

**TOWN OF PANTEGO, TEXAS**  
**ANNUAL OPERATING BUDGET**  
**AND PLAN OF SERVICES**  
**FOR FISCAL YEAR 2024-2025**

This budget **as proposed** will raise more revenue from property taxes than last year's budget by an amount of \$81,436, which is a 3.26% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$1,868.

**City Council Record Vote**

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

**FOR:**

**AGAINST:**

**PRESENT: BUT NOT VOTING:**

**ABSENT:**

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

	Adopted <u>FY 2023-24</u>	Proposed <u>FY 2024-25</u>
Property Tax Rate	\$0.570000	\$0.570000
No New Revenue Rate	\$0.440905	\$0.551356
No New Revenue M&O Rate	\$0.400701	\$0.405203
M&O Rate	\$0.417934	\$0.425377
Voter Approval Rate	\$0.678687	\$0.808237
De minimis Rate	\$0.776350	\$0.764611
Debt Rate	\$0.152066	\$0.144623

The proposed Property Tax rate is made up of \$0.425377 for Maintenance and Operations and the \$0.144623 debt rate.

The total amount of municipal debt obligation secured by property taxes for the Town of Pantego is \$ 14,395,000

# **Town of Pantego**

## **Town of Pantego FY 2024-2025**



**Proposed Version - 9/09/2024**

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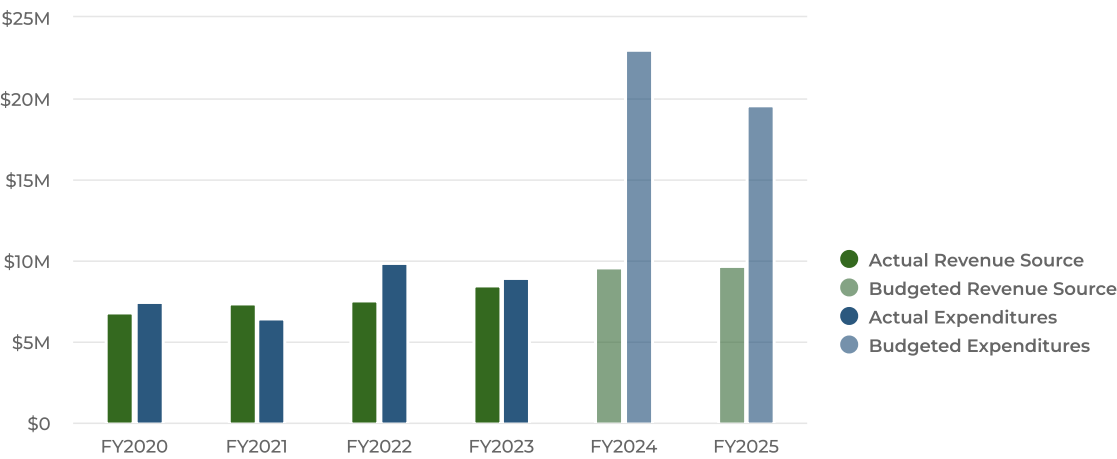
# **FUND SUMMARIES**

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# All Funds

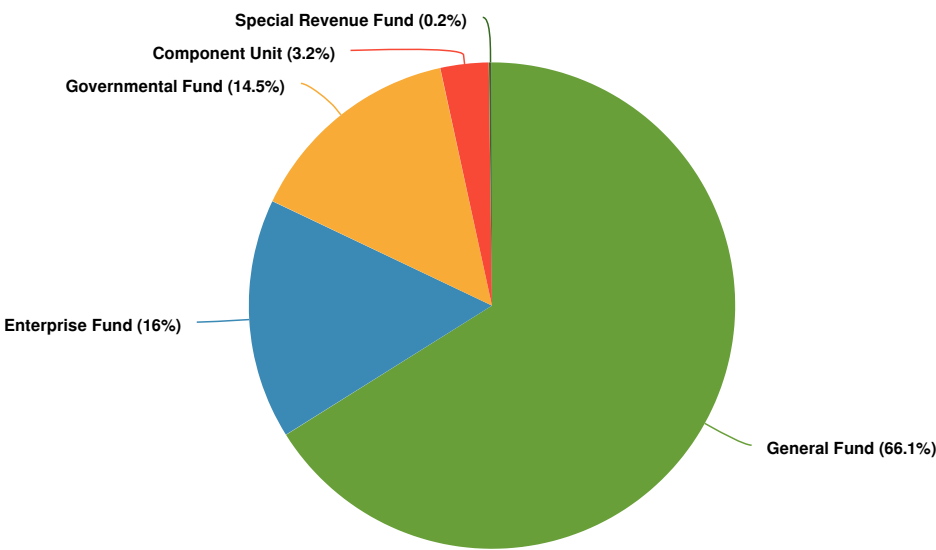
## Summary

The Town of Pantego is projecting \$9.72M of revenue in FY2025, which represents a 0.9% increase over the prior year. Budgeted expenditures are projected to decrease by 14.8% or \$3.41M to \$19.62M in FY2025.

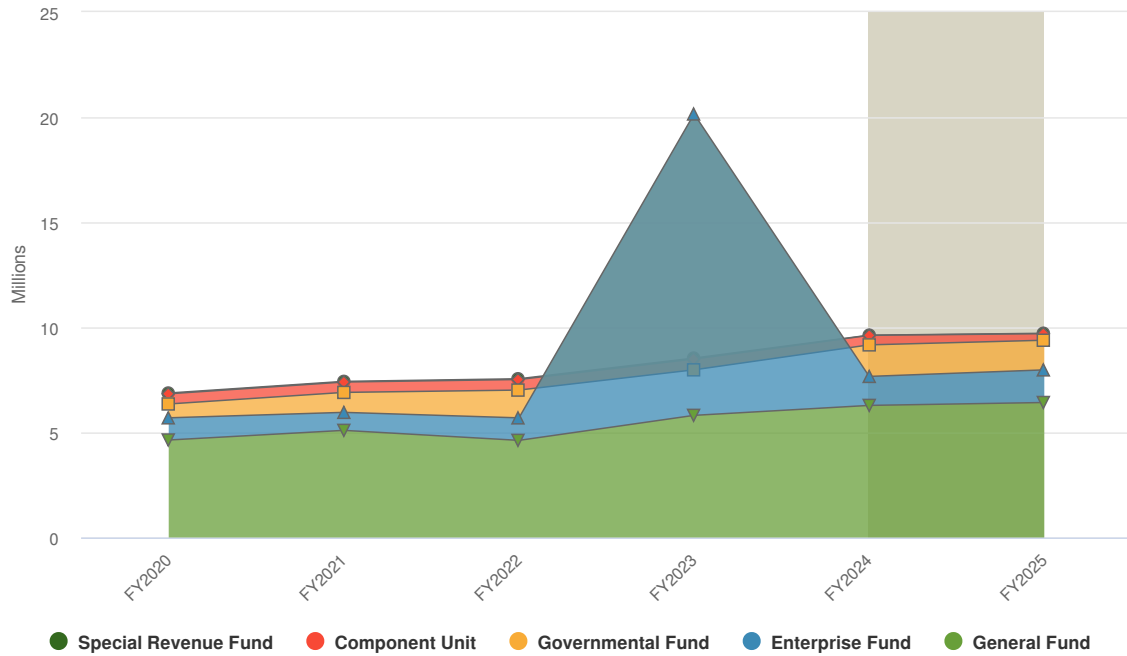


## Revenue by Fund

### 2025 Revenue by Fund



## Budgeted and Historical 2025 Revenue by Fund



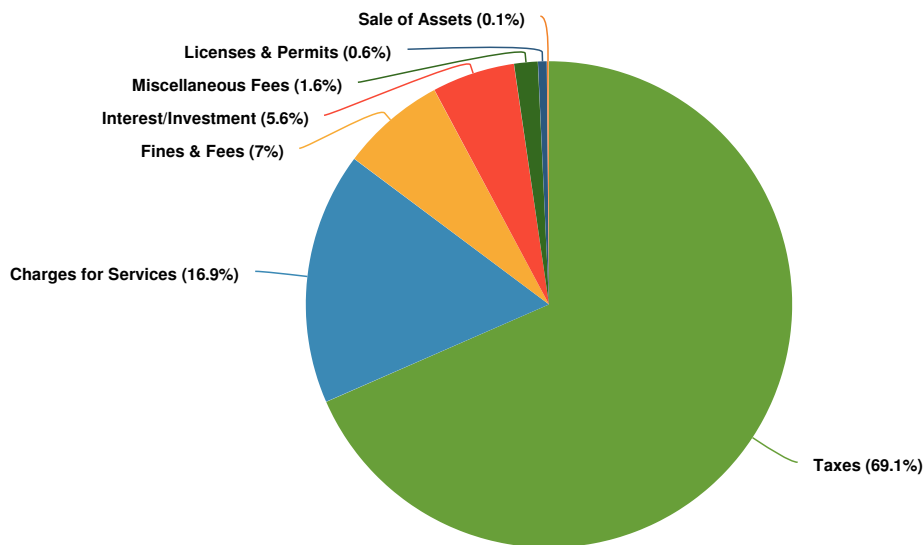
Grey background indicates budgeted figures.

Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (% Change)
General Fund					
General Fund	\$4,620,379	\$5,810,678	\$6,284,144	\$6,422,287	2.2%
<b>Total General Fund:</b>	<b>\$4,620,379</b>	<b>\$5,810,678</b>	<b>\$6,284,144</b>	<b>\$6,422,287</b>	<b>2.2%</b>
Governmental Fund					
Long Term Debt Fund	\$0	-\$13,000,000	\$0	\$0	0%
Equipment Replacement Fund	\$503,890	\$340,794	\$90,100	\$42,500	-52.8%
CO Drainage Fund	\$58,179	\$0	\$0	\$0	0%
Coronavirus (CLFRF) Fund	\$316,199	\$14,967	\$2,000	\$400	-80%
Series Debt Serv	\$176,486	\$176,274	\$1,143,832	\$1,146,271	0.2%
Street Improvement Construction Fund	\$266,788	\$302,190	\$265,566	\$221,637	-16.5%
FSA/HRA Administration	\$72	-\$8,790	\$0	\$0	0%
<b>Total Governmental Fund:</b>	<b>\$1,321,613</b>	<b>-\$12,174,565</b>	<b>\$1,501,498</b>	<b>\$1,410,808</b>	<b>-6%</b>
Enterprise Fund					
Water & Wastewater Fund	\$808,841	\$861,621	\$793,515	\$1,165,422	46.9%
CO Capital Projects Fund	-\$55,817	\$2,178	\$2,375	\$0	-100%
C/O Project Fund	\$0	\$13,191,179	\$250,000	\$360,000	44%
Water Infrastructure Fund	\$318,481	\$286,416	\$333,621	\$27,369	-91.8%
<b>Total Enterprise Fund:</b>	<b>\$1,071,506</b>	<b>\$14,341,393</b>	<b>\$1,379,511</b>	<b>\$1,552,791</b>	<b>12.6%</b>

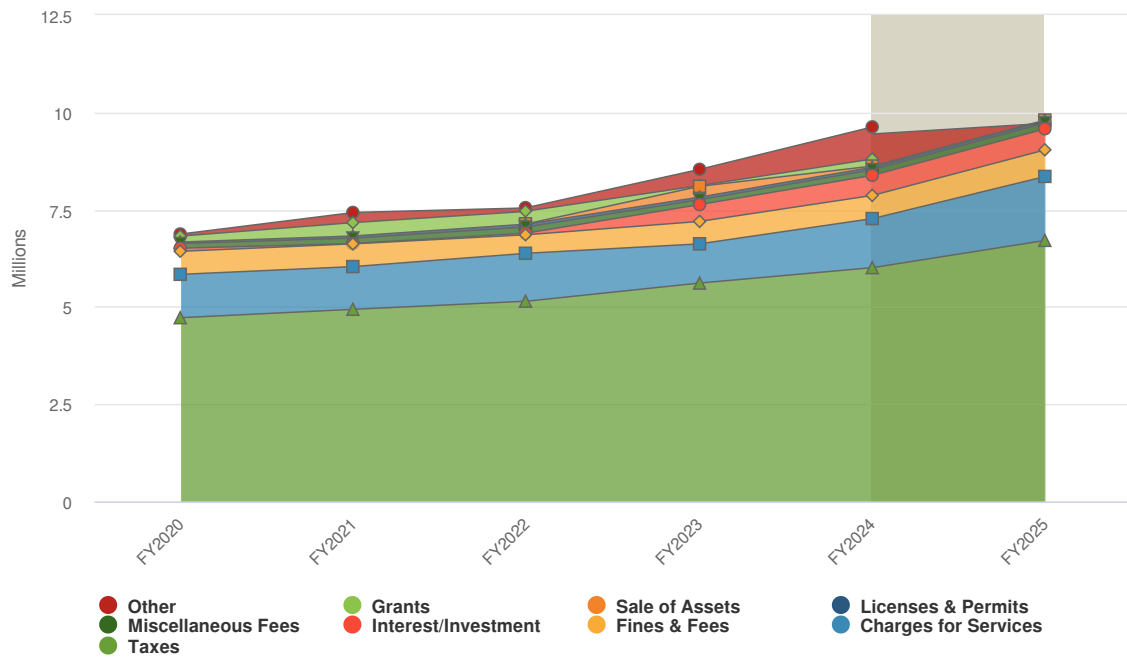
Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (% Change)
Special Revenue Fund					
Court Security Fund	\$13,833	\$17,998	-\$13,440	-\$3,900	-71%
Police Trust Fund	\$8,965	\$2,738	\$0	\$6,850	N/A
Court Technology Fund	\$12,179	\$18,011	\$18,900	\$13,600	-28%
Donations Fund	\$43	\$782	\$0	\$150	N/A
Shamburger Fund	\$581	\$3,404	\$4,250	\$2,000	-52.9%
<b>Total Special Revenue Fund:</b>	<b>\$35,600</b>	<b>\$42,933</b>	<b>\$9,710</b>	<b>\$18,700</b>	<b>92.6%</b>
Component Unit					
PEDC Debt Service Fund	\$94	\$0	\$52,447	\$111,686	112.9%
PEDC Operating Fund	\$503,108	\$1,716,820	\$399,426	\$200,570	-49.8%
PEDC Sales Tax Rev Fund	\$0	\$4,379	\$0	\$0	0%
PEDC Long Term Debt Fund	\$0	-\$1,205,703	\$0	\$0	0%
<b>Total Component Unit:</b>	<b>\$503,202</b>	<b>\$515,495</b>	<b>\$451,873</b>	<b>\$312,256</b>	<b>-30.9%</b>
<b>Total:</b>	<b>\$7,552,301</b>	<b>\$8,535,935</b>	<b>\$9,626,736</b>	<b>\$9,716,842</b>	<b>0.9%</b>

## Revenues by Source

### Projected 2025 Revenues by Source



## Budgeted and Historical 2025 Revenues by Source



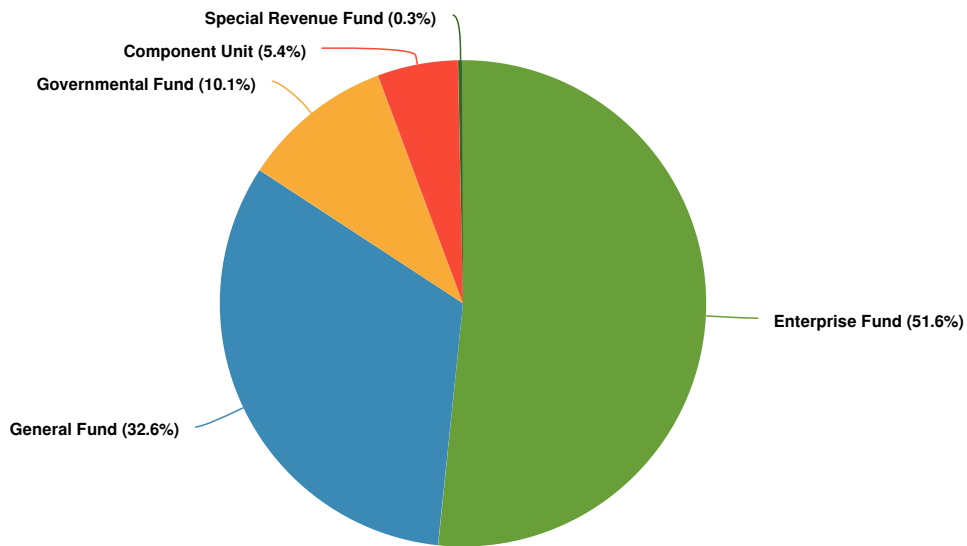
Grey background indicates budgeted figures.

Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (% Change)
Revenue Source					
Taxes	\$5,147,077	\$5,613,411	\$6,009,140	\$6,709,715	11.7%
Fines & Fees	\$476,317	\$576,613	\$595,825	\$684,050	14.8%
Licenses & Permits	\$69,924	\$64,553	\$62,250	\$58,350	-6.3%
Charges for Services	\$1,231,369	\$1,007,188	\$1,261,060	\$1,644,044	30.4%
Miscellaneous Fees	\$159,278	\$126,412	\$145,990	\$153,818	5.4%
Sale of Assets	\$8,460	\$277,770	\$30,100	\$12,500	-58.5%
Interest/Investment	\$43,719	\$433,601	\$515,875	\$540,475	4.8%
Grants	\$328,110	\$18,451	\$181,543	\$0	-100%
Other	\$88,046	\$417,936	\$824,953	-\$86,110	-110.4%
<b>Total Revenue Source:</b>	<b>\$7,552,301</b>	<b>\$8,535,935</b>	<b>\$9,626,736</b>	<b>\$9,716,842</b>	<b>0.9%</b>

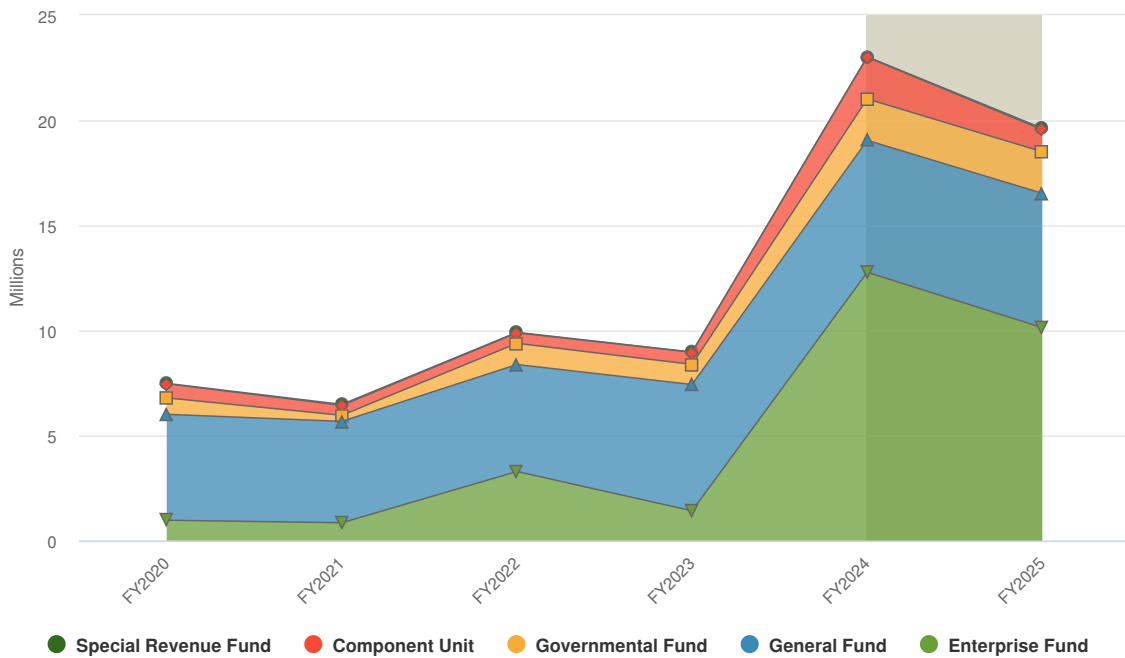


# Expenditures by Fund

## 2025 Expenditures by Fund



## Budgeted and Historical 2025 Expenditures by Fund



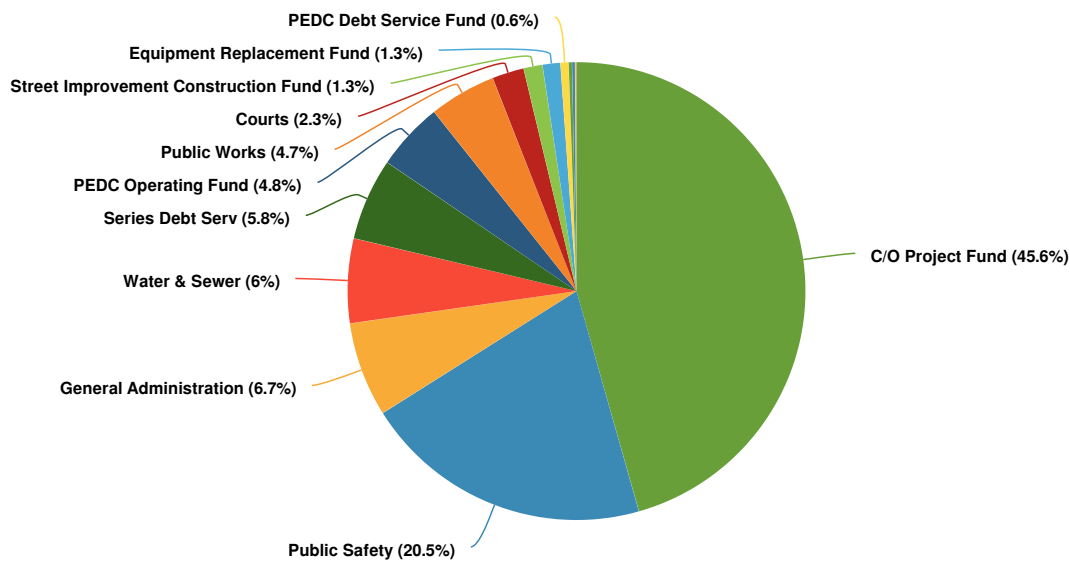
Grey background indicates budgeted figures.

Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (% Change)
General Fund					

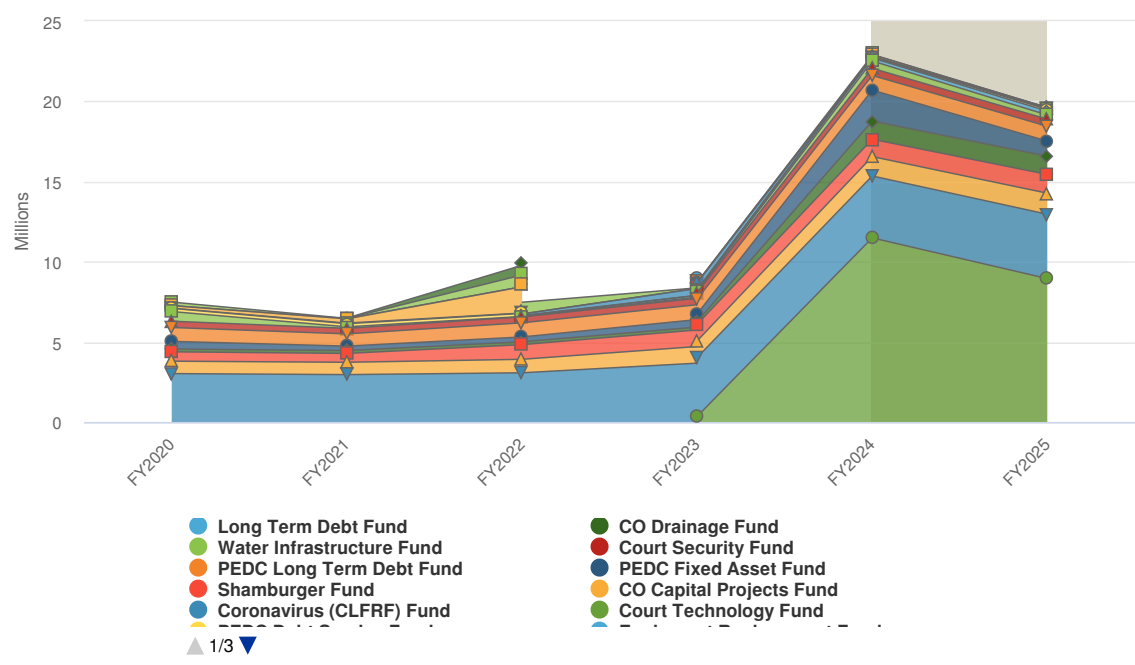
Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (% Change)
General Fund	\$5,090,453	\$6,008,955	\$6,278,500	\$6,391,847	1.8%
<b>Total General Fund:</b>	<b>\$5,090,453</b>	<b>\$6,008,955</b>	<b>\$6,278,500</b>	<b>\$6,391,847</b>	<b>1.8%</b>
Governmental Fund					
Long Term Debt Fund	\$0	\$145,623	\$0	\$0	0%
Equipment Replacement Fund	\$105,872	\$137,379	\$269,268	\$541,175	101%
CO Drainage Fund	\$604,967	\$0	\$0	\$0	0%
Coronavirus (CLFRF) Fund	\$98,828	\$430,646	\$106,956	\$40,000	-62.6%
Series Debt Serv	\$175,450	\$177,375	\$1,134,732	\$1,136,463	0.2%
Street Improvement Construction Fund	\$25,054	\$66,247	\$460,500	\$260,500	-43.4%
<b>Total Governmental Fund:</b>	<b>\$1,010,170</b>	<b>\$957,268</b>	<b>\$1,971,456</b>	<b>\$1,978,137</b>	<b>0.3%</b>
Enterprise Fund					
Water & Wastewater Fund	\$915,730	\$1,033,517	\$1,081,489	\$1,171,044	8.3%
CO Capital Projects Fund	\$1,638,967	\$0	\$100,000	\$15,000	-85%
C/O Project Fund	\$0	\$349,174	\$11,484,143	\$8,945,507	-22.1%
Water Infrastructure Fund	\$731,233	\$32,649	\$100,000	\$0	-100%
<b>Total Enterprise Fund:</b>	<b>\$3,285,930</b>	<b>\$1,415,340</b>	<b>\$12,765,632</b>	<b>\$10,131,551</b>	<b>-20.6%</b>
Special Revenue Fund					
Court Security Fund	\$654	\$0	\$0	\$0	0%
Police Trust Fund	\$0	\$1,812	\$0	\$5,000	N/A
Court Technology Fund	\$21,376	\$7,304	\$16,750	\$47,637	184.4%
Donations Fund	\$0	\$0	\$0	\$3,670	N/A
Shamburger Fund	\$2,026	\$977	\$6,000	\$6,000	0%
<b>Total Special Revenue Fund:</b>	<b>\$24,055</b>	<b>\$10,092</b>	<b>\$22,750</b>	<b>\$62,307</b>	<b>173.9%</b>
Component Unit					
PEDC Debt Service Fund	\$194,788	\$0	\$52,447	\$110,488	110.7%
PEDC Operating Fund	\$302,522	\$467,966	\$1,931,280	\$941,800	-51.2%
PEDC Long Term Debt Fund	\$0	\$64,360	\$0	\$0	0%
PEDC Fixed Asset Fund	\$0	\$45,966	\$0	\$0	0%
<b>Total Component Unit:</b>	<b>\$497,310</b>	<b>\$578,293</b>	<b>\$1,983,727</b>	<b>\$1,052,287</b>	<b>-47%</b>
<b>Total:</b>	<b>\$9,907,918</b>	<b>\$8,969,949</b>	<b>\$23,022,065</b>	<b>\$19,616,129</b>	<b>-14.8%</b>

# Expenditures by Function

## Budgeted Expenditures by Function



## Budgeted and Historical Expenditures by Function

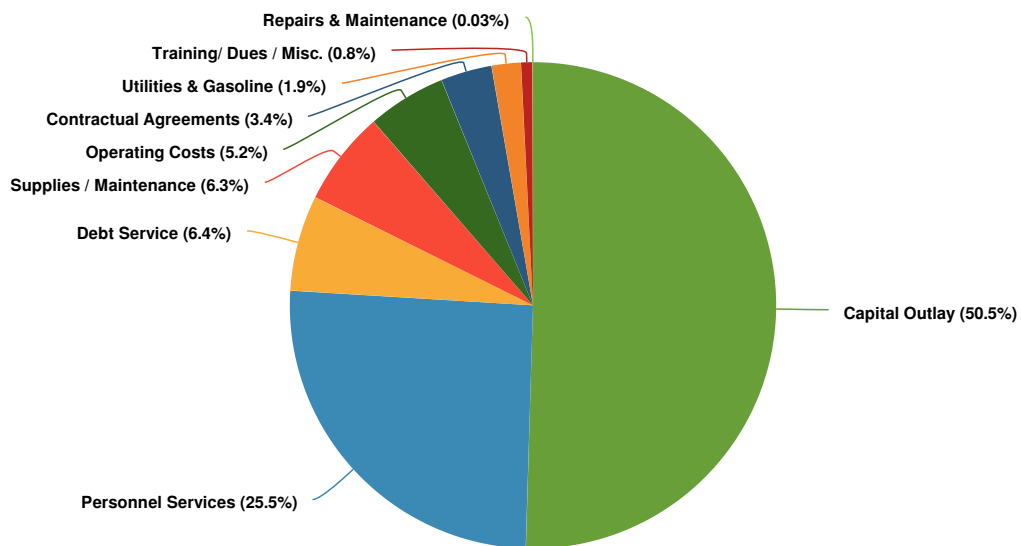


Grey background indicates budgeted figures.

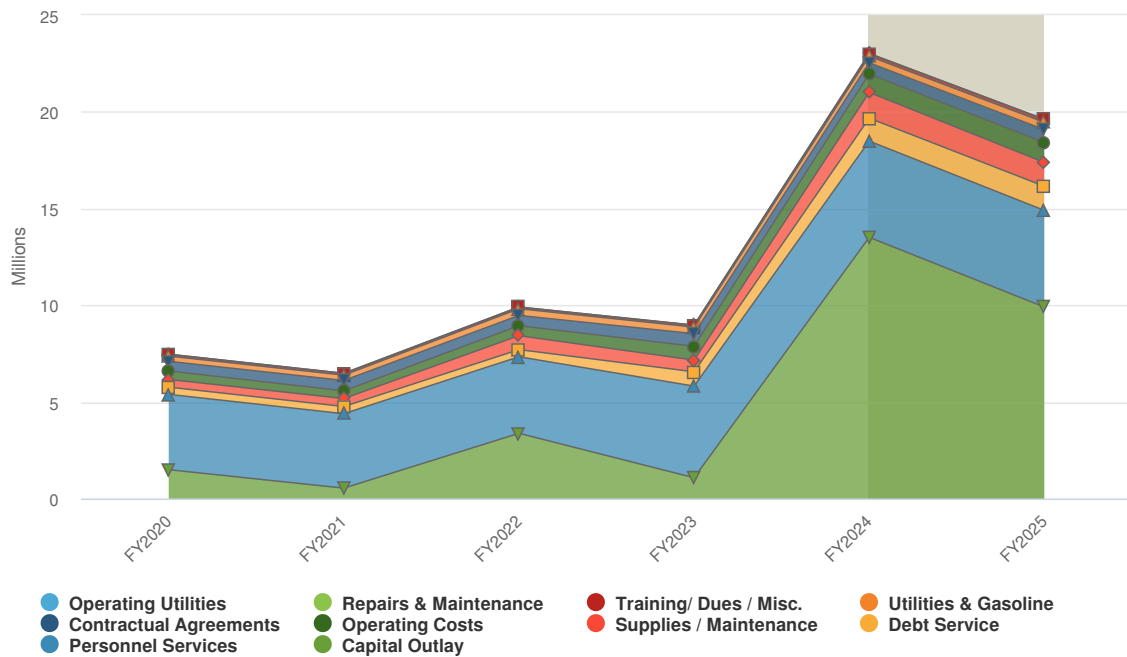
Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (% Change)
Expenditures					
General Administration	\$841,467	\$1,038,421	\$1,207,929	\$1,312,462	8.7%
Public Works	\$882,222	\$925,765	\$915,801	\$926,777	1.2%
Public Safety	\$3,067,982	\$3,669,487	\$3,862,735	\$4,012,740	3.9%
Courts	\$368,582	\$408,203	\$441,769	\$441,562	0%
Long Term Debt Fund	\$0	\$145,623	\$0	\$0	0%
Water & Sewer	\$915,730	\$1,033,517	\$1,081,489	\$1,171,044	8.3%
Equipment Replacement Fund	\$36,070	\$106,269	\$186,490	\$248,150	33.1%
CO Drainage Fund	\$604,967	\$0	\$0	\$0	0%
Coronavirus (CLFRF) Fund	\$98,828	\$430,646	\$40,000	\$40,000	0%
Series Debt Serv	\$175,450	\$177,375	\$1,134,732	\$1,136,463	0.2%
Street Improvement Construction Fund	\$25,054	\$66,247	\$460,500	\$260,500	-43.4%
CO Capital Projects Fund	\$1,638,967	\$0	\$100,000	\$15,000	-85%
C/O Project Fund	\$0	\$349,174	\$11,484,143	\$8,945,507	-22.1%
Water Infrastructure Fund	\$731,233	\$32,649	\$100,000	\$0	-100%
Court Security Fund	\$654	\$0	\$0	\$0	0%
Court Technology Fund	\$21,376	\$7,304	\$16,750	\$47,637	184.4%
Shamburger Fund	\$2,026	\$977	\$6,000	\$6,000	0%
PEDC Debt Service Fund	\$194,788	\$0	\$52,447	\$110,488	110.7%
PEDC Operating Fund	\$302,522	\$467,966	\$1,931,280	\$941,800	-51.2%
PEDC Long Term Debt Fund	\$0	\$64,360	\$0	\$0	0%
PEDC Fixed Asset Fund	\$0	\$45,966	\$0	\$0	0%
<b>Total Expenditures:</b>	<b>\$9,907,918</b>	<b>\$8,969,949</b>	<b>\$23,022,065</b>	<b>\$19,616,129</b>	<b>-14.8%</b>

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



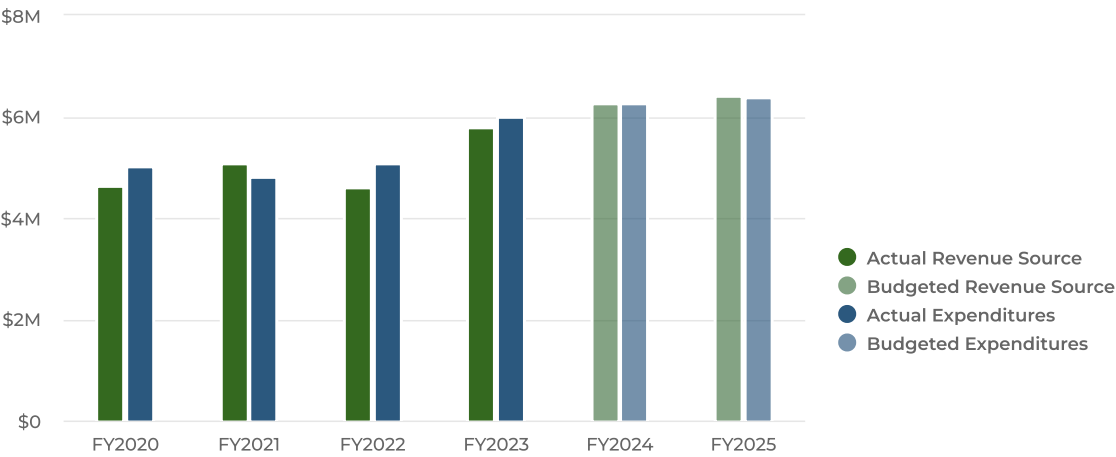
Grey background indicates budgeted figures.

Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (% Change)
Expense Objects					
Personnel Services	\$3,958,602	\$4,738,300	\$4,975,845	\$5,001,495	0.5%
Contractual Agreements	\$531,707	\$653,107	\$577,510	\$665,761	15.3%
Supplies / Maintenance	\$720,969	\$604,581	\$1,332,000	\$1,233,188	-7.4%
Training/ Dues / Misc.	\$84,671	\$99,099	\$137,675	\$149,695	8.7%
Utilities & Gasoline	\$346,823	\$339,084	\$341,675	\$381,585	11.7%
Operating Costs	\$515,375	\$713,957	\$952,459	\$1,029,503	8.1%
Repairs & Maintenance	\$4,376	\$4,167	\$5,000	\$5,000	0%
Debt Service	\$370,238	\$741,408	\$1,187,179	\$1,246,950	5%
Capital Outlay	\$3,375,159	\$1,076,247	\$13,512,722	\$9,902,951	-26.7%
<b>Total Expense Objects:</b>	<b>\$9,907,918</b>	<b>\$8,969,949</b>	<b>\$23,022,065</b>	<b>\$19,616,129</b>	<b>-14.8%</b>

# General Fund

## Summary

The Town of Pantego is projecting \$6.42M of revenue in FY2025, which represents a 2.2% increase over the prior year. Budgeted expenditures are projected to increase by 1.8% or \$113.35K to \$6.39M in FY2025.



