 346,102	\$ 404,685	\$ 315,188	\$ 374,581	\$ 432,534	6.9%

**TOWN OF PANTEGO
GENERAL FUND - DEPARTMENTAL DETAIL
COMMUNITY RELATIONS BOARD (175)
FOR FY 2022-2023 BUDGET**

ACC. NUM.	ACCOUNT DESCRIPTION	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ADOPTED BUDGET	2021-2022 Y-T-D 5/31/2022	2021-2022 YE ESTIMATE	2022-2023 PROPOSED BUDGET	2021-2022/ 2022-2023 % CHANGE
OPERATING COSTS								
239.00	Postage Service/Maintenance	-	-	10	36	5	50	400.0%
260.00	Recreational Activities	\$ -	\$ 1,282	\$ 11,990	\$ -	\$ -	\$ 14,950	24.7%
260.10	National Night Out	144	1,050		1,000	1,000		
260.20	Halloween Activities	914	260		224	224		
260.30	Christmas Activities	1,713	2,181		2,587	2,587		
260.40	Easter Activities	1,183	1,939		2,826	2,826		
260.50	Memorial Day Activities	-	-		-	418		
260.60	Movie Night In Park	-	319		-	1,490		
770.00	Special Events	1,565	372		-	350		
	SUBTOTAL OPERATING COSTS	\$ 5,519	\$ 7,403	\$ 12,000	\$ 6,672	\$ 8,900	\$ 15,000	\$ 4
	TOTAL COMMUNITY RELATIONS BOARD	\$ 5,519	\$ 7,403	\$ 12,000	\$ 6,672	\$ 8,900	\$ 15,000	25.0%

**TOWN OF PANTEGO
GENERAL FUND - DEPARTMENTAL DETAIL
SPECIAL EVENTS (180)
FOR FY 2022-2023 BUDGET**

<u>ACC. NUM ACCOUNT DESCRIPTION</u>	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ADOPTED BUDGET	2021-2022 Y-T-D 5/31/2022	2021-2022 YE ESTIMATE	2022-2023 PROPOSED BUDGET	2021-2022/ 2022-2023 % CHANGE
<u>MISCELLANEOUS</u>							
770.00 Special Events	\$ 8,533	\$ 10,032	\$ 9,190	\$ 9,270		\$ 14,990	63.1%
770.20 Employee Appreciation	-	130		-			
SUBTOTAL OPERATING COSTS	<u>\$ 8,533</u>	<u>\$ 10,162</u>	<u>\$ 9,190</u>	<u>\$ 9,270</u>	<u>\$ -</u>	<u>\$ 14,990</u>	<u>63.1%</u>
TOTAL SPECIAL EVENTS	<u>\$ 8,533</u>	<u>\$ 10,162</u>	<u>\$ 9,190</u>	<u>\$ 9,270</u>	<u>\$ -</u>	<u>\$ 14,990</u>	<u>63.1%</u>



DEBT SERVICE FUND

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

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

TOWN OF PANTEGO
DEBT SERVICE FUND (419)
STATEMENT OF REVENUES AND EXPENDITURES
FOR FY 2022/2023 BUDGET

DESCRIPTION	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ADOPTED BUDGET	2021-2022 Y-T-D 5/31/2022	2021-2022 YE ESTIMATE	2022-2023 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ -	\$ 489	\$ 1,377	\$ 1,377	\$ 1,377	\$ 852
REVENUES						
105.00 Ad-Valorem Tax	\$ 175,887	\$ 178,564	\$ 175,450	\$ 170,359	\$ 174,000	\$ 177,375
.02,.04 Ad-Valorem Tax Int and Pen	\$ 584	\$ 723	\$ 600	\$ 396	\$ 525	\$ 622
105.10 Ad-Valorem Tax - Delinquent	7	129	50	89	115	85
Ad-Valorem Tax - Del Int & pen	10	135	200	179	200	117
Interest	300	30	48	32	85	250
TOTAL REVENUES	\$ 176,787	\$ 179,580	\$ 176,348	\$ 171,055	\$ 174,925	\$ 178,449
EXPENDITURES						
Principal	\$ 70,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 105,000
Interest and fiscal agent charges	106,299	78,450	75,450	38,475	75,450	72,375
TOTAL EXPENDITURES	\$ 176,299	\$ 178,450	\$ 175,450	\$ 138,475	175,450	177,375
OTHER USES						
Transfer Out - to General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CO Compliance charges in prior debt Serv. Fund 400		\$ 1,900	\$ -			
TOTAL OTHER USES	\$ -	\$ 1,900	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER USES	\$ 176,299	\$ 180,350	\$ 175,450	\$ 138,475	\$ 175,450	\$ 177,375
Closed Fund 400 after Audit in April 2022						
ENDING FUND BALANCE	\$ 489	\$ 1,377	\$ 2,275	\$ 33,957	\$ 852	\$ 1,926
CHANGE IN FUND BALANCE	\$ 489	\$ 888	\$ 898	\$ 32,580	\$ (525)	\$ 1,074

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

**TOWN OF PANTEGO
PRINCIPAL AND INTEREST REQUIREMENTS
CERTIFICATES OF OBLIGATION BONDS, SERIES 2019
As of September 30, 2022**

DUE YEAR ENDING SEPTEMBER 30	FEBRUARY 15TH		AUGUST 15TH	TOTAL
	PRINCIPAL	INTEREST	INTEREST	REQUIREMENT
2023	105,000	36,975	35,400	177,375
2024	110,000	35,400	33,750	179,150
2025	110,000	33,750	32,100	175,850
2026	115,000	32,100	30,375	177,475
2027	120,000	30,375	28,575	178,950
2028	120,000	28,575	26,775	175,350
2029	125,000	26,775	24,900	176,675
2030	130,000	24,900	22,950	177,850
2031	135,000	22,950	20,925	178,875
2032	135,000	20,925	18,900	174,825
2033	140,000	18,900	16,800	175,700
2034	145,000	16,800	14,625	176,425
2035	150,000	14,625	12,375	177,000
2036	155,000	12,375	10,050	177,425
2037	160,000	10,050	7,650	177,700
2038	165,000	7,650	5,175	177,825
2039	170,000	5,175	2,625	177,800
2040	175,000	2,625		177,625
	<u>\$ 2,465,000</u>	<u>\$ 380,925</u>	<u>\$ 343,950</u>	<u>\$ 3,189,875</u>
BONDS OUSTANDING SEPTEMBER 30, 2022		2,465,000		



SPECIAL REVENUE FUNDS

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

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

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

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

TOWN OF PANTEGO
SPECIAL REVENUE FUNDS
COMBINED STATEMENT OF REVENUES AND EXPENDITURES
FOR FY 2022/2023 BUDGET

DESCRIPTION	Shamburger Fund 875	Court Security Fund 800	Court Technology Fund 825	TOTAL Special Revenue Funds
BEGINNING FUND BALANCE	\$ 71,664	\$ 44,686	\$ 98,084	\$ 214,435
<u>REVENUES</u>				
Interest Revenue	\$ 1,000	\$ 600	\$ 1,250	\$ 2,850
Vendor Revenue	-	-	-	-
Court Fines and Fees	-	14,500	13,750	28,250
Other Revenue	-	-	-	-
TOTAL REVENUES	\$ 1,000	\$ 15,100	\$ 15,000	\$ 31,100
<u>OTHER SOURCES</u>				
Transfers In - from General Fund	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES AND OTHER SOURCES	\$ 1,000	\$ 15,100	\$ 15,000	\$ 31,100
<u>EXPENDITURES</u>				
Animal Care Related Expenditures	\$ 3,000	\$ -	\$ -	\$ 3,000
Website Development	-	-	-	-
Capital	-	18,000	68,300	86,300
Other Expenditures	-	-	5,586	5,586
TOTAL EXPENDITURES	\$ 3,000	\$ 18,000	\$ 73,886	\$ 94,886
<u>OTHER USES</u>				
Transfers Out - to General Fund	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER USES	\$ 3,000	\$ 18,000	\$ 73,886	\$ 94,886
ENDING FUND BALANCE	\$ 69,664	\$ 41,786	\$ 39,198	\$ 150,649
CHANGE IN FUND BALANCE	(2,000)	(2,900)	(58,886)	(63,786)

**TOWN OF PANTEGO
SPECIAL REVENUE FUNDS
STATEMENT OF REVENUES AND EXPENDITURES
SHAMBURGER FUND (875)
FOR FY 2022/2023 BUDGET**

	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ADOPTED BUDGET	Y-T-D 5/31/2022	2021-2022 YE ESTIMATE	2022-2023 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 74,087	\$ 74,325	\$ 73,664	\$ 73,664	\$ 73,664	\$ 71,664
REVENUES						
Other Revenue						
Interest Revenue	\$ 857	\$ 76	\$ 100	\$ 63	\$ 400	\$ 1,000
TOTAL REVENUES	\$ 857	\$ 76	\$ 100	\$ 63	\$ 400	\$ 1,000
EXPENDITURES						
Animal Care Expenditures	\$ 619	\$ 737	\$ 3,000	\$ 659	\$ 2,400	\$ 3,000
TOTAL EXPENDITURES	\$ 619	\$ 737	\$ 3,000	\$ 659	\$ 2,400	\$ 3,000
OTHER USES						
Transfers Out - to General Fund	\$ -	\$ -		\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER USES	\$ 619	\$ 737	\$ 3,000	\$ 659	\$ 2,400	\$ 3,000
CHANGE IN FUND BALANCE	\$ (109)	\$ (661)	\$ (2,900)	\$ (596)	\$ (2,000)	\$ (2,000)
ENDING FUND BALANCE	\$ 74,325	\$ 73,664	\$ 70,764	\$ 73,068	\$ 71,664	\$ 69,664

**TOWN OF PANTEGO
SPECIAL REVENUE FUNDS
STATEMENT OF REVENUES AND EXPENDITURES
COURT SECURITY FUND (800)
FOR FY 2022/2023 BUDGET**

	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ADOPTED BUDGET	Y-T-D 5/31/2022	2021-2022 YE ESTIMATE	2022-2023 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 3,160	\$ 15,654	\$ 31,470	\$ 31,470	\$ 31,470	\$ 44,686
REVENUES						
210.00 Court fines and fees	\$ 4,907	\$ 1,484	\$ 1,500	\$ 594	\$ 850	\$ 1,000
215.00 Local Muni Ct Bldg Sec Fund	\$ 7,518	\$ 14,308	\$ 15,000	\$ 8,227	\$ 12,800	\$ 13,500
901.00 Interest	\$ 70	\$ 24	\$ 40	\$ 35	\$ 220	\$ 600
TOTAL REVENUES	\$ 12,494	\$ 15,816	\$ 16,540	\$ 8,856	\$ 13,870	\$ 15,100
EXPENDITURES						
Equipment (misc)			1,067	654	654	\$ -
Capital	\$ -	\$ -	\$ 6,000	\$ -	\$ -	\$ 18,000
TOTAL EXPENDITURES	\$ -	\$ -	\$ 7,067	\$ 654	\$ 654	\$ 18,000
OTHER USES						
Transfers Out - to General Fund	\$ -	\$ -	\$ -	\$ -		
TOTAL EXPENDITURES AND OTHER USES	\$ -	\$ -	\$ 7,067	\$ 654	\$ 654	\$ 18,000
CHANGE IN FUND BALANCE	\$ 12,494	\$ 15,816	\$ 9,473	\$ 8,202	\$ 13,216	\$ (2,900)
ENDING FUND BALANCE	\$ 15,654	\$ 31,470	\$ 40,943	\$ 39,672	\$ 44,686	\$ 41,786

**TOWN OF PANTEGO
SPECIAL REVENUE FUNDS
STATEMENT OF REVENUES AND EXPENDITURES
COURT TECHNOLOGY FUND (825)
FOR FY 2022/2023 BUDGET**

	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ADOPTED BUDGET	Y-T-D 5/31/2022	2021-2022 YE ESTIMATE	2022-2023 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 118,513	\$ 128,963	\$ 104,554	\$ 104,554	\$ 104,554	\$ 98,084
REVENUES						
210.00 Court Fines and Fees	\$ 10,840	\$ 2,221	\$ 3,000	\$ 811	\$ 1,150	\$ 1,750
210.50 Local Muni Court Tech Fund	\$ 6,101	\$ 11,641	\$ 11,000	\$ 6,681	\$ 11,350	\$ 12,000
901.00 Interest	1,530	133	175	92	600	1,250
TOTAL REVENUES	\$ 18,470	\$ 13,995	\$ 14,175	\$ 7,584	\$ 13,100	\$ 15,000
OTHER SOURCES						
Transfers In-Equip Replace Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES AND OTHER SOURCES	\$ 18,470	\$ 13,995	\$ 14,175	\$ 7,584	\$ 13,100	\$ 15,000
EXPENDITURES						
234.00 Maint Agreements (incode)			\$ 5,320	14,238	14,238	\$ 5,586
480.00 Asset Purchase	\$ 4,108	\$ 13,701	\$ 81,100	\$ -	\$ -	\$ 68,300
481.00 Minor Computer Equipment	3,912	23,329	-	-	-	-
488.00 Equipment		1,374	-	3,663	5,332	-
770.00 Miscellaneous	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 8,019	\$ 38,404	\$ 86,420	\$ 17,901	\$ 19,570	\$ 73,886
CHANGE IN FUND BALANCE	\$ 10,450	\$ (24,409)	\$ (72,245)	\$ (10,317)	\$ (6,470)	\$ (58,886)
ENDING FUND BALANCE	\$ 128,963	\$ 104,554	\$ 32,309	\$ 94,237	\$ 98,084	\$ 39,198



CAPITAL PROJECT FUNDS

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

These funds receive the proceeds from bonds or other legally or authorized source for a specific project. The related expenditures are recorded in these funds. The Town of Pantego has three (4) capital project funds.