## General Fund Comprehensive Summary

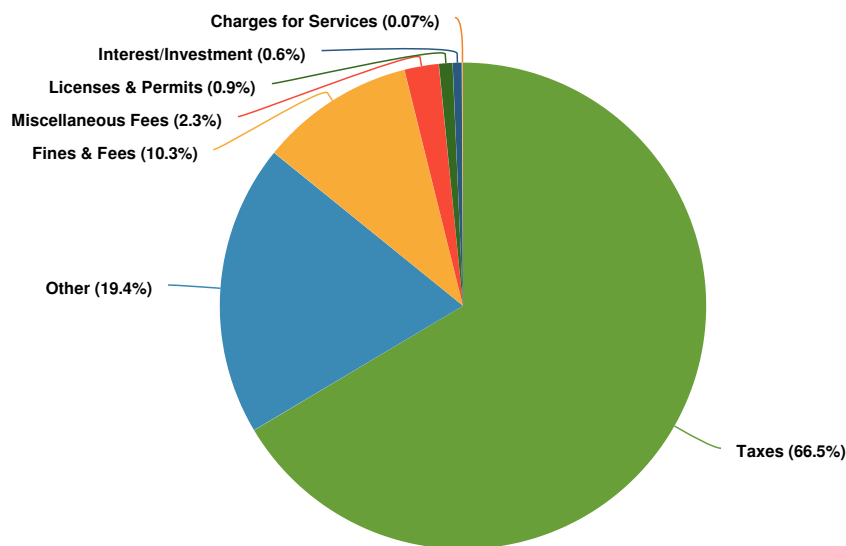
Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted
Beginning Fund Balance:	N/A	N/A	N/A	N/A	N/A
Revenues					
Taxes	\$3,533,512	\$3,987,638	\$4,130,240	\$4,064,530	\$4,267,913
Fines & Fees	\$451,459	\$548,285	\$567,950	\$463,185	\$660,250
Licenses & Permits	\$69,924	\$64,553	\$62,250	\$53,818	\$58,350
Charges for Services	\$2,416	\$4,428	\$4,000	\$2,450	\$4,324
Miscellaneous Fees	\$151,418	\$120,282	\$138,400	\$141,176	\$147,950
Sale of Assets	\$8,460	\$0	\$0	\$0	\$0
Interest/Investment	\$7,445	\$46,150	\$45,000	\$53,700	\$38,500
Grants	\$14,011	\$18,070	\$181,043	\$0	\$0
Other	\$381,734	\$1,021,273	\$1,155,261	\$1,172,688	\$1,245,000
Total Revenues:	\$4,620,379	\$5,810,678	\$6,284,144	\$5,951,547	\$6,422,287
Expenditures					
Personnel Services	\$3,958,602	\$4,738,300	\$4,975,845	\$4,524,670	\$5,001,495
Contractual Agreements	\$428,129	\$531,064	\$510,560	\$546,329	\$584,623
Supplies / Maintenance	\$287,026	\$341,631	\$366,915	\$358,351	\$362,579

Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted
Training/ Dues / Misc.	\$67,614	\$90,057	\$120,175	\$115,175	\$122,525
Utilities & Gasoline	\$213,721	\$209,967	\$211,975	\$216,490	\$227,075
Operating Costs	\$12,005	\$10,221	\$17,250	\$14,464	\$21,800
Capital Outlay	\$123,354	\$87,715	\$75,780	\$50,585	\$71,750
<b>Total Expenditures:</b>	<b>\$5,090,453</b>	<b>\$6,008,955</b>	<b>\$6,278,500</b>	<b>\$5,826,063</b>	<b>\$6,391,847</b>
<b>Total Revenues Less Expenditures:</b>	<b>-\$470,073</b>	<b>-\$198,277</b>	<b>\$5,644</b>	<b>\$125,483</b>	<b>\$30,441</b>
<b>Ending Fund Balance:</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>

## Revenues by Source

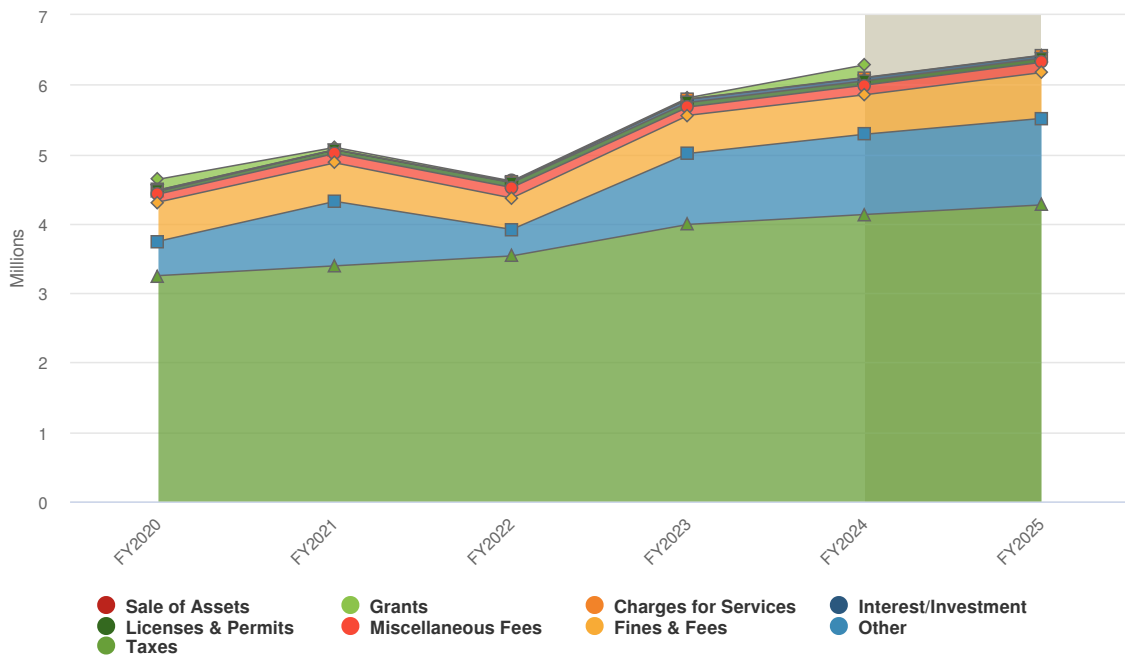
The town of Pantego, TX has seen significant changes in the General Fund fund's revenues by source for the years 2023, 2024, and the upcoming 2025 budget year. In 2023, the top three categories for revenue were property taxes at \$1,200,000, sales taxes at \$800,000, and franchise taxes at \$500,000. However, in 2024, there was a noticeable increase in property taxes to \$1,500,000, while sales taxes remained the same and franchise taxes decreased to \$400,000. Looking ahead to the 2025 budget year, property taxes are projected to increase even further to \$1,800,000, while sales taxes are expected to see a slight decrease to \$750,000 and franchise taxes are estimated to remain at \$400,000. These changes reflect a positive trend in property tax revenue for the town of Pantego, TX, which will help support the community's growth and development.

### Projected 2025 Revenues by Source





## Budgeted and Historical 2025 Revenues by Source



Grey background indicates budgeted figures.

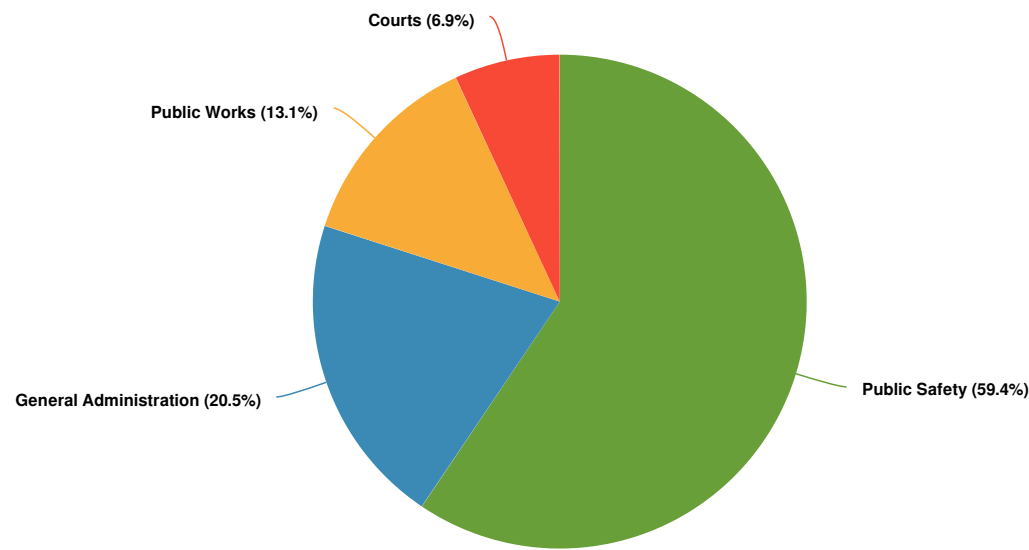
Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (% Change)
<b>Revenue Source</b>						
<b>Taxes</b>						
Property Tax-Current	\$1,345,288	\$1,681,339	\$1,833,362	\$1,814,480	\$1,926,789	5.1%
Property Tax-Current Interest	\$1,220	\$1,574	\$1,853	\$2,059	\$2,249	21.4%
Property Tax-Current Penalty	\$3,624	\$5,127	\$5,298	\$6,452	\$7,134	34.7%
Property Tax-Current Rendition	\$2,127	\$2,297	\$2,836	\$2,979	\$3,833	35.1%
Property Tax-Delinquent	\$4,003	\$3,187	\$3,502	\$3,033	\$26,357	652.6%
Property Tax-Delinquent Intere	\$2,907	\$1,146	\$2,306	\$1,837	\$2,458	6.6%
Property Tax-Delinquent Penalt	\$1,834	\$706	\$1,375	\$1,382	\$1,684	22.5%
Property Tax-Delinquent Rendit	\$424	\$127	\$308	\$248	\$323	5%
Sales Tax	\$1,877,654	\$1,972,105	\$1,950,000	\$1,926,872	\$1,975,044	1.3%
Franchise Fee-Natural Gas	\$42,747	\$53,179	\$54,000	\$48,096	\$50,500	-6.5%
Franchise Fee-Communications	\$19,439	\$14,449	\$23,250	\$12,650	\$13,285	-42.9%
Franchise Fee-Electricity	\$147,335	\$153,991	\$158,000	\$147,707	\$157,500	-0.3%
Franchise Fee-Cable Tv	\$20,230	\$21,179	\$16,000	\$17,750	\$18,750	17.2%

Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (% Change)
Franchise Fee-W&Ww Fund	\$24,996	\$31,941	\$34,650	\$34,650	\$36,383	5%
Franchise Fee-Waste Disposal	\$25,812	\$30,489	\$28,500	\$29,916	\$31,125	9.2%
Mixed Beverage Tax	\$13,872	\$14,806	\$15,000	\$14,420	\$14,500	-3.3%
<b>Total Taxes:</b>	<b>\$3,533,512</b>	<b>\$3,987,638</b>	<b>\$4,130,240</b>	<b>\$4,064,530</b>	<b>\$4,267,913</b>	<b>3.3%</b>
<b>Fines &amp; Fees</b>						
Warrant Charges	\$16,545	\$36,154	\$34,000	\$42,750	\$42,000	23.5%
Fta/City (Omnibase)	\$840	\$1,990	\$1,825	\$2,270	\$2,300	26%
Court Fines & Penalties	\$202,349	\$252,574	\$247,500	\$253,000	\$340,000	37.4%
Special Expense Fee	\$159,298	\$176,474	\$200,000	\$100,000	\$200,000	0%
Court Payment Nsf Fees	\$0	\$33	\$0	\$0	\$0	0%
Civil Justice Fee	\$0	\$0	\$0	\$0	\$0	0%
Child Safety Guard Program	\$8,793	\$9,590	\$11,500	\$5,000	\$6,000	-47.8%
Traffic Fees	\$4,742	\$5,179	\$6,000	\$3,400	\$5,500	-8.3%
City Judicial Fee	\$144	\$147	\$200	\$125	\$200	0%
City Arrest Fee	\$13,094	\$15,191	\$16,250	\$11,250	\$15,000	-7.7%
Time Payment Reimb Fee	\$5,662	\$7,273	\$7,000	\$7,025	\$7,000	0%
10% Serv Fee From T&A	\$20,543	\$22,554	\$24,000	\$24,500	\$24,000	0%
Adm Of Justice (Time Pymnt)	\$525	\$261	\$350	\$425	\$400	14.3%
Local Municipal Jury Fund	\$260	\$298	\$325	\$215	\$300	-7.7%
Planning And Zoning Fees	\$4,500	\$4,125	\$4,000	\$1,000	\$3,500	-12.5%
Zba Fees	\$200	\$0	\$0	\$200	\$50	N/A
Plan Review Fees	\$13,965	\$16,443	\$15,000	\$12,025	\$14,000	-6.7%
<b>Total Fines &amp; Fees:</b>	<b>\$451,459</b>	<b>\$548,285</b>	<b>\$567,950</b>	<b>\$463,185</b>	<b>\$660,250</b>	<b>16.3%</b>
<b>Licenses &amp; Permits</b>						
Building Permits	\$48,762	\$46,005	\$42,000	\$34,815	\$40,000	-4.8%
Liquor Licenses	\$4,503	\$1,858	\$2,900	\$0	\$0	-100%
Contractor Registration	\$7,300	\$7,575	\$8,000	\$8,675	\$8,000	0%
Certificates Of Occupancy	\$7,200	\$6,925	\$7,250	\$8,178	\$8,000	10.3%
Clean & Show	\$2,160	\$2,160	\$2,100	\$2,150	\$2,350	11.9%
Pet Registration	\$0	\$30	\$0	\$0	\$0	0%
<b>Total Licenses &amp; Permits:</b>	<b>\$69,924</b>	<b>\$64,553</b>	<b>\$62,250</b>	<b>\$53,818</b>	<b>\$58,350</b>	<b>-6.3%</b>
<b>Charges for Services</b>						
Penalties	\$2,416	\$4,428	\$4,000	\$2,450	\$4,324	8.1%
<b>Total Charges for Services:</b>	<b>\$2,416</b>	<b>\$4,428</b>	<b>\$4,000</b>	<b>\$2,450</b>	<b>\$4,324</b>	<b>8.1%</b>
<b>Miscellaneous Fees</b>						
Ambulance Revenue	\$116,182	\$84,142	\$102,500	\$109,500	\$111,000	8.3%
Fire Inspections	\$14,532	\$14,106	\$14,750	\$13,431	\$16,000	8.5%

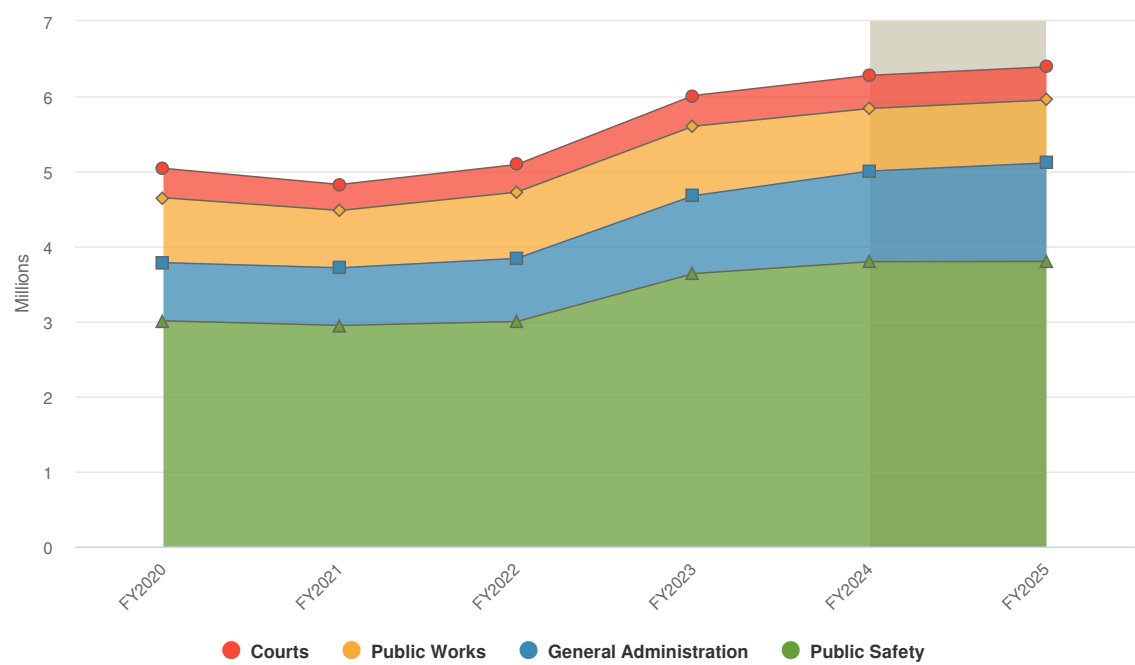
Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (% Change)
Park Rental Revenue	\$4,070	\$3,375	\$4,000	\$2,950	\$4,500	12.5%
Oil & Gas Revenue	\$4,021	\$2,875	\$3,250	\$930	\$1,500	-53.8%
Copy Revenue	\$733	\$935	\$900	\$375	\$700	-22.2%
No Insurance Towing Fees	\$11,880	\$14,850	\$13,000	\$13,990	\$14,250	9.6%
<b>Total Miscellaneous Fees:</b>	<b>\$151,418</b>	<b>\$120,282</b>	<b>\$138,400</b>	<b>\$141,176</b>	<b>\$147,950</b>	<b>6.9%</b>
<b>Sale of Assets</b>						
Sale Of Assets	\$8,460	\$0	\$0	\$0	\$0	0%
<b>Total Sale of Assets:</b>	<b>\$8,460</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Interest/Investment</b>						
Interest Income	\$7,445	\$46,150	\$45,000	\$53,700	\$38,500	-14.4%
<b>Total Interest/Investment:</b>	<b>\$7,445</b>	<b>\$46,150</b>	<b>\$45,000</b>	<b>\$53,700</b>	<b>\$38,500</b>	<b>-14.4%</b>
<b>Grants</b>						
Tapeit Grant Revenue	\$500	\$0	\$0	\$0	\$0	0%
Nctrac Grant Revenue	\$0	\$3,975	\$0	\$0	\$0	0%
Ballistic Shield Grant Revenue	\$0	\$14,095	\$0	\$0	\$0	0%
Cesf Grant Revenue	\$13,511	\$0	\$0	\$0	\$0	0%
Fire Grant Addt'L Firefighters	\$0	\$0	\$181,043	\$0	\$0	-100%
<b>Total Grants:</b>	<b>\$14,011</b>	<b>\$18,070</b>	<b>\$181,043</b>	<b>\$0</b>	<b>\$0</b>	<b>-100%</b>
<b>Other</b>						
Opioid Settlement Proceeds	\$0	\$21,463	\$80,000	\$788	\$0	-100%
Other Revenue	\$74,941	\$62,489	\$5,000	\$23,900	\$10,000	100%
Insurance Recovery - Wc	\$0	\$31,280	\$7,500	\$16,807	\$0	-100%
Insurance Recovery - Other	\$0	\$1,235	\$0	\$68,432	\$0	0%
Transfers In	\$802,896	\$913,267	\$1,062,761	\$1,062,761	\$1,235,000	16.2%
Transfers Out	-\$496,103	-\$8,460	\$0	\$0	\$0	0%
<b>Total Other:</b>	<b>\$381,734</b>	<b>\$1,021,273</b>	<b>\$1,155,261</b>	<b>\$1,172,688</b>	<b>\$1,245,000</b>	<b>7.8%</b>
<b>Total Revenue Source:</b>	<b>\$4,620,379</b>	<b>\$5,810,678</b>	<b>\$6,284,144</b>	<b>\$5,951,547</b>	<b>\$6,422,287</b>	<b>2.2%</b>

# Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (% Change)
<b>Expenditures</b>						
<b>General Administration</b>						
<b>General / Administrative</b>						
<b>Personnel Services</b>						
Salaries/Wages	\$377,535	\$436,423	\$535,582	\$516,000	\$563,290	5.2%
Overtime Wages	\$7,099	\$3,002	\$1,260	\$3,400	\$979	-22.3%
Car Allowance	\$3,786	\$3,911	\$3,900	\$3,900	\$3,900	0%
Longevity	\$795	\$810	\$1,785	\$1,465	\$2,145	20.2%
Sick Leave Buy Back	\$11,126	\$9,111	\$7,075	\$8,539	\$6,881	-2.7%
Fica/City Contribution	\$24,523	\$27,410	\$34,075	\$33,150	\$35,786	5%
Medicare/City Contribution	\$5,735	\$6,408	\$7,969	\$7,753	\$8,369	5%
Tmrs Contribution	\$52,585	\$61,070	\$78,177	\$76,085	\$86,462	10.6%
Workers Compensation	\$788	\$1,369	\$2,070	\$1,778	\$2,419	16.9%
Unemployment Ins	\$668	\$46	\$63	\$760	\$819	1,200%
Group Insur.(Health/Dental)	\$30,104	\$35,023	\$62,563	\$55,772	\$63,290	1.2%
<b>Total Personnel Services:</b>	<b>\$514,744</b>	<b>\$584,582</b>	<b>\$734,519</b>	<b>\$708,602</b>	<b>\$774,340</b>	<b>5.4%</b>
<b>Contractual Agreements</b>						
Auditing Expense	\$32,500	\$33,000	\$34,000	\$35,750	\$36,000	5.9%
Legal Attorney Fees	\$36,741	\$77,927	\$42,500	\$43,600	\$42,500	0%
Legal Advertising	\$755	\$429	\$500	\$770	\$500	0%
Franklin Legal Exp	\$395	\$2,264	\$2,500	\$4,064	\$4,500	80%
Appraisal District Exp	\$7,215	\$8,896	\$8,900	\$12,177	\$13,864	55.8%
County Collection Fees	\$10,253	\$10,384	\$10,500	\$10,545	\$11,000	4.8%
Insurance Expense	\$7,747	\$9,178	\$9,425	\$10,626	\$11,344	20.4%
Fiduciary Exp/Banking Exp	\$2,415	\$1,900	\$1,900	\$0	\$0	-100%
<b>Total Contractual Agreements:</b>	<b>\$98,020</b>	<b>\$143,978</b>	<b>\$110,225</b>	<b>\$117,532</b>	<b>\$119,708</b>	<b>8.6%</b>
<b>Supplies / Maintenance</b>						
Council Fund	\$9,022	\$11,101	\$12,110	\$12,110	\$13,927	15%
Records Management	\$2,925	\$2,780	\$2,780	\$3,155	\$3,197	15%
Newsletter Exp	\$5,481	\$5,481	\$5,755	\$5,481	\$5,755	0%
Office Supplies	\$4,793	\$3,557	\$4,000	\$3,500	\$4,000	0%
Postage Service/Maintenance	\$2,342	\$2,834	\$2,825	\$2,350	\$2,800	-0.9%
Printing Expense	\$988	\$1,905	\$2,500	\$800	\$1,250	-50%
Building Maintenance	\$16,123	\$18,257	\$17,340	\$27,250	\$19,000	9.6%
Election Expense	\$4,699	\$253	\$4,500	\$0	\$4,500	0%
<b>Total Supplies / Maintenance:</b>	<b>\$46,372</b>	<b>\$46,167</b>	<b>\$51,810</b>	<b>\$54,646</b>	<b>\$54,429</b>	<b>5.1%</b>
<b>Training/ Dues / Misc.</b>						
Tml Deductable	\$0	\$0	\$5,000	\$0	\$5,000	0%

Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (% Change)
Membership Dues	\$4,478	\$6,013	\$6,500	\$6,750	\$6,750	3.8%
Travel/Training	\$6,429	\$9,325	\$14,650	\$13,950	\$14,500	-1%
Miscellaneous	\$3,863	\$4,028	\$4,500	\$5,250	\$5,000	11.1%
Staffing Expense	\$61	\$0	\$0	\$0	\$0	0%
Covid-19 Emer Mgmt.	\$29	\$0	\$0	\$0	\$0	0%
<b>Total Training/ Dues / Misc.:</b>	<b>\$14,860</b>	<b>\$19,366</b>	<b>\$30,650</b>	<b>\$25,950</b>	<b>\$31,250</b>	<b>2%</b>
<b>Utilities &amp; Gasoline</b>						
Gas And Electricity	\$5,079	\$4,932	\$5,000	\$5,430	\$5,700	14%
Telephone Expense	\$14,769	\$17,384	\$16,000	\$19,250	\$19,250	20.3%
Cell Phone Expense	\$2,144	\$2,233	\$2,050	\$2,050	\$2,050	0%
Water Expense	\$1,458	\$951	\$1,000	\$875	\$1,250	25%
<b>Total Utilities &amp; Gasoline:</b>	<b>\$23,450</b>	<b>\$25,500</b>	<b>\$24,050</b>	<b>\$27,605</b>	<b>\$28,250</b>	<b>17.5%</b>
<b>Capital Outlay</b>						
Minor Office Equipment	\$3,520	\$0	\$0	\$0	\$0	0%
<b>Total Capital Outlay:</b>	<b>\$3,520</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Total General / Administrative:</b>	<b>\$700,966</b>	<b>\$819,593</b>	<b>\$951,254</b>	<b>\$934,335</b>	<b>\$1,007,976</b>	<b>6%</b>
<b>IT Services</b>						
<b>Contractual Agreements</b>						
Copier And Printer Services	\$12,948	\$12,366	\$11,200	\$11,660	\$11,200	0%
Code Red Alert System	\$2,756	\$2,894	\$3,038	\$3,039	\$3,342	10%
Incode M/A	\$40,519	\$50,753	\$46,600	\$48,366	\$47,500	1.9%
Programming/Maintenance	\$47,276	\$65,952	\$96,007	\$95,000	\$130,444	35.9%
<b>Total Contractual Agreements:</b>	<b>\$103,498</b>	<b>\$131,965</b>	<b>\$156,845</b>	<b>\$158,065</b>	<b>\$192,486</b>	<b>22.7%</b>
<b>Capital Outlay</b>						
Minor Computer Equipment	\$9,525	\$30,210	\$38,300	\$22,500	\$42,500	11%
Minor Computer Software	\$4,409	\$29,780	\$26,780	\$17,250	\$22,000	-17.8%
<b>Total Capital Outlay:</b>	<b>\$13,934</b>	<b>\$59,990</b>	<b>\$65,080</b>	<b>\$39,750</b>	<b>\$64,500</b>	<b>-0.9%</b>
<b>Total IT Services:</b>	<b>\$117,432</b>	<b>\$191,955</b>	<b>\$221,925</b>	<b>\$197,815</b>	<b>\$256,986</b>	<b>15.8%</b>
<b>Community Relations Board</b>						
<b>Supplies / Maintenance</b>						
Postage Service/Maintenance	\$36	\$0	\$0	\$0	\$0	0%
<b>Total Supplies / Maintenance:</b>	<b>\$36</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Training/ Dues / Misc.</b>						
Special Events	\$161	\$1,496	\$0	\$900	\$4,700	N/A
<b>Total Training/ Dues / Misc.:</b>	<b>\$161</b>	<b>\$1,496</b>	<b>\$0</b>	<b>\$900</b>	<b>\$4,700</b>	<b>N/A</b>

Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (% Change)
<b>Operating Costs</b>						
Recreational Activities	\$0	\$0	\$17,250	\$0	\$0	-100%
National Night Out	\$2,000	\$1,500	\$0	\$3,012	\$5,825	N/A
Halloween Activities	\$224	\$1,263	\$0	\$765	\$2,400	N/A
Christmas Activities	\$5,631	\$3,356	\$0	\$6,143	\$7,675	N/A
Easter Activities	\$2,801	\$3,086	\$0	\$2,715	\$4,300	N/A
Memorial Day Activities	\$418	\$0	\$0	\$0	\$0	0%
Movie Night In Park	\$930	\$1,015	\$0	\$1,828	\$1,600	N/A
<b>Total Operating Costs:</b>	<b>\$12,005</b>	<b>\$10,221</b>	<b>\$17,250</b>	<b>\$14,464</b>	<b>\$21,800</b>	<b>26.4%</b>
<b>Total Community Relations Board:</b>	<b>\$12,202</b>	<b>\$11,717</b>	<b>\$17,250</b>	<b>\$15,364</b>	<b>\$26,500</b>	<b>53.6%</b>
<b>Special Events</b>						
<b>Training/ Dues / Misc.</b>						
Special Events	\$10,867	\$15,156	\$17,500	\$18,500	\$21,000	20%
<b>Total Training/ Dues / Misc.:</b>	<b>\$10,867</b>	<b>\$15,156</b>	<b>\$17,500</b>	<b>\$18,500</b>	<b>\$21,000</b>	<b>20%</b>
<b>Total Special Events:</b>	<b>\$10,867</b>	<b>\$15,156</b>	<b>\$17,500</b>	<b>\$18,500</b>	<b>\$21,000</b>	<b>20%</b>
<b>Total General Administration:</b>	<b>\$841,467</b>	<b>\$1,038,421</b>	<b>\$1,207,929</b>	<b>\$1,166,014</b>	<b>\$1,312,462</b>	<b>8.7%</b>
<b>Public Works</b>						
<b>Personnel Services</b>						
Salaries/Wages	\$429,648	\$385,732	\$309,258	\$306,286	\$312,762	1.1%
Part Time Wages	\$25,924	\$45,570	\$45,328	\$36,250	\$47,524	4.8%
Overtime Pay	\$46,962	\$41,189	\$38,110	\$22,750	\$25,235	-33.8%
Car Allowance	\$724	\$0	\$0	\$0	\$0	0%
Certification Pay	\$4,951	\$5,273	\$4,150	\$4,734	\$9,100	119.3%
Longevity	\$1,705	\$790	\$845	\$805	\$1,195	41.4%
Sick Leave Buy Back	\$6,620	\$3,681	\$4,733	\$5,968	\$7,440	57.2%
Fica/City Contribution	\$31,381	\$31,081	\$24,950	\$23,775	\$25,002	0.2%
Medicare / City Contribution	\$7,339	\$7,269	\$5,835	\$5,525	\$5,847	0.2%
Tmrs Contribution	\$79,493	\$78,290	\$62,407	\$59,339	\$65,419	4.8%
Workers Compensation	\$11,364	\$19,736	\$15,825	\$25,631	\$17,823	12.6%
Unemployment Ins	\$1,717	\$94	\$72	\$874	\$936	1,200%
Group Insur.(Health/Dental)	\$41,426	\$55,121	\$68,891	\$43,100	\$59,852	-13.1%
<b>Total Personnel Services:</b>	<b>\$689,252</b>	<b>\$673,827</b>	<b>\$580,404</b>	<b>\$535,038</b>	<b>\$578,135</b>	<b>-0.4%</b>
<b>Contractual Agreements</b>						
Engineering & Maps	\$2,988	\$18,313	\$2,500	\$12,900	\$10,000	300%
Insurance Expense	\$7,091	\$6,446	\$6,939	\$7,464	\$7,968	14.8%
Traffic Signal Maintenance	\$197	\$703	\$3,000	\$1,750	\$3,000	0%
Radio Lease (Arl.)	\$1,617	\$0	\$0	\$0	\$0	0%

Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (% Change)
Other Retainer & Service Fees	\$43,848	\$46,636	\$36,000	\$38,000	\$36,000	0%
<b>Total Contractual Agreements:</b>	<b>\$55,740</b>	<b>\$72,097</b>	<b>\$48,439</b>	<b>\$60,114</b>	<b>\$56,968</b>	<b>17.6%</b>
<b>Supplies / Maintenance</b>						
Office Supplies	\$3,980	\$2,770	\$3,500	\$1,575	\$2,250	-35.7%
Postage Service/Maintenance	\$3,291	\$2,406	\$2,750	\$2,400	\$2,750	0%
Animal Control	\$1,782	\$5,521	\$2,500	\$3,750	\$3,500	40%
Planning & Zoning	\$384	\$253	\$400	\$65	\$200	-50%
Zoning Board Of Adjustments	\$32	\$0	\$100	\$35	\$50	-50%
Printing Expense	\$1,364	\$451	\$1,000	\$300	\$500	-50%
Uniforms	\$2,176	\$2,350	\$4,000	\$3,250	\$4,000	0%
Building Maintenance	\$3,423	\$7,189	\$10,000	\$2,400	\$5,000	-50%
Sidewalk Maintenance / Repair	\$454	\$1,538	\$15,000	\$1,000	\$15,000	0%
Street/Drainage	\$7,482	\$17,740	\$25,000	\$10,000	\$25,000	0%
Vehicle Exp/Equip M&O	\$7,268	\$17,335	\$4,500	\$7,800	\$4,500	0%
Landscaping & Improvements	\$5,909	\$6,341	\$5,280	\$5,500	\$5,750	8.9%
Code Compliance	\$0	\$0	\$500	\$575	\$500	0%
Street Signage Maint/Repair	\$4,138	\$6,403	\$7,500	\$5,250	\$7,500	0%
Equipment & Supplies	\$7,237	\$12,288	\$11,350	\$9,750	\$10,750	-5.3%
Traffic Control Supplies	\$972	\$1,209	\$2,000	\$800	\$2,000	0%
Lawn Equipment	\$701	\$315	\$1,500	\$400	\$750	-50%
Mosquito Control	\$4,941	\$7,304	\$12,500	\$12,250	\$12,500	0%
Stormwater R/M	\$100	\$8,303	\$10,000	\$3,500	\$10,000	0%
<b>Total Supplies / Maintenance:</b>	<b>\$55,632</b>	<b>\$99,715</b>	<b>\$119,380</b>	<b>\$70,600</b>	<b>\$112,500</b>	<b>-5.8%</b>
<b>Training/ Dues / Misc.</b>						
Membership Dues	\$631	\$1,246	\$1,500	\$800	\$1,250	-16.7%
Travel/Training	\$1,107	\$1,791	\$3,500	\$750	\$3,000	-14.3%
Miscellaneous	\$4,012	\$4,706	\$4,500	\$4,750	\$4,500	0%
Staffing Expense	\$0	\$130	\$0	\$100	\$0	0%
<b>Total Training/ Dues / Misc.:</b>	<b>\$5,750</b>	<b>\$7,873</b>	<b>\$9,500</b>	<b>\$6,400</b>	<b>\$8,750</b>	<b>-7.9%</b>
<b>Utilities &amp; Gasoline</b>						
Gas/Oil Expense	\$9,295	\$8,895	\$9,000	\$9,500	\$9,000	0%
Gas And Electricity	\$3,177	\$5,645	\$5,000	\$5,750	\$6,000	20%
Telephone Expense	\$6,043	\$7,020	\$6,250	\$7,250	\$7,250	16%
Cell Phone Expense	\$1,864	\$2,103	\$1,800	\$1,650	\$1,650	-8.3%
Water Expense	\$17,674	\$15,853	\$16,000	\$17,500	\$23,000	43.8%
Traffic Signal Electricity	\$1,078	\$1,031	\$1,250	\$1,400	\$1,500	20%



Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (% Change)
Street Lighting Electricity	\$36,451	\$30,206	\$36,000	\$33,000	\$34,000	-5.6%
<b>Total Utilities &amp; Gasoline:</b>	<b>\$75,582</b>	<b>\$70,753</b>	<b>\$75,300</b>	<b>\$76,050</b>	<b>\$82,400</b>	<b>9.4%</b>
<b>Capital Outlay</b>						
Minor Office Equipment	\$266	\$0	\$0	\$0	\$0	0%
Minor Equipment	\$0	\$1,500	\$0	\$0	\$0	0%
<b>Total Capital Outlay:</b>	<b>\$266</b>	<b>\$1,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Total Public Works:</b>	<b>\$882,222</b>	<b>\$925,765</b>	<b>\$833,023</b>	<b>\$748,202</b>	<b>\$838,753</b>	<b>0.7%</b>
<b>Public Safety</b>						
<b>Police</b>						
<b>Personnel Services</b>						
Salaries/Wages	\$912,922	\$1,127,675	\$1,120,774	\$950,000	\$1,179,110	5.2%
Part Time Wages	\$14,726	\$29,314	\$31,965	\$44,150	\$59,380	85.8%
Overtime Pay	\$39,351	\$73,210	\$70,968	\$75,000	\$57,938	-18.4%
Certification Pay	\$0	\$0	\$14,400	\$14,760	\$20,800	44.4%
Longevity	\$6,090	\$6,340	\$5,880	\$18,625	\$4,700	-20.1%
Sick Leave Buy Back	\$15,009	\$24,200	\$22,381	\$23,373	\$26,630	19%
Fica/City Contribution	\$58,493	\$72,924	\$78,515	\$67,400	\$83,611	6.5%
Medicare/City Contribution	\$13,680	\$17,055	\$18,362	\$15,775	\$19,554	6.5%
Tmrs Contribution	\$153,106	\$185,833	\$197,103	\$170,250	\$215,192	9.2%
Workers Compensation	\$27,612	\$48,581	\$54,142	\$63,093	\$59,555	10%
Unemployment Ins	\$2,826	\$189	\$171	\$2,000	\$2,457	1,336.8%
Group Insur.(Health/Dental)	\$102,941	\$102,387	\$141,943	\$105,500	\$148,607	4.7%
<b>Total Personnel Services:</b>	<b>\$1,346,755</b>	<b>\$1,687,709</b>	<b>\$1,756,604</b>	<b>\$1,549,926</b>	<b>\$1,877,534</b>	<b>6.9%</b>
<b>Contractual Agreements</b>						
Maintenance Agreements	\$4,098	\$4,206	\$7,060	\$3,250	\$7,060	0%
Law Enforcement Liab Ins.	\$19,655	\$22,156	\$23,000	\$30,454	\$28,782	25.1%
Communication Equip Maint.	\$8,245	\$6,650	\$8,100	\$8,461	\$8,500	4.9%
Programing Maintenance	\$20,921	\$20,925	\$21,553	\$24,865	\$25,000	16%
<b>Total Contractual Agreements:</b>	<b>\$52,920</b>	<b>\$53,938</b>	<b>\$59,713</b>	<b>\$67,030</b>	<b>\$69,342</b>	<b>16.1%</b>
<b>Supplies / Maintenance</b>						
Office Supplies	\$3,183	\$2,382	\$4,000	\$2,800	\$3,000	-25%
Postage Service/Maintenance	\$1,654	\$1,851	\$1,900	\$2,250	\$2,750	44.7%
Motorcycle & Repair	\$17,816	\$8,032	\$12,000	\$7,800	\$7,500	-37.5%
Prisoner Food/Supplies	\$3,447	\$3,741	\$3,500	\$3,900	\$4,000	14.3%
Investigation Supplies	\$7,385	\$9,724	\$7,000	\$9,050	\$9,000	28.6%
Printing Expense	\$0	\$130	\$500	\$300	\$300	-40%
Crime Prevention	\$540	\$1,410	\$1,500	\$1,500	\$1,500	0%

Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (% Change)
Uniforms	\$11,977	\$7,561	\$10,000	\$10,000	\$10,000	0%
Building Maintenance	\$19,667	\$20,512	\$18,000	\$42,000	\$18,000	0%
Vehicle Expense/Equip M&O	\$15,525	\$18,408	\$15,000	\$39,850	\$16,500	10%
Equipment Repair	\$0	\$70	\$1,200	\$25	\$250	-79.2%
Communication Exp	\$1,938	\$6,178	\$2,500	\$200	\$1,000	-60%
<b>Total Supplies / Maintenance:</b>	<b>\$83,131</b>	<b>\$79,998</b>	<b>\$77,100</b>	<b>\$119,675</b>	<b>\$73,800</b>	<b>-4.3%</b>
<b>Training/ Dues / Misc.</b>						
Fire Arms Qualification	\$2,676	\$2,636	\$8,000	\$9,800	\$9,000	12.5%
Membership Dues	\$1,255	\$3,094	\$3,800	\$2,275	\$2,750	-27.6%
Travel/Training	\$7,385	\$6,123	\$12,000	\$7,000	\$8,000	-33.3%
Miscellaneous	\$4,562	\$3,098	\$2,500	\$7,500	\$3,000	20%
Staffing Expense	\$707	\$1,161	\$2,500	\$2,100	\$1,750	-30%
Covid-19 Emer Mgmt.	\$1,160	\$359	\$500	\$275	\$350	-30%
<b>Total Training/ Dues / Misc.:</b>	<b>\$17,745</b>	<b>\$16,472</b>	<b>\$29,300</b>	<b>\$28,950</b>	<b>\$24,850</b>	<b>-15.2%</b>
<b>Utilities &amp; Gasoline</b>						
Gas/Oil Expense	\$38,789	\$34,350	\$35,000	\$28,875	\$29,000	-17.1%
Gas And Electricity	\$10,935	\$13,014	\$12,000	\$15,200	\$16,000	33.3%
Telephone Expense	\$15,538	\$17,966	\$15,000	\$21,000	\$21,000	40%
Cell Phone Expense	\$5,888	\$6,026	\$5,700	\$5,500	\$5,500	-3.5%
Water Expense	\$1,187	\$1,964	\$1,800	\$1,850	\$2,590	43.9%
<b>Total Utilities &amp; Gasoline:</b>	<b>\$72,338</b>	<b>\$73,321</b>	<b>\$69,500</b>	<b>\$72,425</b>	<b>\$74,090</b>	<b>6.6%</b>
<b>Capital Outlay</b>						
Asset Purchases	\$78,171	\$0	\$0	\$0	\$0	0%
Minor Computer Equipment	\$2,125	\$0	\$2,000	\$250	\$250	-87.5%
Minor Office Equipment	\$254	\$185	\$3,000	\$2,585	\$2,000	-33.3%
Minor Equipment	\$3,288	\$20,043	\$3,500	\$6,000	\$3,500	0%
<b>Total Capital Outlay:</b>	<b>\$83,837</b>	<b>\$20,228</b>	<b>\$8,500</b>	<b>\$8,835</b>	<b>\$5,750</b>	<b>-32.4%</b>
<b>Total Police:</b>	<b>\$1,656,726</b>	<b>\$1,931,665</b>	<b>\$2,000,717</b>	<b>\$1,846,841</b>	<b>\$2,125,365</b>	<b>6.2%</b>
<b>Fire</b>						
<b>Personnel Services</b>						
Salaries/Wages	\$674,637	\$883,036	\$1,033,983	\$875,000	\$833,136	-19.4%
Part Time Wages	\$24,006	\$60,288	\$10,730	\$47,000	\$51,500	380%
Overtime Pay	\$136,328	\$161,015	\$23,175	\$100,000	\$106,605	360%
Certification Pay	\$12,800	\$17,576	\$26,900	\$20,270	\$22,100	-17.8%
Longevity	\$2,915	\$3,140	\$3,790	\$3,365	\$3,785	-0.1%
Sick Leave Buy Back	\$5,509	\$9,083	\$13,749	\$10,132	\$14,543	5.8%
Fica/City Contribution	\$51,624	\$67,808	\$68,964	\$63,260	\$63,964	-7.3%

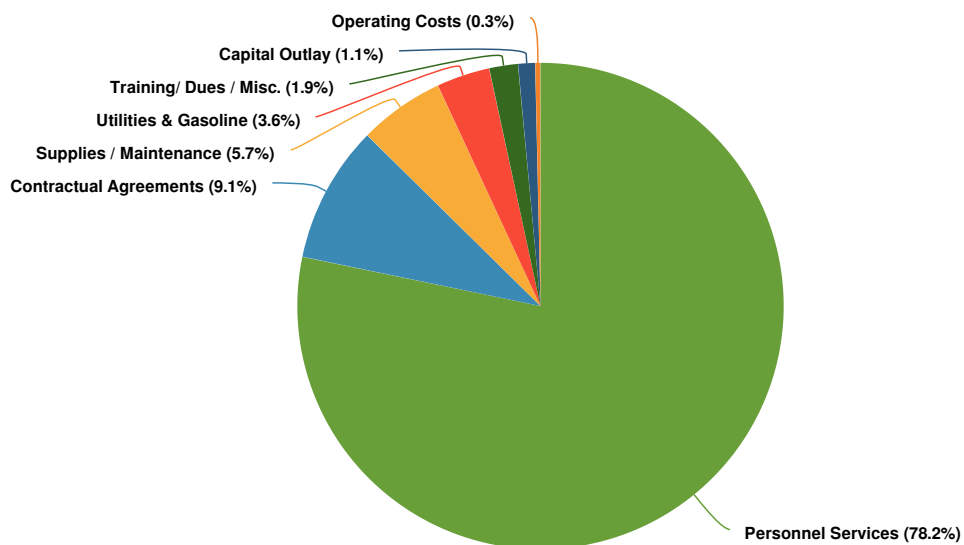
Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (% Change)
Medicare/ City Contribution	\$12,074	\$15,858	\$16,129	\$14,785	\$14,959	-7.3%
Tmrs Contribution	\$133,569	\$165,362	\$175,498	\$159,500	\$163,442	-6.9%
Workers Compensation	\$14,068	\$24,572	\$60,147	\$31,688	\$56,509	-6%
Unemployment Ins	\$2,479	\$165	\$137	\$1,972	\$1,872	1,266.4%
Group Insur.(Health/Dental)	\$68,418	\$76,704	\$126,585	\$86,500	\$95,683	-24.4%
<b>Total Personnel Services:</b>	<b>\$1,138,426</b>	<b>\$1,484,606</b>	<b>\$1,559,787</b>	<b>\$1,413,472</b>	<b>\$1,428,098</b>	<b>-8.4%</b>
<b>Contractual Agreements</b>						
Maintenance Agreements	\$8,027	\$14,392	\$18,200	\$18,150	\$20,000	9.9%
Liability Insurance	\$14,287	\$17,016	\$18,350	\$22,310	\$20,921	14%
Communication Equipment Maint	\$3,710	\$5,791	\$4,300	\$7,750	\$7,800	81.4%
Ems/ Md Director Expense	\$7,500	\$9,000	\$9,000	\$9,000	\$9,000	0%
Collection Expense	\$11,866	\$9,427	\$10,625	\$11,600	\$12,000	12.9%
<b>Total Contractual Agreements:</b>	<b>\$45,390</b>	<b>\$55,626</b>	<b>\$60,475</b>	<b>\$68,810</b>	<b>\$69,721</b>	<b>15.3%</b>
<b>Supplies / Maintenance</b>						
Protective Clothing	\$14,799	\$15,625	\$13,500	\$9,500	\$14,000	3.7%
Office Supplies	\$680	\$302	\$1,000	\$225	\$600	-40%
Postage Service/Maintenance	\$1,494	\$1,455	\$1,500	\$1,300	\$1,500	0%
Fire Prevention/ Inspection	\$1,166	\$1,092	\$1,100	\$1,100	\$1,200	9.1%
Hazmat Expense	\$1,195	\$840	\$1,200	\$1,500	\$1,400	16.7%
Uniforms	\$9,520	\$5,120	\$7,400	\$7,750	\$8,000	8.1%
Building Maintenance	\$13,348	\$17,769	\$16,000	\$12,750	\$15,000	-6.2%
Vehicle Expense/ Equip M&O	\$26,698	\$37,155	\$30,000	\$35,000	\$32,000	6.7%
Heat/ Ac Maintenance	\$80	\$0	\$2,000	\$0	\$1,000	-50%
Equip Annual Testing	\$5,959	\$5,205	\$5,750	\$5,750	\$8,000	39.1%
Equipment Replacement	\$3,012	\$5,111	\$9,000	\$9,000	\$8,000	-11.1%
Ambulance Supplies	\$6,006	\$6,762	\$6,000	\$7,285	\$7,000	16.7%
Ambulance Medications	\$3,271	\$1,845	\$6,000	\$6,750	\$7,000	16.7%
Oxygen Expense	\$2,003	\$2,034	\$2,400	\$2,350	\$2,400	0%
<b>Total Supplies / Maintenance:</b>	<b>\$89,229</b>	<b>\$100,315</b>	<b>\$102,850</b>	<b>\$100,260</b>	<b>\$107,100</b>	<b>4.1%</b>
<b>Training/ Dues / Misc.</b>						
Tml Deductable	\$3,316	\$0	\$0	\$5,000	\$0	0%
Membership Dues	\$3,403	\$4,974	\$5,650	\$4,250	\$5,250	-7.1%
Travel/Training	\$5,700	\$6,425	\$10,000	\$9,125	\$9,000	-10%
Miscellaneous	\$236	\$2,081	\$1,000	\$1,150	\$1,250	25%
Staffing Expense	\$2,089	\$9,194	\$11,200	\$10,000	\$11,200	0%
Covid-19 Emer Mgmt.	\$0	\$388	\$500	\$0	\$200	-60%
<b>Total Training/ Dues / Misc.:</b>	<b>\$14,744</b>	<b>\$23,062</b>	<b>\$28,350</b>	<b>\$29,525</b>	<b>\$26,900</b>	<b>-5.1%</b>

Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (% Change)
<b>Utilities &amp; Gasoline</b>						
Gas/Oil Expense	\$19,060	\$17,282	\$19,000	\$15,500	\$16,500	-13.2%
Gas And Electricity	\$7,895	\$7,062	\$8,500	\$10,315	\$10,500	23.5%
Telephone Expense	\$8,648	\$10,306	\$9,000	\$8,750	\$8,750	-2.8%
Cell Phone Expense	\$2,389	\$2,286	\$2,400	\$2,150	\$2,150	-10.4%
Water Expense	\$2,916	\$1,903	\$2,500	\$1,775	\$2,485	-0.6%
<b>Total Utilities &amp; Gasoline:</b>	<b>\$40,907</b>	<b>\$38,838</b>	<b>\$41,400</b>	<b>\$38,490</b>	<b>\$40,385</b>	<b>-2.5%</b>
<b>Capital Outlay</b>						
Asset Purchases	\$9,776	\$0	\$0	\$0	\$0	0%
Minor Equipment	\$2,982	\$2,452	\$2,200	\$2,000	\$1,500	-31.8%
<b>Total Capital Outlay:</b>	<b>\$12,758</b>	<b>\$2,452</b>	<b>\$2,200</b>	<b>\$2,000</b>	<b>\$1,500</b>	<b>-31.8%</b>
<b>Total Fire:</b>	<b>\$1,341,455</b>	<b>\$1,704,901</b>	<b>\$1,795,062</b>	<b>\$1,652,556</b>	<b>\$1,673,704</b>	<b>-6.8%</b>
<b>Total Public Safety:</b>	<b>\$2,998,181</b>	<b>\$3,636,566</b>	<b>\$3,795,779</b>	<b>\$3,499,398</b>	<b>\$3,799,070</b>	<b>0.1%</b>
<b>Courts</b>						
<b>Personnel Services</b>						
Salaries/Wages	\$195,214	\$220,079	\$237,359	\$219,260	\$234,057	-1.4%
Part Time Wages	\$865	\$0	\$0	\$0	\$0	0%
Overtime Pay	\$291	\$3,240	\$3,605	\$1,297	\$1,442	-60%
Longevity	\$1,540	\$1,500	\$290	\$140	\$340	17.2%
Sick Leave Buy Back	\$1,621	\$2,145	\$1,012	\$0	\$3,421	238%
Fica/City Contribution	\$12,298	\$13,859	\$15,021	\$12,715	\$14,834	-1.2%
Medicare /City Contribution	\$2,876	\$3,241	\$3,513	\$2,975	\$3,469	-1.2%
Tmrs Contribution	\$31,365	\$35,104	\$38,684	\$35,500	\$39,998	3.4%
Workers Compensation	\$2,960	\$5,170	\$3,799	\$6,675	\$4,098	7.9%
Unemployment Ins	\$632	\$6	\$36	\$434	\$468	1,200%
Group Insur.(Health/Dental)	\$19,762	\$23,230	\$41,212	\$38,635	\$41,261	0.1%
<b>Total Personnel Services:</b>	<b>\$269,424</b>	<b>\$307,575</b>	<b>\$344,531</b>	<b>\$317,632</b>	<b>\$343,388</b>	<b>-0.3%</b>
<b>Contractual Agreements</b>						
Attorneys Fees/ Legal	\$61,881	\$62,400	\$63,600	\$65,000	\$63,600	0%
Maintenance Agreements	\$6,832	\$6,500	\$6,358	\$4,500	\$7,164	12.7%
Insurance Expense	\$3,848	\$4,559	\$4,905	\$5,279	\$5,635	14.9%
<b>Total Contractual Agreements:</b>	<b>\$72,561</b>	<b>\$73,459</b>	<b>\$74,863</b>	<b>\$74,779</b>	<b>\$76,399</b>	<b>2.1%</b>
<b>Supplies / Maintenance</b>						
Office Supplies	\$3,166	\$4,853	\$4,500	\$2,850	\$3,750	-16.7%
Postage Service/Maintenance	\$5,230	\$6,685	\$6,675	\$7,700	\$7,500	12.4%
Printing Expense	\$3,189	\$1,916	\$2,500	\$1,850	\$2,000	-20%
Uniforms	\$55	\$1,455	\$1,500	\$225	\$1,000	-33.3%
Vechicle Expense	\$985	\$527	\$600	\$350	\$500	-16.7%

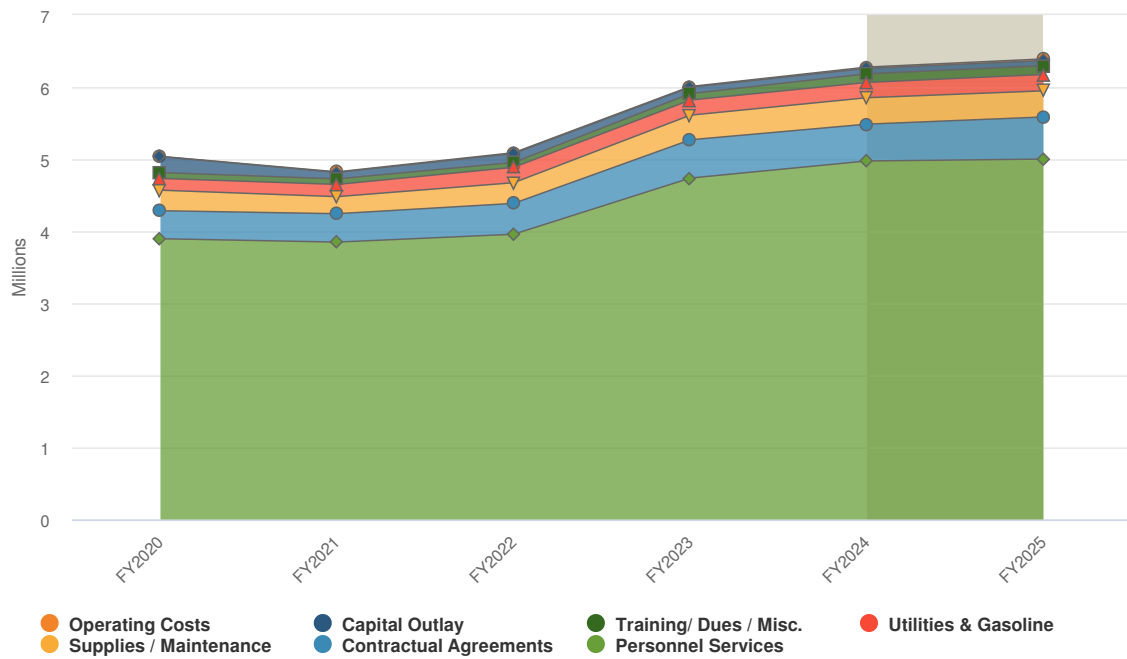
Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (% Change)
Equipment Repair	\$0	\$0	\$0	\$195	\$0	0%
<b>Total Supplies / Maintenance:</b>	<b>\$12,626</b>	<b>\$15,436</b>	<b>\$15,775</b>	<b>\$13,170</b>	<b>\$14,750</b>	<b>-6.5%</b>
<b>Training/ Dues / Misc.</b>						
Membership Dues	\$678	\$644	\$875	\$650	\$775	-11.4%
Travel/Training	\$586	\$2,579	\$2,000	\$2,175	\$2,100	5%
Miscellaneous	\$2,224	\$3,409	\$2,000	\$2,125	\$2,200	10%
<b>Total Training/ Dues / Misc.:</b>	<b>\$3,488</b>	<b>\$6,633</b>	<b>\$4,875</b>	<b>\$4,950</b>	<b>\$5,075</b>	<b>4.1%</b>
<b>Utilities &amp; Gasoline</b>						
Gasoline Expense	\$687	\$831	\$1,000	\$1,225	\$1,250	25%
Cell Phone Expense	\$757	\$724	\$725	\$695	\$700	-3.4%
<b>Total Utilities &amp; Gasoline:</b>	<b>\$1,444</b>	<b>\$1,555</b>	<b>\$1,725</b>	<b>\$1,920</b>	<b>\$1,950</b>	<b>13%</b>
<b>Capital Outlay</b>						
Asset Purchases	\$9,039	\$3,545	\$0	\$0	\$0	0%
<b>Total Capital Outlay:</b>	<b>\$9,039</b>	<b>\$3,545</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Total Courts:</b>	<b>\$368,582</b>	<b>\$408,203</b>	<b>\$441,769</b>	<b>\$412,450</b>	<b>\$441,562</b>	<b>0%</b>
<b>Total Expenditures:</b>	<b>\$5,090,453</b>	<b>\$6,008,955</b>	<b>\$6,278,500</b>	<b>\$5,826,063</b>	<b>\$6,391,847</b>	<b>1.8%</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (% Change)
<b>Expense Objects</b>						
<b>Personnel Services</b>						
<b>General Administration</b>						
Salaries/Wages	\$377,535	\$436,423	\$535,582	\$516,000	\$563,290	5.2%
Overtime Wages	\$7,099	\$3,002	\$1,260	\$3,400	\$979	-22.3%
Car Allowance	\$3,786	\$3,911	\$3,900	\$3,900	\$3,900	0%
Longevity	\$795	\$810	\$1,785	\$1,465	\$2,145	20.2%
Sick Leave Buy Back	\$11,126	\$9,111	\$7,075	\$8,539	\$6,881	-2.7%
Fica/City Contribution	\$24,523	\$27,410	\$34,075	\$33,150	\$35,786	5%
Medicare/City Contribution	\$5,735	\$6,408	\$7,969	\$7,753	\$8,369	5%
Tmrs Contribution	\$52,585	\$61,070	\$78,177	\$76,085	\$86,462	10.6%
Workers Compensation	\$788	\$1,369	\$2,070	\$1,778	\$2,419	16.9%
Unemployment Ins	\$668	\$46	\$63	\$760	\$819	1,200%
Group Insur.(Health/Dental)	\$30,104	\$35,023	\$62,563	\$55,772	\$63,290	1.2%
<b>Total General Administration:</b>	<b>\$514,744</b>	<b>\$584,582</b>	<b>\$734,519</b>	<b>\$708,602</b>	<b>\$774,340</b>	<b>5.4%</b>
<b>Public Works</b>						
Salaries/Wages	\$429,648	\$385,732	\$309,258	\$306,286	\$312,762	1.1%
Part Time Wages	\$25,924	\$45,570	\$45,328	\$36,250	\$47,524	4.8%

Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (% Change)
Overtime Pay	\$46,962	\$41,189	\$38,110	\$22,750	\$25,235	-33.8%
Car Allowance	\$724	\$0	\$0	\$0	\$0	0%
Certification Pay	\$4,951	\$5,273	\$4,150	\$4,734	\$9,100	119.3%
Longevity	\$1,705	\$790	\$845	\$805	\$1,195	41.4%
Sick Leave Buy Back	\$6,620	\$3,681	\$4,733	\$5,968	\$7,440	57.2%
Fica/City Contribution	\$31,381	\$31,081	\$24,950	\$23,775	\$25,002	0.2%
Medicare / City Contribution	\$7,339	\$7,269	\$5,835	\$5,525	\$5,847	0.2%
Tmrs Contribution	\$79,493	\$78,290	\$62,407	\$59,339	\$65,419	4.8%
Workers Compensation	\$11,364	\$19,736	\$15,825	\$25,631	\$17,823	12.6%
Unemployment Ins	\$1,717	\$94	\$72	\$874	\$936	1,200%
Group Insur.(Health/Dental)	\$41,426	\$55,121	\$68,891	\$43,100	\$59,852	-13.1%
<b>Total Public Works:</b>	<b>\$689,252</b>	<b>\$673,827</b>	<b>\$580,404</b>	<b>\$535,038</b>	<b>\$578,135</b>	<b>-0.4%</b>
<b>Public Safety</b>						
Salaries/Wages	\$912,922	\$1,127,675	\$1,120,774	\$950,000	\$1,179,110	5.2%
Part Time Wages	\$14,726	\$29,314	\$31,965	\$44,150	\$59,380	85.8%
Overtime Pay	\$39,351	\$73,210	\$70,968	\$75,000	\$57,938	-18.4%
Certification Pay	\$0	\$0	\$14,400	\$14,760	\$20,800	44.4%
Longevity	\$6,090	\$6,340	\$5,880	\$18,625	\$4,700	-20.1%
Sick Leave Buy Back	\$15,009	\$24,200	\$22,381	\$23,373	\$26,630	19%
Fica/City Contribution	\$58,493	\$72,924	\$78,515	\$67,400	\$83,611	6.5%
Medicare/City Contribution	\$13,680	\$17,055	\$18,362	\$15,775	\$19,554	6.5%
Tmrs Contribution	\$153,106	\$185,833	\$197,103	\$170,250	\$215,192	9.2%
Workers Compensation	\$27,612	\$48,581	\$54,142	\$63,093	\$59,555	10%
Unemployment Ins	\$2,826	\$189	\$171	\$2,000	\$2,457	1,336.8%
Group Insur.(Health/Dental)	\$102,941	\$102,387	\$141,943	\$105,500	\$148,607	4.7%
Salaries/Wages	\$674,637	\$883,036	\$1,033,983	\$875,000	\$833,136	-19.4%
Part Time Wages	\$24,006	\$60,288	\$10,730	\$47,000	\$51,500	380%
Overtime Pay	\$136,328	\$161,015	\$23,175	\$100,000	\$106,605	360%
Certification Pay	\$12,800	\$17,576	\$26,900	\$20,270	\$22,100	-17.8%
Longevity	\$2,915	\$3,140	\$3,790	\$3,365	\$3,785	-0.1%
Sick Leave Buy Back	\$5,509	\$9,083	\$13,749	\$10,132	\$14,543	5.8%
Fica/City Contribution	\$51,624	\$67,808	\$68,964	\$63,260	\$63,964	-7.3%
Medicare/ City Contribution	\$12,074	\$15,858	\$16,129	\$14,785	\$14,959	-7.3%
Tmrs Contribution	\$133,569	\$165,362	\$175,498	\$159,500	\$163,442	-6.9%
Workers Compensation	\$14,068	\$24,572	\$60,147	\$31,688	\$56,509	-6%
Unemployment Ins	\$2,479	\$165	\$137	\$1,972	\$1,872	1,266.4%
Group Insur.(Health/Dental)	\$68,418	\$76,704	\$126,585	\$86,500	\$95,683	-24.4%
<b>Total Public Safety:</b>	<b>\$2,485,182</b>	<b>\$3,172,315</b>	<b>\$3,316,391</b>	<b>\$2,963,398</b>	<b>\$3,305,632</b>	<b>-0.3%</b>
<b>Courts</b>						
Salaries/Wages	\$195,214	\$220,079	\$237,359	\$219,260	\$234,057	-1.4%

Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (% Change)
Part Time Wages	\$865	\$0	\$0	\$0	\$0	0%
Overtime Pay	\$291	\$3,240	\$3,605	\$1,297	\$1,442	-60%
Longevity	\$1,540	\$1,500	\$290	\$140	\$340	17.2%
Sick Leave Buy Back	\$1,621	\$2,145	\$1,012	\$0	\$3,421	238%
Fica/City Contribution	\$12,298	\$13,859	\$15,021	\$12,715	\$14,834	-1.2%
Medicare /City Contribution	\$2,876	\$3,241	\$3,513	\$2,975	\$3,469	-1.2%
Tmrs Contribution	\$31,365	\$35,104	\$38,684	\$35,500	\$39,998	3.4%
Workers Compensation	\$2,960	\$5,170	\$3,799	\$6,675	\$4,098	7.9%
Unemployment Ins	\$632	\$6	\$36	\$434	\$468	1,200%
Group Insur.(Health/Dental)	\$19,762	\$23,230	\$41,212	\$38,635	\$41,261	0.1%
<b>Total Courts:</b>	<b>\$269,424</b>	<b>\$307,575</b>	<b>\$344,531</b>	<b>\$317,632</b>	<b>\$343,388</b>	<b>-0.3%</b>
<b>Total Personnel Services:</b>	<b>\$3,958,602</b>	<b>\$4,738,300</b>	<b>\$4,975,845</b>	<b>\$4,524,670</b>	<b>\$5,001,495</b>	<b>0.5%</b>
<b>Contractual Agreements</b>						
<b>General Administration</b>						
Auditing Expense	\$32,500	\$33,000	\$34,000	\$35,750	\$36,000	5.9%
Legal Attorney Fees	\$36,741	\$77,927	\$42,500	\$43,600	\$42,500	0%
Legal Advertising	\$755	\$429	\$500	\$770	\$500	0%
Franklin Legal Exp	\$395	\$2,264	\$2,500	\$4,064	\$4,500	80%
Appraisal District Exp	\$7,215	\$8,896	\$8,900	\$12,177	\$13,864	55.8%
County Collection Fees	\$10,253	\$10,384	\$10,500	\$10,545	\$11,000	4.8%
Insurance Expense	\$7,747	\$9,178	\$9,425	\$10,626	\$11,344	20.4%
Fiduciary Exp/Banking Exp	\$2,415	\$1,900	\$1,900	\$0	\$0	-100%
Copier And Printer Services	\$12,948	\$12,366	\$11,200	\$11,660	\$11,200	0%
Code Red Alert System	\$2,756	\$2,894	\$3,038	\$3,039	\$3,342	10%
Incode M/A	\$40,519	\$50,753	\$46,600	\$48,366	\$47,500	1.9%
Programming/Maintenance	\$47,276	\$65,952	\$96,007	\$95,000	\$130,444	35.9%
<b>Total General Administration:</b>	<b>\$201,518</b>	<b>\$275,943</b>	<b>\$267,070</b>	<b>\$275,597</b>	<b>\$312,194</b>	<b>16.9%</b>
<b>Public Works</b>						
Engineering & Maps	\$2,988	\$18,313	\$2,500	\$12,900	\$10,000	300%
Insurance Expense	\$7,091	\$6,446	\$6,939	\$7,464	\$7,968	14.8%
Traffic Signal Maintenance	\$197	\$703	\$3,000	\$1,750	\$3,000	0%
Radio Lease (Arl.)	\$1,617	\$0	\$0	\$0	\$0	0%
Other Retainer & Service Fees	\$43,848	\$46,636	\$36,000	\$38,000	\$36,000	0%
<b>Total Public Works:</b>	<b>\$55,740</b>	<b>\$72,097</b>	<b>\$48,439</b>	<b>\$60,114</b>	<b>\$56,968</b>	<b>17.6%</b>
<b>Public Safety</b>						
Maintenance Agreements	\$4,098	\$4,206	\$7,060	\$3,250	\$7,060	0%
Law Enforcement Liab Ins.	\$19,655	\$22,156	\$23,000	\$30,454	\$28,782	25.1%
Communication Equip Maint.	\$8,245	\$6,650	\$8,100	\$8,461	\$8,500	4.9%



Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (% Change)
Programing Maintenance	\$20,921	\$20,925	\$21,553	\$24,865	\$25,000	16%
Maintenance Agreements	\$8,027	\$14,392	\$18,200	\$18,150	\$20,000	9.9%
Liability Insurance	\$14,287	\$17,016	\$18,350	\$22,310	\$20,921	14%
Communication Equipment Maint	\$3,710	\$5,791	\$4,300	\$7,750	\$7,800	81.4%
Ems/ Md Director Expense	\$7,500	\$9,000	\$9,000	\$9,000	\$9,000	0%
Collection Expense	\$11,866	\$9,427	\$10,625	\$11,600	\$12,000	12.9%
<b>Total Public Safety:</b>	<b>\$98,310</b>	<b>\$109,564</b>	<b>\$120,188</b>	<b>\$135,840</b>	<b>\$139,063</b>	<b>15.7%</b>
<b>Courts</b>						
Attorneys Fees/ Legal	\$61,881	\$62,400	\$63,600	\$65,000	\$63,600	0%
Maintenance Agreements	\$6,832	\$6,500	\$6,358	\$4,500	\$7,164	12.7%
Insurance Expense	\$3,848	\$4,559	\$4,905	\$5,279	\$5,635	14.9%
<b>Total Courts:</b>	<b>\$72,561</b>	<b>\$73,459</b>	<b>\$74,863</b>	<b>\$74,779</b>	<b>\$76,399</b>	<b>2.1%</b>
<b>Total Contractual Agreements:</b>	<b>\$428,129</b>	<b>\$531,064</b>	<b>\$510,560</b>	<b>\$546,329</b>	<b>\$584,623</b>	<b>14.5%</b>
<b>Supplies / Maintenance</b>						
<b>General Administration</b>						
Council Fund	\$9,022	\$11,101	\$12,110	\$12,110	\$13,927	15%
Records Management	\$2,925	\$2,780	\$2,780	\$3,155	\$3,197	15%
Newsletter Exp	\$5,481	\$5,481	\$5,755	\$5,481	\$5,755	0%
Office Supplies	\$4,793	\$3,557	\$4,000	\$3,500	\$4,000	0%
Postage Service/Maintenance	\$2,342	\$2,834	\$2,825	\$2,350	\$2,800	-0.9%
Printing Expense	\$988	\$1,905	\$2,500	\$800	\$1,250	-50%
Building Maintenance	\$16,123	\$18,257	\$17,340	\$27,250	\$19,000	9.6%
Election Expense	\$4,699	\$253	\$4,500	\$0	\$4,500	0%
Postage Service/Maintenance	\$36	\$0	\$0	\$0	\$0	0%
<b>Total General Administration:</b>	<b>\$46,407</b>	<b>\$46,167</b>	<b>\$51,810</b>	<b>\$54,646</b>	<b>\$54,429</b>	<b>5.1%</b>
<b>Public Works</b>						
Office Supplies	\$3,980	\$2,770	\$3,500	\$1,575	\$2,250	-35.7%
Postage Service/Maintenance	\$3,291	\$2,406	\$2,750	\$2,400	\$2,750	0%
Animal Control	\$1,782	\$5,521	\$2,500	\$3,750	\$3,500	40%
Planning & Zoning	\$384	\$253	\$400	\$65	\$200	-50%
Zoning Board Of Adjustments	\$32	\$0	\$100	\$35	\$50	-50%
Printing Expense	\$1,364	\$451	\$1,000	\$300	\$500	-50%
Uniforms	\$2,176	\$2,350	\$4,000	\$3,250	\$4,000	0%
Building Maintenance	\$3,423	\$7,189	\$10,000	\$2,400	\$5,000	-50%
Sidewalk Maintenance / Repair	\$454	\$1,538	\$15,000	\$1,000	\$15,000	0%

Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (% Change)
Street/Drainage	\$7,482	\$17,740	\$25,000	\$10,000	\$25,000	0%
Vehicle Exp/Equip M&O	\$7,268	\$17,335	\$4,500	\$7,800	\$4,500	0%
Landscaping & Improvements	\$5,909	\$6,341	\$5,280	\$5,500	\$5,750	8.9%
Code Compliance	\$0	\$0	\$500	\$575	\$500	0%
Street Signage Maint/Repair	\$4,138	\$6,403	\$7,500	\$5,250	\$7,500	0%
Equipment & Supplies	\$7,237	\$12,288	\$11,350	\$9,750	\$10,750	-5.3%
Traffic Control Supplies	\$972	\$1,209	\$2,000	\$800	\$2,000	0%
Lawn Equipment	\$701	\$315	\$1,500	\$400	\$750	-50%
Mosquito Control	\$4,941	\$7,304	\$12,500	\$12,250	\$12,500	0%
Stormwater R/M	\$100	\$8,303	\$10,000	\$3,500	\$10,000	0%
<b>Total Public Works:</b>	<b>\$55,632</b>	<b>\$99,715</b>	<b>\$119,380</b>	<b>\$70,600</b>	<b>\$112,500</b>	<b>-5.8%</b>
<b>Public Safety</b>						
Office Supplies	\$3,183	\$2,382	\$4,000	\$2,800	\$3,000	-25%
Postage Service/Maintenance	\$1,654	\$1,851	\$1,900	\$2,250	\$2,750	44.7%
Motorcycle & Repair	\$17,816	\$8,032	\$12,000	\$7,800	\$7,500	-37.5%
Prisoner Food/Supplies	\$3,447	\$3,741	\$3,500	\$3,900	\$4,000	14.3%
Investigation Supplies	\$7,385	\$9,724	\$7,000	\$9,050	\$9,000	28.6%
Printing Expense	\$0	\$130	\$500	\$300	\$300	-40%
Crime Prevention	\$540	\$1,410	\$1,500	\$1,500	\$1,500	0%
Uniforms	\$11,977	\$7,561	\$10,000	\$10,000	\$10,000	0%
Building Maintenance	\$19,667	\$20,512	\$18,000	\$42,000	\$18,000	0%
Vehicle Expense/Equip M&O	\$15,525	\$18,408	\$15,000	\$39,850	\$16,500	10%
Equipment Repair	\$0	\$70	\$1,200	\$25	\$250	-79.2%
Communication Exp	\$1,938	\$6,178	\$2,500	\$200	\$1,000	-60%
Protective Clothing	\$14,799	\$15,625	\$13,500	\$9,500	\$14,000	3.7%
Office Supplies	\$680	\$302	\$1,000	\$225	\$600	-40%
Postage Service/Maintenance	\$1,494	\$1,455	\$1,500	\$1,300	\$1,500	0%
Fire Prevention/ Inspection	\$1,166	\$1,092	\$1,100	\$1,100	\$1,200	9.1%
Hazmat Expense	\$1,195	\$840	\$1,200	\$1,500	\$1,400	16.7%
Uniforms	\$9,520	\$5,120	\$7,400	\$7,750	\$8,000	8.1%
Building Maintenance	\$13,348	\$17,769	\$16,000	\$12,750	\$15,000	-6.2%
Vehicle Expense/ Equip M&O	\$26,698	\$37,155	\$30,000	\$35,000	\$32,000	6.7%
Heat/ Ac Maintenance	\$80	\$0	\$2,000	\$0	\$1,000	-50%
Equip Annual Testing	\$5,959	\$5,205	\$5,750	\$5,750	\$8,000	39.1%
Equipment Replacement	\$3,012	\$5,111	\$9,000	\$9,000	\$8,000	-11.1%
Ambulance Supplies	\$6,006	\$6,762	\$6,000	\$7,285	\$7,000	16.7%
Ambulance Medications	\$3,271	\$1,845	\$6,000	\$6,750	\$7,000	16.7%
Oxygen Expense	\$2,003	\$2,034	\$2,400	\$2,350	\$2,400	0%

Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (% Change)
<b>Total Public Safety:</b>	<b>\$172,361</b>	<b>\$180,314</b>	<b>\$179,950</b>	<b>\$219,935</b>	<b>\$180,900</b>	<b>0.5%</b>
<b>Courts</b>						
Office Supplies	\$3,166	\$4,853	\$4,500	\$2,850	\$3,750	-16.7%
Postage Service/Maintenance	\$5,230	\$6,685	\$6,675	\$7,700	\$7,500	12.4%
Printing Expense	\$3,189	\$1,916	\$2,500	\$1,850	\$2,000	-20%
Uniforms	\$55	\$1,455	\$1,500	\$225	\$1,000	-33.3%
Vechicle Expense	\$985	\$527	\$600	\$350	\$500	-16.7%
Equipment Repair	\$0	\$0	\$0	\$195	\$0	0%
<b>Total Courts:</b>	<b>\$12,626</b>	<b>\$15,436</b>	<b>\$15,775</b>	<b>\$13,170</b>	<b>\$14,750</b>	<b>-6.5%</b>
<b>Total Supplies / Maintenance:</b>	<b>\$287,026</b>	<b>\$341,631</b>	<b>\$366,915</b>	<b>\$358,351</b>	<b>\$362,579</b>	<b>-1.2%</b>
<b>Training/ Dues / Misc.</b>						
<b>General Administration</b>						
Tml Deductable	\$0	\$0	\$5,000	\$0	\$5,000	0%
Membership Dues	\$4,478	\$6,013	\$6,500	\$6,750	\$6,750	3.8%
Travel/Training	\$6,429	\$9,325	\$14,650	\$13,950	\$14,500	-1%
Miscellaneous	\$3,863	\$4,028	\$4,500	\$5,250	\$5,000	11.1%
Staffing Expense	\$61	\$0	\$0	\$0	\$0	0%
Covid-19 Emer Mgmt.	\$29	\$0	\$0	\$0	\$0	0%
Special Events	\$161	\$1,496	\$0	\$900	\$4,700	N/A
Special Events	\$10,867	\$15,156	\$17,500	\$18,500	\$21,000	20%
<b>Total General Administration:</b>	<b>\$25,888</b>	<b>\$36,018</b>	<b>\$48,150</b>	<b>\$45,350</b>	<b>\$56,950</b>	<b>18.3%</b>
<b>Public Works</b>						
Membership Dues	\$631	\$1,246	\$1,500	\$800	\$1,250	-16.7%
Travel/Training	\$1,107	\$1,791	\$3,500	\$750	\$3,000	-14.3%
Miscellaneous	\$4,012	\$4,706	\$4,500	\$4,750	\$4,500	0%
Staffing Expense	\$0	\$130	\$0	\$100	\$0	0%
<b>Total Public Works:</b>	<b>\$5,750</b>	<b>\$7,873</b>	<b>\$9,500</b>	<b>\$6,400</b>	<b>\$8,750</b>	<b>-7.9%</b>
<b>Public Safety</b>						
Fire Arms Qualification	\$2,676	\$2,636	\$8,000	\$9,800	\$9,000	12.5%
Membership Dues	\$1,255	\$3,094	\$3,800	\$2,275	\$2,750	-27.6%
Travel/Training	\$7,385	\$6,123	\$12,000	\$7,000	\$8,000	-33.3%
Miscellaneous	\$4,562	\$3,098	\$2,500	\$7,500	\$3,000	20%
Staffing Expense	\$707	\$1,161	\$2,500	\$2,100	\$1,750	-30%
Covid-19 Emer Mgmt.	\$1,160	\$359	\$500	\$275	\$350	-30%
Tml Deductable	\$3,316	\$0	\$0	\$5,000	\$0	0%
Membership Dues	\$3,403	\$4,974	\$5,650	\$4,250	\$5,250	-7.1%
Travel/Training	\$5,700	\$6,425	\$10,000	\$9,125	\$9,000	-10%
Miscellaneous	\$236	\$2,081	\$1,000	\$1,150	\$1,250	25%