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

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

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

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

**TOWN OF PANTEGO
CAPITAL PROJECT FUNDS
STATEMENT OF REVENUES AND EXPENDITURES
STREET IMPROVEMENTS CONSTRUCTION FUND (500)
FOR FY 2022/2023 BUDGET**

DESCRIPTION	2019-2020	2020-2021	2021-2022	2021-2022	2021-2022	2022-2023
	ACTUAL	ACTUAL	ADOPTED BUDGET	Y-T-D 6/30/2022	YE ESTIMATE	PROPOSED BUDGET
ESTIMATED						
BEGINNING FUND BALANCE	\$ 588,720	\$ 211,384	\$ 359,194	\$ 359,194	\$ 359,194	\$ 618,695
REVENUES						
111.00 Sales Tax	\$ 326,355	\$ 351,572	\$ 340,080	\$ 278,480	\$ 376,159	\$ 376,159
901.00 Interest Income	4,155	241	400	950	4,000	6,500
TOTAL REVENUES	\$ 330,510	\$ 351,813	\$ 340,480	\$ 279,430	\$ 380,159	\$ 382,659
EXPENDITURES						
353.00 Street Sweeping	-	-	3,500	-	3,500	3,500
475.00 ROW Maintenance	3,810	4,000	7,000	2,800	4,500	7,000
	3,810	4,000	10,500	2,800	8,000	10,500
Phase 2 Streets	145,220	-	-	-	-	-
Mistletoe Lane Project	191,074	-	-	-	-	-
241.00 General Street Repairs	-	31,452	125,000	-	-	200,000
480.00 LED Traffic Signal Heads	-	-	75,000	-	-	100,000
479.10 County Mill & overlay	-	-	125,000	-	-	-
478.60 Pavement Marking	-	-	25,000	-	-	50,000
485.00 Traffic Signal Winewood/Bowen Garner/Smithbarry Project	67,422 196,588	- 57,831	- -	- -	- -	- -
Other Capital Outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 604,114	\$ 93,283	\$ 360,500	\$ 2,800	\$ 8,000	\$ 360,500
OTHER USES						
Transfer Out	\$ 103,732	\$ 110,720	\$ 112,658	\$ 83,040	\$ 112,658	\$ 125,268
TOTAL EXPENDITURES AND OTHER USES	\$ 707,846	\$ 204,003	\$ 473,158	\$ 85,840	\$ 120,658	\$ 485,768
ESTIMATED CHANGE IN FUND BALANCE	\$ (377,336)	\$ 147,810	\$ (132,678)	\$ 193,590	\$ 259,501	\$ (103,110)
ESTIMATED ENDING FUND BALANCE	\$ 211,384	\$ 359,194	\$ 226,516	\$ 552,784	\$ 618,695	\$ 515,585

STREET INFRASTRUCTURE FUND (500)			
ASSET	LINEAR FT.	Street Assessment Grading Matrix	COST
		Estimated Beginning Fund Balance	\$ 618,694.67
		Estimated FY 23 Revenue	\$ 382,658.50
Various	TBD	General street repairs - Consistent line item	\$ 200,000.00
Various	TBD	County Mill and overlay	\$ -
Various	TBD	LED Traffic Signal Heads	\$ 100,000.00
Various	TBD	Striping and Buttons - an annual funding amount for the perpetual need for maintaining the street infrastructure pavement marking.	\$ 50,000.00
Various	TBD	Row Maintenance and Street Sweeping	\$ 10,500.00
		TOTAL ESTIMATED COST OF FUND BALANCE	\$ 360,500.00
		TRANSFERS TO GENERAL FUND	\$ 125,268.00
		ESTIMATED REMAINING FUND BALANCE	\$ 515,585.17

TOWN OF PANTEGO
 CAPITAL PROJECTS
 EQUIPMENT REPLACEMENT FUND (300)
 STATEMENT OF REVENUES AND EXPENDITURES
 FOR FY 2022/2023 BUDGET

DESCRIPTION	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ADOPTED BUDGET	2021-2022 Y-T-D 5/31/2022	2021-2022 YE ESTIMATE	2022-2023 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 26,252	\$ 374,645	\$ 591,355	\$ 591,355	\$ 591,355	\$ 999,973
REVENUES						
Sale of Capital Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 71,400
Interest	310	614	800	627	4,316	14,000
TOTAL REVENUES	\$ 310	\$ 614	\$ 800	\$ 627	\$ 4,316	\$ 85,400
OTHER SOURCES						
Transfers in - from Park Row Fund	-	216,096				
Transfer in - from General Fund	348,082			496,103	496,103	
TOTAL OTHER SOURCES	348,082	216,096		496,103	496,103	-
TOTAL REVENUES AND OTHERSOURCES	\$ 348,393	\$ 216,710	\$ 800	\$ 496,730	\$ 500,419	\$ 85,400
EXPENDITURES						
Police- Purchase two new Police Motorcycles			\$ 69,801		\$ 69,801	
Enterprise Lease Program			\$ 138,691		\$ 22,000	\$ 232,618
Enterprise Lease Program (add Tahoe PW)						\$ 13,200
TOTAL EXPENDITURES	\$ -	\$ -	208,492	\$ -	91,801	245,818
OTHER USES						
Transfer Out - to General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER USES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER USES	\$ -	\$ -	\$ 208,492	\$ -	\$ 91,801	\$ 245,818
ENDING FUND BALANCE	\$ 374,645	\$ 591,355	\$ 383,663	\$ 1,088,086	\$ 999,973	\$ 839,555
CHANGE IN FUND BALANCE	\$ 348,393	\$ 216,710	\$ (207,692)	\$ 496,730	\$ 408,618	\$ (160,418)

TOWN OF PANTEGO
 2019 CO ISSUE
 DRAINAGE PROJECTS FUND (319)
 STATEMENT OF REVENUES AND EXPENDITURES
 FOR FY 2022/2023 BUDGET

DESCRIPTION	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ADOPTED BUDGET	2021-2022 Y-T-D 5/31/22	2021-2022 YE ESTIMATE	2022-2023 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 556,619	\$ 563,116	\$ 546,787	\$ 546,787	\$ 546,787	\$ (2,738)
REVENUES						
Sale of Capital Assets						
Premium						
Discount						
Transfers in from GF Ad-Valorem Tax						
Interest	6,497	-	180	258	265	
TOTAL REVENUES	\$ 6,497	\$ 582	\$ 180	\$ 258	\$ 265	\$ -
EXPENDITURES						
Public Works		\$ -		\$ -		
470 Nora Drive Storm Sewer Pipe Lining		\$ 16,911	\$ 520,270	\$ 549,790	\$ 549,790	\$ -
475 Country Club Storm Sewer Pipe Lining			\$ -			
Police						
Fire						
Issue Costs						
Agent Fee						
Refund on Issue Costs						
Capital						
Nora / Country Club Storm Pipe Lining					\$ -	
319 Fund 20.19 Percent						
TOTAL EXPENDITURES	\$ -	\$ 16,911	\$ 520,270	\$ 549,790	549,790	-
OTHER USES						
Transfer Out - to General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER USES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER USES	\$ -	\$ 16,911	\$ 520,270	\$ 549,790	\$ 549,790	\$ -
ENDING FUND BALANCE	\$ 563,116	\$ 546,787	\$ 26,697	\$ (2,746)	\$ (2,738)	\$ (2,738)
CHANGE IN FUND BALANCE	\$ 6,497	\$ (16,329)	\$ (520,090)	\$ (549,532)	\$ (549,525)	\$ -

TOWN OF PANTEGO
CORONAVIRUS (CLFRF) FUND (325)
STATEMENT OF REVENUES AND EXPENDITURES
FOR FY 2022/2023 BUDGET

DESCRIPTION	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ADOPTED BUDGET	2021-2022 Y-T-D 5/31/22	2021-2022 YE ESTIMATE	2022-2023 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ -	\$ -	\$ 312,105	\$ 312,105	\$ 312,105	\$ 624,191
<u>REVENUES</u>						
Release of Funds from Treasury Via State of Texas TDEM \$624,172.81		\$ 312,086	\$ 312,086	\$ 617	\$ 312,703	\$ -
Interest		18		297	\$ 500	3,750
TOTAL REVENUES	\$ -	\$ 312,105	\$ 312,086	\$ 913	\$ 313,203	\$ 3,750
USE OF ARPA FUNDS TO BE DETERMINED BASED ON TREASURY GUIDELINE						
<u>EXPENDITURES</u>						
Engineering R&O and Well Project					\$ 58,000	\$ 315,000
Water and Sewer					\$ 15,000	
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ 73,000	\$ 315,000
<u>OTHER USES</u>						
Transfer Out -						
TOTAL OTHER USES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER USES	\$ -	\$ -	\$ -	\$ -	\$ 73,000	\$ 315,000
ENDING FUND BALANCE	\$ -	\$ 312,105	\$ 624,191	\$ 313,018	\$ 552,308	\$ 312,941
CHANGE IN FUND BALANCE	\$ -	\$ 312,105	\$ 312,086	\$ 913	\$ 240,203	\$ (311,250)

TOWN OF PANTEGO
 CAPITAL PROJECTS
 PARK ROW PROJECT FUND (550)
 STATEMENT OF REVENUES AND EXPENDITURES
 FOR FY 2022/2023 BUDGET

DESCRIPTION	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ADOPTED BUDGET	2021-2022 Y-T-D 4/30/2022	2021-2022 YE ESTIMATE	2022-2023 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 838,274	\$ 216,097	\$ 0	\$ 0	\$ 0	\$ 0
REVENUES						
Intergovernmental			\$ -	\$ -	\$ -	\$ -
Transfers in			-	-	-	-
Interest	5,969	-	-	-	-	-
TOTAL REVENUES	\$ 5,969	\$ -	\$ -	\$ -	\$ -	\$ -
EXPENDITURES						
476.00 Park Row Project	\$ 628,147	\$ -	\$ -	\$ -	\$ -	\$ -
476.10 Park Row Water Line			\$ -	\$ -	\$ -	\$ -
476.20 Street Improvements			\$ -	\$ -	\$ -	\$ -
476.30 Street Scape	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
476.40 Engineering			\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 628,147	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER USES						
Transfer Out - to Capital Projects Fund	\$ -	\$ 216,096	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER USES	\$ -	\$ 216,096	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER USES	\$ 628,147	\$ 216,096	\$ -	\$ -	\$ -	\$ -
ENDING FUND BALANCE	\$ 216,097	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
CHANGE IN FUND BALANCE	\$ (622,177)	\$ (216,096)	\$ -	\$ -	\$ -	\$ -
FUND WAS CLOSED AFTER YEAR-END FY2020						