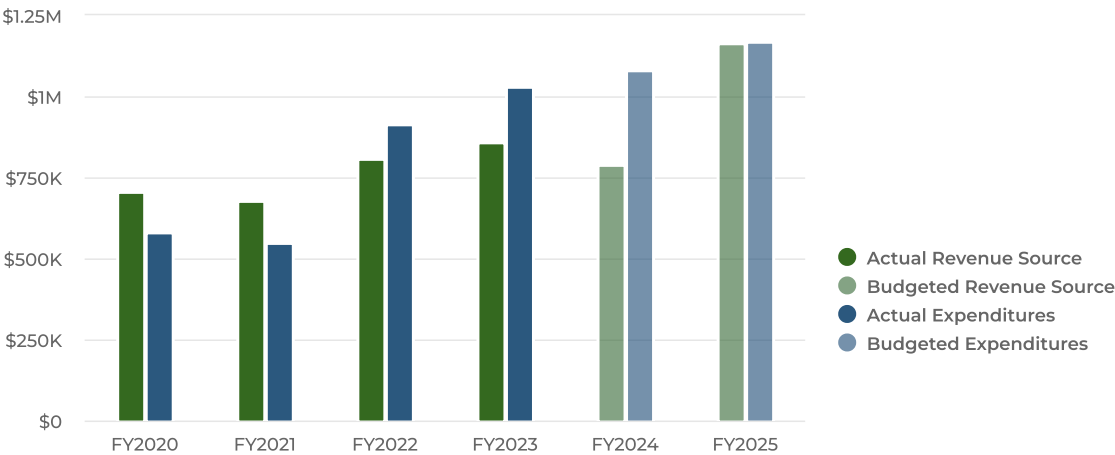
Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (% Change)
Staffing Expense	\$2,089	\$9,194	\$11,200	\$10,000	\$11,200	0%
Covid-19 Emer Mgmt.	\$0	\$388	\$500	\$0	\$200	-60%
<b>Total Public Safety:</b>	<b>\$32,489</b>	<b>\$39,533</b>	<b>\$57,650</b>	<b>\$58,475</b>	<b>\$51,750</b>	<b>-10.2%</b>
<b>Courts</b>						
Membership Dues	\$678	\$644	\$875	\$650	\$775	-11.4%
Travel/Training	\$586	\$2,579	\$2,000	\$2,175	\$2,100	5%
Miscellaneous	\$2,224	\$3,409	\$2,000	\$2,125	\$2,200	10%
<b>Total Courts:</b>	<b>\$3,488</b>	<b>\$6,633</b>	<b>\$4,875</b>	<b>\$4,950</b>	<b>\$5,075</b>	<b>4.1%</b>
<b>Total Training/ Dues / Misc.:</b>	<b>\$67,614</b>	<b>\$90,057</b>	<b>\$120,175</b>	<b>\$115,175</b>	<b>\$122,525</b>	<b>2%</b>
<b>Utilities &amp; Gasoline</b>						
<b>General Administration</b>						
Gas And Electricity	\$5,079	\$4,932	\$5,000	\$5,430	\$5,700	14%
Telephone Expense	\$14,769	\$17,384	\$16,000	\$19,250	\$19,250	20.3%
Cell Phone Expense	\$2,144	\$2,233	\$2,050	\$2,050	\$2,050	0%
Water Expense	\$1,458	\$951	\$1,000	\$875	\$1,250	25%
<b>Total General Administration:</b>	<b>\$23,450</b>	<b>\$25,500</b>	<b>\$24,050</b>	<b>\$27,605</b>	<b>\$28,250</b>	<b>17.5%</b>
<b>Public Works</b>						
Gas/Oil Expense	\$9,295	\$8,895	\$9,000	\$9,500	\$9,000	0%
Gas And Electricity	\$3,177	\$5,645	\$5,000	\$5,750	\$6,000	20%
Telephone Expense	\$6,043	\$7,020	\$6,250	\$7,250	\$7,250	16%
Cell Phone Expense	\$1,864	\$2,103	\$1,800	\$1,650	\$1,650	-8.3%
Water Expense	\$17,674	\$15,853	\$16,000	\$17,500	\$23,000	43.8%
Traffic Signal Electricity	\$1,078	\$1,031	\$1,250	\$1,400	\$1,500	20%
Street Lighting Electricity	\$36,451	\$30,206	\$36,000	\$33,000	\$34,000	-5.6%
<b>Total Public Works:</b>	<b>\$75,582</b>	<b>\$70,753</b>	<b>\$75,300</b>	<b>\$76,050</b>	<b>\$82,400</b>	<b>9.4%</b>
<b>Public Safety</b>						
Gas/Oil Expense	\$38,789	\$34,350	\$35,000	\$28,875	\$29,000	-17.1%
Gas And Electricity	\$10,935	\$13,014	\$12,000	\$15,200	\$16,000	33.3%
Telephone Expense	\$15,538	\$17,966	\$15,000	\$21,000	\$21,000	40%
Cell Phone Expense	\$5,888	\$6,026	\$5,700	\$5,500	\$5,500	-3.5%
Water Expense	\$1,187	\$1,964	\$1,800	\$1,850	\$2,590	43.9%
Gas/Oil Expense	\$19,060	\$17,282	\$19,000	\$15,500	\$16,500	-13.2%
Gas And Electricity	\$7,895	\$7,062	\$8,500	\$10,315	\$10,500	23.5%
Telephone Expense	\$8,648	\$10,306	\$9,000	\$8,750	\$8,750	-2.8%
Cell Phone Expense	\$2,389	\$2,286	\$2,400	\$2,150	\$2,150	-10.4%
Water Expense	\$2,916	\$1,903	\$2,500	\$1,775	\$2,485	-0.6%
<b>Total Public Safety:</b>	<b>\$113,245</b>	<b>\$112,160</b>	<b>\$110,900</b>	<b>\$110,915</b>	<b>\$114,475</b>	<b>3.2%</b>
<b>Courts</b>						

Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (% Change)
Gasoline Expense	\$687	\$831	\$1,000	\$1,225	\$1,250	25%
Cell Phone Expense	\$757	\$724	\$725	\$695	\$700	-3.4%
<b>Total Courts:</b>	<b>\$1,444</b>	<b>\$1,555</b>	<b>\$1,725</b>	<b>\$1,920</b>	<b>\$1,950</b>	<b>13%</b>
<b>Total Utilities &amp; Gasoline:</b>	<b>\$213,721</b>	<b>\$209,967</b>	<b>\$211,975</b>	<b>\$216,490</b>	<b>\$227,075</b>	<b>7.1%</b>
<b>Operating Costs</b>						
<b>General Administration</b>						
Recreational Activities	\$0	\$0	\$17,250	\$0	\$0	-100%
National Night Out	\$2,000	\$1,500	\$0	\$3,012	\$5,825	N/A
Halloween Activities	\$224	\$1,263	\$0	\$765	\$2,400	N/A
Christmas Activities	\$5,631	\$3,356	\$0	\$6,143	\$7,675	N/A
Easter Activities	\$2,801	\$3,086	\$0	\$2,715	\$4,300	N/A
Memorial Day Activities	\$418	\$0	\$0	\$0	\$0	0%
Movie Night In Park	\$930	\$1,015	\$0	\$1,828	\$1,600	N/A
<b>Total General Administration:</b>	<b>\$12,005</b>	<b>\$10,221</b>	<b>\$17,250</b>	<b>\$14,464</b>	<b>\$21,800</b>	<b>26.4%</b>
<b>Total Operating Costs:</b>	<b>\$12,005</b>	<b>\$10,221</b>	<b>\$17,250</b>	<b>\$14,464</b>	<b>\$21,800</b>	<b>26.4%</b>
<b>Capital Outlay</b>						
<b>General Administration</b>						
Minor Office Equipment	\$3,520	\$0	\$0	\$0	\$0	0%
Minor Computer Equipment	\$9,525	\$30,210	\$38,300	\$22,500	\$42,500	11%
Minor Computer Software	\$4,409	\$29,780	\$26,780	\$17,250	\$22,000	-17.8%
<b>Total General Administration:</b>	<b>\$17,454</b>	<b>\$59,990</b>	<b>\$65,080</b>	<b>\$39,750</b>	<b>\$64,500</b>	<b>-0.9%</b>
<b>Public Works</b>						
Minor Office Equipment	\$266	\$0	\$0	\$0	\$0	0%
Minor Equipment	\$0	\$1,500	\$0	\$0	\$0	0%
<b>Total Public Works:</b>	<b>\$266</b>	<b>\$1,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Public Safety</b>						
Asset Purchases	\$78,171	\$0	\$0	\$0	\$0	0%
Minor Computer Equipment	\$2,125	\$0	\$2,000	\$250	\$250	-87.5%
Minor Office Equipment	\$254	\$185	\$3,000	\$2,585	\$2,000	-33.3%
Minor Equipment	\$3,288	\$20,043	\$3,500	\$6,000	\$3,500	0%
Asset Purchases	\$9,776	\$0	\$0	\$0	\$0	0%
Minor Equipment	\$2,982	\$2,452	\$2,200	\$2,000	\$1,500	-31.8%
<b>Total Public Safety:</b>	<b>\$96,595</b>	<b>\$22,680</b>	<b>\$10,700</b>	<b>\$10,835</b>	<b>\$7,250</b>	<b>-32.2%</b>
<b>Courts</b>						
Asset Purchases	\$9,039	\$3,545	\$0	\$0	\$0	0%
<b>Total Courts:</b>	<b>\$9,039</b>	<b>\$3,545</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>

Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (% Change)
Total Capital Outlay:	\$123,354	\$87,715	\$75,780	\$50,585	\$71,750	-5.3%
Total Expense Objects:	\$5,090,453	\$6,008,955	\$6,278,500	\$5,826,063	\$6,391,847	1.8%

Summary

The Town of Pantego is projecting \$1.17M of revenue in FY2025, which represents a 46.9% increase over the prior year. Budgeted expenditures are projected to increase by 8.3% or \$89.55K to \$1.17M in FY2025.



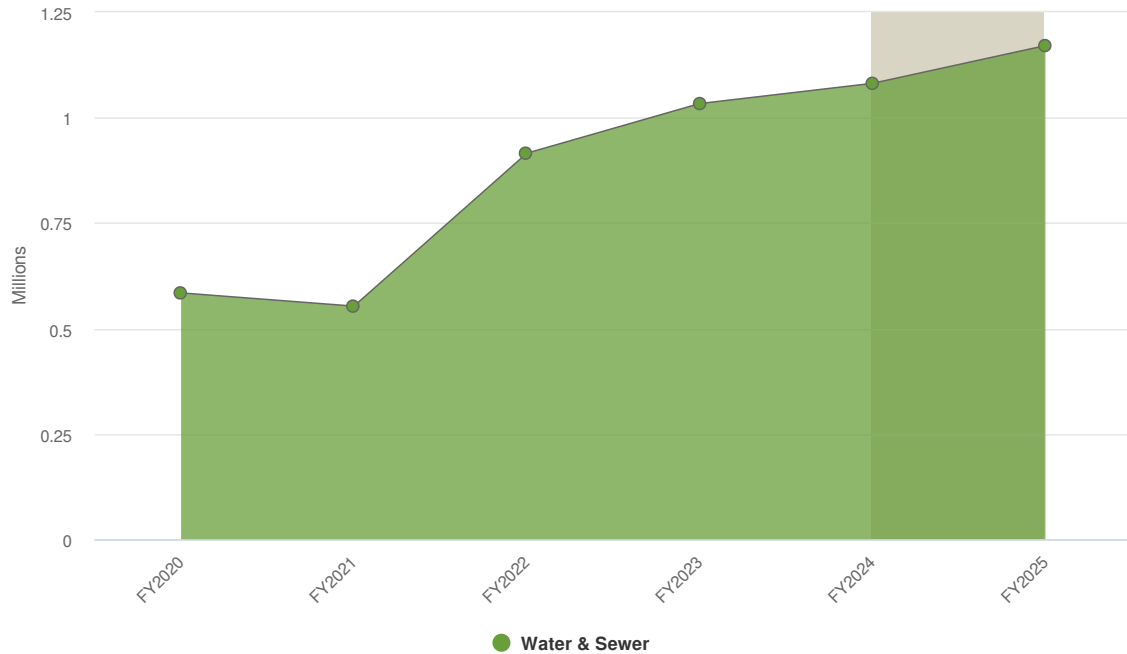
Water & Sewer Comprehensive Summary

Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted
Beginning Fund Balance:	N/A	N/A	N/A	N/A	N/A
Revenues					
Charges for Services	\$1,224,864	\$999,217	\$1,252,060	\$1,098,911	\$1,634,620
Miscellaneous Fees	\$7,860	\$6,130	\$7,590	\$3,570	\$5,868
Interest/Investment	\$4,645	\$21,715	\$25,000	\$9,250	\$5,400
Other	-\$428,527	-\$165,442	-\$491,135	-\$491,010	-\$480,466
Total Revenues:	\$808,841	\$861,621	\$793,515	\$620,721	\$1,165,422
Expenditures					
Contractual Agreements	\$50,533	\$39,156	\$48,100	\$47,073	\$58,501
Supplies / Maintenance	\$379,177	\$164,208	\$513,585	\$201,030	\$485,900
Training/ Dues / Misc.	\$5,913	\$2,954	\$7,500	\$12,975	\$8,500
Utilities & Gasoline	\$126,412	\$124,042	\$123,700	\$151,410	\$150,010
Operating Costs	\$297,719	\$357,906	\$348,954	\$409,413	\$426,750
Repairs & Maintenance	\$4,376	\$4,167	\$5,000	\$5,000	\$5,000
Debt Service	\$0	\$308,083	\$0	\$0	\$0
Capital Outlay	\$51,600	\$33,000	\$34,650	\$34,650	\$36,383

Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted
Total Expenditures:	\$915,730	\$1,033,517	\$1,081,489	\$861,551	\$1,171,044
Total Revenues Less Expenditures:	-\$106,889	-\$171,896	-\$287,974	-\$240,829	-\$5,622
Ending Fund Balance:	N/A	N/A	N/A	N/A	N/A

## Expenditures by Function

### Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (% Change)
<b>Expenditures</b>						
<b>Water &amp; Sewer</b>						
<b>Water</b>						
<b>Contractual Agreements</b>						
Engineering & Maps	\$550	\$0	\$2,500	\$0	\$1,500	-40%
Maintenance Agreements	\$0	\$980	\$1,000	\$1,000	\$1,000	0%
Insurance Expense	\$5,061	\$4,041	\$4,400	\$4,678	\$4,994	13.5%
Groundwater Conservation Fees	\$28,017	\$26,716	\$25,000	\$26,081	\$28,000	12%
Collier Groundwater Contract	\$13,500	\$5,400	\$12,000	\$12,725	\$19,760	64.7%
<b>Total Contractual Agreements:</b>	<b>\$47,127</b>	<b>\$37,136</b>	<b>\$44,900</b>	<b>\$44,484</b>	<b>\$55,254</b>	<b>23.1%</b>



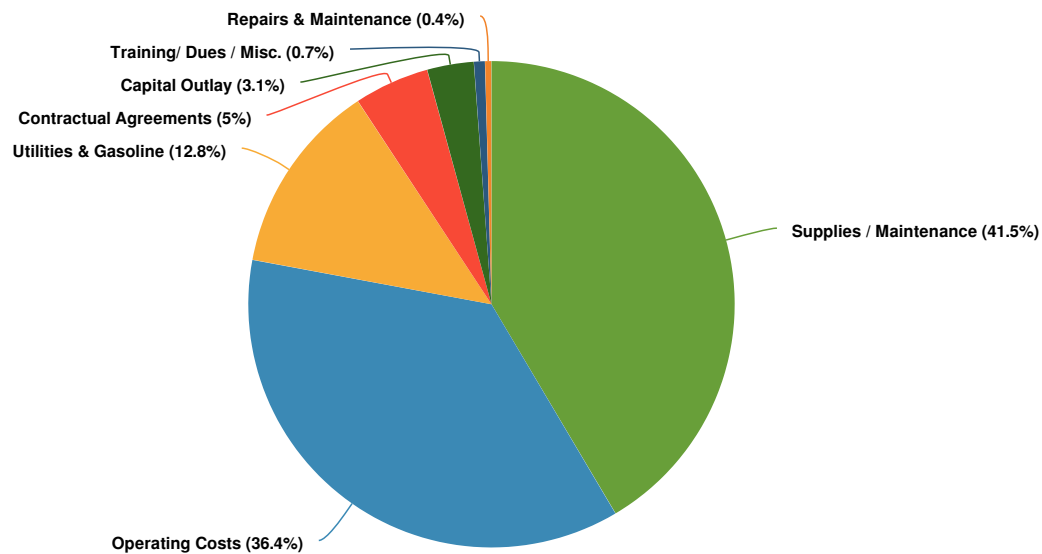
Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (% Change)
<b>Supplies / Maintenance</b>						
Office Supplies	\$397	\$96	\$500	\$150	\$250	-50%
Postage Service/Maintenance	\$8,557	\$8,268	\$8,985	\$8,500	\$9,000	0.2%
Water Meter Maintenance	\$1,654	\$13,587	\$66,000	\$30,000	\$36,000	-45.5%
Storage Tank Inspections	\$2,345	\$14,513	\$5,000	\$0	\$15,000	200%
Printing Expense	\$3,942	\$4,619	\$5,000	\$4,000	\$4,000	-20%
Uniform Expense	\$1,069	\$1,406	\$4,000	\$1,750	\$2,500	-37.5%
Maintain Meter Reading Sys	\$0	\$2,811	\$0	\$4,000	\$5,000	N/A
Bldg Maint & Repair	\$13	\$2,556	\$8,000	\$1,250	\$12,500	56.3%
Water Quality Sampling	\$3,337	\$3,289	\$3,500	\$3,250	\$3,500	0%
Gen R&M Water System	\$43,240	\$27,624	\$75,000	\$20,000	\$70,000	-6.7%
Water Treatment Chemicals	\$16,340	\$19,198	\$16,500	\$20,000	\$18,000	9.1%
Vehicle Exp/Equip M&O App.	\$6,017	\$14,568	\$6,000	\$6,000	\$4,500	-25%
Ground Maint/Landscaping	\$6,760	\$9,400	\$6,000	\$15,480	\$9,500	58.3%
Valves & Hydrants	\$12,467	\$1,304	\$50,000	\$5,000	\$50,000	0%
Well Maintenance Program	\$246,878	\$0	\$225,000	\$58,000	\$215,000	-4.4%
Equipment & Supplies	\$7,951	\$8,545	\$7,000	\$5,000	\$6,000	-14.3%
Traffic Control Supplies	\$477	\$1,171	\$1,500	\$500	\$1,500	0%
<b>Total Supplies / Maintenance:</b>	<b>\$361,445</b>	<b>\$132,956</b>	<b>\$487,985</b>	<b>\$182,880</b>	<b>\$462,250</b>	<b>-5.3%</b>
<b>Training/ Dues / Misc.</b>						
Membership Dues	\$216	\$517	\$1,000	\$850	\$1,000	0%
Travel/Training	\$3,642	\$1,373	\$3,500	\$3,500	\$3,250	-7.1%
Miscellaneous	\$1,086	\$355	\$1,000	\$0	\$750	-25%
<b>Total Training/ Dues / Misc.:</b>	<b>\$4,944</b>	<b>\$2,245</b>	<b>\$5,500</b>	<b>\$4,350</b>	<b>\$5,000</b>	<b>-9.1%</b>
<b>Utilities &amp; Gasoline</b>						
Gas,Oil,Grease Vehicle	\$9,246	\$8,634	\$9,500	\$9,400	\$8,000	-15.8%
Gas And Electricity	\$108,585	\$103,192	\$102,500	\$130,000	\$130,000	26.8%
Telephone Expense	\$1,001	\$1,498	\$1,400	\$1,350	\$1,350	-3.6%
Cell Phone Expense	\$1,075	\$2,108	\$1,600	\$1,450	\$1,450	-9.4%
<b>Total Utilities &amp; Gasoline:</b>	<b>\$119,907</b>	<b>\$115,433</b>	<b>\$115,000</b>	<b>\$142,200</b>	<b>\$140,800</b>	<b>22.4%</b>
<b>Repairs &amp; Maintenance</b>						
Tceq Annual System Fees	\$4,376	\$4,167	\$5,000	\$5,000	\$5,000	0%

Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (% Change)
<b>Total Repairs &amp; Maintenance:</b>	<b>\$4,376</b>	<b>\$4,167</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>0%</b>
<b>Debt Service</b>						
Depreciation	\$0	\$233,699	\$0	\$0	\$0	0%
<b>Total Debt Service:</b>	<b>\$0</b>	<b>\$233,699</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Capital Outlay</b>						
Asset Purchases	\$26,604	\$0	\$0	\$0	\$0	0%
Franchise Fee-W&Ww	\$24,996	\$33,000	\$34,650	\$34,650	\$36,383	5%
<b>Total Capital Outlay:</b>	<b>\$51,600</b>	<b>\$33,000</b>	<b>\$34,650</b>	<b>\$34,650</b>	<b>\$36,383</b>	<b>5%</b>
<b>Total Water:</b>	<b>\$589,399</b>	<b>\$558,636</b>	<b>\$693,035</b>	<b>\$413,564</b>	<b>\$704,687</b>	<b>1.7%</b>
<b>Sewer</b>						
<b>Contractual Agreements</b>						
Engineering & Maps	\$0	\$0	\$1,000	\$250	\$750	-25%
Insurance Expense	\$3,405	\$2,020	\$2,200	\$2,339	\$2,497	13.5%
<b>Total Contractual Agreements:</b>	<b>\$3,405</b>	<b>\$2,020</b>	<b>\$3,200</b>	<b>\$2,589</b>	<b>\$3,247</b>	<b>1.5%</b>
<b>Supplies / Maintenance</b>						
Uniform Expense	\$842	\$841	\$4,000	\$900	\$2,500	-37.5%
Gen R&M Sewer System	\$11,615	\$26,118	\$15,000	\$14,500	\$15,000	0%
Ground Maint/Landscaping	\$1,080	\$1,200	\$1,100	\$1,400	\$1,400	27.3%
Equipment & Supplies	\$4,196	\$2,858	\$4,250	\$750	\$3,500	-17.6%
Filtration Supplies	\$0	\$235	\$1,250	\$600	\$1,250	0%
<b>Total Supplies / Maintenance:</b>	<b>\$17,733</b>	<b>\$31,252</b>	<b>\$25,600</b>	<b>\$18,150</b>	<b>\$23,650</b>	<b>-7.6%</b>
<b>Training/ Dues / Misc.</b>						
Travel/Training	\$258	\$650	\$1,250	\$875	\$1,000	-20%
Miscellaneous	\$711	\$59	\$750	\$7,750	\$2,500	233.3%
<b>Total Training/ Dues / Misc.:</b>	<b>\$969</b>	<b>\$709</b>	<b>\$2,000</b>	<b>\$8,625</b>	<b>\$3,500</b>	<b>75%</b>
<b>Utilities &amp; Gasoline</b>						
Gas,Oil,Grease Vehicle	\$0	\$0	\$1,000	\$0	\$0	-100%
Gas And Electricity	\$4,428	\$5,502	\$5,000	\$6,650	\$6,650	33%
Telephone Expense	\$1,001	\$1,498	\$1,500	\$1,300	\$1,300	-13.3%
Cell Phone Expense	\$1,075	\$1,609	\$1,200	\$1,260	\$1,260	5%
<b>Total Utilities &amp; Gasoline:</b>	<b>\$6,505</b>	<b>\$8,610</b>	<b>\$8,700</b>	<b>\$9,210</b>	<b>\$9,210</b>	<b>5.9%</b>
<b>Operating Costs</b>						

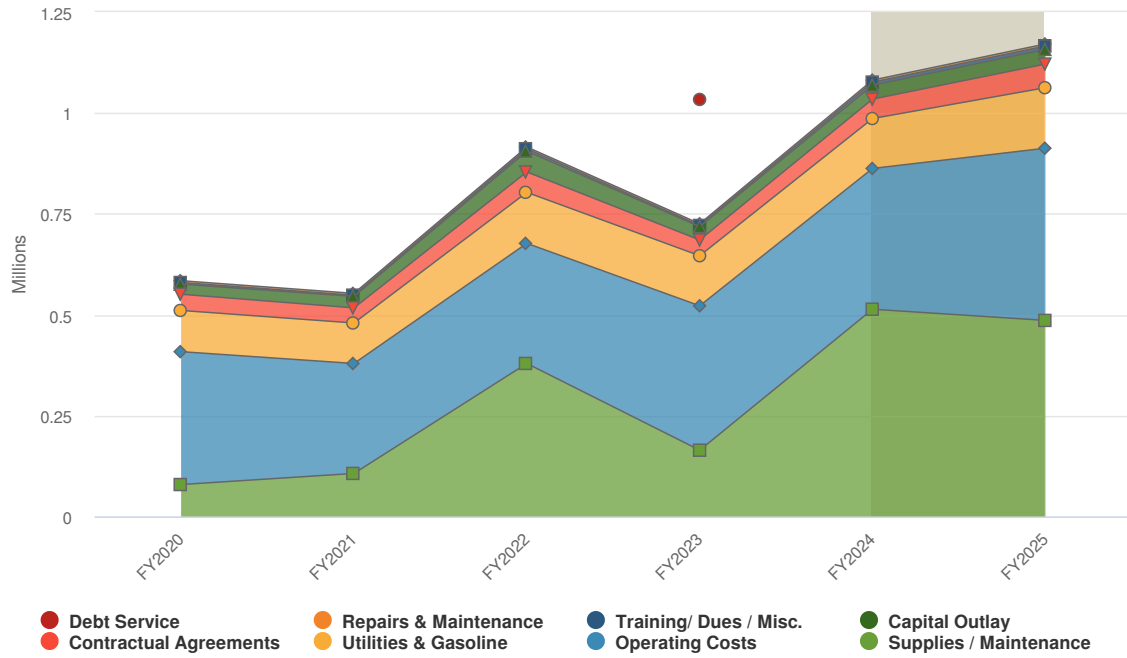
Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (% Change)
Other Cty Srv Chg, Arling.	\$151,468	\$165,318	\$140,000	\$156,413	\$164,250	17.3%
Other Cty Srv Chg,F W	\$146,250	\$192,588	\$208,954	\$253,000	\$262,500	25.6%
<b>Total Operating Costs:</b>	<b>\$297,719</b>	<b>\$357,906</b>	<b>\$348,954</b>	<b>\$409,413</b>	<b>\$426,750</b>	<b>22.3%</b>
<b>Debt Service</b>						
Depreciation	\$0	\$74,384	\$0	\$0	\$0	0%
<b>Total Debt Service:</b>	<b>\$0</b>	<b>\$74,384</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Total Sewer:</b>	<b>\$326,331</b>	<b>\$474,881</b>	<b>\$388,454</b>	<b>\$447,987</b>	<b>\$466,357</b>	<b>20.1%</b>
<b>Total Water &amp; Sewer:</b>	<b>\$915,730</b>	<b>\$1,033,517</b>	<b>\$1,081,489</b>	<b>\$861,551</b>	<b>\$1,171,044</b>	<b>8.3%</b>
<b>Total Expenditures:</b>	<b>\$915,730</b>	<b>\$1,033,517</b>	<b>\$1,081,489</b>	<b>\$861,551</b>	<b>\$1,171,044</b>	<b>8.3%</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (% Change)
<b>Expense Objects</b>						
<b>Contractual Agreements</b>						
<b>Water &amp; Sewer</b>						
Engineering & Maps	\$550	\$0	\$2,500	\$0	\$1,500	-40%
Maintenance Agreements	\$0	\$980	\$1,000	\$1,000	\$1,000	0%
Insurance Expense	\$5,061	\$4,041	\$4,400	\$4,678	\$4,994	13.5%
Groundwater Conservation Fees	\$28,017	\$26,716	\$25,000	\$26,081	\$28,000	12%
Collier Groundwater Contract	\$13,500	\$5,400	\$12,000	\$12,725	\$19,760	64.7%
Engineering & Maps	\$0	\$0	\$1,000	\$250	\$750	-25%
Insurance Expense	\$3,405	\$2,020	\$2,200	\$2,339	\$2,497	13.5%
<b>Total Water &amp; Sewer:</b>	<b>\$50,533</b>	<b>\$39,156</b>	<b>\$48,100</b>	<b>\$47,073</b>	<b>\$58,501</b>	<b>21.6%</b>
<b>Total Contractual Agreements:</b>	<b>\$50,533</b>	<b>\$39,156</b>	<b>\$48,100</b>	<b>\$47,073</b>	<b>\$58,501</b>	<b>21.6%</b>
<b>Supplies / Maintenance</b>						
<b>Water &amp; Sewer</b>						
Office Supplies	\$397	\$96	\$500	\$150	\$250	-50%

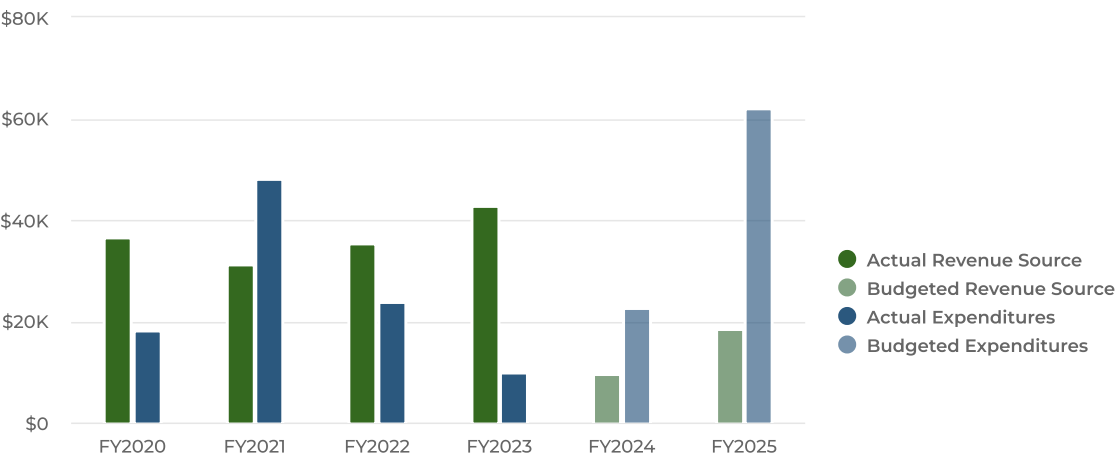
Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (% Change)
Postage Service/Maintenance	\$8,557	\$8,268	\$8,985	\$8,500	\$9,000	0.2%
Water Meter Maintenance	\$1,654	\$13,587	\$66,000	\$30,000	\$36,000	-45.5%
Storage Tank Inspections	\$2,345	\$14,513	\$5,000	\$0	\$15,000	200%
Printing Expense	\$3,942	\$4,619	\$5,000	\$4,000	\$4,000	-20%
Uniform Expense	\$1,069	\$1,406	\$4,000	\$1,750	\$2,500	-37.5%
Maintain Meter Reading Sys	\$0	\$2,811	\$0	\$4,000	\$5,000	N/A
Bldg Maint & Repair	\$13	\$2,556	\$8,000	\$1,250	\$12,500	56.3%
Water Quality Sampling	\$3,337	\$3,289	\$3,500	\$3,250	\$3,500	0%
Gen R&M Water System	\$43,240	\$27,624	\$75,000	\$20,000	\$70,000	-6.7%
Water Treatment Chemicals	\$16,340	\$19,198	\$16,500	\$20,000	\$18,000	9.1%
Vehicle Exp/Equip M&O App.	\$6,017	\$14,568	\$6,000	\$6,000	\$4,500	-25%
Ground Maint/Landscaping	\$6,760	\$9,400	\$6,000	\$15,480	\$9,500	58.3%
Valves & Hydrants	\$12,467	\$1,304	\$50,000	\$5,000	\$50,000	0%
Well Maintenance Program	\$246,878	\$0	\$225,000	\$58,000	\$215,000	-4.4%
Equipment & Supplies	\$7,951	\$8,545	\$7,000	\$5,000	\$6,000	-14.3%
Traffic Control Supplies	\$477	\$1,171	\$1,500	\$500	\$1,500	0%
Uniform Expense	\$842	\$841	\$4,000	\$900	\$2,500	-37.5%
Gen R&M Sewer System	\$11,615	\$26,118	\$15,000	\$14,500	\$15,000	0%
Ground Maint/Landscaping	\$1,080	\$1,200	\$1,100	\$1,400	\$1,400	27.3%
Equipment & Supplies	\$4,196	\$2,858	\$4,250	\$750	\$3,500	-17.6%
Filtration Supplies	\$0	\$235	\$1,250	\$600	\$1,250	0%
<b>Total Water &amp; Sewer:</b>	<b>\$379,177</b>	<b>\$164,208</b>	<b>\$513,585</b>	<b>\$201,030</b>	<b>\$485,900</b>	<b>-5.4%</b>
<b>Total Supplies / Maintenance:</b>	<b>\$379,177</b>	<b>\$164,208</b>	<b>\$513,585</b>	<b>\$201,030</b>	<b>\$485,900</b>	<b>-5.4%</b>
<b>Training/ Dues / Misc.</b>						
<b>Water &amp; Sewer</b>						
Membership Dues	\$216	\$517	\$1,000	\$850	\$1,000	0%
Travel/Training	\$3,642	\$1,373	\$3,500	\$3,500	\$3,250	-7.1%
Miscellaneous	\$1,086	\$355	\$1,000	\$0	\$750	-25%
Travel/Training	\$258	\$650	\$1,250	\$875	\$1,000	-20%
Miscellaneous	\$711	\$59	\$750	\$7,750	\$2,500	233.3%
<b>Total Water &amp; Sewer:</b>	<b>\$5,913</b>	<b>\$2,954</b>	<b>\$7,500</b>	<b>\$12,975</b>	<b>\$8,500</b>	<b>13.3%</b>
<b>Total Training/ Dues / Misc.:</b>	<b>\$5,913</b>	<b>\$2,954</b>	<b>\$7,500</b>	<b>\$12,975</b>	<b>\$8,500</b>	<b>13.3%</b>
<b>Utilities &amp; Gasoline</b>						
<b>Water &amp; Sewer</b>						
Gas,Oil,Grease Vehicle	\$9,246	\$8,634	\$9,500	\$9,400	\$8,000	-15.8%

Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (% Change)
Gas And Electricity	\$108,585	\$103,192	\$102,500	\$130,000	\$130,000	26.8%
Telephone Expense	\$1,001	\$1,498	\$1,400	\$1,350	\$1,350	-3.6%
Cell Phone Expense	\$1,075	\$2,108	\$1,600	\$1,450	\$1,450	-9.4%
Gas,Oil,Grease Vehicle	\$0	\$0	\$1,000	\$0	\$0	-100%
Gas And Electricity	\$4,428	\$5,502	\$5,000	\$6,650	\$6,650	33%
Telephone Expense	\$1,001	\$1,498	\$1,500	\$1,300	\$1,300	-13.3%
Cell Phone Expense	\$1,075	\$1,609	\$1,200	\$1,260	\$1,260	5%
<b>Total Water &amp; Sewer:</b>	<b>\$126,412</b>	<b>\$124,042</b>	<b>\$123,700</b>	<b>\$151,410</b>	<b>\$150,010</b>	<b>21.3%</b>
<b>Total Utilities &amp; Gasoline:</b>	<b>\$126,412</b>	<b>\$124,042</b>	<b>\$123,700</b>	<b>\$151,410</b>	<b>\$150,010</b>	<b>21.3%</b>
<b>Operating Costs</b>						
<b>Water &amp; Sewer</b>						
Other Cty Srv Chg, Arling.	\$151,468	\$165,318	\$140,000	\$156,413	\$164,250	17.3%
Other Cty Srv Chg,F W	\$146,250	\$192,588	\$208,954	\$253,000	\$262,500	25.6%
<b>Total Water &amp; Sewer:</b>	<b>\$297,719</b>	<b>\$357,906</b>	<b>\$348,954</b>	<b>\$409,413</b>	<b>\$426,750</b>	<b>22.3%</b>
<b>Total Operating Costs:</b>	<b>\$297,719</b>	<b>\$357,906</b>	<b>\$348,954</b>	<b>\$409,413</b>	<b>\$426,750</b>	<b>22.3%</b>
<b>Repairs &amp; Maintenance</b>						
<b>Water &amp; Sewer</b>						
Tceq Annual System Fees	\$4,376	\$4,167	\$5,000	\$5,000	\$5,000	0%
<b>Total Water &amp; Sewer:</b>	<b>\$4,376</b>	<b>\$4,167</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>0%</b>
<b>Total Repairs &amp; Maintenance:</b>	<b>\$4,376</b>	<b>\$4,167</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>0%</b>
<b>Debt Service</b>						
<b>Water &amp; Sewer</b>						
Depreciation	\$0	\$233,699	\$0	\$0	\$0	0%
Depreciation	\$0	\$74,384	\$0	\$0	\$0	0%
<b>Total Water &amp; Sewer:</b>	<b>\$0</b>	<b>\$308,083</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Total Debt Service:</b>	<b>\$0</b>	<b>\$308,083</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Capital Outlay</b>						
<b>Water &amp; Sewer</b>						
Asset Purchases	\$26,604	\$0	\$0	\$0	\$0	0%
Franchise Fee-W&Ww	\$24,996	\$33,000	\$34,650	\$34,650	\$36,383	5%
<b>Total Water &amp; Sewer:</b>	<b>\$51,600</b>	<b>\$33,000</b>	<b>\$34,650</b>	<b>\$34,650</b>	<b>\$36,383</b>	<b>5%</b>
<b>Total Capital Outlay:</b>	<b>\$51,600</b>	<b>\$33,000</b>	<b>\$34,650</b>	<b>\$34,650</b>	<b>\$36,383</b>	<b>5%</b>
<b>Total Expense Objects:</b>	<b>\$915,730</b>	<b>\$1,033,517</b>	<b>\$1,081,489</b>	<b>\$861,551</b>	<b>\$1,171,044</b>	<b>8.3%</b>

# Special Revenue Fund

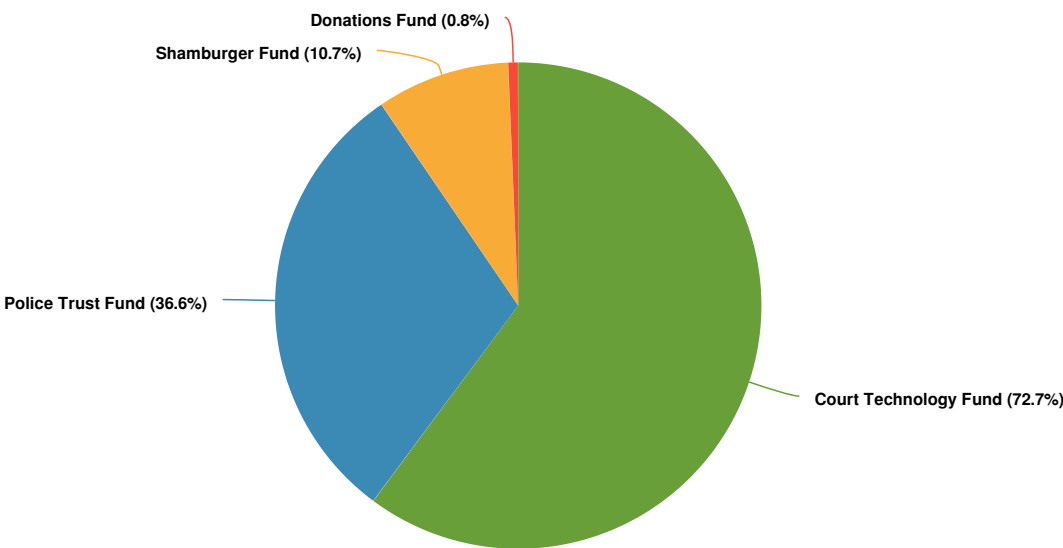
## Summary

The Town of Pantego is projecting \$18.7K of revenue in FY2025, which represents a 92.6% increase over the prior year. Budgeted expenditures are projected to increase by 173.9% or \$39.56K to \$62.31K in FY2025.