PROPRIETARY FUNDS

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

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

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



WATER AND SEWER FUND

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

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

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

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

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

TOWN OF PANTEGO
WATER AND SEWER FUND
COMBINED STATEMENT OF REVENUES AND EXPENSES
FY 2022-2023 BUDGET

DESCRIPTION	Water and Sewer Operating Fund (200)	Sewer Construction Fund (700)	2019 CO Water Sewer Fund (719)	Water Infrastructure Fund (750)	Total Water & Sewer Fund
REVENUES					
<u>Water Revenue</u>					
Sale of Water	\$ 605,000	\$ -	\$ -	\$ -	\$ 605,000
Water Tap Fees	1,000	-	-	-	1,000
Groundwater Conservation Fees	21,175	-	-	-	21,175
Infrastructure Fee	-	-	-	315,000	315,000
WATER REVENUES	\$ 627,175	\$ -	\$ -	\$ 315,000	\$ 942,175
<u>Sewer Revenue</u>					
Sewer Service Charge Fee	\$ 535,000	\$ -	\$ -	\$ -	\$ 535,000
Sewer Tap Fees - Other	300	-	-	-	300
SEWER REVENUES	\$ 535,300	\$ -	\$ -	\$ -	\$ 535,300
<u>Interest Revenue</u>					
Interest Revenue	\$ 9,000	\$ -	\$ 300	\$ 5,250	\$ 14,550
INTEREST REVENUE	\$ 9,000	\$ -	\$ 300	\$ 5,250	\$ 14,550
<u>Other Revenue</u>					
Penalties	\$ 10,000	\$ -	\$ -	\$ 3,750	\$ 13,750
Processing / Turn on Fees	500	-	-	-	500
N.S.F. Check Fees	-	-	-	-	-
Adm. Serv. Charge/Sewer Impact	6,500	-	-	-	6,500
Other Revenues	500	-	-	-	500
Transfer in from GF Ad-Valorem Tax	-	-	-	-	-
OTHER REVENUES	\$ 17,500	\$ -	\$ -	\$ 3,750	\$ 21,250
TOTAL REVENUES	\$ 1,188,975	\$ -	\$ 300	\$ 324,000	\$ 1,513,275

EXPENSES AND OTHER USES

<u>Contractual Agreements</u>					
Engineering & Maps	\$ 3,500	\$ -	\$ -	\$ -	\$ 3,500
Insurance Expense	5,900	-	-	-	5,900
TCEQ Annual Water System Fees	5,000	-	-	-	5,000
Franchise Expense	33,000	-	-	-	33,000
Ground Water Conservation Fees	25,000	-	-	-	25,000
Arlington Sewer Charge	125,000	-	-	-	125,000
Fort Worth Sewer Charge	180,000	-	-	-	180,000
Collier Groundwater Contract	12,000	-	-	-	12,000
CONTRACTUAL AGREEMENTS	\$ 389,400	\$ -	\$ -	\$ -	\$ 389,400
<u>Supplies / Maintenance</u>					
Maintenance Agreements	\$ 1,000	\$ -	\$ -	\$ -	\$ 1,000
Office Supplies	1,000	-	-	-	1,000
Postage Service / Maintenance	9,500	-	-	-	9,500
Water Meter Maintenance	6,000	-	-	-	6,000
Storage Tank Inspections	3,500	-	-	-	3,500
Printing Expense	6,000	-	-	-	6,000
Uniform Expense	10,000	-	-	-	10,000
Building Maintenance	5,000	-	-	-	5,000
Water Quality Sampling	4,000	-	-	-	4,000
General Water System Repair	125,000	-	-	-	125,000
Water Treatment Chemicals	16,500	-	-	-	16,500
General Sewer System Repair	15,000	-	-	-	15,000
Vehicle / Equipment Expense	4,000	-	-	-	4,000
Grounds Maintenance & Landscaping	6,160	-	-	-	6,160
Valves and Hydrants	50,000	-	-	-	50,000
Well Maintenance Program	225,000	-	-	-	225,000
Equipment & Supplies	11,350	-	-	-	11,350
Filtration & Infiltration Supplies	1,500	-	-	-	1,500
Credit Card Processing Fees	-	-	-	-	-
Traffic Control Supplies	1,500	-	-	-	1,500
SUPPLIES / MAINTENANCE	\$ 502,010	\$ -	\$ -	\$ -	\$ 502,010

(Continued)

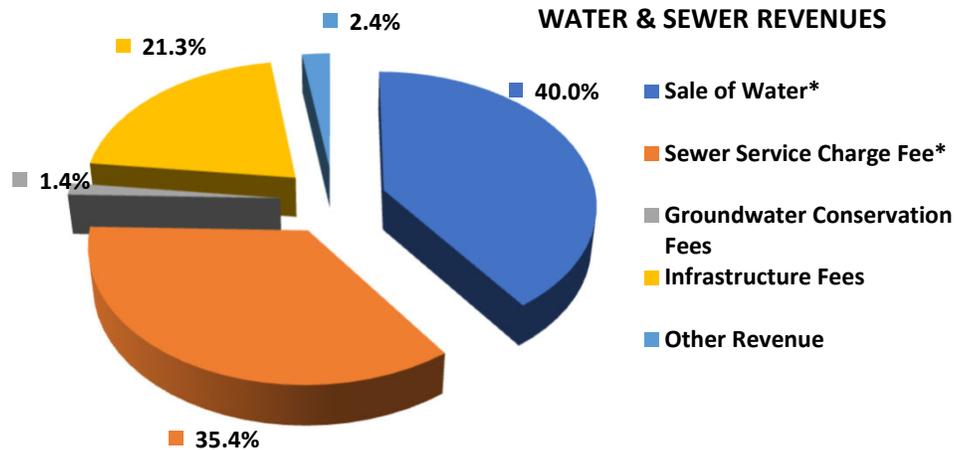
TOWN OF PANTEGO
WATER AND SEWER FUND
COMBINED STATEMENT OF REVENUES AND EXPENSES (Continued)
FY 2022-2023 BUDGET

DESCRIPTION	Water and Sewer Operating Fund (200)	Sewer Construction Fund (700)	2019 CO Water Sewer Fund (719)	Water Infrastructure Fund (750)	Total Water & Sewer Fund
EXPENSES AND OTHER USES (Continued)					
<u>Utilities & Gasoline</u>					
Gas / Oil Expense	\$ 11,000	\$ -	\$ -	\$ -	\$ 11,000
Natural Gas and Electricity	\$ 115,000	-	-	-	115,000
Telephone Expense	\$ 1,700	-	-	-	1,700
Cellphone Expense	\$ 2,230	-	-	-	2,230
UTILITIES & GASOLINE	\$ 129,930	\$ -	\$ -	\$ -	\$ 129,930
<u>Training / Dues / Misc.</u>					
Membership Dues	\$ 1,250	\$ -	\$ -	\$ -	\$ 1,250
Travel / Training	4,000	-	-	-	4,000
Miscellaneous	2,000	-	-	-	2,000
TRAINING / DUES / MISC.	\$ 7,250	\$ -	\$ -	\$ -	\$ 7,250
<u>Capital</u>					
Water Infrastructure Projects	\$ 2,500	-	\$ -	-	2,500
Sewer Infrastructure Projects	\$ 1,500	-	-	-	1,500
Kimley-Horn Engineering			-	-	-
2019 CO Principal			-	-	-
2019 CO Interest			-	-	-
CAPITAL	\$ 4,000	\$ -	\$ -	\$ -	\$ 4,000
<u>Other Uses</u>					
Transfers Out - to General Fund	\$ 460,609	\$ -	\$ -	\$ -	\$ 460,609
Total Transfers Out	\$ 460,609	\$ -	\$ -	\$ -	\$ 460,609
TOTAL EXPENSES AND OTHER USES	\$ 1,493,199	\$ -	\$ -	\$ -	\$ 1,493,199

**TOWN OF PANTEGO
WATER AND SEWER FUND
SUMMARY OF REVENUES AND EXPENSES
FY 2022/2023 BUDGET**

REVENUE BY SOURCE	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ADOPTED BUDGET	Y-T-D 6/30/2021	2021-2022 YE ESTIMATE	2022-2023 PROPOSED BUDGET
Sale of Water*	\$ 597,424	\$ 570,665	\$ 600,870	\$ 355,581	\$ 565,725	\$ 606,000
Sewer Service Charge Fee*	480,997	490,702	500,300	353,414	562,100	535,300
Groundwater Conservation Fees	23,788	17,506	26,000	11,689	20,375	21,175
Infrastructure Fees	316,838	313,658	315,000	230,560	307,060	315,000
Other Revenue	51,509	28,410	17,760	21,711	35,190	35,800
TOTAL REVENUES	\$ 1,470,556	\$ 1,420,942	\$ 1,459,930	\$ 972,955	\$ 1,490,450	\$ 1,513,275

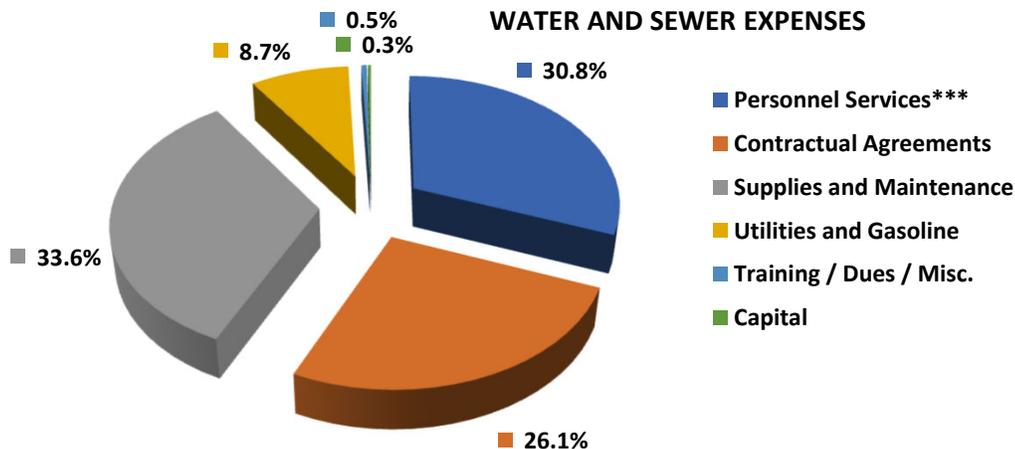
FISCAL YEAR 2022-2023 PROPOSED BUDGET



*Includes Water/Sewer Tap Fees

EXPENSES BY CATEGORY	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ADOPTED BUDGET	Y-T-D 6/30/2021	2021-2022 YE ESTIMATE	2022-2023 PROPOSED BUDGET
Personnel Services***	\$ 413,940	\$ 413,940	\$ 428,962	\$ 316,281	\$ 428,962	\$ 460,609
Contractual Agreements	399,006	339,464	438,652	206,488	366,987	389,400
Supplies and Maintenance	79,104	78,626	491,220	63,707	155,293	502,010
Utilities and Gasoline	106,390	105,162	120,765	78,896	119,096	129,930
Training / Dues / Misc.	4,056	2,927	8,165	4,354	6,322	7,250
Capital	-	3,579	32,770	13,302	26,604	4,000
	\$ 1,002,495	\$ 943,698	\$ 1,520,534	\$ 683,027	\$ 1,103,264	\$ 1,493,199

FISCAL YEAR 2022-2023 PROPOSED BUDGET



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



Water and Sewer Operating Fund

TOWN OF PANTEGO
WATER AND SEWER OPERATING FUND (200)
STATEMENT OF REVENUES AND EXPENSES
FOR FY 2021-2022 BUDGET

DESCRIPTION	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ADOPTED BUDGET	Y-T-D 5/31/2022	2021-2022 YE ESTIMATE	2022-2023 PROPOSED BUDGET	2021-2022/ 2022-2023 % CHANGE
REVENUES							
Sale of Water	\$ 594,974	\$ 568,115	\$ 600,000	\$ 355,036	\$ 565,000	\$ 605,000	0.8%
Water Tap Fees	2,450	2,550	870	545	725	1,000	14.9%
Sewer Service Charge Fee	480,997	490,402	\$ 500,000	353,414	562,000	\$ 535,000	7.0%
Sewer Tap Fees	-	300	300	-	100	300	0.0%
Groundwater Conservation Fees	19,803	17,506	26,000	11,689	20,375	21,175	-18.6%
Groundwater Fee Recovery	3,985	-	-	-	-	-	-
Late Payment Charges	8,307	13,332	6,000	9,802	14,850	10,000	66.7%
Processing/Turn On Fees	-	-	500	-	-	500	0.0%
Interest Revenue	5,466	628	1,000	557	3,000	9,000	800.0%
NSF Check Fees	175	150	-	330	400	-	-
Admin Serv Charge/Sewer Impact	4,280	7,040	5,000	5,620	8,100	6,500	30.0%
Other Revenue	470	710	460	285	500	500	8.7%
TOTAL REVENUES	\$ 1,120,907	\$ 1,100,733	\$ 1,140,130	\$ 737,279	\$ 1,175,050	\$ 1,188,975	4.3%
OTHER SOURCES							
Transfers In	-	-	\$ -	\$ -	\$ 16,019	-	NA
Contributed Capital	-	-	-	-	-	-	NA
TOTAL OTHER SOURCES	\$ -	\$ -	\$ -	\$ -	\$ 16,019	\$ -	NA
TOTAL REVENUES & OTHER SOURCES	\$ 1,120,907	\$ 1,100,733	\$ 1,140,130	\$ 737,279	\$ 1,191,069	\$ 1,188,975	4.3%
EXPENSES							
Contractual Agreements	\$ 399,006	\$ 339,464	\$ 438,652	\$ 206,488	\$ 366,987	\$ 389,400	-11.2%
Supplies and Maintenance	\$ 79,104	\$ 78,626	\$ 491,220	\$ 63,707	\$ 155,293	\$ 502,010	2.2%
Utilities and Gasoline	\$ 106,390	\$ 105,162	\$ 120,765	\$ 78,896	\$ 119,096	\$ 129,930	7.6%
Training / Dues / Misc	\$ 4,056	\$ 2,927	\$ 8,165	\$ 4,354	\$ 6,322	\$ 7,250	-11.2%
Capital	\$ -	\$ 3,579	\$ 32,770	\$ 13,302	\$ 26,604	\$ 4,000	-87.8%
TOTAL EXPENSES	\$ 588,555	\$ 529,758	\$ 1,091,572	\$ 366,746	\$ 674,302	\$ 1,032,590	-5.4%
OTHER USES							
Transfers Out- to General Fund	\$ 413,940	\$ 413,940	\$ 428,962	\$ 316,281	\$ 428,962	\$ 460,609	7.4%
Transfer to Water & Sewer Infrastructure	-	-	-	-	-	-	-
Transfer out to Sewer Construction	-	-	-	-	-	-	-
Transfers Out- to W/S Cap Projects	-	-	-	-	-	-	-
TOTAL OTHER USES	\$ 413,940	\$ 413,940	\$ 428,962	\$ 316,281	\$ 428,962	\$ 460,609	7.4%
TOTAL EXPENSES OTHER USES	\$ 1,002,495	\$ 943,698	\$ 1,520,534	\$ 683,027	\$ 1,103,264	\$ 1,493,199	-1.8%

**TOWN OF PANTEGO
WATER AND SEWER OPERATING FUND
EXPENSES BY CATEGORY
FOR FY 2022-2023 BUDGET**

ACC. NUM.	ACCOUNT DESCRIPTION	2019-2020	2020-2021	2021-2022	2020-2021	2021-2022	2022-2023	2021-2022/
		ACTUAL	ACTUAL	ADOPTED BUDGET	Y-T-D 6/30/2021	YE ESTIMATE	PROPOSED BUDGET	2022-2023 % CHANGE
CONTRACTUAL AGREEMENTS								
232.00	Engineering & Maps	\$ -	\$ 512	\$ 4,500	\$ 550	\$ 825	\$ 3,500	-22.2%
247.00	Insurance Expense	4,070	4,662	4,880	7,188	8,470	5,900	20.9%
284.00	Arlington Sewer Charge	102,939	115,166	110,000	68,706	121,000	125,000	13.6%
284.10	Fort Worth Sewer Charge	226,390	157,350	255,000	89,572	170,000	180,000	-29.4%
367.00	TCEQ Annual System Fees	4,476	4,476	4,476	4,376	4,376	5,000	11.7%
710.00	Franchise Expense	24,996	24,996	24,996	16,664	25,000	33,000	32.0%
710.10	Ground Water Conservation Fees	22,635	21,502	24,000	14,032	26,516	25,000	4.2%
710.20	Collier Groundwater Contract	13,500	10,800	10,800	5,400	10,800	12,000	11.1%
	SUBTOTAL CONTRACTUAL	\$ 399,006	\$ 339,464	\$ 438,652	\$ 206,488	\$ 366,987	\$ 389,400	-11.2%
SUPPLIES / MAINTENANCE								
234.00	Maintenance Agreements	\$ -	\$ -	\$ 1,000	\$ -	\$ 500	\$ 1,000	0.0%
238.00	Office Supplies	228	-	250	27	500	1,000	300.0%
239.00	Postage Service / Maintenance	7,001	8,122	7,500	5,453	8,850	9,500	26.7%
245.00	Water Meter Maintenance	-	1,304	5,000	604	805	6,000	20.0%
245.10	Storage Tank Inspections	3,000	2,645	3,500	995	3,000	3,500	0.0%
282.00	Printing Expense	-	1,072	3,000	3,942	5,255	6,000	100.0%
329.00	Uniform Expense	2,121	1,331	2,400	1,031	1,455	10,000	316.7%
350.00	Building Maintenance	1,803	296	2,000	-	500	5,000	150.0%
351.00	Water Quality Sampling	3,902	3,849	4,000	1,149	1,625	4,000	0.0%
354.00	General Water/Sewer System Repair	17,849	12,811	132,500	27,762	38,098	140,000	5.7%
355.00	Water Treatment Chemicals	10,454	12,018	12,000	7,178	11,000	16,500	37.5%
356.00	Vehicle / Equipment Expense	4,916	1,682	3,000	3,125	5,180	4,000	33.3%
360.00	Ground Maint / Landscaping	5,850	6,687	23,870	2,380	5,600	6,160	-74.2%
476.00	Valves and Hydrants	-	-	50,000	-	5,000	50,000	-
477.40	Well Maintenance Program	9,857	15,238	225,000	7,430	60,500	225,000	0.0%
528.00	Equipment & Supplies	12,122	11,410	14,500	2,631	6,225	11,350	-21.7%
528.10	Filtration Supplies	-	-	1,200	-	1,200	1,500	25.0%
528.20	Traffic Control Supplies	-	162	500	-	-	1,500	200.0%
770.10	Credit Card Processing Fees	-	-	-	-	-	-	-
	SUBTOTAL SUPPLIES / MAINTENANCE	\$ 79,104	\$ 78,626	\$ 491,220	\$ 63,707	\$ 155,293	\$ 502,010	2.2%
UTILITIES & GASOLINE								
362.00	Gasoline / Oil Expense	\$ 4,126	\$ 5,474	\$ 3,500	\$ 5,715	\$ 8,125	\$ 11,000	214.3%
411.00	Natural Gas and Electricity	99,936	96,316	115,000	70,531	107,000	115,000	0.0%
411.10	Telephone Expense	1,341	1,579	465	1,255	1,906	1,700	265.6%
411.20	Cell phone Expense	988	1,793	1,800	1,395	2,065	2,230	23.9%
	SUBTOTAL UTILITIES & GASOLINE	\$ 106,390	\$ 105,162	\$ 120,765	\$ 78,896	\$ 119,096	\$ 129,930	7.6%
TRAINING / DUES / MISC.								
705.00	Membership Dues	\$ 780	\$ -	\$ 750	\$ 105	\$ 300	\$ 1,250	66.7%
724.00	Travel / Training	2,888	2,187	5,415	3,109	4,150	4,000	-26.1%
770.00	Miscellaneous	388	740	2,000	1,140	1,872	2,000	0.0%
	SUBTOTAL TRAINING / DUES / MISC.	\$ 4,056	\$ 2,927	\$ 8,165	\$ 4,354	\$ 6,322	\$ 7,250	-11.2%
CAPITAL								
480.00	Asset Purchase	-	-	-	13,302	26,604	-	-
482.00	Minor Software	\$ -	\$ -	\$ 1,770	\$ -	\$ -	\$ 2,500	41.2%
486.00	Minor Equipment	-	-	-	-	-	1,500	-
486.10	Major Equipment	-	-	31,000	-	-	-	#DIV/0!
488.00	Equipment	-	3,579	-	-	-	-	-
	SUBTOTAL CAPITAL OUTLAY	\$ -	\$ 3,579	\$ 32,770	\$ 13,302	\$ 26,604	\$ 4,000	-
TOTAL EXPENSES								
	WATER & SEWER OPERATING FUND	\$ 588,555	\$ 529,758	\$ 1,091,572	\$ 366,746	\$ 674,302	\$ 1,032,590	-5.4%

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

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

EXPENDITURES	2019-2020	2020-2021	2021-2022	2021-2022	2022-2023	2021-2022/
	ACTUAL	ACTUAL	BUDGET	ESTIMATE	PROPOSED BUDGET	2022-2023 CHANGE
Contractual Agreements	\$ 68,320	\$ 65,394	\$ 71,522	\$ 72,582	\$ 81,500	14.0%
Supplies and Maintenance	72,185	70,022	471,100	140,612	474,870	0.8%
Utilities and Gasoline	99,723	98,743	114,500	112,110	122,200	6.7%
Training / Dues / Miscellaneous	3,024	2,220	5,615	5,250	4,750	-15.4%
Capital Outlay	-	3,579	32,770	26,604	2,500	-92.4%
TOTAL	243,252	\$ 239,958	\$ 695,507	\$ 357,158	\$ 685,820	-1.4%

PERSONNEL (IN FULL TIME EQUIVALENT)	2019-2020	2020-2021	2021-2022	2021-2022	2022-2023	2021-2022/
	ACTUAL	ACTUAL	BUDGET	ESTIMATE	PROPOSED BUDGET	2022-2023 CHANGE
Public Works Director	1	1	1	1	1	0.0%
Operations Manager			1	1	1	0.0%
Public Works Crew Leader	2	1.5	1	1	1	0.0%
Public Works Worker	3	4.5	3	3	3	0.0%
Support Specialist/Utility Billing	1	1	1	1	1	0.0%
TOTAL PERSONNEL	7	8	7	7	7	0.0%

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

PERFORMANCE MEASURES	2019-2020	2020-2021	2021-2022	2021-2022	2022-2023	2021-2022/
	ACTUAL	ACTUAL	BUDGET	ESTIMATE	PROPOSED BUDGET	2022-2023 CHANGE
Fire Hydrants Flushed	500	500	550	550	550	0
Valves Operated	65	65	100	70	100	0
Fire Hydrants Repaired	4	4	4	6	8	4
Utility Service Work Orders	480	480	480	480	480	0
Fire Hydrants Replaced	2	2	7	7	9	2
Valves Replaced	2	2	4	4	8	4
Valves Installed	1	1	5	5	8	3
Water Main Repairs	4	4	4	4	6	2
Water Service Repairs	24	24	20	30	35	15

**TOWN OF PANTEGO
WATER AND SEWER OPERATING FUND
DEPARTMENTAL DETAIL - EXPENSES
WATER DEPARTMENT (200-201)
FOR FY 2022/2023 BUDGET**