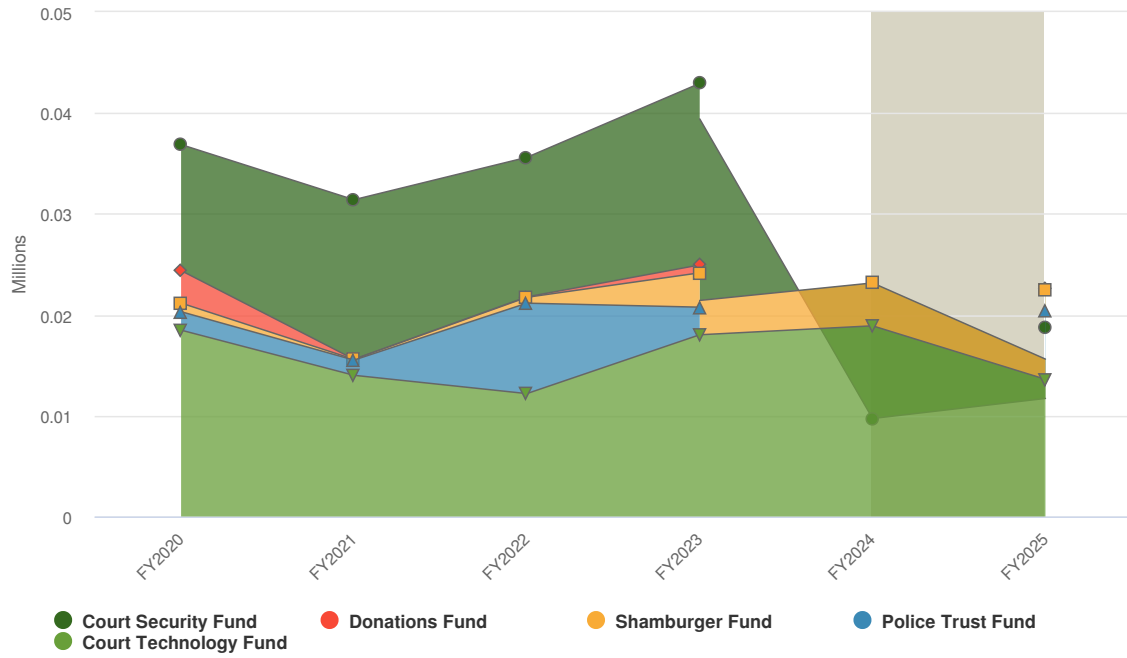


## Revenue by Fund

### 2025 Revenue by Fund



## Budgeted and Historical 2025 Revenue by Fund



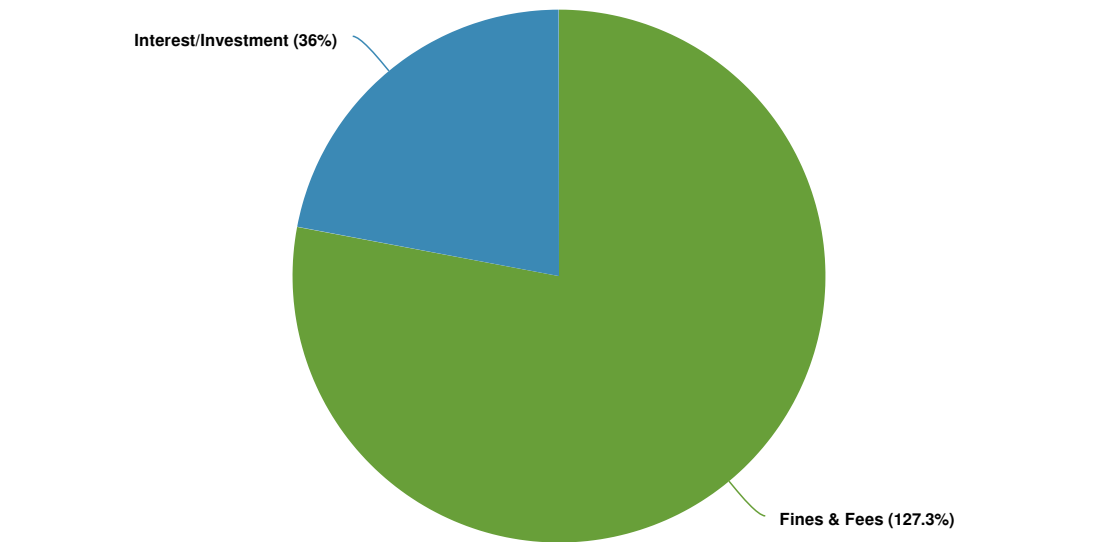
Grey background indicates budgeted figures.

Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (% Change)
Court Security Fund	\$13,833	\$17,998	-\$13,440	-\$17,515	-\$3,900	-71%
Police Trust Fund	\$8,965	\$2,738	\$0	\$4,973	\$6,850	N/A
Court Technology Fund	\$12,179	\$18,011	\$18,900	\$15,150	\$13,600	-28%
Donations Fund	\$43	\$782	\$0	\$1,275	\$150	N/A
Shamburger Fund	\$581	\$3,404	\$4,250	\$4,000	\$2,000	-52.9%
<b>Total:</b>	<b>\$35,600</b>	<b>\$42,933</b>	<b>\$9,710</b>	<b>\$7,883</b>	<b>\$18,700</b>	<b>92.6%</b>

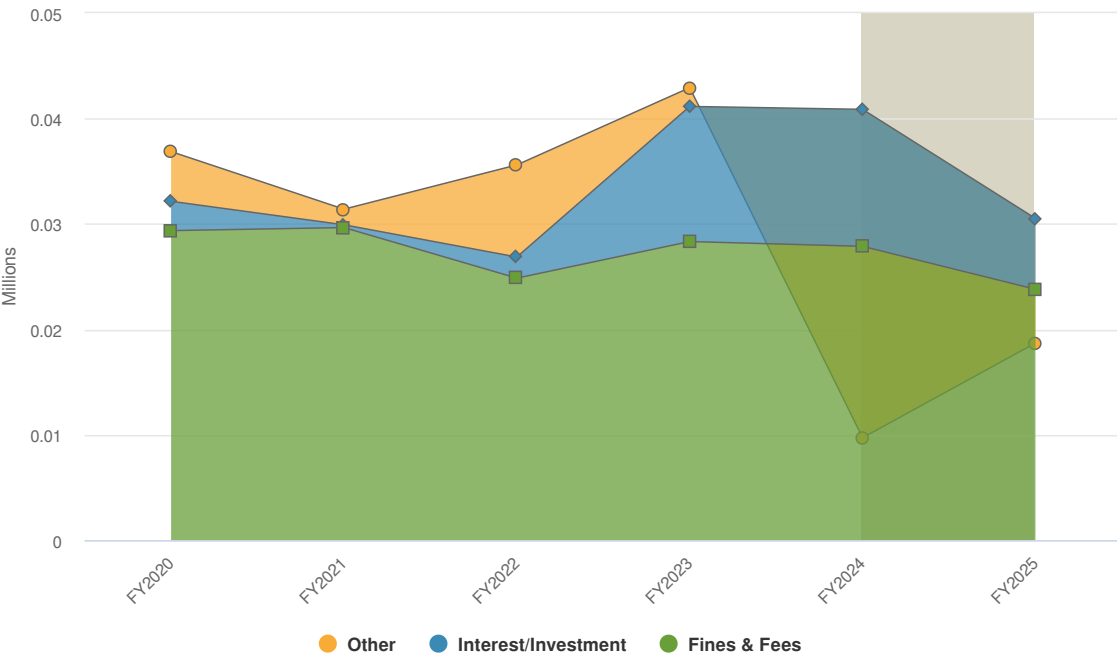


# Revenues by Source

## Projected 2025 Revenues by Source



## Budgeted and Historical 2025 Revenues by Source



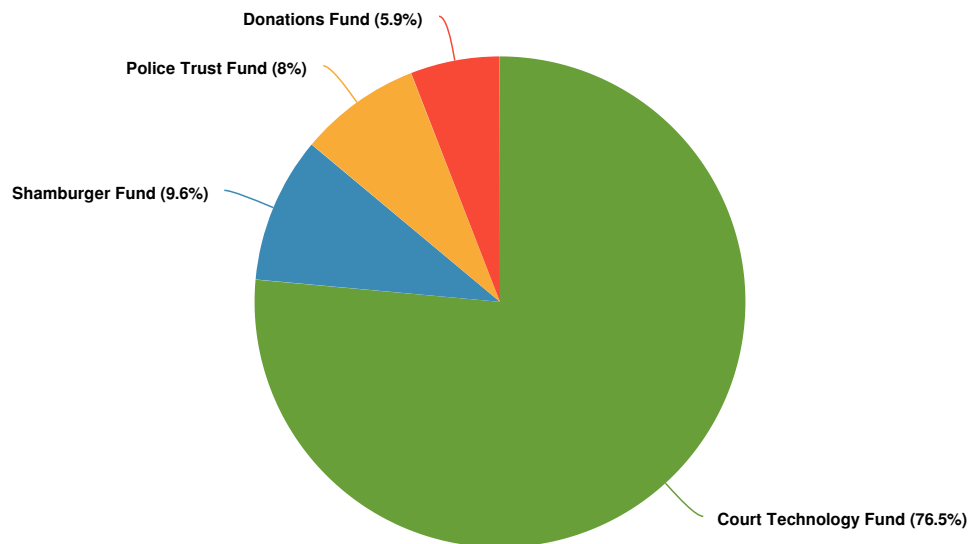
Grey background indicates budgeted figures.

Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (% Change)
Revenue Source						

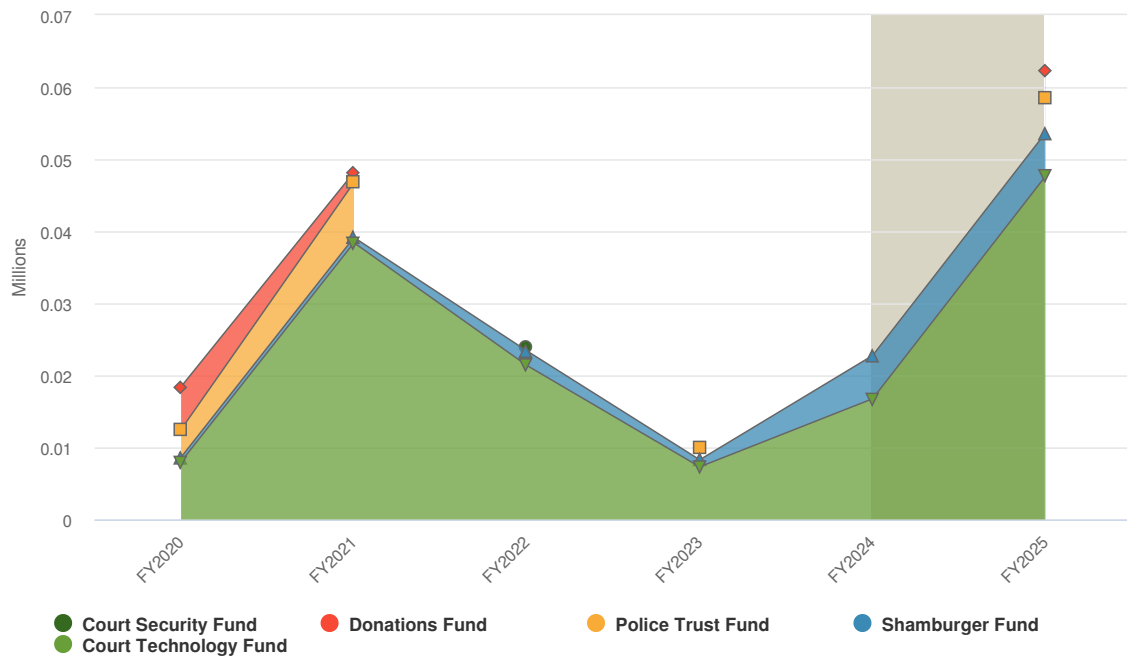
Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (% Change)
Fines & Fees	\$24,858	\$28,328	\$27,875	\$20,350	\$23,800	-14.6%
Interest/Investment	\$2,003	\$12,824	\$13,000	\$14,425	\$6,725	-48.3%
Other	\$8,739	\$1,782	-\$31,165	-\$26,892	-\$11,825	-62.1%
<b>Total Revenue Source:</b>	<b>\$35,600</b>	<b>\$42,933</b>	<b>\$9,710</b>	<b>\$7,883</b>	<b>\$18,700</b>	<b>92.6%</b>

## Expenditures by Fund

### 2025 Expenditures by Fund



## Budgeted and Historical 2025 Expenditures by Fund

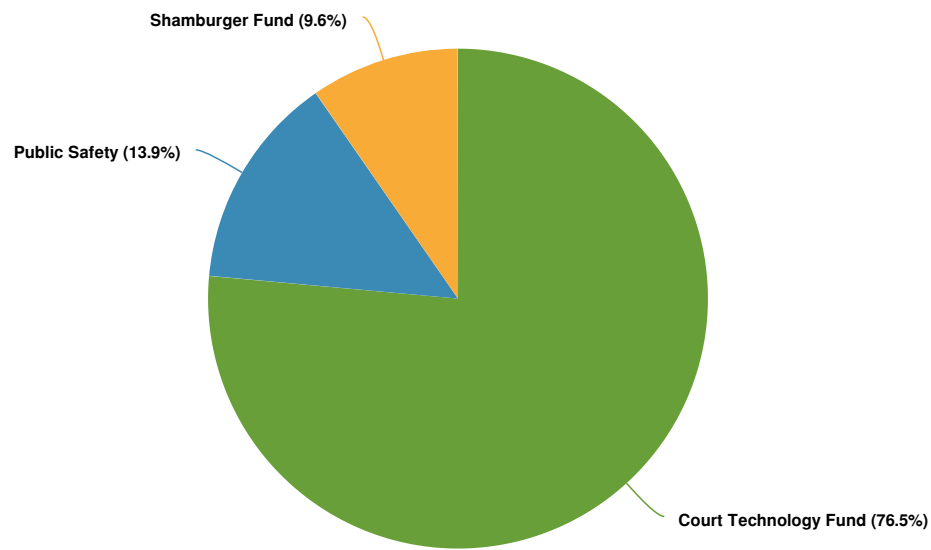


Grey background indicates budgeted figures.

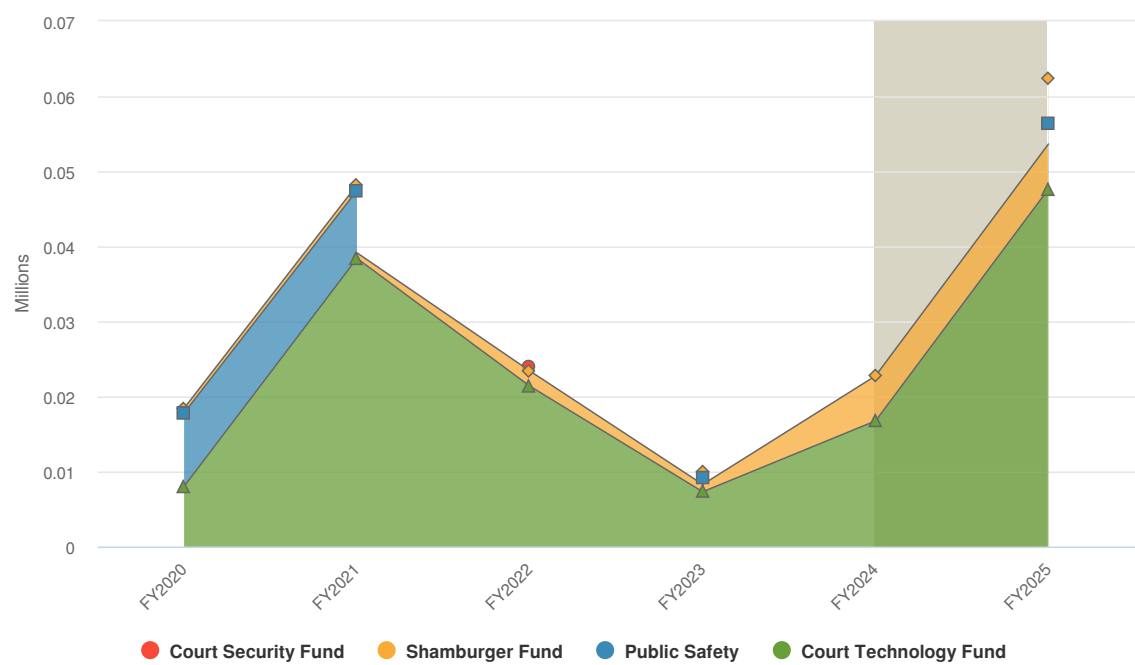
Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (% Change)
Court Security Fund	\$654	\$0	\$0	\$0	\$0	0%
Police Trust Fund	\$0	\$1,812	\$0	\$19,041	\$5,000	N/A
Court Technology Fund	\$21,376	\$7,304	\$16,750	\$39,318	\$47,637	184.4%
Donations Fund	\$0	\$0	\$0	\$900	\$3,670	N/A
Shamburger Fund	\$2,026	\$977	\$6,000	\$2,860	\$6,000	0%
<b>Total:</b>	<b>\$24,055</b>	<b>\$10,092</b>	<b>\$22,750</b>	<b>\$62,119</b>	<b>\$62,307</b>	<b>173.9%</b>

# Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function

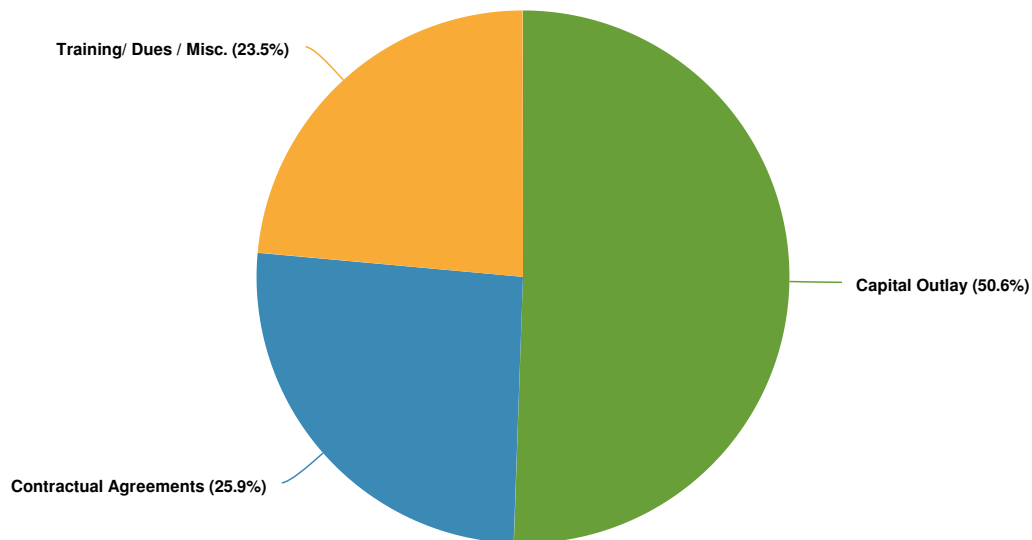


Grey background indicates budgeted figures.

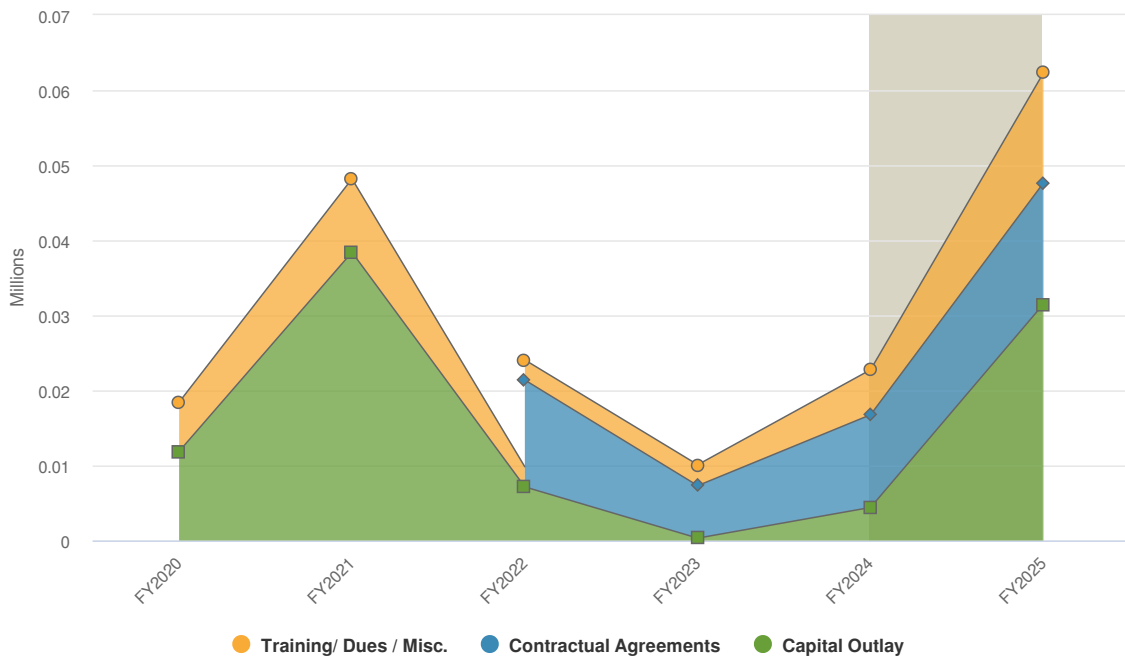
Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (% Change)
Expenditures						
Public Safety	\$0	\$1,812	\$0	\$19,941	\$8,670	N/A
Court Security Fund	\$654	\$0	\$0	\$0	\$0	0%
Court Technology Fund	\$21,376	\$7,304	\$16,750	\$39,318	\$47,637	184.4%
Shamburger Fund	\$2,026	\$977	\$6,000	\$2,860	\$6,000	0%
<b>Total Expenditures:</b>	<b>\$24,055</b>	<b>\$10,092</b>	<b>\$22,750</b>	<b>\$62,119</b>	<b>\$62,307</b>	<b>173.9%</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



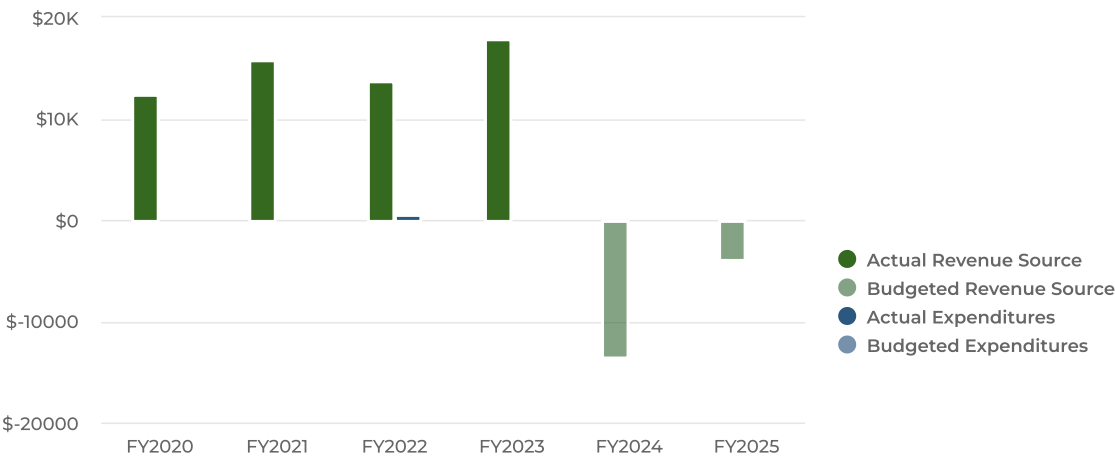
Grey background indicates budgeted figures.

Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (% Change)
Expense Objects						
Contractual Agreements	\$14,238	\$6,992	\$12,350	\$15,368	\$16,137	30.7%
Training/ Dues / Misc.	\$2,680	\$2,789	\$6,000	\$22,801	\$14,670	144.5%
Capital Outlay	\$7,138	\$312	\$4,400	\$23,950	\$31,500	615.9%
<b>Total Expense Objects:</b>	<b>\$24,055</b>	<b>\$10,092</b>	<b>\$22,750</b>	<b>\$62,119</b>	<b>\$62,307</b>	<b>173.9%</b>

# Court Security Fund

## Summary

The Town of Pantego is projecting \$-3900 of revenue in FY2025, which represents a 71.0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or \$0 to \$0 in FY2025.



## Court Security Fund Comprehensive Summary

Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted
Beginning Fund Balance:	N/A	N/A	N/A	N/A	N/A
Revenues					
Fines & Fees	\$13,488	\$15,393	\$14,975	\$10,900	\$12,700
Interest/Investment	\$344	\$2,605	\$2,750	\$2,750	\$1,400
Other	\$0	\$0	-\$31,165	-\$31,165	-\$18,000
Total Revenues:	\$13,833	\$17,998	-\$13,440	-\$17,515	-\$3,900
Expenditures					
Training/ Dues / Misc.	\$654	\$0	\$0	\$0	\$0
Total Expenditures:	\$654	\$0	\$0	\$0	\$0
Total Revenues Less Expenditures:	\$13,179	\$17,998	-\$13,440	-\$17,515	-\$3,900
Ending Fund Balance:	N/A	N/A	N/A	N/A	N/A

## Expenditures by Expense Type

Name	FY2022 Actual	FY2023 Actual	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (% Change)
Expense Objects					

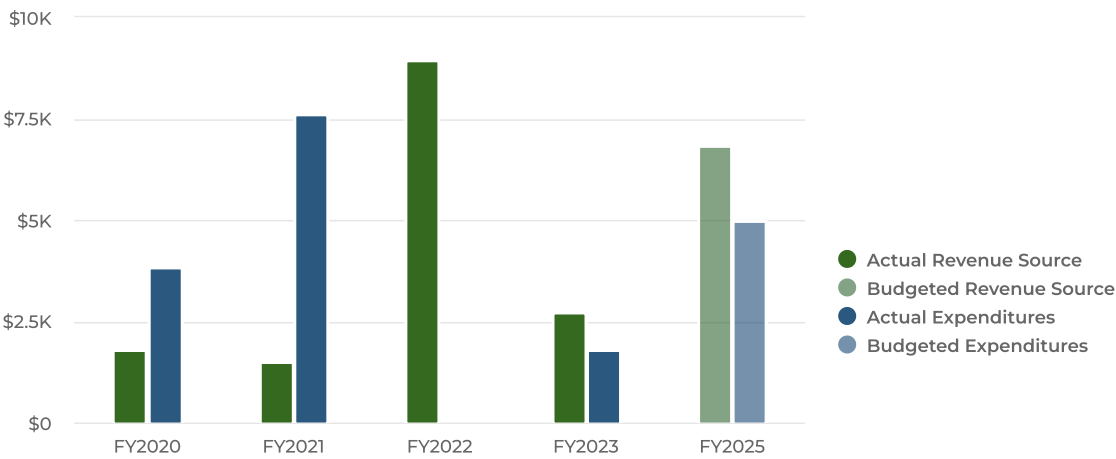
Name	FY2022 Actual	FY2023 Actual	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (% Change)
Training/ Dues / Misc.	\$654	\$0	\$0	\$0	0%
<b>Total Expense Objects:</b>	<b>\$654</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>



Police Trust Fund

Summary

The Town of Pantego is projecting \$6.85K of revenue in FY2025, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or \$5K to \$5K in FY2025.

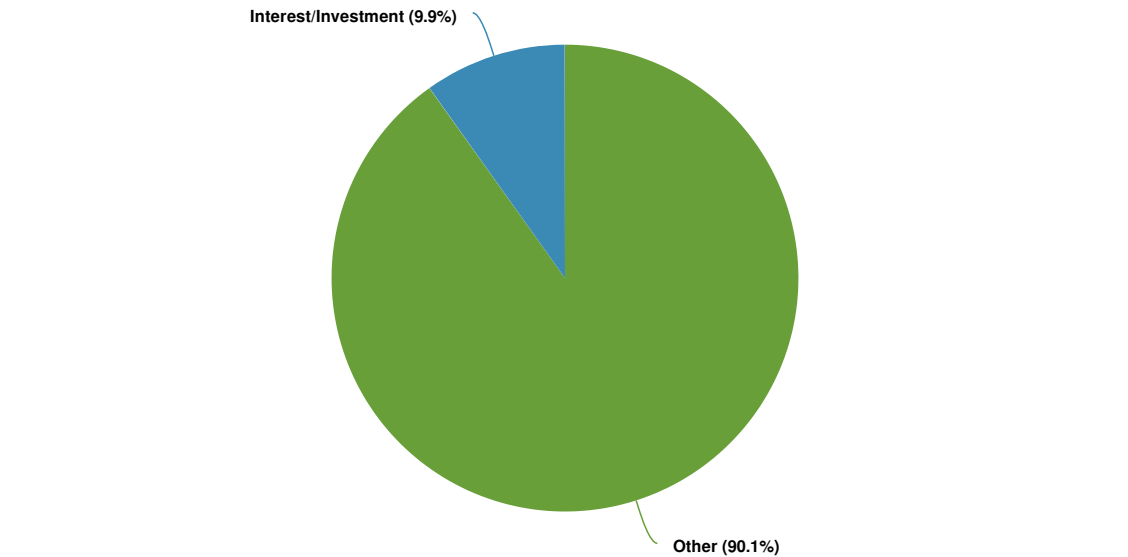


Police Trust Fund Comprehensive Summary

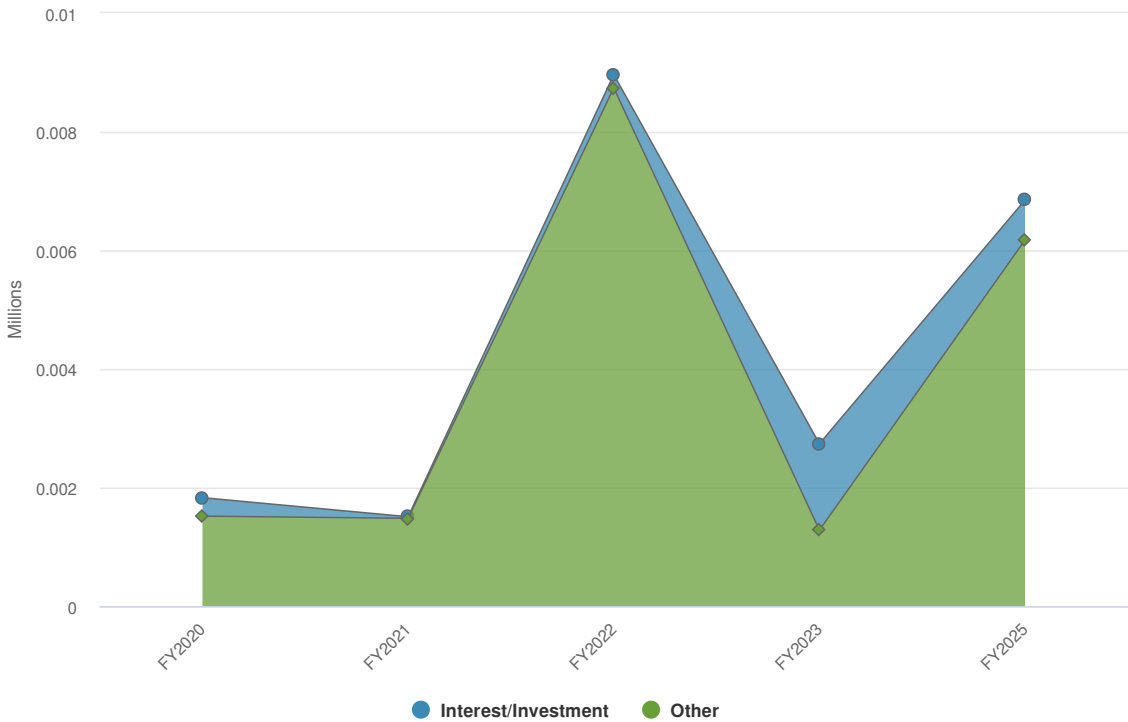
Name	FY2022 Actual	FY2023 Actual	FY2024 Projected	FY2025 Budgeted
Beginning Fund Balance:	N/A	N/A	N/A	N/A
Revenues				
Interest/Investment	\$226	\$1,456	\$1,600	\$675
Other	\$8,739	\$1,282	\$3,373	\$6,175
Total Revenues:	\$8,965	\$2,738	\$4,973	\$6,850
Expenditures				
Training/ Dues / Misc.	\$0	\$1,812	\$19,041	\$5,000
Total Expenditures:	\$0	\$1,812	\$19,041	\$5,000
Total Revenues Less Expenditures:	\$8,965	\$926	-\$14,067	\$1,850
Ending Fund Balance:	N/A	N/A	N/A	N/A

# Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



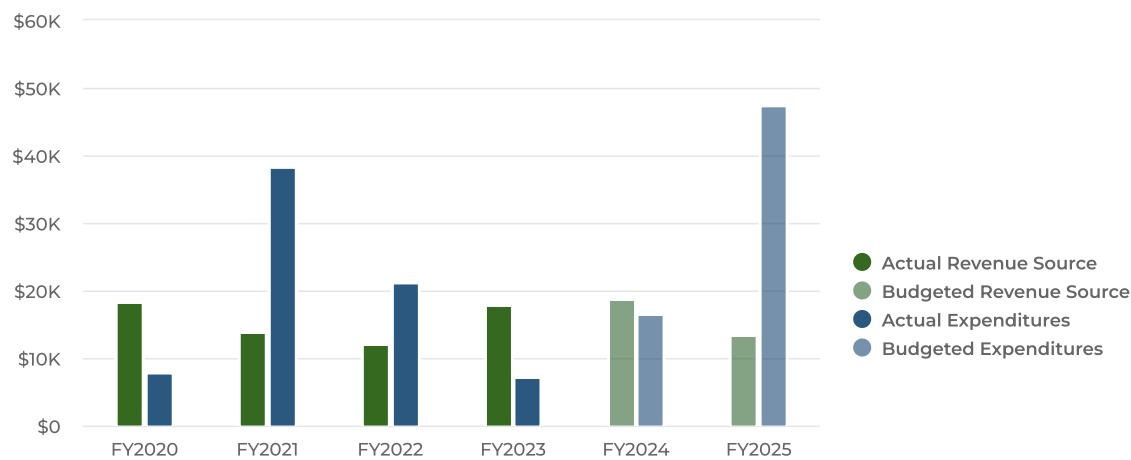
Name	FY2022 Actual	FY2023 Actual	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (% Change)
Revenue Source					

Name	FY2022 Actual	FY2023 Actual	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (% Change)
Interest/Investment	\$226	\$1,456	\$1,600	\$675	N/A
Other	\$8,739	\$1,282	\$3,373	\$6,175	N/A
<b>Total Revenue Source:</b>	<b>\$8,965</b>	<b>\$2,738</b>	<b>\$4,973</b>	<b>\$6,850</b>	<b>N/A</b>

# Court Technology Fund

## Summary

The Town of Pantego is projecting \$13.6K of revenue in FY2025, which represents a 28.0% decrease over the prior year. Budgeted expenditures are projected to increase by 184.4% or \$30.89K to \$47.64K in FY2025.

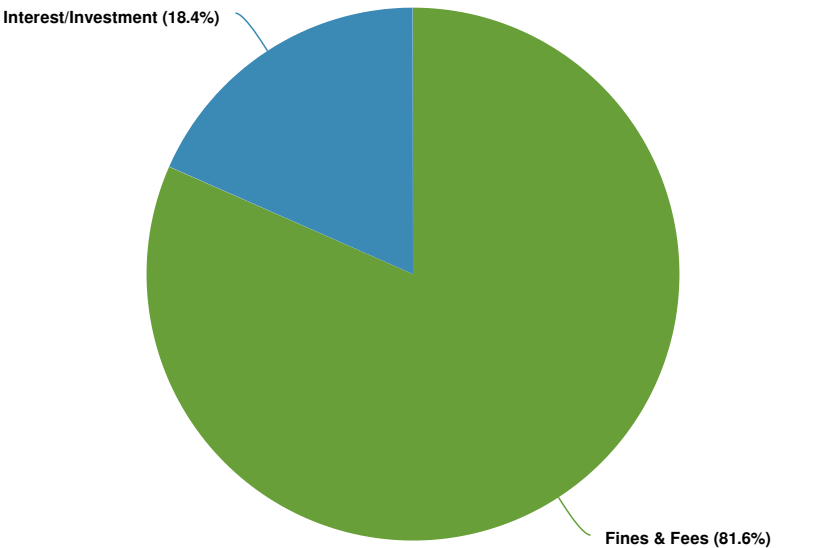


## Court Technology Fund Comprehensive Summary

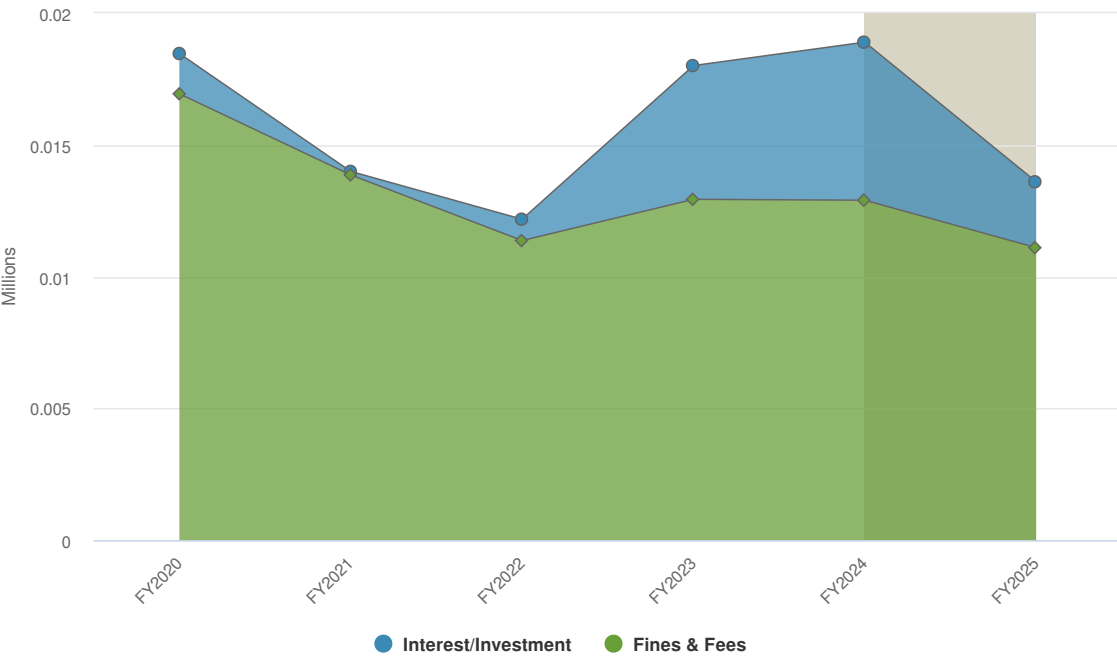
Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted
Beginning Fund Balance:	N/A	N/A	N/A	N/A	N/A
Revenues					
Fines & Fees	\$11,369	\$12,934	\$12,900	\$9,450	\$11,100
Interest/Investment	\$810	\$5,076	\$6,000	\$5,700	\$2,500
Total Revenues:	\$12,179	\$18,011	\$18,900	\$15,150	\$13,600
Expenditures					
Contractual Agreements	\$14,238	\$6,992	\$12,350	\$15,368	\$16,137
Capital Outlay	\$7,138	\$312	\$4,400	\$23,950	\$31,500
Total Expenditures:	\$21,376	\$7,304	\$16,750	\$39,318	\$47,637
Total Revenues Less Expenditures:	-\$9,197	\$10,707	\$2,150	-\$24,168	-\$34,037
Ending Fund Balance:	N/A	N/A	N/A	N/A	N/A

# Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



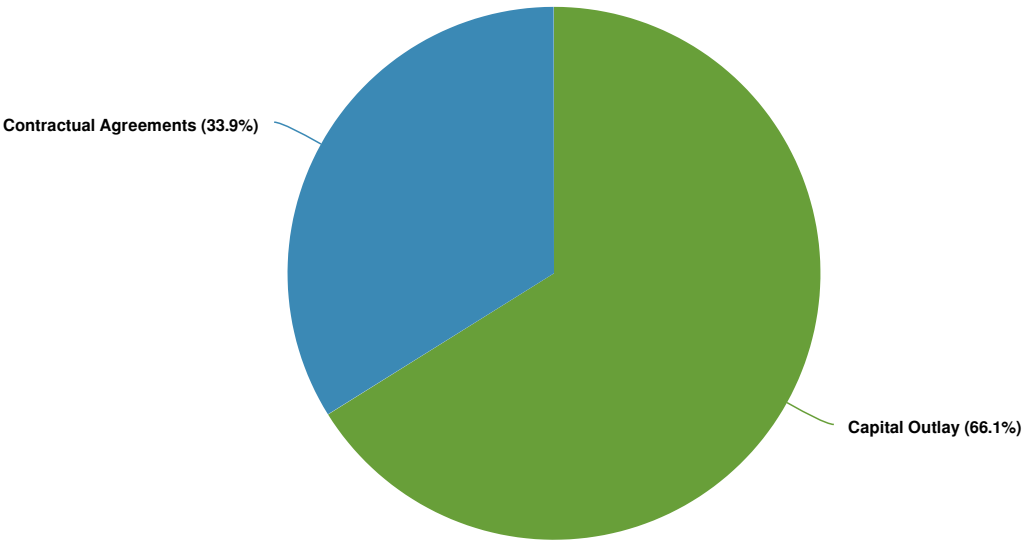
Grey background indicates budgeted figures.

Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (% Change)
Revenue Source						

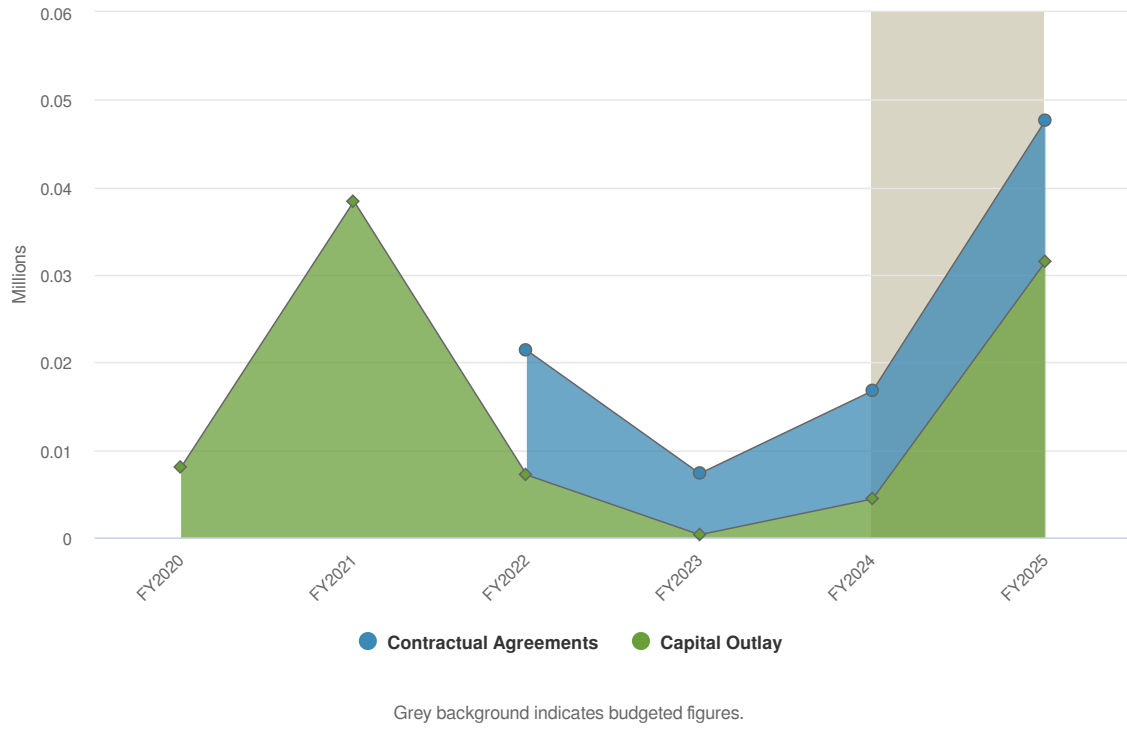
Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (% Change)
Fines & Fees	\$11,369	\$12,934	\$12,900	\$9,450	\$11,100	-14%
Interest/Investment	\$810	\$5,076	\$6,000	\$5,700	\$2,500	-58.3%
<b>Total Revenue Source:</b>	<b>\$12,179</b>	<b>\$18,011</b>	<b>\$18,900</b>	<b>\$15,150</b>	<b>\$13,600</b>	<b>-28%</b>

## Expenditures by Expense Type

Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type

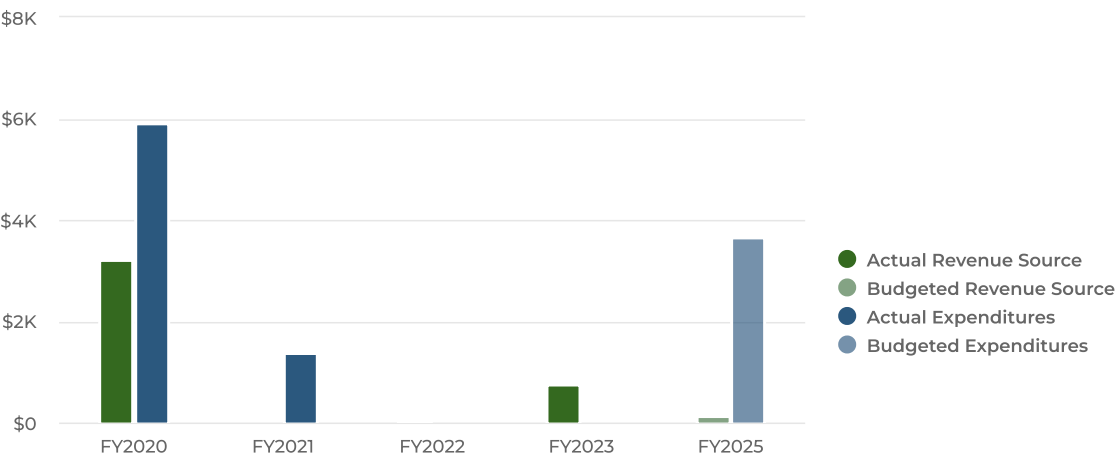


Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (% Change)
Expense Objects						
Contractual Agreements	\$14,238	\$6,992	\$12,350	\$15,368	\$16,137	30.7%
Capital Outlay	\$7,138	\$312	\$4,400	\$23,950	\$31,500	615.9%
<b>Total Expense Objects:</b>	<b>\$21,376</b>	<b>\$7,304</b>	<b>\$16,750</b>	<b>\$39,318</b>	<b>\$47,637</b>	<b>184.4%</b>

# Donations Fund

## Summary

The Town of Pantego is projecting \$150 of revenue in FY2025, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or \$3.67K to \$3.67K in FY2025.



## Donations Fund Comprehensive Summary

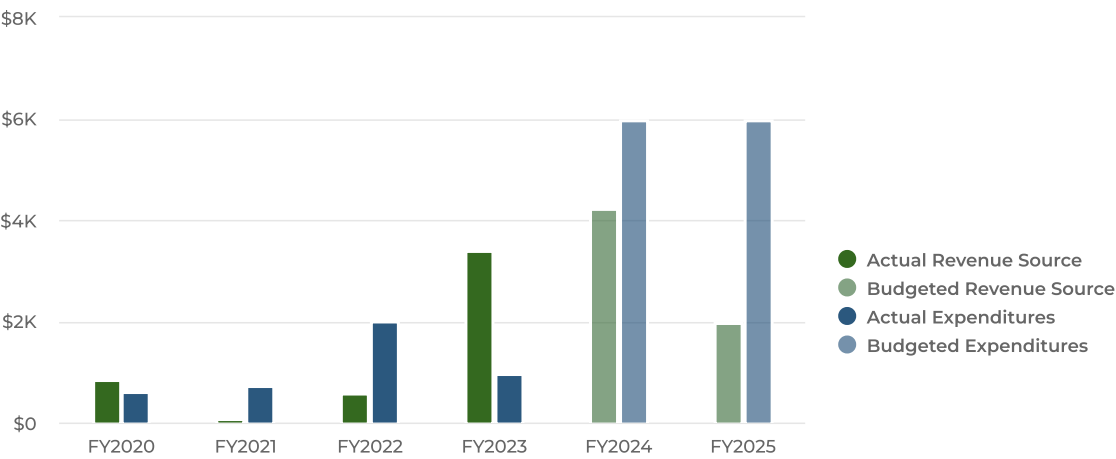
Name	FY2022 Actual	FY2023 Actual	FY2024 Projected	FY2025 Budgeted
Beginning Fund Balance:	N/A	N/A	N/A	N/A
Revenues				
Interest/Investment	\$43	\$282	\$375	\$150
Other	\$0	\$500	\$900	\$0
Total Revenues:	\$43	\$782	\$1,275	\$150
Expenditures				
Training/ Dues / Misc.	\$0	\$0	\$900	\$3,670
Total Expenditures:	\$0	\$0	\$900	\$3,670
Total Revenues Less Expenditures:	\$43	\$782	\$375	-\$3,520
Ending Fund Balance:	N/A	N/A	N/A	N/A



# Shamburger Fund

## Summary

The Town of Pantego is projecting \$2K of revenue in FY2025, which represents a 52.9% decrease over the prior year. Budgeted expenditures are projected to increase by 0% or \$0 to \$6K in FY2025.



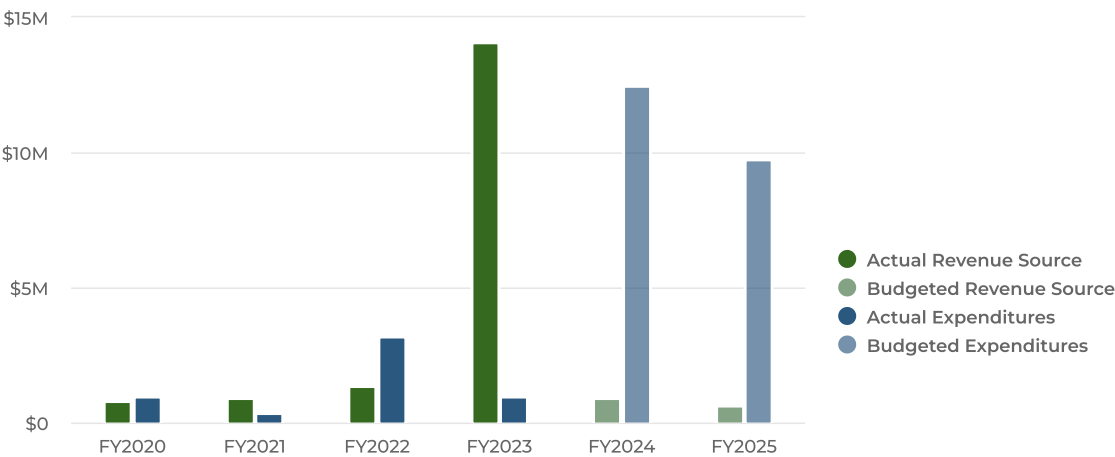
## Shamburger Fund Comprehensive Summary

Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted
Beginning Fund Balance:	N/A	N/A	N/A	N/A	N/A
Revenues					
Interest/Investment	\$581	\$3,404	\$4,250	\$4,000	\$2,000
Total Revenues:	\$581	\$3,404	\$4,250	\$4,000	\$2,000
Expenditures					
Training/ Dues / Misc.	\$2,026	\$977	\$6,000	\$2,860	\$6,000
Total Expenditures:	\$2,026	\$977	\$6,000	\$2,860	\$6,000
Total Revenues Less Expenditures:	-\$1,445	\$2,428	-\$1,750	\$1,140	-\$4,000
Ending Fund Balance:	N/A	N/A	N/A	N/A	N/A

# Capital Project Funds

## Summary

The Town of Pantego is projecting \$651.91K of revenue in FY2025, which represents a 30.9% decrease over the prior year. Budgeted expenditures are projected to decrease by 21.7% or \$2.72M to \$9.8M in FY2025.

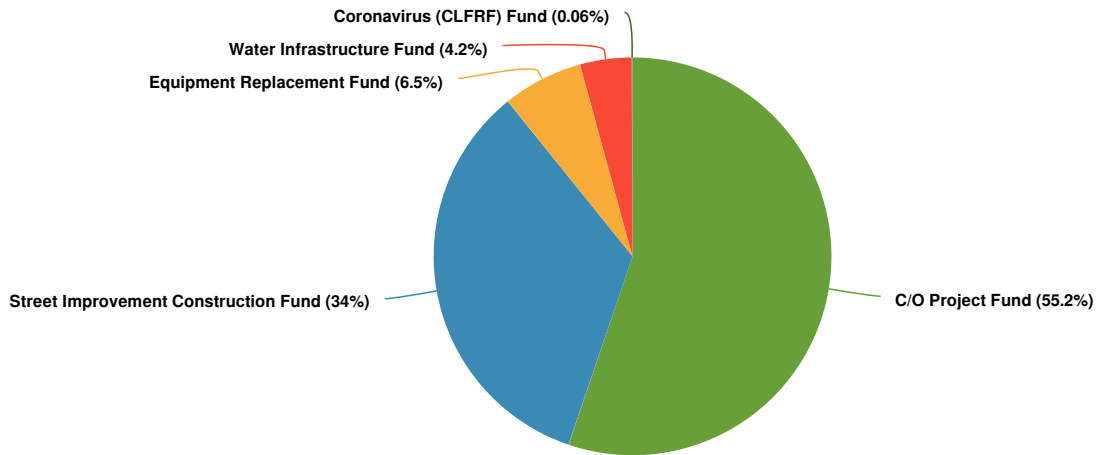


## Capital Project Funds Comprehensive Summary

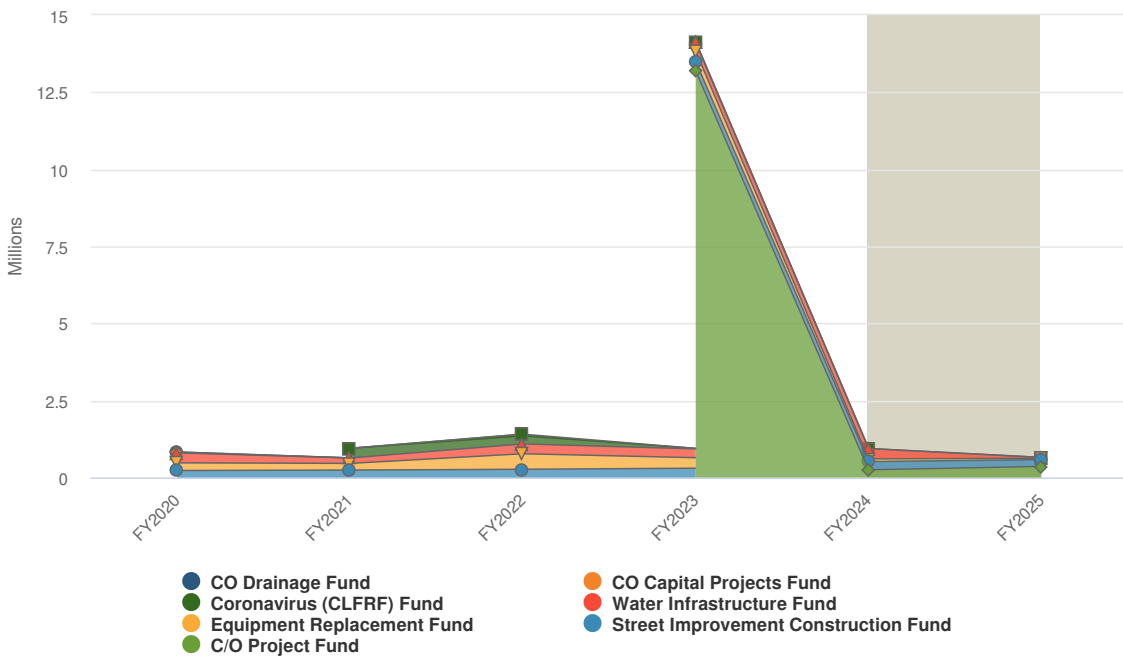
Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted
Beginning Fund Balance:	N/A	N/A	N/A	N/A	N/A
Revenues					
Taxes	\$686,077	\$661,985	\$1,156,281	\$771,374	\$882,509
Charges for Services	\$4,090	\$3,543	\$5,000	\$4,250	\$5,100
Sale of Assets	\$0	\$277,770	\$30,100	\$35,755	\$12,500
Interest/Investment	\$20,788	\$311,235	\$384,375	\$806,825	\$432,400
Grants	\$313,320	\$0	\$0	\$0	\$0
Other	\$383,445	\$12,883,192	-\$632,094	-\$627,386	-\$680,603
Total Revenues:	\$1,407,720	\$14,137,724	\$943,662	\$990,819	\$651,906
Expenditures					
Supplies / Maintenance	\$4,974	\$60,874	\$203,500	\$22,000	\$203,500
Training/ Dues / Misc.	\$6,879	\$0	\$0	\$0	\$0
Capital Outlay	\$3,193,067	\$955,220	\$12,317,367	\$3,601,249	\$9,598,682
Total Expenditures:	\$3,204,920	\$1,016,093	\$12,520,867	\$3,623,249	\$9,802,182
Total Revenues Less Expenditures:	-\$1,797,200	\$13,121,631	-\$11,577,205	-\$2,632,430	-\$9,150,276
Ending Fund Balance:	N/A	N/A	N/A	N/A	N/A

# Revenue by Fund

## 2025 Revenue by Fund



## Budgeted and Historical 2025 Revenue by Fund



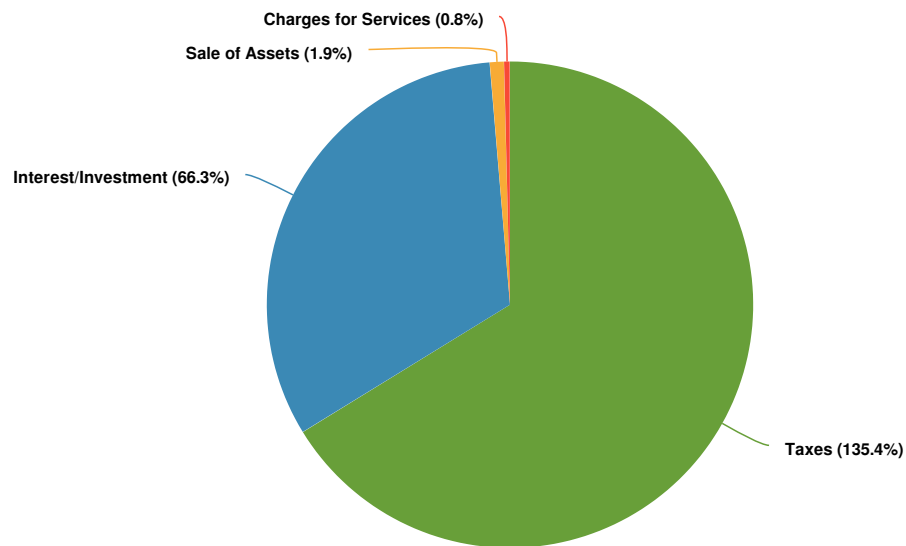
Grey background indicates budgeted figures.

Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (% Change)
Equipment Replacement Fund	\$503,890	\$340,794	\$90,100	\$90,755	\$42,500	-52.8%

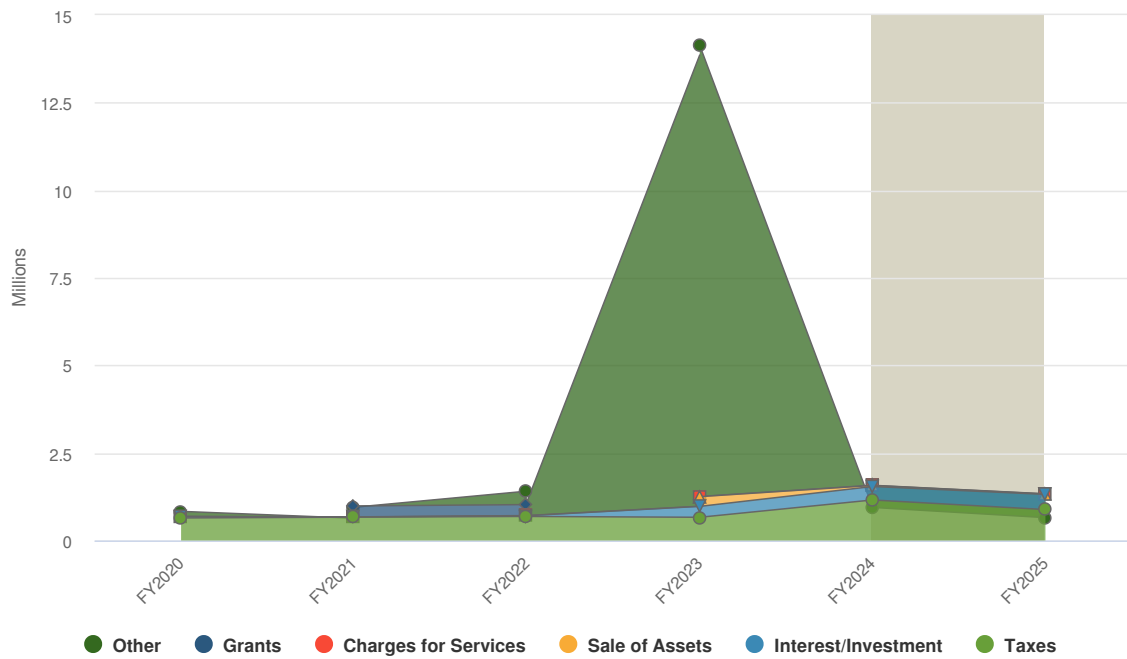
Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (% Change)
CO Drainage Fund	\$58,179	\$0	\$0	\$0	\$0	0%
Coronavirus (CLFRF) Fund	\$316,199	\$14,967	\$2,000	\$4,350	\$400	-80%
Street Improvement Construction Fund	\$266,788	\$302,190	\$265,566	\$264,940	\$221,637	-16.5%
CO Capital Projects Fund	-\$55,817	\$2,178	\$2,375	\$2,475	\$0	-100%
C/O Project Fund	\$0	\$13,191,179	\$250,000	\$684,708	\$360,000	44%
Water Infrastructure Fund	\$318,481	\$286,416	\$333,621	-\$56,410	\$27,369	-91.8%
<b>Total:</b>	<b>\$1,407,720</b>	<b>\$14,137,724</b>	<b>\$943,662</b>	<b>\$990,819</b>	<b>\$651,906</b>	<b>-30.9%</b>

## Revenues by Source

### Projected 2025 Revenues by Source



## Budgeted and Historical 2025 Revenues by Source

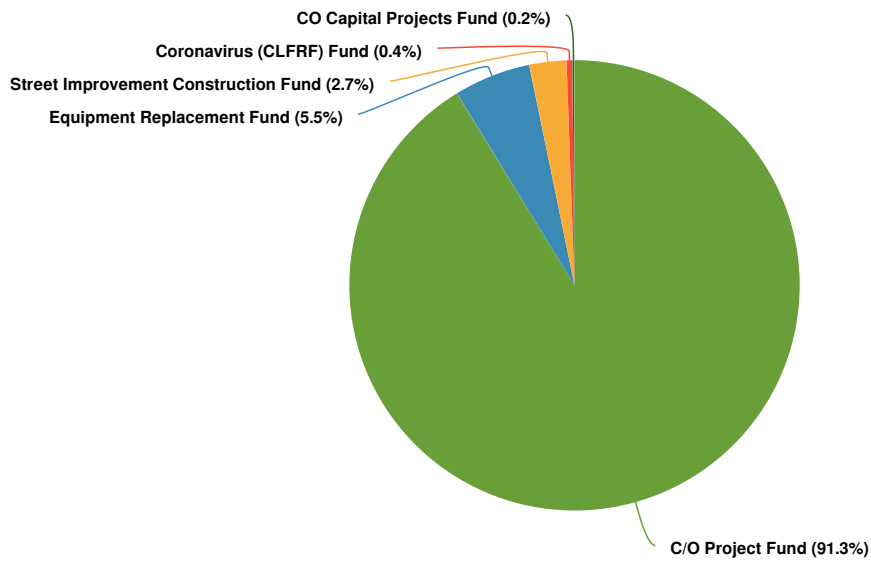


Grey background indicates budgeted figures.

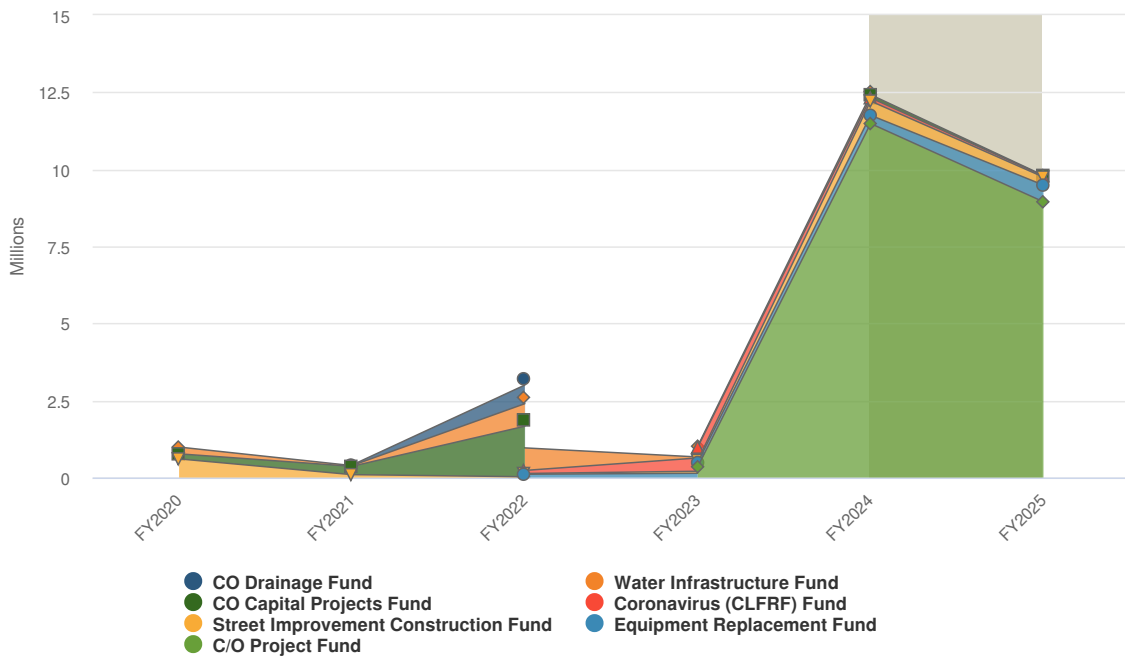
Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (% Change)
Revenue Source						
Taxes	\$686,077	\$661,985	\$1,156,281	\$771,374	\$882,509	-23.7%
Charges for Services	\$4,090	\$3,543	\$5,000	\$4,250	\$5,100	2%
Sale of Assets	\$0	\$277,770	\$30,100	\$35,755	\$12,500	-58.5%
Interest/Investment	\$20,788	\$311,235	\$384,375	\$806,825	\$432,400	12.5%
Grants	\$313,320	\$0	\$0	\$0	\$0	0%
Other	\$383,445	\$12,883,192	-\$632,094	-\$627,386	-\$680,603	7.7%
<b>Total Revenue Source:</b>	<b>\$1,407,720</b>	<b>\$14,137,724</b>	<b>\$943,662</b>	<b>\$990,819</b>	<b>\$651,906</b>	<b>-30.9%</b>

# Expenditures by Fund

## 2025 Expenditures by Fund



## Budgeted and Historical 2025 Expenditures by Fund



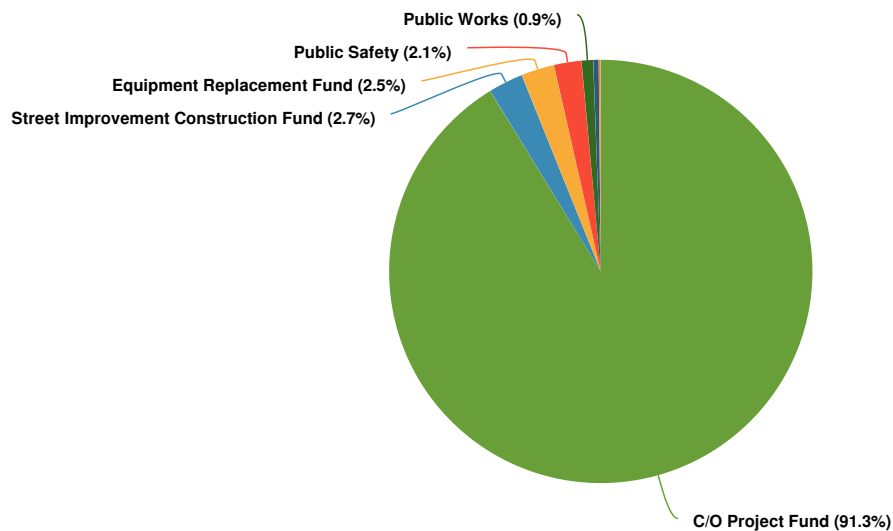
Grey background indicates budgeted figures.

Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (% Change)
Equipment Replacement Fund	\$105,872	\$137,379	\$269,268	\$422,262	\$541,175	101%

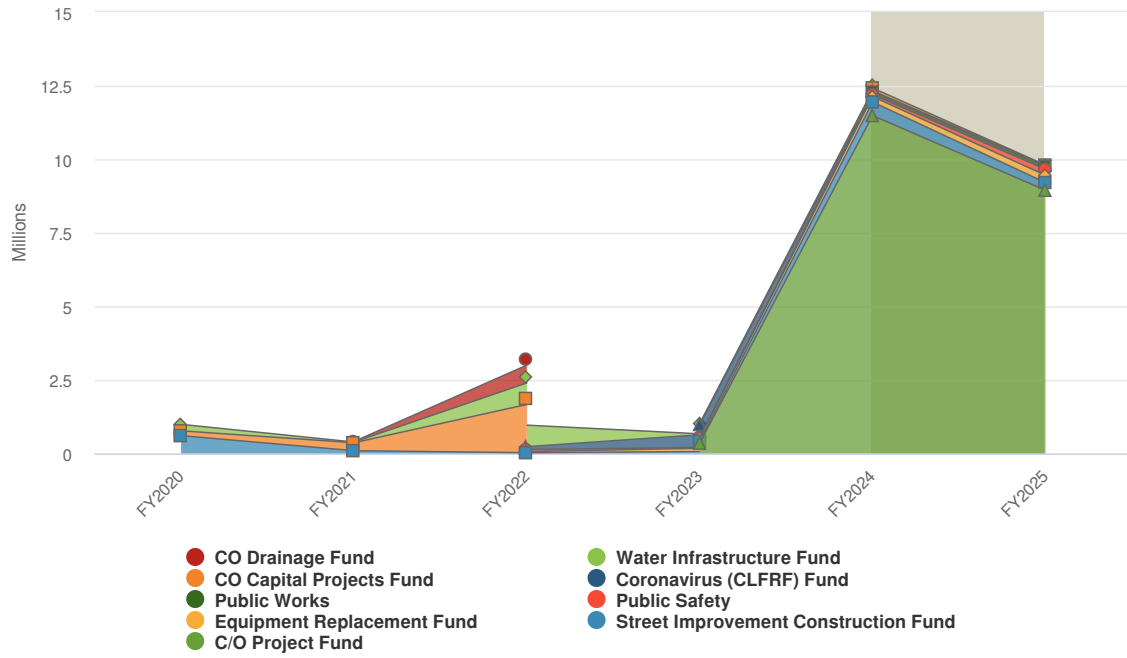
Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (% Change)
CO Drainage Fund	\$604,967	\$0	\$0	\$0	\$0	0%
Coronavirus (CLFRF) Fund	\$98,828	\$430,646	\$106,956	\$74,050	\$40,000	-62.6%
Street Improvement Construction Fund	\$25,054	\$66,247	\$460,500	\$227,431	\$260,500	-43.4%
CO Capital Projects Fund	\$1,638,967	\$0	\$100,000	\$80,717	\$15,000	-85%
C/O Project Fund	\$0	\$349,174	\$11,484,143	\$2,748,789	\$8,945,507	-22.1%
Water Infrastructure Fund	\$731,233	\$32,649	\$100,000	\$70,000	\$0	-100%
<b>Total:</b>	<b>\$3,204,920</b>	<b>\$1,016,093</b>	<b>\$12,520,867</b>	<b>\$3,623,249</b>	<b>\$9,802,182</b>	<b>-21.7%</b>

## Expenditures by Function

### Budgeted Expenditures by Function



## Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

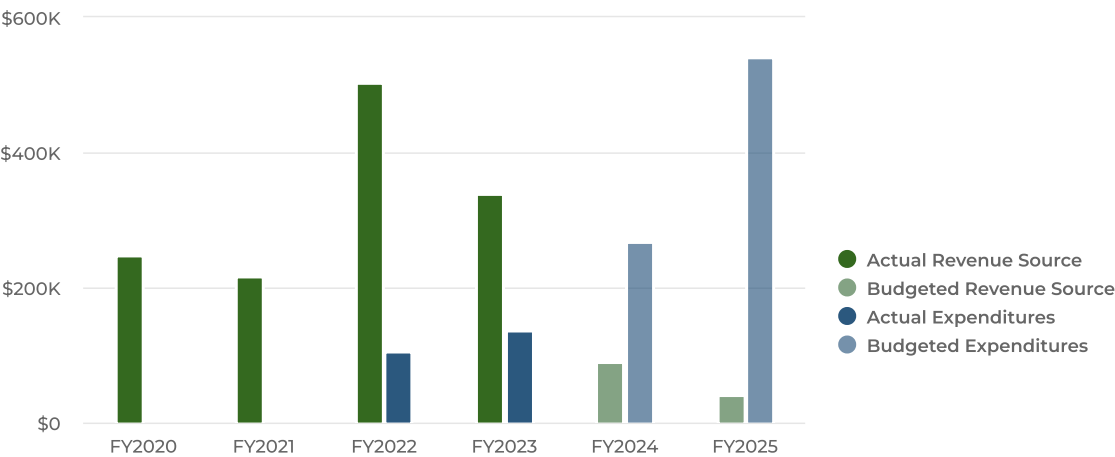
Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (% Change)
Expenditures						
Public Works	\$0	\$0	\$82,778	\$88,025	\$88,025	6.3%
Public Safety	\$69,801	\$31,109	\$66,956	\$141,962	\$205,000	206.2%
Equipment Replacement Fund	\$36,070	\$106,269	\$186,490	\$227,275	\$248,150	33.1%
CO Drainage Fund	\$604,967	\$0	\$0	\$0	\$0	0%
Coronavirus (CLFRF) Fund	\$98,828	\$430,646	\$40,000	\$39,050	\$40,000	0%
Street Improvement Construction Fund	\$25,054	\$66,247	\$460,500	\$227,431	\$260,500	-43.4%
CO Capital Projects Fund	\$1,638,967	\$0	\$100,000	\$80,717	\$15,000	-85%
C/O Project Fund	\$0	\$349,174	\$11,484,143	\$2,748,789	\$8,945,507	-22.1%
Water Infrastructure Fund	\$731,233	\$32,649	\$100,000	\$70,000	\$0	-100%
<b>Total Expenditures:</b>	<b>\$3,204,920</b>	<b>\$1,016,093</b>	<b>\$12,520,867</b>	<b>\$3,623,249</b>	<b>\$9,802,182</b>	<b>-21.7%</b>



# Equipment Replacement Fund

## Summary

The Town of Pantego is projecting \$42.5K of revenue in FY2025, which represents a 52.8% decrease over the prior year. Budgeted expenditures are projected to increase by 101.0% or \$271.91K to \$541.17K in FY2025.