ACC. NUM.	ACCOUNT DESCRIPTION	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ADOPTED BUDGET	2021-2022 Y-T-D 5/31/2022	2021-2022 YE ESTIMATE	2022-2023 PROPOSED BUDGET	2021-2022/ 2022-2023 % CHANGE
CONTRACTUAL AGREEMENTS								
232.00	Engineering & Maps	\$ -	\$ 512	\$ 4,000	\$ 550	\$ 825	\$ 2,500	-37.5%
247.00	Insurance Expense	2,713	3,108	3,250	4,209	5,065	4,000	23.1%
367.00	TCEQ Annual System Fees	4,476	4,476	4,476	4,376	4,376	5,000	11.7%
710.00	Franchise Fee-W&WW	24,996	24,996	24,996	16,664	25,000	33,000	32.0%
710.10	Groundwater Conservation Fees	22,635	21,502	24,000	14,032	26,516	25,000	4.2%
710.20	Collier Groundwater Contract	13,500	10,800	10,800	5,400	10,800	12,000	11.1%
	SUBTOTAL CONTRACTUAL	\$ 68,320	\$ 65,394	\$ 71,522	\$ 45,231	\$ 72,582	\$ 81,500	14.0%
SUPPLIES / MAINTENANCE								
234.00	Maintenance Agreements	\$ -	\$ -	\$ 1,000	\$ -	\$ 500	\$ 1,000	0.0%
238.00	Office Supplies	228	-	250	27	500	1,000	300.0%
239.00	Postage Service / Maintenance	7,001	8,122	7,500	5,453	8,850	9,500	26.7%
245.00	Water Meter Maintenance	-	1,304	5,000	604	805	6,000	20.0%
245.10	Storage Tank Inspections	3,000	2,645	3,500	995	3,000	3,500	0.0%
282.00	Printing Expense	-	1,072	3,000	3,942	5,255	6,000	100.0%
329.00	Uniform Expense	1,006	665	1,200	555	740	5,000	316.7%
350.00	Building Maintenance & Repair	1,803	296	2,000	-	500	5,000	150.0%
351.00	Water Quality Sampling	3,902	3,849	4,000	1,149	1,625	4,000	0.0%
354.00	General R&M Water System	15,228	10,661	125,000	21,268	28,357	125,000	0.0%
355.00	Water Treatment Chemicals	10,454	12,018	12,000	7,178	11,000	16,500	37.5%
356.00	Vehicle / Equipment Expense	4,916	1,682	3,000	3,125	5,180	4,000	33.3%
360.00	Ground Maint / Landscaping	5,125	5,765	20,150	2,020	4,800	5,060	-74.9%
476.00	Valves and Hydrants	-	-	50,000	-	5,000	50,000	0.0%
477.40	Well Maintenance Program	9,857	15,238	225,000	7,430	60,500	225,000	0.0%
528.00	Equipment & Supplies	9,663	6,543	8,000	1,671	4,000	6,810	-14.9%
528.20	Traffic Control Supplies	-	162	500	-	-	1,500	200.0%
	SUBTOTAL SUPPLIES / MAINTENANCE	\$ 72,185	\$ 70,022	\$ 471,100	\$ 55,417	\$ 140,612	\$ 474,870	0.8%
UTILITIES & GASOLINE								
362.00	Gas / Oil Expense	\$ 4,126	\$ 5,474	\$ 3,000	\$ 5,715	\$ 7,625	\$ 10,000	233.3%
411.00	Gas and Electricity	94,433	91,583	110,000	67,676	102,500	110,000	0.0%
411.10	Telephone Expense	670	789	300	628	950	1,000	233.3%
411.20	Cell Phone Expense	494	896	1,200	698	1,035	1,200	0.0%
	SUBTOTAL UTILITIES & GASOLINE	\$ 99,723	\$ 98,743	\$ 114,500	\$ 74,716	\$ 112,110	\$ 122,200	6.7%
TRAINING / DUES / MISC.								
705.00	Membership Dues	\$ 780	\$ -	\$ 750	\$ 105	\$ 300	\$ 1,250	66.7%
724.00	Travel / Training	1,856	1,783	3,865	2,962	3,950	2,500	-35.3%
770.00	Miscellaneous	388	437	1,000	486	1,000	1,000	0.0%
	SUBTOTAL TRAINING / DUES / MISC.	\$ 3,024	\$ 2,220	\$ 5,615	\$ 3,553	\$ 5,250	\$ 4,750	-15.4%
CAPITAL OUTLAY								
480.00	Asset Purchase	-	-	-	13,302	26,604	-	-
482.00	Minor Computer Software	\$ -	\$ -	\$ 1,770	\$ -	\$ -	\$ 2,500	41.2%
486.00	Minor Equipment	-	-	-	-	-	-	-
486.10	Major Equipment	-	-	31,000	-	-	-	-
488.00	Equipment	-	3,579	-	-	-	-	-
	SUBTOTAL CAPITAL OUTLAY	\$ -	\$ 3,579	\$ 32,770	\$ 13,302	\$ 26,604	\$ 2,500	-
	WATER DEPARTMENT	\$ 243,252	\$ 239,958	\$ 695,507	\$ 192,219	\$ 357,158	\$ 685,820	-1.4%

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

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

EXPENDITURES	2019-2020	2020-2021	2021-2022	2021-2022	2022-2023	2021-2022/
	ACTUAL	ACTUAL	BUDGET	ESTIMATE	PROPOSED BUDGET	2022-2023 CHANGE
Contractual Agreements	\$ 330,686	\$ 274,070	\$ 367,130	\$ 294,405	\$ 307,900	-16.1%
Supplies and Maintenance	6,919	8,604	20,120	14,681	27,140	34.9%
Utilities and Gasoline	6,667	6,419	6,265	6,986	7,730	23.4%
Training / Dues / Miscellaneous	1,032	707	2,550	1,072	2,500	-2.0%
Capital Outlay	-	-	-	-	1,500	
TOTAL	\$ 345,304	\$ 289,799	\$ 396,065	\$ 317,144	\$ 346,770	-12.4%

PERSONNEL (IN FULL TIME EQUIVALENT)	2019-2020	2020-2021	2021-2022	2021-2022	2022-2023	2021-2022/
	ACTUAL	ACTUAL	BUDGET	ESTIMATE	PROPOSED BUDGET	2022-2023 CHANGE
Public Works Director	1	1	1	1	1	0
Operations Manager			1	1	1	0
Public Works Foreman	1	1	1	1	1	0
Public Works Worker	4	4	3	3	3	0
Support Specialist/Utility Billing	1	1	1	1	1	0
TOTAL PERSONNEL	7	7	7	7	7	0

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

PERFORMANCE MEASURES	2019-2020	2020-2021	2021-2022	2021-2022	2022-2023	2021-2022/
	ACTUAL	ACTUAL	BUDGET	ESTIMATE	PROPOSED BUDGET	2022-2023 CHANGE
Televise services & main lines	4000	4000	4500	4500	10000	5500
Clean main lines	120000	120000	120000	120000	150000	30000
Install rain water catch basins	4	4	5	5	15	10
Install clean out plugs/caps	3	3	5	5	8	3
Smoke test main lines	0	0	0	0	0	0

**TOWN OF PANTEGO
WATER AND SEWER OPERATING FUND
DEPARTMENTAL DETAIL - EXPENSES
SEWER DEPARTMENT (200-202)
FOR FY 2022/2023 BUDGET**

ACC. NUM.	ACCOUNT DESCRIPTION	2019-2020		2021-2022		2022-2023		2021-2022/ 2022-2023 % CHANGE
		ACTUAL	ACTUAL	ADOPTED BUDGET	Y-T-D 5/31/2022	2021-2022 YE ESTIMATE	2022-2023 PROPOSED BUDGET	
CONTRACTUAL AGREEMENTS								
232.00	Engineering and Maps	\$ -	\$ -	\$ 500	\$ -		\$ 1,000	100.0%
247.00	Insurance Expense	\$ 1,357	\$ 1,554	\$ 1,630	\$ 2,979	\$ 3,405	\$ 1,900	16.6%
284.00	Arlington Sewer Charge	102,939	115,166	110,000	68,706	121,000	125,000	13.6%
284.10	Fort Worth Sewer Charge	226,390	157,350	255,000	89,572	170,000	180,000	-29.4%
	SUBTOTAL CONTRACTUAL	\$ 330,686	\$ 274,070	\$ 367,130	\$ 161,257	\$ 294,405	\$ 307,900	-16.1%
SUPPLIES / MAINTENANCE								
329.00	Uniform Expense	1,115	665	1,200	477	715	5,000	316.7%
354.00	General Sewer System Repair	2,620	2,150	7,500	6,494	9,741	15,000	100.0%
360.00	Grounds Maint/Landscaping	725	922	3,720	360	800	1,100	-70.4%
528.00	Equipment & Supplies	2,459	4,867	6,500	959	2,225	4,540	-30.2%
528.10	Filtration Supplies	-	-	1,200	-	1,200	1,500	25.0%
	SUBTOTAL SUPPLIES / MAINTENANCE	\$ 6,919	\$ 8,604	\$ 20,120	\$ 8,290	\$ 14,681	\$ 27,140	34.9%
UTILITIES & GASOLINE								
362.00	Gas / Oil Expense	\$ -	\$ -	\$ 500	\$ -	\$ 500	\$ 1,000	100.0%
411.00	Gas and Electricity	5,503	4,733	5,000	2,855	4,500	5,000	0.0%
411.10	Telephone Expense	670	789	165	628	956	700	324.2%
411.20	Cell Phone Expense	494	896	600	698	1,030	1,030	71.7%
	SUBTOTAL UTILITIES & GASOLINE	\$ 6,667	\$ 6,419	\$ 6,265	\$ 4,180	\$ 6,986	\$ 7,730	23.4%
TRAINING / DUES / MISC.								
724.00	Travel / Training	\$ 1,032	\$ 404	\$ 1,550	\$ 147	\$ 200	\$ 1,500	-3.2%
770.00	Miscellaneous	-	303	1,000	654	872	1,000	0.0%
	SUBTOTAL TRAINING / DUES / MISC.	\$ 1,032	\$ 707	\$ 2,550	\$ 801	\$ 1,072	\$ 2,500	-2.0%
CAPITAL OUTLAY								
486.00	Minor Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500	
488.00	Equipment (Asset Purchase)	-	-	-	-	-	-	
	SUBTOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500	
	SEWER DEPARTMENT	\$ 345,304	\$ 289,799	\$ 396,065	\$ 174,527	\$ 317,144	\$ 346,770	-12.4%



Water and Sewer

Construction and Infrastructure Funds

**TOWN OF PANTEGO - ENTERPRISE FUND
SEWER CONSTRUCTION FUND (700)
STATEMENT OF REVENUES AND EXPENSES
FOR FY 2022/2023 BUDGET**

DESCRIPTION	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ADOPTED BUDGET	2021-2022 Y-T-D 5/31/2022	2021-2022 YE ESTIMATE	2022-2023 PROPOSED BUDGET
ESTIMATED BEGINNING NET POSITION	\$ 15,726	\$ 15,912	\$ 15,929	\$ 15,929	\$ 15,929	\$ (0)
REVENUES						
901.00 Interest Revenue	\$ 186	\$ 17	\$ 25	\$ 15	\$ 90	\$ -
410.00 Insurance Revenue	-	-	-	-	-	-
TOTAL REVENUES	\$ 186	\$ 17	\$ 25	\$ 15	\$ 90	\$ -
OTHER SOURCES						
Transfer In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES AND OTHER SOURCES	\$ 186	\$ 17	\$ 25	\$ 15	\$ 90	\$ -
EXPENSES						
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
TOTAL EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER USES						
Transfer Out	\$ -	\$ -	\$ -	\$ -	\$ 16,019	\$ -
TOTAL EXPENSES AND OTHER USES	\$ -	\$ -	\$ -	\$ -	\$ 16,019	\$ -
ESTIMATED CHANGE IN NET POSITION	\$ 186	\$ 17	\$ 25	\$ 15	\$ (15,929)	\$ -
ESTIMATED ENDING NET POSITION	\$ 15,912	\$ 15,929	\$ 15,954	\$ 15,944	\$ (0)	\$ -

**TOWN OF PANTEGO - ENTERPRISE FUND
2019 CO ISSUE CAPITAL PROJECT FUND (719)
STATEMENT OF REVENUES AND EXPENSES
FOR FY 2022/2023 BUDGET**

DESCRIPTION	2019-2020	2020-2021	2021-2022	2021-2022	2021-2022	2022-2023
	ACTUAL	ACTUAL	ADOPTED BUDGET	Y-T-D 6/30/2022	YE ESTIMATE	PROPOSED BUDGET
ESTIMATED BEGINNING NET POSITION	\$ 2,200,286	\$ 2,061,767	\$ 1,793,946	\$ 1,793,946	\$ 1,793,946	\$ 47,452
REVENUES						
901.00 Interest Revenue	\$ 25,657	\$ 2,099	\$ 700	\$ 910	\$ 1,200	\$ 300
TOTAL REVENUES	\$ 25,657	\$ 2,099	\$ 700	\$ 910	\$ 1,200	\$ 300
OTHER SOURCES						
Issue of Certificates of Obligation						
800.11 CO Premium						
800.12 CO Discount						
Transfer In from GF Ad-Valorem Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES AND OTHER SOURCES	\$ 25,657	\$ 2,099	\$ 700	\$ 910	\$ 1,200	\$ 300
EXPENSES						
Capital Outlay						
614.00 CO Issue Agent Fee				\$ -		
616.00 CO Issue Cost				-		
616.00 Refund on Issue Cost				-		
750.20 Pioneer Water Line	-	73,800	900,112	1,214,562	1,364,200	-
750.30 Country Club Sanitary Sewer	-	54,653		-	-	-
750.40 Peachtree Kidd Sanitary Sewer	-	-	123,568	264,390	330,000	-
477.00 Kimley-Horn Engineering	164,176	141,468	86,224	38,914	50,756	-
719 fund						
TOTAL EXPENSES	\$ 164,176	\$ 269,920	\$ 1,109,904	\$ 1,517,866	\$ 1,744,956	\$ -
OTHER USES						
Transfer Out						
to 319 overage	\$ -	\$ -	\$ -	\$ -	\$ 2,738	\$ -
TOTAL EXPENSES AND OTHER USES	\$ 164,176	\$ 269,920	\$ 1,109,904	\$ 1,517,866	\$ 1,747,694	\$ -
ESTIMATED CHANGE IN NET POSITION	\$ (138,519)	\$ (267,821)	\$ (1,109,204)	\$ (1,516,956)	\$ (1,746,494)	\$ 300
ESTIMATED ENDING NET POSITION	\$ 2,061,767	\$ 1,793,946	\$ 684,742	\$ 276,990	\$ 47,452	\$ 47,752