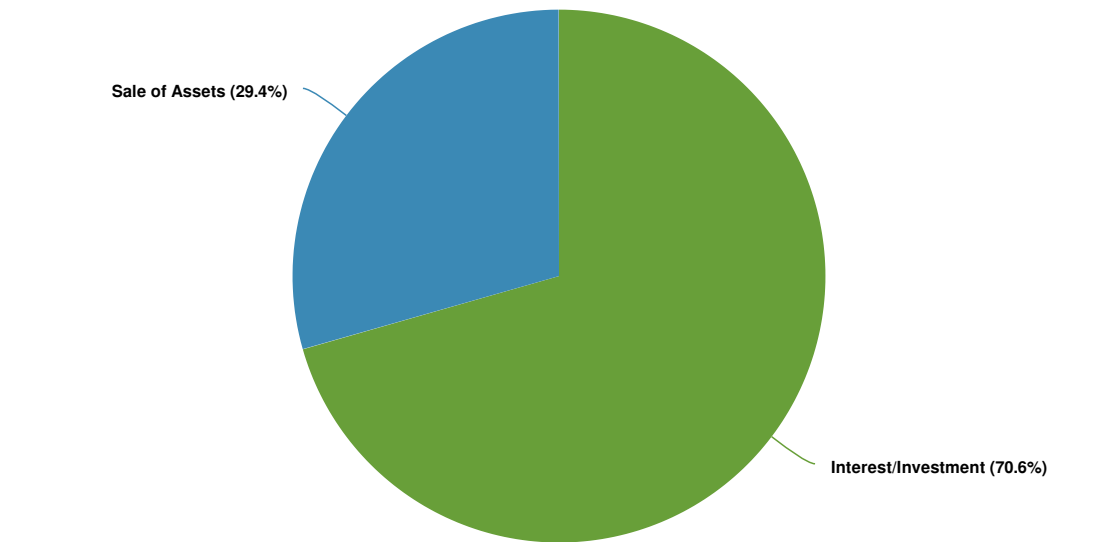


## Equipment Replacement Fund Comprehensive Summary

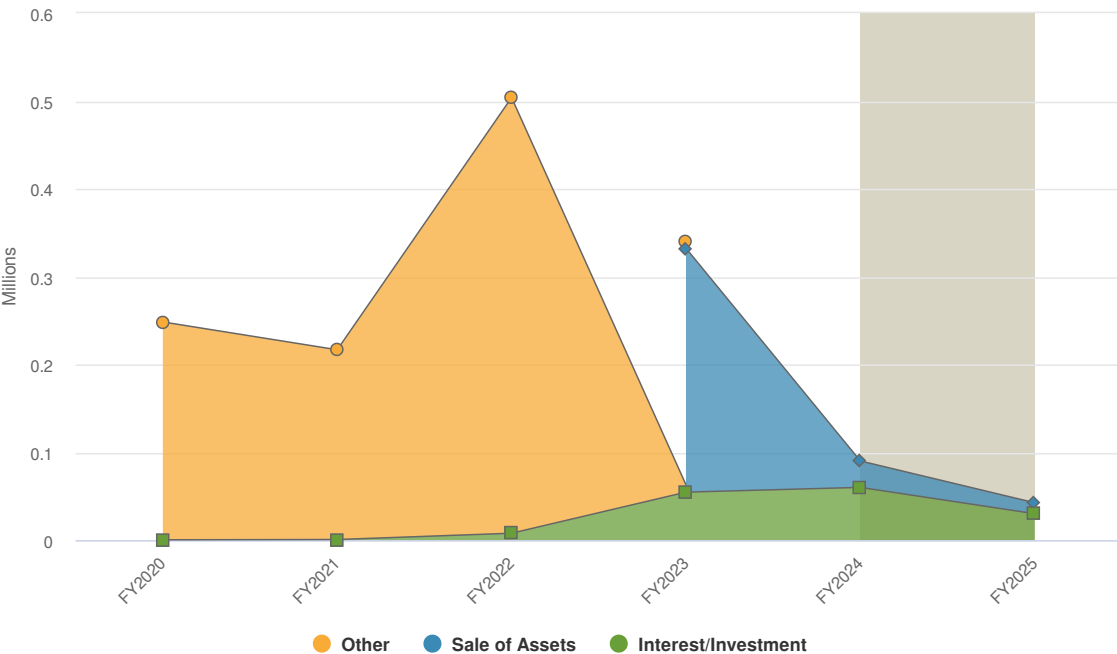
Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted
Beginning Fund Balance:	N/A	N/A	N/A	N/A	N/A
Revenues					
Sale of Assets	\$0	\$277,770	\$30,100	\$35,755	\$12,500
Interest/Investment	\$7,787	\$54,564	\$60,000	\$55,000	\$30,000
Other	\$496,103	\$8,460	\$0	\$0	\$0
Total Revenues:	\$503,890	\$340,794	\$90,100	\$90,755	\$42,500
Expenditures					
Training/ Dues / Misc.	\$6,879	\$0	\$0	\$0	\$0
Capital Outlay	\$98,992	\$137,379	\$269,268	\$422,262	\$541,175
Total Expenditures:	\$105,872	\$137,379	\$269,268	\$422,262	\$541,175
Total Revenues Less Expenditures:	\$398,018	\$203,415	-\$179,168	-\$331,507	-\$498,675
Ending Fund Balance:	N/A	N/A	N/A	N/A	N/A

# Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



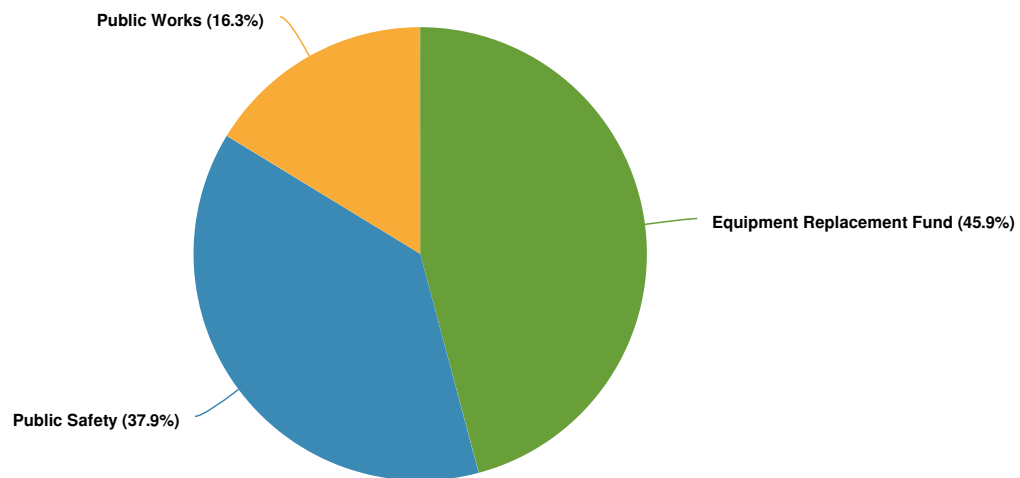
Grey background indicates budgeted figures.

Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (% Change)
Revenue Source						

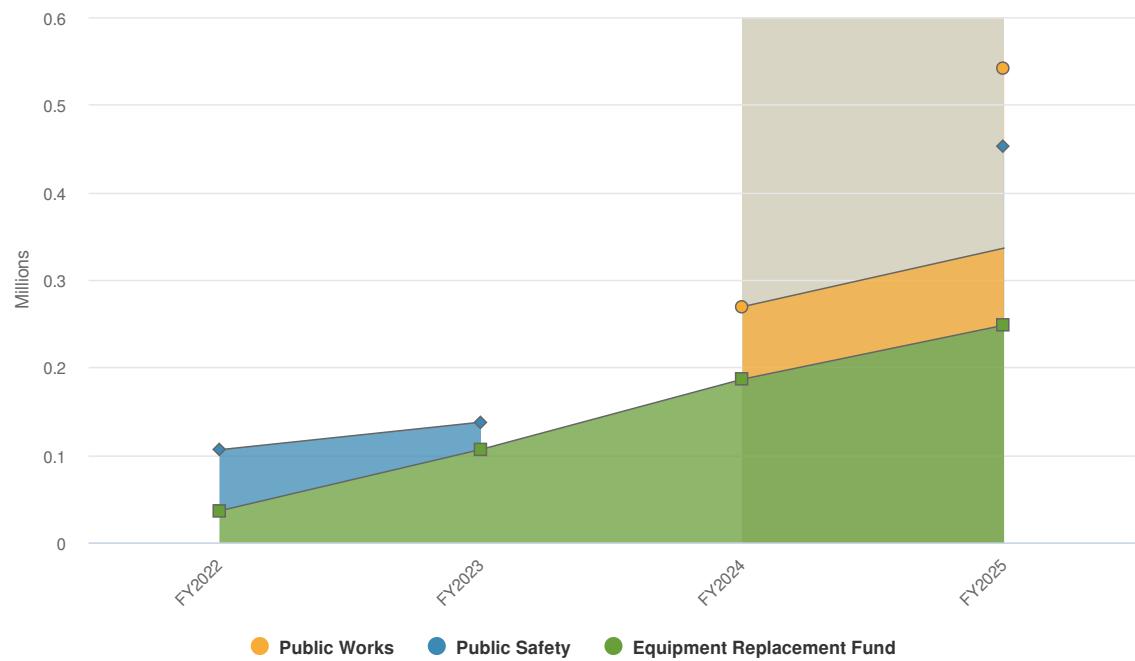
Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (% Change)
Sale of Assets	\$0	\$277,770	\$30,100	\$35,755	\$12,500	-58.5%
Interest/Investment	\$7,787	\$54,564	\$60,000	\$55,000	\$30,000	-50%
Other	\$496,103	\$8,460	\$0	\$0	\$0	0%
<b>Total Revenue Source:</b>	<b>\$503,890</b>	<b>\$340,794</b>	<b>\$90,100</b>	<b>\$90,755</b>	<b>\$42,500</b>	<b>-52.8%</b>

## Expenditures by Function

### Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (% Change)
Expenditures						
Public Works	\$0	\$0	\$82,778	\$88,025	\$88,025	6.3%
Public Safety	\$69,801	\$31,109	\$0	\$106,962	\$205,000	N/A
Equipment Replacement Fund	\$36,070	\$106,269	\$186,490	\$227,275	\$248,150	33.1%
Total Expenditures:	\$105,872	\$137,379	\$269,268	\$422,262	\$541,175	101%

Expenditures by Expense Type

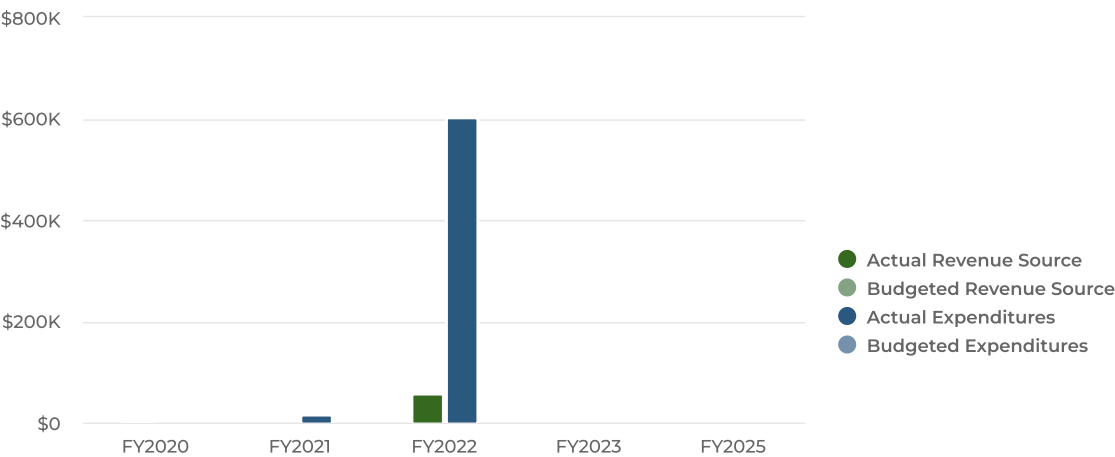
Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (% Change)
Expense Objects						
Training/ Dues / Misc.						
Miscellaneous	\$6,879	\$0	\$0	\$0	\$0	0%
Total Training/ Dues / Misc.:	\$6,879	\$0	\$0	\$0	\$0	0%
Capital Outlay						
Asset Purchases	\$0	\$9,880	\$0	\$0	\$0	0%
Lease Payments	\$12,256	\$82,773	\$186,490	\$177,500	\$229,500	23.1%

Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (% Change)
Capital Lease Principal	\$16,935	\$13,617	\$0	\$49,775	\$18,650	N/A
Public Works	\$0	\$0	\$82,778	\$88,025	\$88,025	6.3%
Police Department	\$69,801	\$0	\$0	\$0	\$0	0%
Fire Department	\$0	\$31,109	\$0	\$106,962	\$205,000	N/A
<b>Total Capital Outlay:</b>	<b>\$98,992</b>	<b>\$137,379</b>	<b>\$269,268</b>	<b>\$422,262</b>	<b>\$541,175</b>	<b>101%</b>
<b>Total Expense Objects:</b>	<b>\$105,872</b>	<b>\$137,379</b>	<b>\$269,268</b>	<b>\$422,262</b>	<b>\$541,175</b>	<b>101%</b>

# 2019 C.O. Drainage Fund

## Summary

The Town of Pantego is projecting \$0 of revenue in FY2025, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or \$0 to \$0 in FY2025.



## 2019 C.O. Drainage Fund Comprehensive Summary

Name	FY2022 Actual	FY2023 Actual	FY2024 Projected	FY2025 Budgeted
Beginning Fund Balance:	N/A	N/A	N/A	N/A
Revenues				
Interest/Investment	\$265	\$0	\$0	\$0
Other	\$57,914	\$0	\$0	\$0
Total Revenues:	\$58,179	\$0	\$0	\$0
Expenditures				
Capital Outlay	\$604,967	\$0	\$0	\$0
Total Expenditures:	\$604,967	\$0	\$0	\$0
Total Revenues Less Expenditures:	-\$546,787	\$0	\$0	\$0
Ending Fund Balance:	N/A	N/A	N/A	N/A

## Expenditures by Expense Type

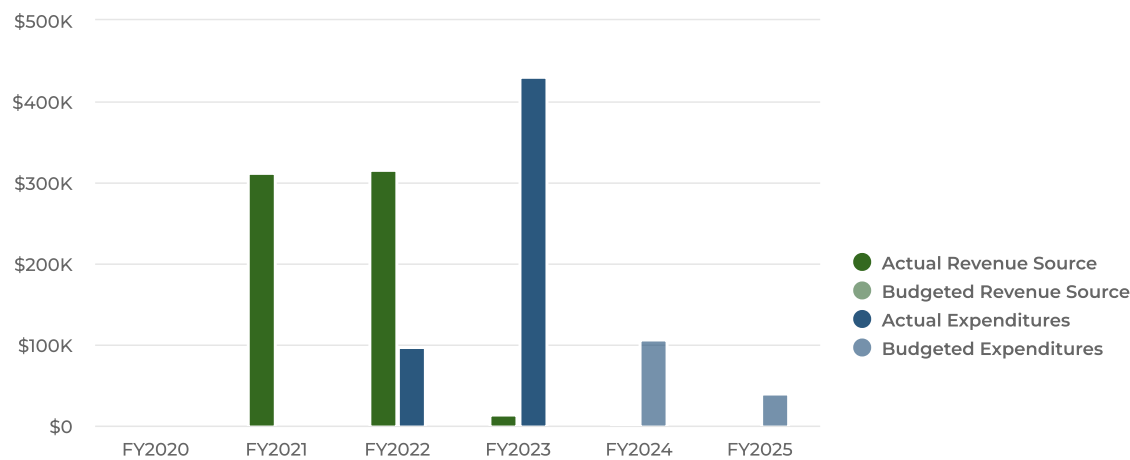
Name	FY2022 Actual	FY2023 Actual	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (% Change)
Expense Objects					

Name	FY2022 Actual	FY2023 Actual	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (% Change)
Capital Outlay					
Nora Drive Storm Drain	\$604,967	\$0	\$0	\$0	0%
Total Capital Outlay:	\$604,967	\$0	\$0	\$0	0%
Total Expense Objects:	\$604,967	\$0	\$0	\$0	0%

# Coronavirus (ARPA) Fund

## Summary

The Town of Pantego is projecting \$400 of revenue in FY2025, which represents a 80% decrease over the prior year. Budgeted expenditures are projected to decrease by 62.6% or \$66.96K to \$40K in FY2025.



## Coronavirus (ARPA) Fund Comprehensive Summary

Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted
Beginning Fund Balance:	N/A	N/A	N/A	N/A	N/A
Revenues					
Interest/Investment	\$2,879	\$14,967	\$2,000	\$4,350	\$400
Grants	\$313,320	\$0	\$0	\$0	\$0
Total Revenues:	\$316,199	\$14,967	\$2,000	\$4,350	\$400
Expenditures					
Supplies / Maintenance	\$0	\$26,281	\$0	\$0	\$0
Capital Outlay	\$98,828	\$404,364	\$106,956	\$74,050	\$40,000
Total Expenditures:	\$98,828	\$430,646	\$106,956	\$74,050	\$40,000
Total Revenues Less Expenditures:	\$217,371	-\$415,678	-\$104,956	-\$69,700	-\$39,600
Ending Fund Balance:	N/A	N/A	N/A	N/A	N/A

## Expenditures by Expense Type

Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (% Change)

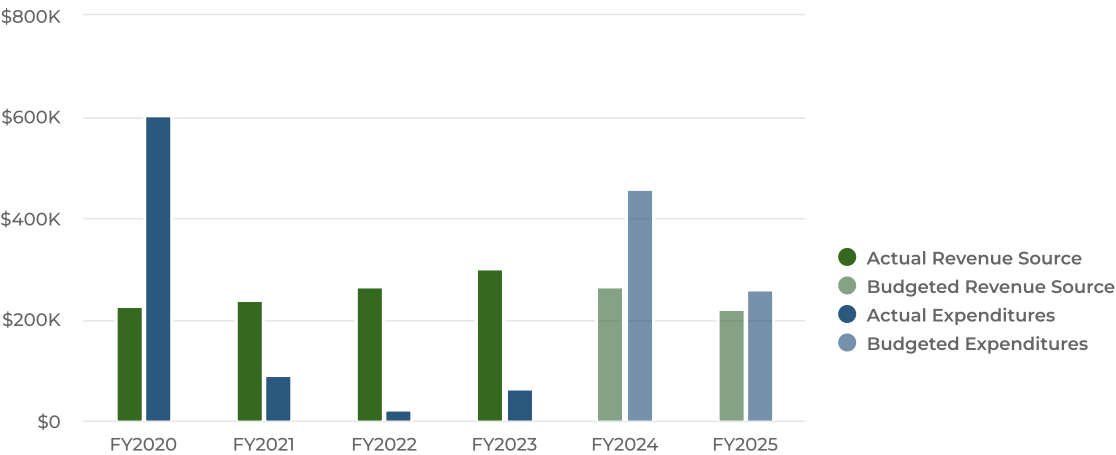


Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (% Change)
Expense Objects						
Supplies / Maintenance						
Gen Maintenance And Repair	\$0	\$26,281	\$0	\$0	\$0	0%
Total Supplies / Maintenance:	\$0	\$26,281	\$0	\$0	\$0	0%
Capital Outlay						
Asset Purchase	\$98,828	\$404,364	\$40,000	\$39,050	\$40,000	0%
Asset Purchase - Police	\$0	\$0	\$66,956	\$35,000	\$0	-100%
Total Capital Outlay:	\$98,828	\$404,364	\$106,956	\$74,050	\$40,000	-62.6%
Total Expense Objects:	\$98,828	\$430,646	\$106,956	\$74,050	\$40,000	-62.6%

# Street Improvement Fund

## Summary

The Town of Pantego is projecting \$221.64K of revenue in FY2025, which represents a 16.5% decrease over the prior year. Budgeted expenditures are projected to decrease by 43.4% or \$200K to \$260.5K in FY2025.

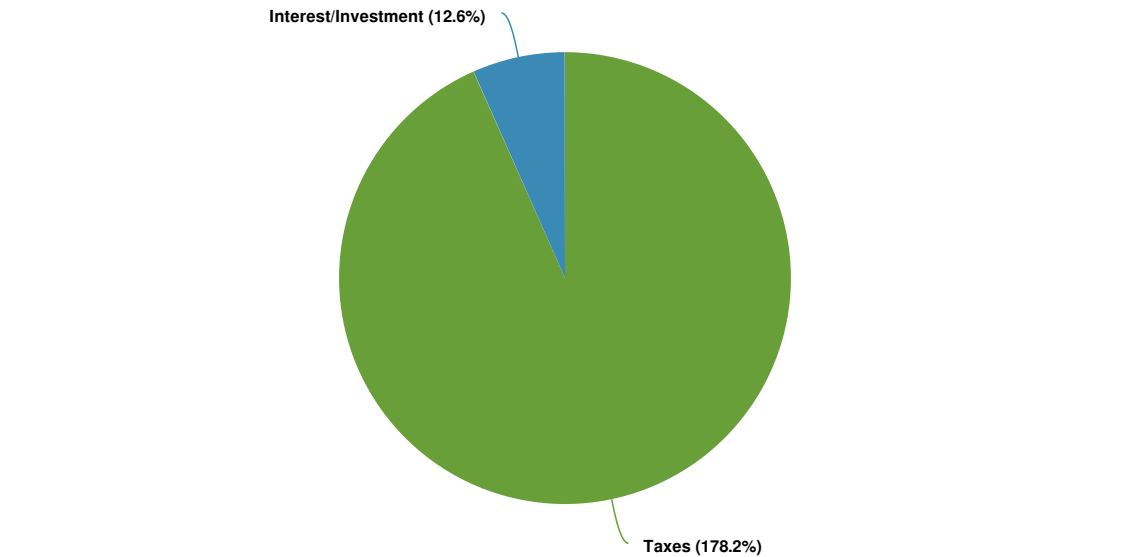


## Street Improvement Fund Comprehensive Summary

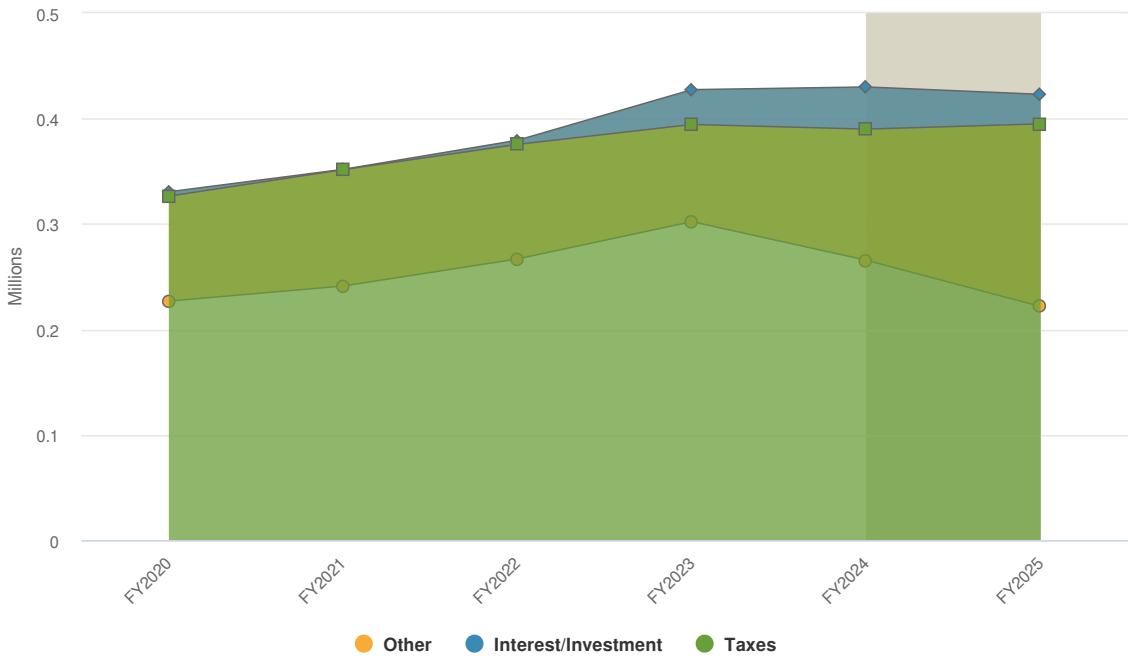
Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted
Beginning Fund Balance:	N/A	N/A	N/A	N/A	N/A
Revenues					
Taxes	\$375,531	\$394,421	\$390,000	\$385,374	\$395,009
Interest/Investment	\$3,916	\$33,038	\$40,000	\$44,000	\$28,000
Other	-\$112,658	-\$125,268	-\$164,434	-\$164,434	-\$201,372
Total Revenues:	\$266,788	\$302,190	\$265,566	\$264,940	\$221,637
Expenditures					
Supplies / Maintenance	\$3,299	\$34,593	\$203,500	\$22,000	\$203,500
Capital Outlay	\$21,755	\$31,654	\$257,000	\$205,431	\$57,000
Total Expenditures:	\$25,054	\$66,247	\$460,500	\$227,431	\$260,500
Total Revenues Less Expenditures:	\$241,734	\$235,944	-\$194,934	\$37,509	-\$38,863
Ending Fund Balance:	N/A	N/A	N/A	N/A	N/A

# Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



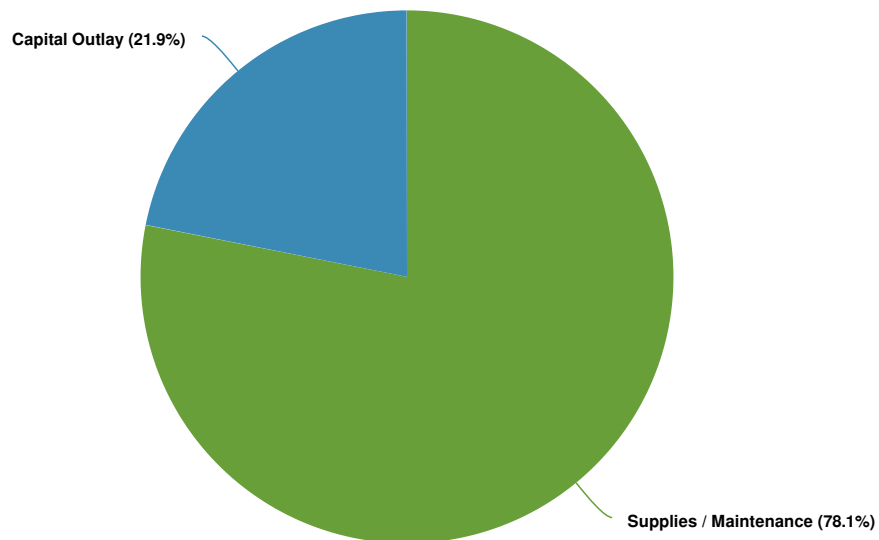
Grey background indicates budgeted figures.

Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (% Change)
Revenue Source						

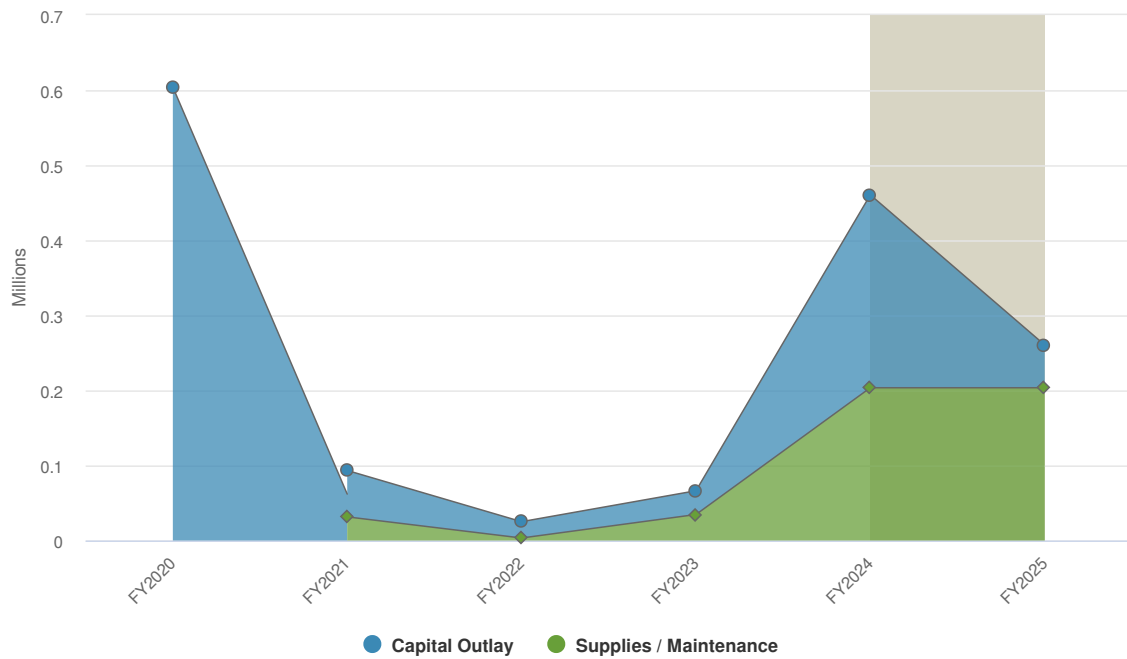
Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (% Change)
Taxes	\$375,531	\$394,421	\$390,000	\$385,374	\$395,009	1.3%
Interest/Investment	\$3,916	\$33,038	\$40,000	\$44,000	\$28,000	-30%
Other	-\$112,658	-\$125,268	-\$164,434	-\$164,434	-\$201,372	22.5%
<b>Total Revenue Source:</b>	<b>\$266,788</b>	<b>\$302,190</b>	<b>\$265,566</b>	<b>\$264,940</b>	<b>\$221,637</b>	<b>-16.5%</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



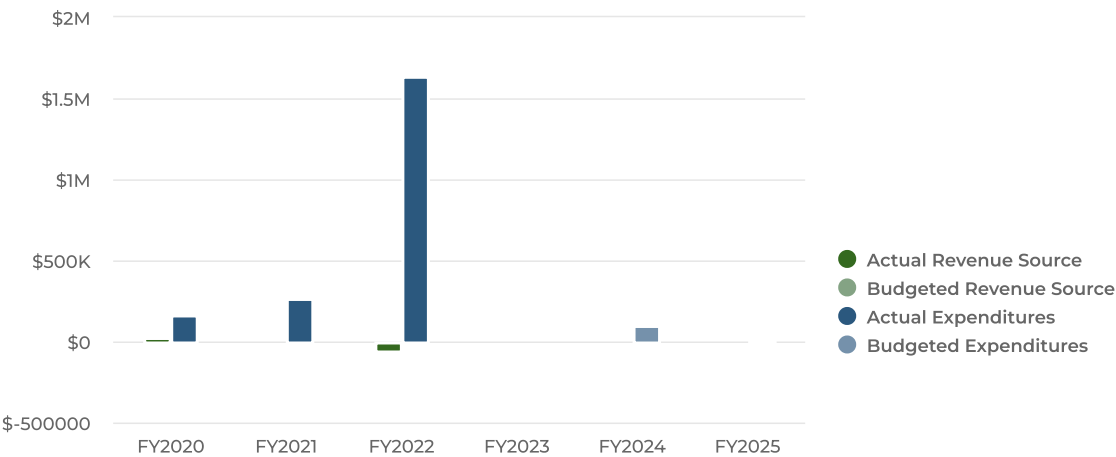
Grey background indicates budgeted figures.

Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (% Change)
<b>Expense Objects</b>						
<b>Supplies / Maintenance</b>						
Various Street Projects	\$0	\$34,593	\$200,000	\$20,000	\$200,000	0%
Street Sweeping	\$3,299	\$0	\$3,500	\$2,000	\$3,500	0%
<b>Total Supplies / Maintenance:</b>	<b>\$3,299</b>	<b>\$34,593</b>	<b>\$203,500</b>	<b>\$22,000</b>	<b>\$203,500</b>	<b>0%</b>
<b>Capital Outlay</b>						
Row Maintenance	\$5,040	\$5,600	\$7,000	\$7,000	\$7,000	0%
Pavement Marking	\$16,715	\$0	\$50,000	\$58,226	\$50,000	0%
County Mill & Overlay	\$0	\$0	\$100,000	\$100,000	\$0	-100%
Led Traffic Signage	\$0	\$26,054	\$100,000	\$40,205	\$0	-100%
<b>Total Capital Outlay:</b>	<b>\$21,755</b>	<b>\$31,654</b>	<b>\$257,000</b>	<b>\$205,431</b>	<b>\$57,000</b>	<b>-77.8%</b>
<b>Total Expense Objects:</b>	<b>\$25,054</b>	<b>\$66,247</b>	<b>\$460,500</b>	<b>\$227,431</b>	<b>\$260,500</b>	<b>-43.4%</b>

# 2019 C.O. Projects Fund

## Summary

The Town of Pantego is projecting \$0 of revenue in FY2025, which represents a 100% decrease over the prior year. Budgeted expenditures are projected to decrease by 85% or \$85K to \$15K in FY2025.



## 2019 C.O. Projects Fund Comprehensive Summary

Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted
Beginning Fund Balance:	N/A	N/A	N/A	N/A	N/A
Revenues					
Interest/Investment	\$2,098	\$2,178	\$2,375	\$2,475	\$0
Other	-\$57,914	\$0	\$0	\$0	\$0
Total Revenues:	-\$55,817	\$2,178	\$2,375	\$2,475	\$0
Expenditures					
Capital Outlay	\$1,638,967	\$0	\$100,000	\$80,717	\$15,000
Total Expenditures:	\$1,638,967	\$0	\$100,000	\$80,717	\$15,000
Total Revenues Less Expenditures:	-\$1,694,784	\$2,178	-\$97,625	-\$78,242	-\$15,000
Ending Fund Balance:	N/A	N/A	N/A	N/A	N/A

## Expenditures by Expense Type

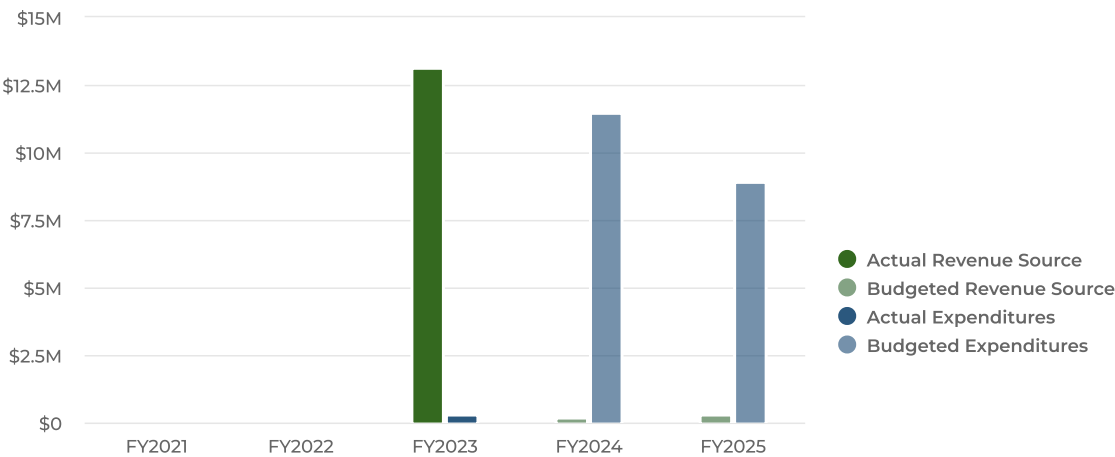
Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (% Change)
Expense Objects						

Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (% Change)
<b>Capital Outlay</b>						
Kimley-Horn Engineering	\$38,914	\$0	\$0	\$0	\$0	0%
Asset Purchase	\$0	\$0	\$100,000	\$80,717	\$15,000	-85%
Pioneer Waterline	\$1,305,927	\$0	\$0	\$0	\$0	0%
Country Club Sanitary Sewer	\$4,001	\$0	\$0	\$0	\$0	0%
Peachtree Kidd Sanitary Sewer	\$290,124	\$0	\$0	\$0	\$0	0%
<b>Total Capital Outlay:</b>	<b>\$1,638,967</b>	<b>\$0</b>	<b>\$100,000</b>	<b>\$80,717</b>	<b>\$15,000</b>	<b>-85%</b>
<b>Total Expense Objects:</b>	<b>\$1,638,967</b>	<b>\$0</b>	<b>\$100,000</b>	<b>\$80,717</b>	<b>\$15,000</b>	<b>-85%</b>

# 2023 C.O. Projects Fund

## Summary

The Town of Pantego is projecting \$360K of revenue in FY2025, which represents a 44% increase over the prior year. Budgeted expenditures are projected to decrease by 22.1% or \$2.54M to \$8.95M in FY2025.