**TOWN OF PANTEGO - ENTERPRISE FUND
WATER INFRASTRUCTURE FUND (750)
STATEMENT OF REVENUES AND EXPENSES
FOR FY 2022/2023 BUDGET**

DESCRIPTION	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ADOPTED BUDGET	2021-2022 Y-T-D 6/30/2020	2021-2022 YE ESTIMATE	2022-2023 PROPOSED BUDGET
ESTIMATED BEGINNING NET POSITION	\$ 417,468	\$ 521,435	\$ 673,356	\$ 673,356	\$ 673,356	\$ 200,100
REVENUES						
104.00 Infrastructure Fees	\$ 316,838	\$ 313,658	\$ 315,000	\$ 230,560	\$ 307,060	\$ 315,000
415.01 Penalties	2,428	3,923	3,500	3,109	4,000	3,750
901.00 Interest Revenue	4,539	512	575	1,082	3,050	5,250
TOTAL REVENUES	\$ 323,805	\$ 318,092	\$ 319,075	\$ 234,751	\$ 314,110	\$ 324,000
EXPENSES						
Capital Outlay						
476.00 Valves/Hydrants/Extensions	\$ -	\$ 12,353				
477.40 Well Maintenance Program	-	-				
477.50 303 Pump Station Cossover	-	-	250,000	-		
477.70 Emergency Interconnect	178,333	207		-		
477.80 Transition Study	25,438			14,877	14,877	
480.00 Asset Purchases	-	-		-	-	
477.90 2020 Water Rate Study	16,068	11,179	11,000	1,937	1,937	
477.95 SB 3 Emer. Prep Plan			13,500	13,500	13,500	
750.47 Chloramine Transition Study			25,000	28,481	28,481	
750.48 N/S Wtr Transmission Line Rehab				47,329	728,570	
750.49 303 Rehab						
750.50						
750.60 Lift Station Emergency Repair						
TOTAL EXPENSES	\$ 219,838	\$ 23,739	\$ 299,500	\$ 106,124	\$ 787,365	\$ -
OTHER USES						
Transfers Out	\$ -	\$ 142,433	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER USES	\$ 219,838	\$ 166,172	\$ 299,500	\$ 106,124	\$ 787,365	\$ -
ESTIMATED CHANGE IN NET POSITION	\$ 103,967	\$ 151,920	\$ 19,575	\$ 128,627	\$ (473,255)	\$ 324,000
ESTIMATED ENDING NET POSITION	\$ 521,435	\$ 673,356	\$ 692,931	\$ 801,983	\$ 200,100	\$ 524,100



SUPPLEMENTAL INFORMATION

**FISCAL YEAR 2022-2023
SUPPLEMENTAL REQUESTS**

TOWN OF PANTEGO
List of City Manager Approved Supplemental Requests (Decision Packages)
FY 2022-2023

Item	FUND	DEPARTMENT/ACCT#	Supplemental Description (Short Name)	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
1	100	140-various	1 new PD officer for SRO offset by Grant / PCA	80,576	80,576	80,576		
2	100	150-various	2 new Firefighters offset by grant	61,934	185,802	185,802		
3	court	825-5-000-448	remodel of fire training room for clerks	68,300				
4	court	800-5-000-480	security of fire training room for clerks	18,000				
5								
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TOWN OF PANTEGO
Decision Package Ranking Sheet
FY 2022-2023

Item	Fund/Dept.	DEPT/Acct#	Supplemental Description (Short Name)	Cost	2022-2023	Future Years
1	court	825-5-000-448	remodel of fire training room for clerks	68,300	68,300	
2	court	800-5-000-480	security of fire training room for clerks	18,000	18,000	
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						

Total Number of Supplementals:

TOTAL: \$ 86,300 \$ 86,300 \$ -

**FISCAL YEAR 2022-2023
INTERFUND TRANSFERS**

TOWN OF PANTEGO
Summary of ALL Transfers
FY 2022-2023 Budget

General Fund		
From Water & Sewer Operating Fund	\$	460,609
From Street Improvement Fund		125,268
From Court Security Fund		-
From PEDC - General Fund		303,600
From PEDC - CRB		15,000
To Capital Projects Fund		-
General Fund Net Transfers		<u>\$ 904,477</u>
Water & Sewer Operating Fund		
To General Fund	\$	(460,609)
Water & Sewer Net Transfers		<u>\$ (460,609)</u>
Street Improvement Fund		
To General Fund	\$	(125,268)
Street Improvement Net Transfers		<u>\$ (125,268)</u>
Capital Projects Fund		
From General Fund	\$	-
Capital Projects Fund Net Transfers		<u>\$ -</u>
Court Security Fund		
To General Fund	\$	-
Court Security Net Transfers		<u>\$ -</u>
PEDC		
To General Fund	\$	(303,600)
To General Fund for CRB		(15,000)
PEDC Net Transfers		<u>\$ (318,600)</u>

**Town of Pantego
Interfund Transfers Detail
FY 2022-2023 Budget**

	General Fund	Water & Sewer Operating Fund	Street Improvement Fund	Capital Project Fund	Court Security Fund
Transfer from Water & Sewer Operating Fund to the General Fund Transfer is for General Fund labor costs relating to the Water & Sewer Fund operations	\$ 460,609	\$ (460,609)			
Transfer from Street Improvement Fund to the General Fund Transfer is for General Fund labor costs relating to Street Maintenance	125,268		\$ (125,268)		
Transfer from General Fund to the Capital Project Fund for equipment replacement				\$ -	
Transfer from Court Security Fund to the General Fund Transfer is to cover approx. 40% of one (1)Warrant Officer's salary for Court security responsibilities	-				\$ -
Total Interfund Transfers	\$ 585,877	\$ (460,609)	\$ (125,268)	\$ -	\$ -

**Town of Pantego
Transfers from Component Unit
Pantego Economic Development Corporation (PEDC)
FY 2022-2023 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	\$ 303,600	\$ (303,600)
Transfer From Pantego Economic Development To the General Fund Transfer is for Community Relations Board Board (CRB) expenses	15,000	(15,000)
Total PEDC Transfers to General Fund	\$ 318,600	\$ (318,600)



PANTEGO ECONOMIC DEVELOPMENT CORPORATION FISCAL YEAR 2022-2023 BUDGET

BOARD OF DIRECTORS:

Tori Roemmich, President
Jeff Brown, Vice President
Larissa Peterson, Secretary
Fred Adair, Director
Tommy Teasdale, Director
John Valentine, Director
Rob Walker, Director

TOWN STAFF:

Joe Ashton, City Manager
Leslie Galloway, City Secretary
Sean Smith, Finance Director
Cathy Allen, Economic Development Coordinator
Bob Neal, Public Works Director

**Pantego Economic Development Corporation Budget
 COMBINED Statement of Revenues and Expenditures
 Fiscal Year 2022-2023**

	<u>Operating Fund</u>	<u>901 Debt Service Fund</u>	<u>Total</u>
Estimated Beginning Fund Balance	\$ 880,742	\$ -	\$ 880,742
REVENUES			
Sales Tax Revenue	\$ 752,386	\$ -	\$ 752,386
Oil and Gas Royalty	750		750
Other Revenue	-		-
Interest Income	9,500	-	9,500
TOTAL REVENUE	\$ 762,636	\$ -	\$ 762,636
EXPENDITURES			
Auditing Contractual Service	3,000		\$ 3,000
Contract Services	45,000	-	\$ 45,000
Marketing and Advertising	75,238	-	\$ 75,238
Activities	15,000	-	\$ 15,000
Park Operations/Maintenance	76,500	-	\$ 76,500
Travel/Training/Arlington ChamberOther	21,900	-	\$ 21,900
Economic Development Grants	80,000	-	\$ 80,000
Bicentennial Park	95,000	-	\$ 95,000
303 Corridor Projects	50,000		\$ 50,000
Marquee Signage	40,000		\$ 40,000
Park Row Corridor Improvements & Promo.	380,000		\$ 380,000
TOTAL EXPENDITURES	\$ 881,638	\$ -	\$ 881,638
TRANSFERS OUT			
Transfer to GF (Admin Fees)	\$ 118,854	\$ -	\$ 118,854
Transfer to GF (Park Maintenance)	119,755	-	119,755
Transfer to GF EDC Coordinator	64,991		64,991
Transfer to GF (CRB)	15,000	-	15,000
TOTAL TRANSFERS OUT	\$ 318,600	\$ -	\$ 318,600
Change in Fund Balance	(437,602)	-	(437,602)
Estimated Ending Fund Balance	\$ 443,140	\$ -	\$ 443,140

**Pantego Economic Development Corporation
Project & Operating Fund Budget for Fiscal Year 2022-2023**

	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ADOPTED BUDGET	YTD ACTUAL 31-May-22	2021-2022 YEAR END ESTIMATE	2022-2023 BUDGET
ESTIMATED BEGINNING FUND BALANCE	\$ 960,229	\$ 771,052	\$ 772,683	\$ 772,683	\$ 772,683	\$ 880,742
REVENUES						
Sales Tax Revenue	\$ 457,186	\$ 494,952	680,160	\$ 494,127	752,248	752,386
Oil & Gas Revenues	\$ 16	\$ 435	500	492	650	750
Other Revenue	-	-	-	4,000	4,000	-
Interest Income	8,575	1,530	1,350	3,869	6,400	9,500
TOTAL REVENUE	\$ 465,777	\$ 496,917	\$ 682,010	\$ 502,488	\$ 763,298	\$ 762,636
EXPENDITURES						
Professional Fees						
Auditing Contractual Service	\$ 3,000	\$ 3,000	3,000	3,000	3,000	3,000
Contract Services (Legal and Consulting)	\$ 21,777	\$ 39,809	\$ 10,000	\$ 14,206	\$ 45,000	\$ 45,000
EDC Coordinator - Moved to Transfer to GF	43,635	63,892	-	-	-	-
Total Professional Fees	68,412	106,701	13,000	17,206	\$ 48,000	\$ 48,000
Marketing and Advertising						
Arlington Chamber of Commerce	\$ 12,000	\$ 12,000	-	-	-	-
Marketing and Advertising	44,740	57,431	68,016	59,567	80,180	75,238
Total Marketing & Advertising	\$ 56,740	\$ 69,431	68,016	\$ 59,567	80,180	75,238
Activities						
Seasonal Decorations(Tree Lighting)	\$ 12,570	\$ 9,422	15,000	\$ 7,663	9,372	15,000
Total Activities	\$ 12,570	\$ 9,422	\$ 15,000	\$ 7,663	\$ 9,372	\$ 15,000
Park Maintenance						
Landscaping and Improvements	\$ 14,707	\$ 9,859	15,000	\$ 5,329	10,000	12,000
Sprinkler System Maintenance	374	130	750	20	100	500
General Maintenance and Repair	16,495	10,377	30,000	11,462	11,200	30,000
Statue Maintenance	9	4,000	4,000	-	4,000	4,000
Splash Pad Maintenance	-	2,843	28,000	2,080	8,000	28,000
Volleyball Court Maintenance	-	-	2,000	2,050	2,000	2,000
Total Maintenance	\$ 31,585	\$ 27,209	79,750	\$ 20,941	35,300	76,500
Other						
Postage Service/Maintenance	\$ 905	\$ 1,078	500	\$ 12	1,300	1,650
Arlington Chamber of Commerce -Membership	-	-	12,000	-	12,000	12,000
Natural Gas/Electricity	\$ 5,212	\$ 5,420	5,000	4,357	5,061	5,250
Training/Travel	826	1,075	2,500	-	1,500	1,500
Miscellaneous	1,606	2,132	1,500	912	1,250	1,500
Total Other	\$ 8,549	\$ 9,705	21,500	\$ 5,281	21,111	21,900
Projects						
Economic Development Incentives	\$ 3,581	\$ 25,538	80,000	\$ 68,029	70,000	80,000
Bicentennial Park Project	\$ 35,327	\$ -	85,000	9,555	50,000	95,000
Pantego Arch Lighting	\$ 13,560	\$ -	-	-	-	-
303 Corridor	-	-	-	-	-	50,000
Marquee Signage	-	-	-	-	-	40,000
Park Row Corridor Improvements & Promotion	-	14,165	385,000	-	80,000	380,000
Gift Card Program	30,000	21,115	-	-	-	-
Economic Development Projects (General)	215,815	-	-	-	-	-
Total Projects / Economic Incentives	298,283	60,818	550,000	77,584	200,000	645,000
TOTAL EXPENDITURES	476,139	283,286	747,266	188,242	393,963	881,638
TRANSFERS OUT						
Transfer to Debt Service Fund (Reserves)	-	-	-	-	-	-
Transfer to General Fund (Admin Fees)	\$ 68,040	\$ 100,000	\$ 99,348	\$ 66,232	\$ 99,348	\$ 118,854
Transfer to General Fund (Park Maint)	98,775	100,000	89,928	59,952	89,928	119,755
Transfer to GF EDC Coordinator	-	-	60,000	40,000	60,000	64,991
Transfer to General Fund (CRB)	12,000	12,000	12,000	8,000	12,000	15,000
Total Transfers Out	\$ 178,815	\$ 212,000	261,276	\$ 174,184	\$ 261,276	318,600
TOTAL EXPENDITURES & TRANSFERS OUT	\$ 654,954	\$ 495,286	\$ 1,008,542	\$ 362,426	\$ 655,239	\$ 1,200,238
CHANGE IN FUND BALANCE	(189,177)	1,631	(326,532)	140,063	108,059	(437,602)
ESTIMATED ENDING FUND BALANCE	\$ 771,052	\$ 772,683	\$ 446,151	\$ 912,745	\$ 880,742	\$ 443,140

**Pantego Economic Development Corporation
Debt Service Fund Budget for Fiscal Year 2022-2023**

	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ADOPTED BUDGET	YTD ACTUAL 31-May-22	2021-2022 YEAR END ESTIMATE	2022-2023 BUDGET
ESTIMATED BEGINNING FUND BALANCE	\$ 199,839	\$ 190,879	\$ 194,693	\$ 194,693	\$ 194,693	\$ -
<u>REVENUES</u>						
Sales Tax Revenue	\$ 187,439	\$ 197,574	\$ -	\$ 69	\$ 69	
Interest Income	1,507	102	-	24	24	
TOTAL REVENUE	<u>\$ 188,946</u>	<u>\$ 197,675</u>	<u>\$ -</u>	<u>\$ 94</u>	<u>\$ 94</u>	<u>\$ -</u>
<u>EXPENSES</u>						
Principal Payment	\$ 175,000	\$ 180,000	\$ 190,000	\$ 190,000	\$ 190,000	
Interest Payment	22,906	13,861	4,684	4,788	4,788	
TOTAL EXPENDITURES	<u>\$ 197,906</u>	<u>\$ 193,861</u>	<u>\$ 194,684</u>	<u>\$ 194,788</u>	<u>\$ 194,788</u>	<u>\$ -</u>
<u>OTHER SOURCES/(USES)</u>						
Transfer from Operating Fund (Reserves)	\$ -	\$ -				
CHANGE IN FUND BALANCE	<u>(8,960)</u>	<u>3,814</u>	<u>(194,684)</u>	<u>(194,694)</u>	<u>(194,694)</u>	<u>-</u>
ESTIMATED ENDING FUND BALANCE	<u><u>\$ 190,879</u></u>	<u><u>\$ 194,693</u></u>	<u><u>\$ 9</u></u>	<u><u>\$ (0)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

2022 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Town of Pantego
 Taxing Unit Name _____ Phone (area code and number) _____

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

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	2021 total taxable value. Enter the amount of 2021 taxable value on the 2021 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 365,945,745
2.	2021 tax ceilings. Counties, cities and junior college districts. Enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary 2021 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 365,945,745
4.	2021 total adopted tax rate.	\$ 0.420000 /\$100
5.	2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.	
	A. Original 2021 ARB values:.....	\$ 9,417,318
	B. 2021 values resulting from final court decisions:.....	- \$ 8,648,478
	C. 2021 value loss. Subtract B from A. ³	\$ 768,840
6.	2021 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2021 ARB certified value:	\$ 0
	B. 2021 disputed value:	- \$ 0
	C. 2021 undisputed value. Subtract B from A. ⁴	\$ 0
7.	2021 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 768,840

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 366,714,585
9.	2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021. Enter the 2021 value of property in deannexed territory. ⁵	\$ 0
10.	2021 taxable value lost because property first qualified for an exemption in 2022. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2022 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2021 market value:..... \$ 0 B. Partial exemptions. 2022 exemption amount or 2022 percentage exemption times 2021 value:..... + \$ 1,260,720 C. Value loss. Add A and B. ⁶	\$ 1,260,720
11.	2021 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2022. Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021. A. 2021 market value: \$ 0 B. 2022 productivity or special appraised value: - \$ 0 C. Value loss. Subtract B from A. ⁷	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 1,260,720
13.	2021 captured value of property in a TIF. Enter the total value of 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2021 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	2021 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 365,453,865
15.	Adjusted 2021 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 1,534,906
16.	Taxes refunded for years preceding tax year 2021. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2021. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021. ⁹	\$ 15,939
17.	Adjusted 2021 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 1,550,845
18.	Total 2022 taxable value on the 2022 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values: \$ 379,748,180 B. Counties: Include railroad rolling stock values certified by the Comptroller's office:..... + \$ C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:..... - \$ 0 D. Tax increment financing: Deduct the 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2022 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹² - \$ 0 E. Total 2022 value. Add A and B, then subtract C and D.	\$ 379,748,180

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<p>Total value of properties under protest or not included on certified appraisal roll. ¹³</p> <p>A. 2022 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴..... \$ <u>10,263,096</u></p> <p>B. 2022 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵..... + \$ <u>12,037,880</u></p> <p>C. Total value under protest or not certified. Add A and B. \$ <u>22,300,976</u></p>	
20.	<p>2022 tax ceilings. Counties, cities and junior colleges enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶</p>	\$ <u>0</u>
21.	<p>2022 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷</p>	\$ <u>402,049,156</u>
22.	<p>Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021. Include both real and personal property. Enter the 2022 value of property in territory annexed. ¹⁸</p>	\$ <u>0</u>
23.	<p>Total 2022 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2021. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to exist-ing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2021 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2022. ¹⁹</p>	\$ <u>1,206,814</u>
24.	<p>Total adjustments to the 2022 taxable value. Add Lines 22 and 23.</p>	\$ <u>1,206,814</u>
25.	<p>Adjusted 2022 taxable value. Subtract Line 24 from Line 21.</p>	\$ <u>400,842,342</u>
26.	<p>2022 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰</p>	\$ <u>0.386896</u> /\$100
27.	<p>COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2022 county NNR tax rate. ²¹</p>	\$ _____/\$100

SECTION 2: Voter-Approval Tax Rate

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	<p>2021 M&O tax rate. Enter the 2021 M&O tax rate.</p>	\$ <u>0.371329</u> /\$100
29.	<p>2021 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$ <u>366,714,585</u>

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2021 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ <u>1,361,717</u>
31.	<p>Adjusted 2021 levy for calculating NNR M&O rate.</p> <p>A. M&O taxes refunded for years preceding tax year 2021. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021. + \$ <u>14,092</u></p> <p>B. 2021 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2022 captured appraised value in Line 18D, enter 0. - \$ <u>0</u></p> <p>C. 2021 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ <u>0</u></p> <p>D. 2021 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ <u>14,092</u></p> <p>E. Add Line 30 to 31D.</p>	\$ <u>1,375,809</u>
32.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>400,842,342</u>
33.	2022 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ <u>0.343229</u> /\$100
34.	<p>Rate adjustment for state criminal justice mandate. ²³</p> <p>A. 2022 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ <u>0</u></p> <p>B. 2021 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ <u>0</u> /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ <u>0</u> /\$100
35.	<p>Rate adjustment for indigent health care expenditures. ²⁴</p> <p>A. 2022 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. \$ <u>0</u></p> <p>B. 2021 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose. - \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ <u>0</u> /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ <u>0</u> /\$100

²² [Reserved for expansion]
²³ Tex. Tax Code § 26.044
²⁴ Tex. Tax Code § 26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p>Rate adjustment for county indigent defense compensation. ²⁵</p> <p>A. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose \$ _____ 0</p> <p>B. 2021 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose. \$ _____ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ _____ 0/\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100. \$ _____ 0/\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ _____ 0/\$100
37.	<p>Rate adjustment for county hospital expenditures. ²⁶</p> <p>A. 2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022. \$ _____ 0</p> <p>B. 2021 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021. \$ _____ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ _____ 0/\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100. \$ _____ 0/\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ _____ 0/\$100
38.	<p>Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in 2021. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year \$ _____ 0</p> <p>B. Expenditures for public safety in 2021. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year. \$ _____ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ _____ 0/\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ _____ 0/\$100
39.	<p>Adjusted 2022 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ _____ 0.343229/\$100
40.	<p>Adjustment for 2021 sales tax specifically to reduce property values. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2021 should complete this line. These entities will deduct the sales tax gain rate for 2022 in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2021, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ _____ 369,556</p> <p>B. Divide Line 40A by Line 32 and multiply by \$100 \$ _____ 0.092194/\$100</p> <p>C. Add Line 40B to Line 39.</p>	\$ _____ 0.435423/\$100
41.	<p>2022 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ _____ 0.450662/\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p>Disaster Line 41 (D41): 2022 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ _____ /\$100 0
42.	<p>Total 2022 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes,</p> <p>(2) are secured by property taxes,</p> <p>(3) are scheduled for payment over a period longer than one year, and</p> <p>(4) are not classified in the taxing unit’s budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁸</p> <p>Enter debt amount \$ <u>177,395</u></p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ <u>0</u></p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ <u>0</u></p> <p>D. Subtract amount paid from other resources - \$ <u>0</u></p> <p>E. Adjusted debt. Subtract B, C and D from A.</p>	\$ <u>177,395</u>
43.	Certified 2021 excess debt collections. Enter the amount certified by the collector. ²⁹	\$ _____ 0
44.	Adjusted 2022 debt. Subtract Line 43 from Line 42E.	\$ <u>177,395</u>
45.	<p>2022 anticipated collection rate.</p> <p>A. Enter the 2022 anticipated collection rate certified by the collector. ³⁰ <u>100.00</u> %</p> <p>B. Enter the 2021 actual collection rate. <u>99.30</u> %</p> <p>C. Enter the 2020 actual collection rate. <u>100.15</u> %</p> <p>D. Enter the 2019 actual collection rate. <u>100.07</u> %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³¹</p>	<u>100.00</u> %
46.	2022 debt adjusted for collections. Divide Line 44 by Line 45E.	\$ <u>177,395</u>
47.	2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>402,049,156</u>
48.	2022 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ <u>0.044122</u> /\$100
49.	2022 voter-approval tax rate. Add Lines 41 and 48.	\$ <u>0.494784</u> /\$100
D49.	<p>Disaster Line 49 (D49): 2022 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	\$ _____ /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2022 county voter-approval tax rate.	\$ _____ 0 /\$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November 2021 or May 2022, enter the Comptroller’s estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller’s Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2021, enter 0.	\$ _____ 0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2021 or in May 2022. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2021. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ _____ 369,556
53.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ 402,049,156
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ _____ 0.091919 /\$100
55.	2022 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ 0.386896 /\$100
56.	2022 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2021 or in May 2022. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2021.	\$ _____ 0.386896 /\$100
57.	2022 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ _____ 0.494784 /\$100
58.	2022 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ _____ 0.402865 /\$100

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

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ _____ 0
60.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ 402,049,156
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ _____ 0 /\$100
62.	2022 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ _____ 0.402865 /\$100

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

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

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

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

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	2021 unused increment rate. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate. If the number is less than zero, enter zero.	\$ <u>0.040767</u> /\$100
64.	2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero.	\$ <u>0.032299</u> /\$100
65.	2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$ <u>0</u> /\$100
66.	2022 unused increment rate. Add Lines 63, 64 and 65.	\$ <u>0.073066</u> /\$100
67.	2022 voter-approval tax rate, adjusted for unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ <u>0.475931</u> /\$100

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴⁴

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴⁵

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2022 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ <u>0.343229</u> /\$100
69.	2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>402,049,156</u>
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ <u>0.124362</u> /\$100
71.	2022 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ <u>0.044122</u> /\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ <u>0.511713</u> /\$100

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

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

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

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

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.

³⁹ Tex. Tax Code § 26.013(a)
⁴⁰ Tex. Tax Code § 26.013(c)
⁴¹ Tex. Tax Code §§ 26.0501(a) and (c)
⁴² Tex. Local Gov't Code § 120.007(d), effective Jan. 1, 2022
⁴³ Tex. Tax Code § 26.063(a)(1)
⁴⁴ Tex. Tax Code § 26.012(8-a)
⁴⁵ Tex. Tax Code § 26.063(a)(1)
⁴⁶ Tex. Tax Code § 26.042(b)
⁴⁷ Tex. Tax Code § 26.042(f)

ORDINANCE NO. 22-897

AN ORDINANCE OF THE TOWN OF PANTEGO, TEXAS, APPROVING AND ADOPTING A BUDGET FOR THE TOWN FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2022 AND ENDING SEPTEMBER 30, 2023; PROVIDING THAT EXPENDITURES FOR SAID FISCAL YEAR SHALL BE MADE IN ACCORDANCE WITH SAID BUDGET; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING 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 budget officer of the Town of Pantego, Texas, has heretofore filed with the Town Secretary a proposed budget for the Town covering the fiscal year October 1, 2022 through September 30, 2023, and providing that expenditures for said fiscal year shall be made in accordance with said budget, and providing an effective date; and

WHEREAS, the proposed budget has been on file with the Town Secretary prior to the 30th day before the date the governing body of the municipality makes its tax levy for the fiscal year; and

WHEREAS, the proposed budget has been available for inspection by any person upon request, and has been posted on the Town's website; and

WHEREAS, The Town of Pantego, Texas, held the public hearing on September 12, 2022, during a regularly scheduled Town Council Meeting at 6:30 p.m. held in the Town Council Chambers located at Town Hall 1614 S. Bowen Road, which was after the 15th day after the date the proposed budget was filed with the Town Secretary, but before the date the governing body made its tax levy; and

WHEREAS, notice of the public hearing was duly published not earlier than the 30th or later than the 10th day before the date of the hearing as required by law; and

WHEREAS, the Town Council studied the Budget and listened to the comments of the taxpayers at the public hearing held thereon and has determined that the Budget, a copy of which is attached hereto as Exhibit "A" and incorporated herein for all purposes, is in the best interest of the Town; and

WHEREAS, at the conclusion of the public hearing, the governing body of the Town took action on the proposed budget by record vote, which vote is duly recorded below.

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

SECTION 1. The budget for the fiscal year October 1, 2022 through September 30, 2023, attached hereto as "Exhibit A" and incorporated herein, shall be adopted as presented; and is hereby appropriated from the funds indicated and for such purposes, respectively, such sums of money for such projects, operations, activities, purchases, accounts and other expenditures as proposed in the attached budget.

SECTION 2. The Town Council shall review the condition of the budget periodically.

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

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

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

SECTION 6. Town Council approves a staff of 48 full-time and 11 part-time employees.

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

This budget will raise more total property taxes than last year's budget by an amount of \$407,506, which is a 27% increase, and of that amount \$4,769 is tax revenue to be raised from new property added to the tax roll this year.

The municipal property tax rate for the preceding fiscal year was \$0.420000 per \$100.

The municipal property tax rates that have been adopted or calculated for the current fiscal year for which this budget is adopted, are as follows:

(A) the property tax rate is \$0.475931 per \$100;

(B) the No-New Revenue tax rate is \$0.386896 per \$100;

(C) the Voter-Approval tax rate, adjusted for sales tax, is \$0.475931 per \$100;

(D) the De Minimis Rate tax rate is \$0.511713 per \$100 taxable property value after exemptions;

(E) the debt rate is \$0.044122 per \$100 taxable property value; and

(F) the total amount of municipal debt obligations is \$2,465,000.

SECTION 8. There is hereby appropriated for the following:

General Fund	\$ 5,968,655
General Obligations Debt Service Fund	\$ 177,375
Capital Projects/Equipment Replacement Fund	\$ 245,818
ARPA Funds Project Fund	\$ 315,000
Street Improvements Construction Fund	\$ 360,500
Shamburger Estate Fund	\$ 3,000
Court Security Fund	\$ 18,000
Court Technology Fund	\$ 73,886
Water and Sewer Operating Fund	\$ 1,032,590
Wastewater Construction Fund	\$ 0
Water Infrastructure Improvements Fund	\$ 0
Police Trust Fund	\$ 0
Donations Fund	\$ 0
PEDC Operating Fund	\$ 881,638

There are the following interfund transfers:

FROM	TO	AMOUNT
W & WW Operating Fund	General	\$ 460,609
PEDC Operating Fund	General Fund	\$ 318,600
Street Improvements Constr. Fund	General Fund	\$ 125,268
PEDC Sales Tax Revenue Fund	PEDC Operating Fund	\$ 752,386

SECTION 9. A copy of the approved Budget, including the cover page, shall be posted on the Town's website, along with the record vote of each member of the Town Council, as required by law. In addition, the Mayor shall file or cause to be filed a true and correct copy of this ordinance, along with the approved Budget attached hereto, with the Town Secretary, as required by law.

SECTION 10. It is hereby declared to be the intention of the Town Council that the phrases, clauses, sentences, paragraphs and sections of this Ordinance are severable, and if any phrase, clause, sentence, paragraph, or section of this Ordinance shall be declared unconstitutional by the valid judgment or decree of any court of competent jurisdiction, such unconstitutionality shall not affect any of the remaining phrases, clauses, sentences, paragraphs and sections of this ordinance, since the same would have been enacted by the Town Council without the incorporation in this Ordinance of any such unconstitutional phrase, clause, sentence, paragraph, or section.

SECTION 11. That the necessity for making and approving the budget for the fiscal year, as required by laws of the State of Texas, creates urgency and an emergency and requires that this Ordinance shall immediately take effect from and after its passage, as the law in such cases provides.

PASSED AND APPROVED ON THIS THE 12TH DAY OF SEPTEMBER 2022, BY A VOTE OF 5 AYES, 0 NAYS, AND 0 ABSTENTIONS AT A REGULAR MEETING OF THE TOWN COUNCIL OF THE TOWN OF PANTEGO, TEXAS.

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



[Handwritten signature of Mayor Russell Brewster]

MAYOR RUSSELL BREWSTER

APPROVED AS TO FORM:

[Handwritten signature of Carvan E. Adkins]

CITY ATTORNEY CARVAN E. ADKINS

ATTEST:

[Handwritten signature of Leslie E. Galloway]

CITY SECRETARY LESLIE E. GALLOWAY, TRMC

EXHIBIT "A"

This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	2021 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0.420000</u> / \$100
74.	Adjusted 2021 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2021 and the taxing unit calculated its 2021 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2021 worksheet due to a disaster, enter the 2021 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. - or - If a disaster occurred prior to 2021 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2021, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2021 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁸ Enter the final adjusted 2021 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2021 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ <u>0</u> / \$100
75.	Increase in 2021 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ <u>0.420000</u> / \$100
76.	Adjusted 2021 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>365,453,865</u>
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ <u>1,534,906</u>
78.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>400,842,342</u>
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ <u>0</u> / \$100
80.	2022 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ <u>0.475931</u> / \$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate.	\$ <u>0.386896</u> / \$100
As applicable, enter the 2022 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: <u>26</u>	
Voter-approval tax rate.	\$ <u>0.475931</u> / \$100
As applicable, enter the 2022 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue). Indicate the line number used: <u>67</u>	
De minimis rate.	\$ <u>0.511713</u> / \$100
If applicable, enter the 2022 de minimis rate from Line 72.	

SECTION 9: Taxing Unit Representative Name and Signature

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

print here → Wendy Burgess
 Printed Name of Taxing Unit Representative

sign here → *Wendy Burgess*
 Taxing Unit Representative

8-4-2022
 Date

⁴⁸ Tex. Tax Code §26.042(c)
⁴⁹ Tex. Tax Code §26.042(b)
⁵⁰ Tex. Tax Code §§ 26.04(c-2) and (d-2)

ORDINANCE NO. 22-899

AN ORDINANCE OF THE TOWN OF PANTEGO, TEXAS, AFFIXING AND LEVYING MUNICIPAL AD VALOREM TAXES AND EXEMPTIONS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2022 AND ENDING SEPTEMBER 30, 2023 AT THE RATE OF \$0.475931 PER ONE HUNDRED DOLLARS (\$100), AND FOR EACH YEAR THEREAFTER UNTIL OTHERWISE PROVIDED, ON ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE TOWN OF PANTEGO TO PROVIDE REVENUES FOR THE PAYMENT OF CURRENT EXPENSES AND ALL OUTSTANDING DEBTS OF THE TOWN; DIRECTING THE ASSESSMENT THEREOF; PROVIDING FOR DUE DATES AND DELINQUENT DATES FOR PAYMENT OF TAXES TOGETHER WITH PENALTIES AND INTEREST THEREON; APPROVING THE TAX ROLLS; REPEALING CONFLICTING ORDINANCES; PROVIDING FOR SAVINGS AND SEVERABILITY CLAUSES; AND DECLARING AN EFFECTIVE DATE.

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

WHEREAS, the Town Council of the Town of Pantego, Texas (hereinafter referred to as the Town) hereby finds that the tax for the fiscal year beginning October 1, 2022 and ending September 30, 2023, levied for current expenses of the Town and the general improvements of the Town and its property, must be levied to provide the revenue requirement for the budget for the ensuing year; and

WHEREAS, the Town Council has approved by a separate Ordinance adopted on the 12th day of September 2022, the budget for the fiscal year beginning October 1, 2022 and ending September 30, 2023; and

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

WHEREAS, pursuant to Section 26.05 of the Texas Tax Code, the Town Council held a public hearing and conducted a vote on tax rate on September 13, 2022 during a specially called Town Council Meeting at 6:30 p.m., held in the Town Council Chambers, located at Town Hall at 1614 S Bowen Road; and

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

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

SECTION 1. The real and personal property tax appraisal rolls as certified by the Chief Appraiser of the Tarrant County Appraisal District to the Town Council for the 2022-2023 tax year are hereby accepted.

SECTION 2. There shall be and there is hereby levied the following taxes on each One Hundred Dollars (\$100.00) of valuation on all taxable property within the Town of Pantego, Texas, to be assessed and collected for the fiscal year beginning October 1, 2022 and ending September 30, 2023 and for each year thereafter until it be otherwise provided and ordained, on all taxable property, real, personal, and mixed, situated within the corporate limits of the Town of Pantego, Texas, and not exempt from taxation by the Constitution of the State of Texas and valid state laws for the purpose hereinafter stipulated, to wit:

- M&O - For the Maintenance and Operations (General Fund): \$ 0.431809
- I&S - For the Interest and Sinking Fund (Debt Service): \$ 0.044122

TOTAL TAX LEVIED PER \$100.00 OF VALUATION OF TAXABLE PROPERTY :\$ 0.475931

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

SECTION 4. THE TAX RATE WILL EFFECTIVELY BE RAISED BY 25.8 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$88.58.

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

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

SECTION 6. All ad valorem taxes shall become due and payable on October 1, 2022, and all ad valorem taxes for the year shall become delinquent after January 31, 2023. There shall be no discount for payment of taxes prior to January 31, 2023. Payment of such taxes shall be due in one full installment, except as otherwise required by law. A delinquent tax shall incur all penalties and interest authorized by State Law, Section 33.01 of the Texas Tax Code.

SECTION 7. Taxes herein levied and uncollected as of January 31, 2023, shall be a first and prior lien against the property, which lien shall be superior and prior to all other liens.

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

SECTION 9. Pursuant to the authority granted by Section 33.07 of the Texas Tax Code, in the event that taxes herein levied become delinquent on or after February 1 but not later than May 31 of the year in which they become delinquent, and in the event such delinquent taxes are referred to an attorney for collection, an additional amount of twenty percent (20%) of the total amount of tax, penalty and interest then due shall be added as collection costs to be paid by the taxpayer, for all taxes delinquent on or after July 1, 2023.

SECTION 10. Pursuant to the authority granted by Section 33.08 of the Texas Tax Code, the Town further provides that all 2022 taxes and taxes for all subsequent years that become delinquent on or after June 1 of the year in which they become delinquent shall, in order to defray the costs of collection, incur an additional 20% of the delinquent tax, penalty and interest.

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

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

SECTION 13. It is hereby declared to be the intention of the Town Council that if any of the phrases, clauses, sentences, paragraphs, and sections of this Ordinance shall be declared unconstitutional by the valid judgment or decree of any court of competent jurisdiction, such unconstitutionality shall not affect any of the remaining phrases, clauses, sentences, paragraphs, and sections of this Ordinance since the same would have been enacted by the Town Council without the incorporation in this Ordinance of any such unconstitutional phrase, clauses, sentence, paragraph, or section.

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

PASSED AND APPROVED ON THIS THE 13TH DAY OF SEPTEMBER 2022, BY A VOTE OF 5 AYES, 0 NAYS, AND 0 ABSTENTIONS AT A SPECIAL MEETING OF THE TOWN COUNCIL OF THE TOWN OF PANTEGO, TEXAS.

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





 MAYOR RUSSELL BREWSTER

APPROVED AS TO FORM:



 CITY ATTORNEY CARVAN E. ADKINS

ATTEST:



 CITY SECRETARY LESLIE E. GALLOWAY, TRMC