## 2023 C.O. Projects Fund Comprehensive Summary

Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted
Beginning Fund Balance:	N/A	N/A	N/A	N/A	N/A
Revenues					
Interest/Investment	\$0	\$191,179	\$250,000	\$680,000	\$360,000
Other	\$0	\$13,000,000	\$0	\$4,708	\$0
Total Revenues:	\$0	\$13,191,179	\$250,000	\$684,708	\$360,000
Expenditures					
Capital Outlay	\$0	\$349,174	\$11,484,143	\$2,748,789	\$8,945,507
Total Expenditures:	\$0	\$349,174	\$11,484,143	\$2,748,789	\$8,945,507
Total Revenues Less Expenditures:	\$0	\$12,842,005	-\$11,234,143	-\$2,064,081	-\$8,585,507
Ending Fund Balance:	N/A	N/A	N/A	N/A	N/A

## Expenditures by Expense Type

Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (% Change)
Expense Objects						

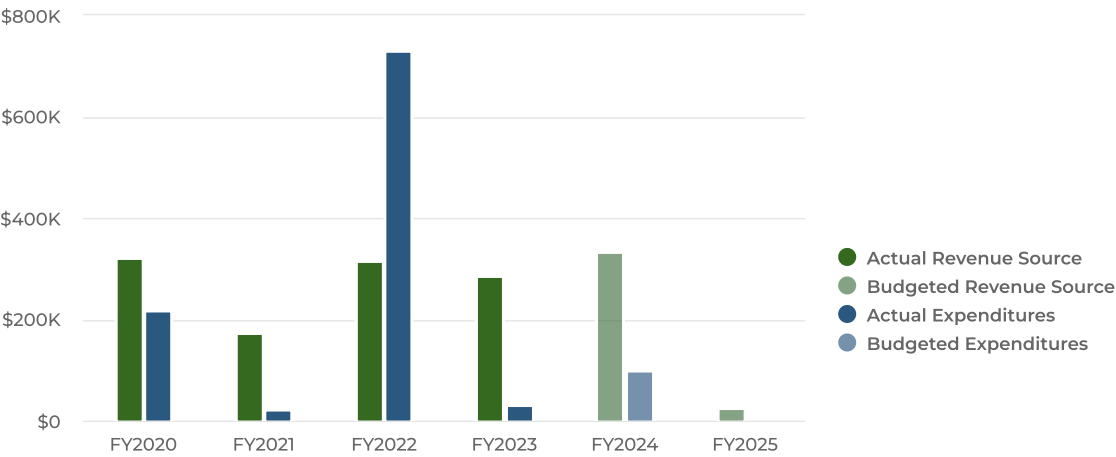


Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (% Change)
<b>Capital Outlay</b>						
Kimley-Horn Engineering	\$0	\$26,684	\$463,406	\$200,000	\$263,406	-43.2%
Asset Purchase	\$0	\$322,490	\$0	\$0	\$0	0%
Arrowhead W&S Pipe Burst	\$0	\$0	\$689,905	\$500,000	\$300,000	-56.5%
Newsome W&S Pipe Burst	\$0	\$0	\$699,942	\$500,000	\$300,000	-57.1%
Generator And Ats	\$0	\$0	\$500,000	\$0	\$500,000	0%
New Trinity Water Well	\$0	\$0	\$2,280,000	\$5,000	\$2,275,000	-0.2%
Booster Pump Stn Trinity	\$0	\$0	\$1,075,000	\$0	\$1,075,000	0%
Ro System 303 And Lane	\$0	\$0	\$3,475,890	\$1,543,789	\$1,932,101	-44.4%
New Water Storage Tank	\$0	\$0	\$2,300,000	\$0	\$2,300,000	0%
<b>Total Capital Outlay:</b>	<b>\$0</b>	<b>\$349,174</b>	<b>\$11,484,143</b>	<b>\$2,748,789</b>	<b>\$8,945,507</b>	<b>-22.1%</b>
<b>Total Expense Objects:</b>	<b>\$0</b>	<b>\$349,174</b>	<b>\$11,484,143</b>	<b>\$2,748,789</b>	<b>\$8,945,507</b>	<b>-22.1%</b>

# Water & Sewer Infrastructure Fund

## Summary

The Town of Pantego is projecting \$27.37K of revenue in FY2025, which represents a 91.8% decrease over the prior year. Budgeted expenditures are projected to decrease by 100% or \$100K to \$0 in FY2025.

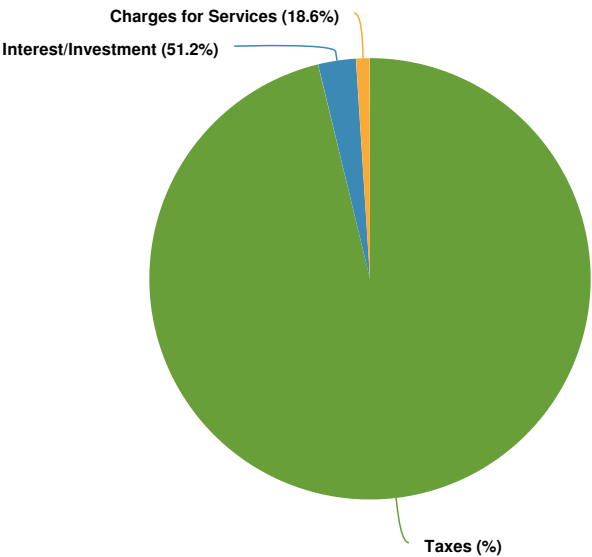


## Water & Sewer Infrastructure Fund Comprehensive Summary

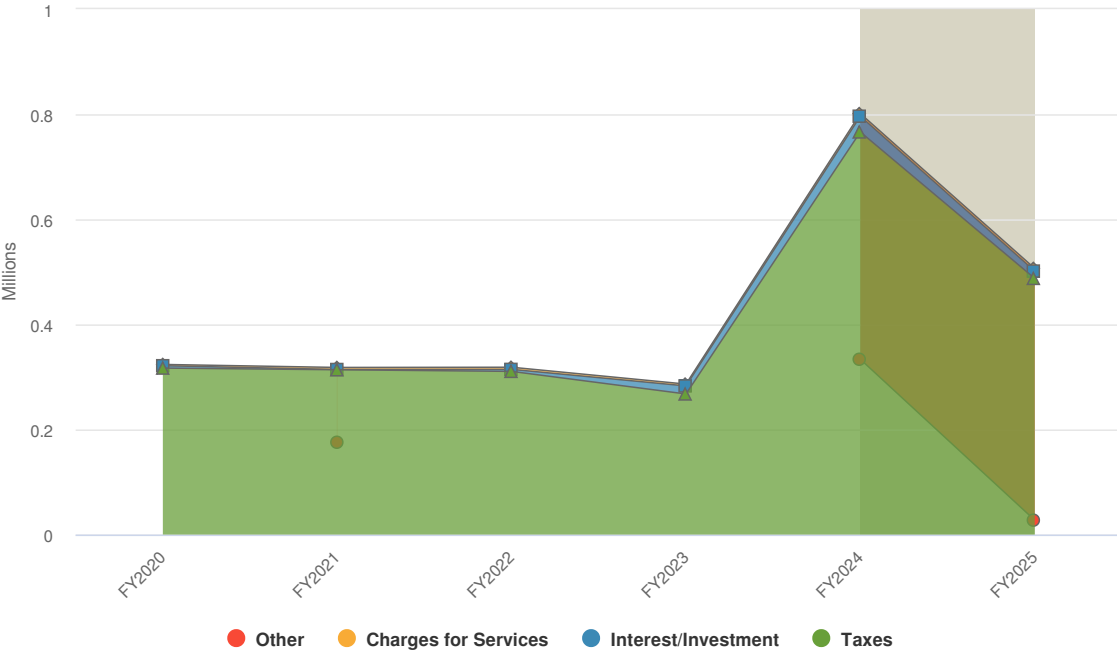
Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted
Beginning Fund Balance:	N/A	N/A	N/A	N/A	N/A
Revenues					
Taxes	\$310,546	\$267,564	\$766,281	\$386,000	\$487,500
Charges for Services	\$4,090	\$3,543	\$5,000	\$4,250	\$5,100
Interest/Investment	\$3,845	\$15,309	\$30,000	\$21,000	\$14,000
Other	\$0	\$0	-\$467,660	-\$467,660	-\$479,231
Total Revenues:	\$318,481	\$286,416	\$333,621	-\$56,410	\$27,369
Expenditures					
Supplies / Maintenance	\$1,675	\$0	\$0	\$0	\$0
Capital Outlay	\$729,558	\$32,649	\$100,000	\$70,000	\$0
Total Expenditures:	\$731,233	\$32,649	\$100,000	\$70,000	\$0
Total Revenues Less Expenditures:	-\$412,752	\$253,767	\$233,621	-\$126,410	\$27,369
Ending Fund Balance:	N/A	N/A	N/A	N/A	N/A

# Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



Grey background indicates budgeted figures.

Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (% Change)
Revenue Source						

Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (% Change)
Taxes	\$310,546	\$267,564	\$766,281	\$386,000	\$487,500	-36.4%
Charges for Services	\$4,090	\$3,543	\$5,000	\$4,250	\$5,100	2%
Interest/Investment	\$3,845	\$15,309	\$30,000	\$21,000	\$14,000	-53.3%
Other	\$0	\$0	-\$467,660	-\$467,660	-\$479,231	2.5%
<b>Total Revenue Source:</b>	<b>\$318,481</b>	<b>\$286,416</b>	<b>\$333,621</b>	<b>-\$56,410</b>	<b>\$27,369</b>	<b>-91.8%</b>

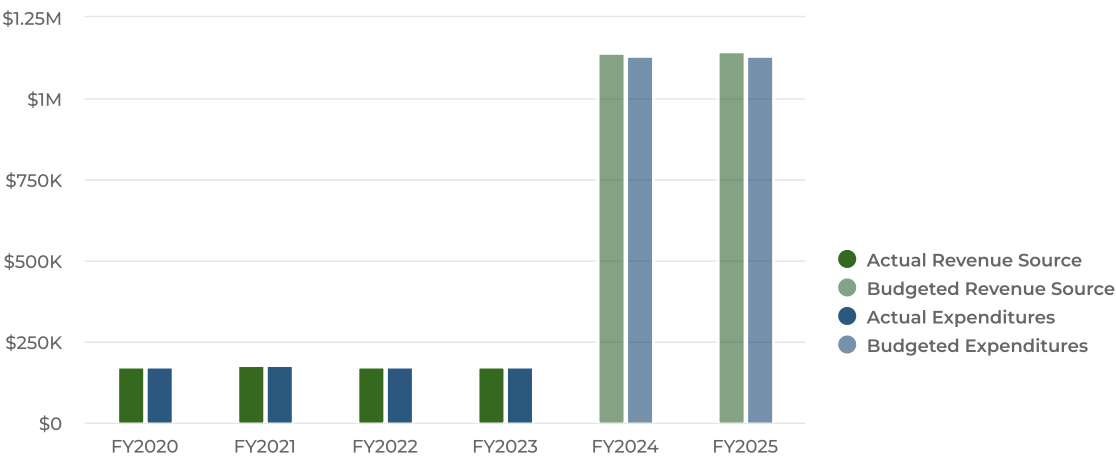
## Expenditures by Expense Type

Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (% Change)
<b>Expense Objects</b>						
<b>Supplies / Maintenance</b>						
Well Maintenance Program	\$1,675	\$0	\$0	\$0	\$0	0%
<b>Total Supplies / Maintenance:</b>	<b>\$1,675</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Capital Outlay</b>						
Transition Study	\$14,877	\$0	\$0	\$0	\$0	0%
2020 Rate Study	\$1,937	\$0	\$0	\$0	\$0	0%
Sb3 Emer. Prep Plan	\$13,500	\$0	\$0	\$0	\$0	0%
Asset Purchases	\$0	\$0	\$100,000	\$70,000	\$0	-100%
Chloramine Transition Study	\$31,588	\$0	\$0	\$0	\$0	0%
N/S Wtr Transmission Ln Rehab	\$667,655	\$32,649	\$0	\$0	\$0	0%
<b>Total Capital Outlay:</b>	<b>\$729,558</b>	<b>\$32,649</b>	<b>\$100,000</b>	<b>\$70,000</b>	<b>\$0</b>	<b>-100%</b>
<b>Total Expense Objects:</b>	<b>\$731,233</b>	<b>\$32,649</b>	<b>\$100,000</b>	<b>\$70,000</b>	<b>\$0</b>	<b>-100%</b>

# Debt Service Fund

## Summary

The Town of Pantego is projecting \$1.15M of revenue in FY2025, which represents a 0.2% increase over the prior year. Budgeted expenditures are projected to increase by 0.2% or \$1.73K to \$1.14M in FY2025.

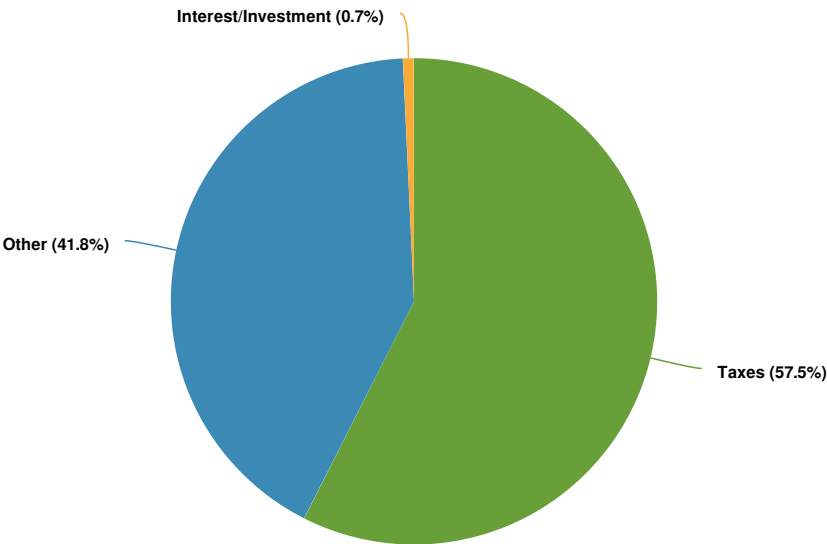


## Debt Service Fund Comprehensive Summary

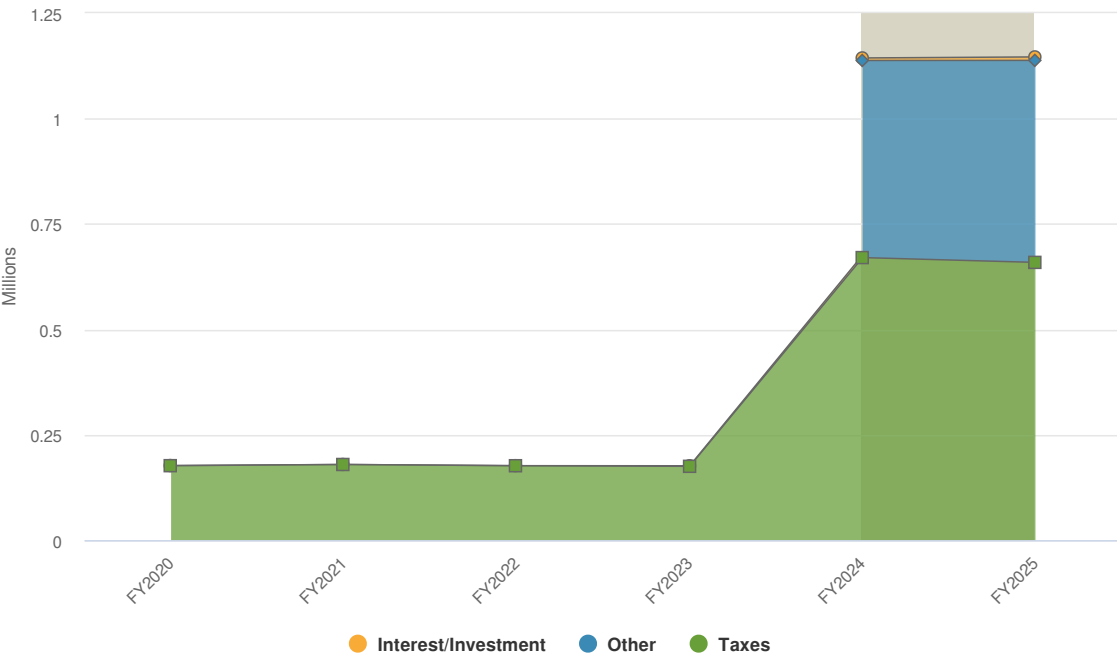
Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted
Beginning Fund Balance:	N/A	N/A	N/A	N/A	N/A
Revenues					
Taxes	\$176,357	\$174,947	\$670,172	\$664,100	\$658,790
Interest/Investment	\$129	\$1,327	\$6,000	\$15,500	\$8,250
Other	\$0	\$0	\$467,660	\$467,600	\$479,231
Total Revenues:	\$176,486	\$176,274	\$1,143,832	\$1,147,200	\$1,146,271
Expenditures					
Debt Service	\$175,450	\$177,375	\$1,134,732	\$1,136,882	\$1,136,463
Total Expenditures:	\$175,450	\$177,375	\$1,134,732	\$1,136,882	\$1,136,463
Total Revenues Less Expenditures:	\$1,036	-\$1,101	\$9,100	\$10,318	\$9,809
Ending Fund Balance:	N/A	N/A	N/A	N/A	N/A

# Revenues by Source

## Projected 2025 Revenues by Source



## Budgeted and Historical 2025 Revenues by Source



Grey background indicates budgeted figures.

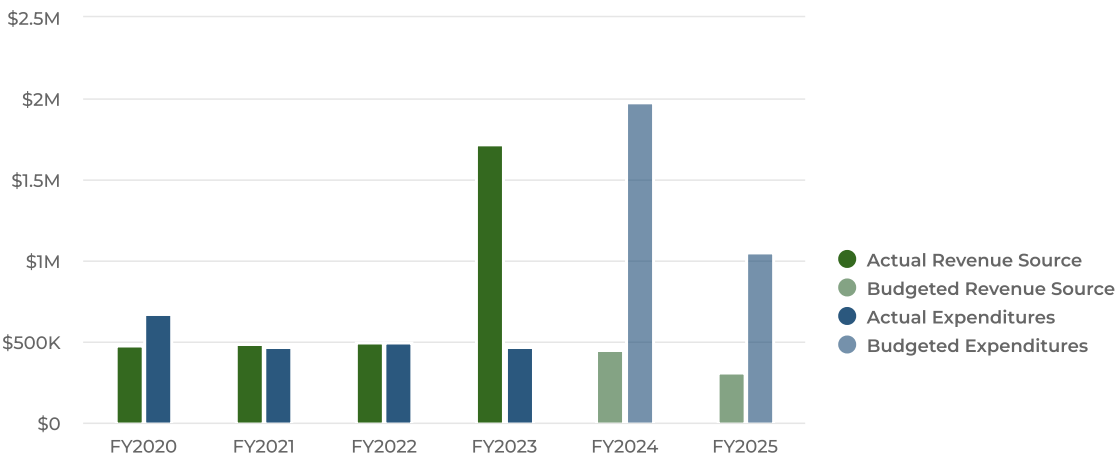
Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (% Change)
Revenue Source						

Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (% Change)
Taxes	\$176,357	\$174,947	\$670,172	\$664,100	\$658,790	-1.7%
Interest/Investment	\$129	\$1,327	\$6,000	\$15,500	\$8,250	37.5%
Other	\$0	\$0	\$467,660	\$467,600	\$479,231	2.5%
<b>Total Revenue Source:</b>	<b>\$176,486</b>	<b>\$176,274</b>	<b>\$1,143,832</b>	<b>\$1,147,200</b>	<b>\$1,146,271</b>	<b>0.2%</b>

# Pantego Economic Development Corporation

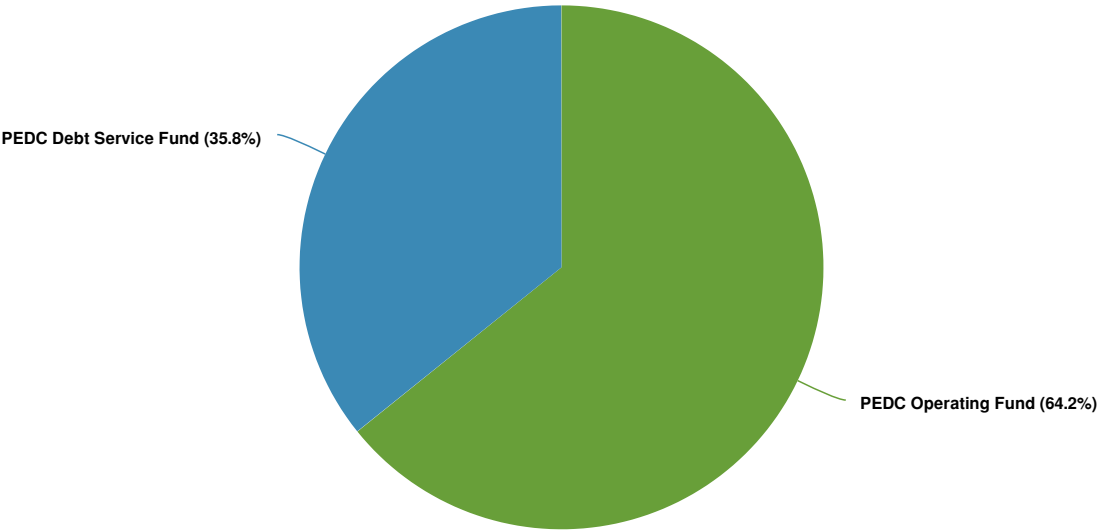
## Summary

The Town of Pantego is projecting \$312.26K of revenue in FY2025, which represents a 30.9% decrease over the prior year. Budgeted expenditures are projected to decrease by 47.0% or \$931.44K to \$1.05M in FY2025.



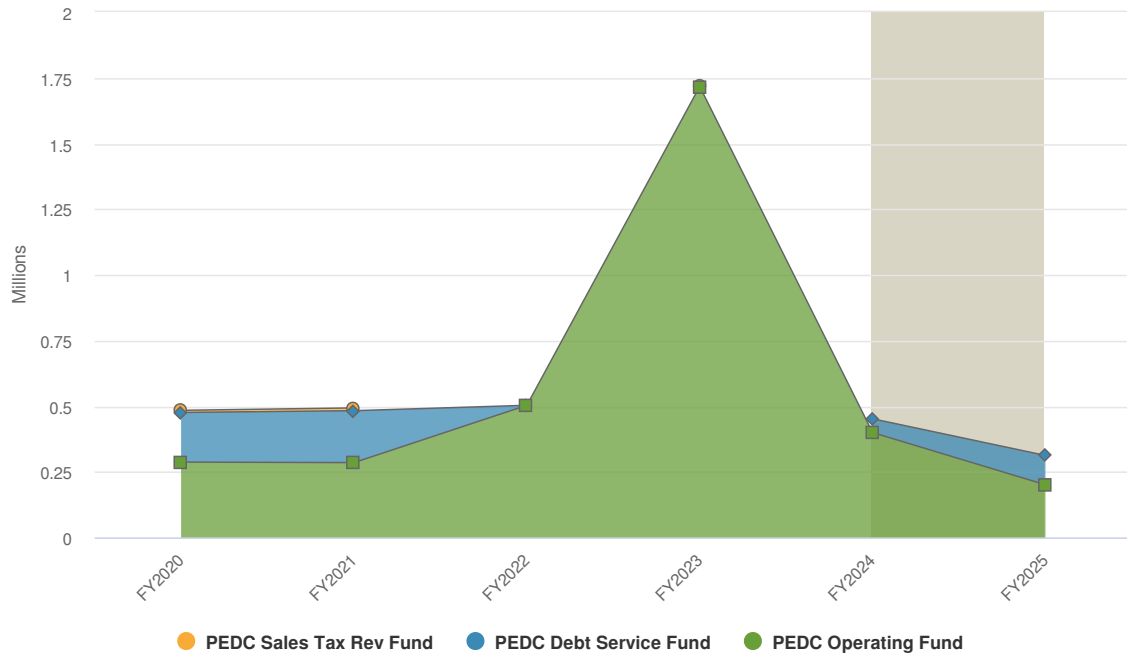
## Revenue by Fund

2025 Revenue by Fund





### Budgeted and Historical 2025 Revenue by Fund

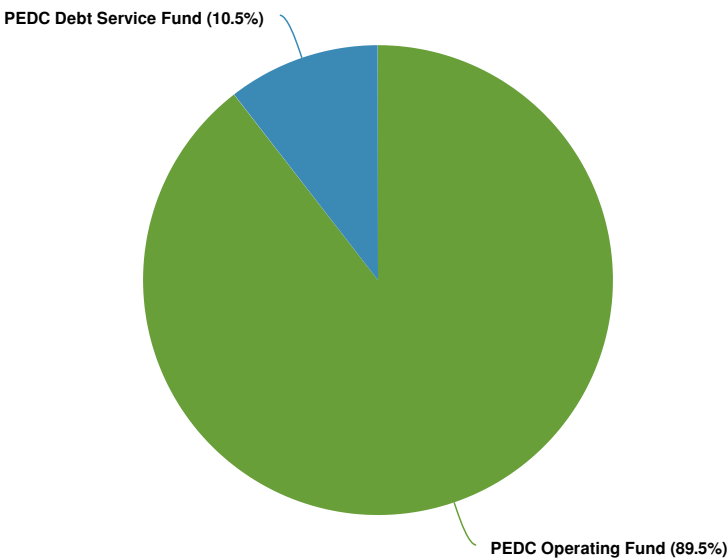


Grey background indicates budgeted figures.

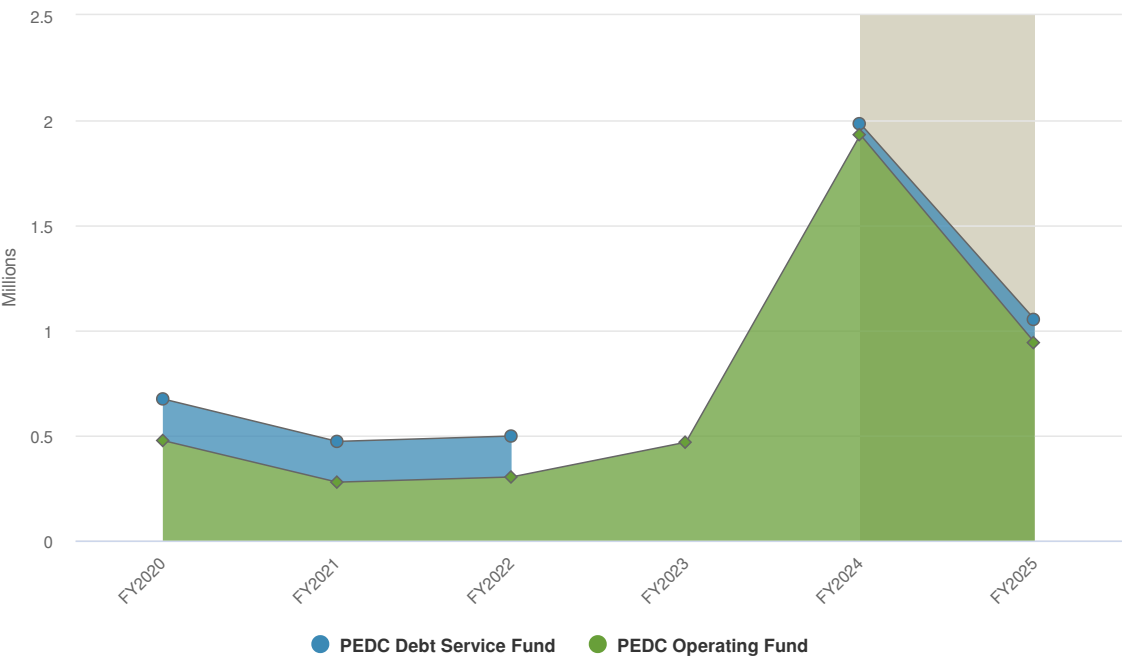
Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (% Change)
PEDC Debt Service Fund	\$94	\$0	\$52,447	\$58,972	\$111,686	112.9%
PEDC Operating Fund	\$503,108	\$1,716,820	\$399,426	\$448,143	\$200,570	-49.8%
PEDC Sales Tax Rev Fund	\$0	\$4,379	\$0	\$0	\$0	0%
<b>Total:</b>	<b>\$503,202</b>	<b>\$1,721,199</b>	<b>\$451,873</b>	<b>\$507,114</b>	<b>\$312,256</b>	<b>-30.9%</b>

# Expenditures by Fund

## 2025 Expenditures by Fund



## Budgeted and Historical 2025 Expenditures by Fund



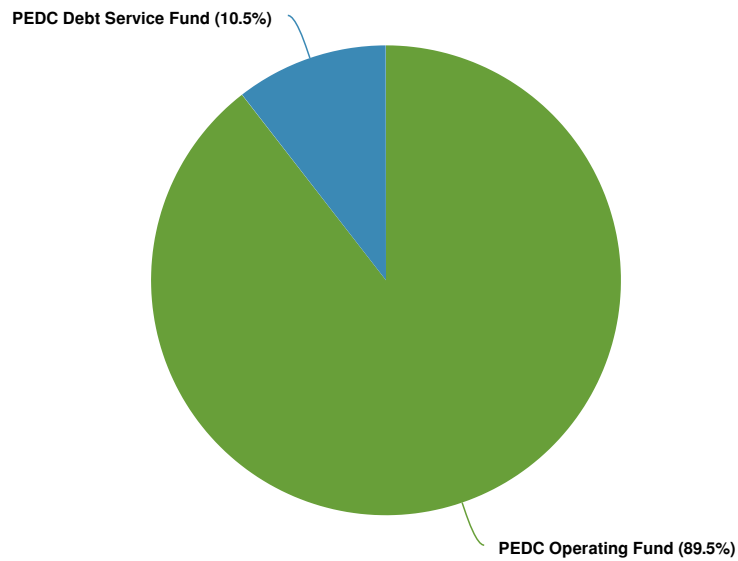
Grey background indicates budgeted figures.

Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (% Change)
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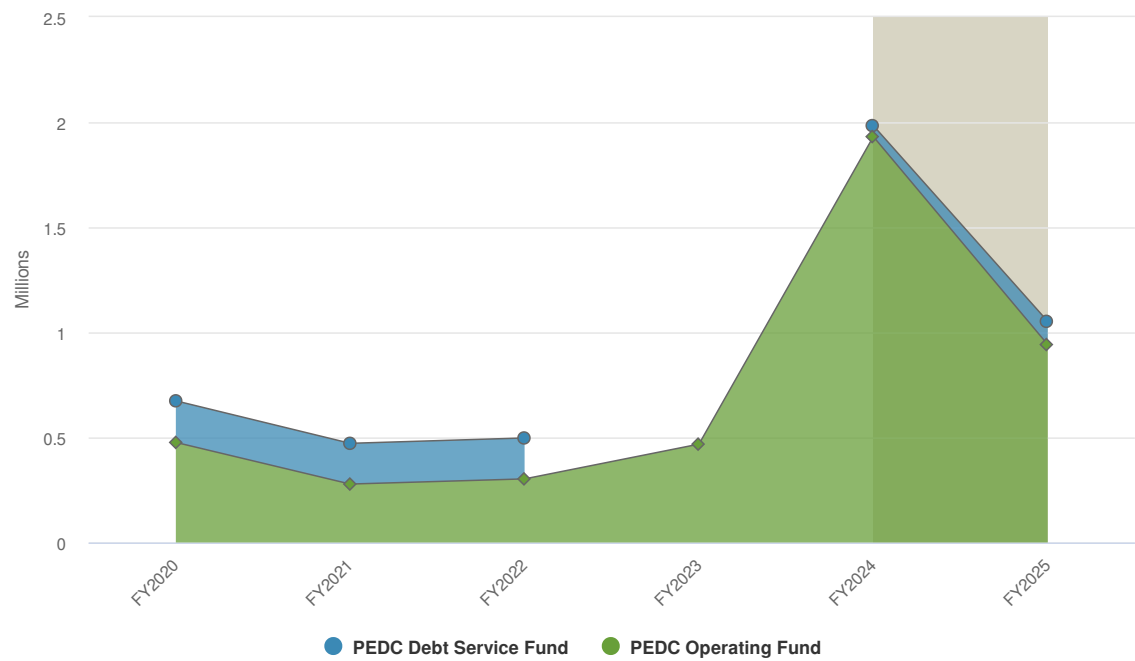
Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (% Change)
PEDC Debt Service Fund	\$194,788	\$0	\$52,447	\$58,097	\$110,488	110.7%
PEDC Operating Fund	\$302,522	\$467,966	\$1,931,280	\$1,299,044	\$941,800	-51.2%
<b>Total:</b>	<b>\$497,310</b>	<b>\$467,966</b>	<b>\$1,983,727</b>	<b>\$1,357,141</b>	<b>\$1,052,287</b>	<b>-47%</b>

## Expenditures by Function

### Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function

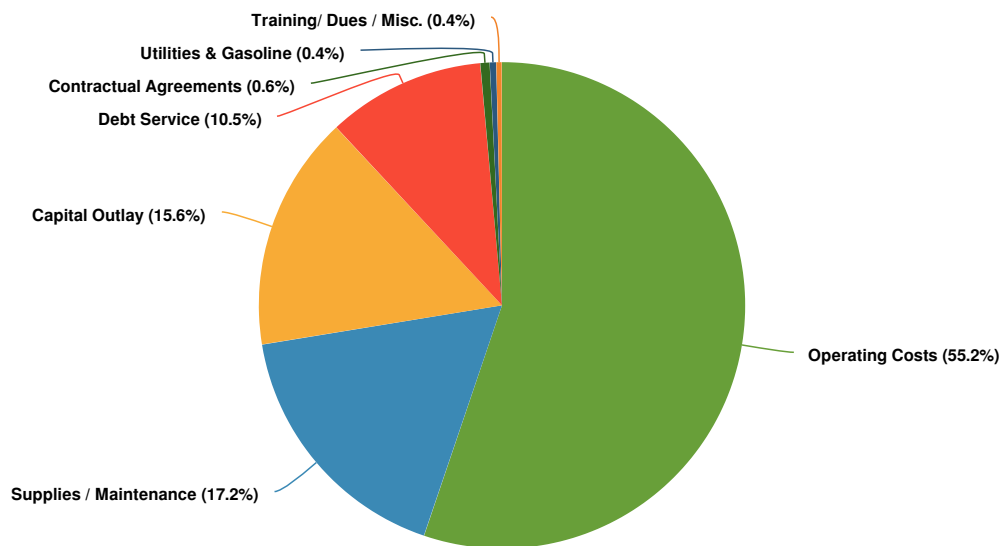


Grey background indicates budgeted figures.

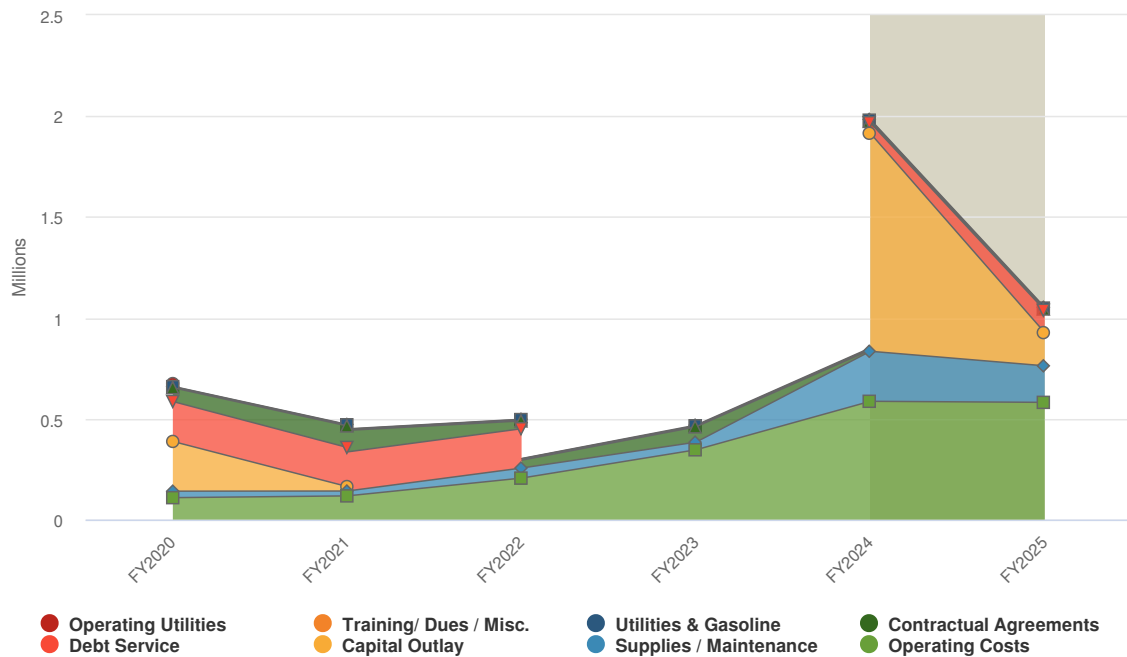
Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (% Change)
Expenditures						
PEDC Debt Service Fund	\$194,788	\$0	\$52,447	\$58,097	\$110,488	110.7%
PEDC Operating Fund	\$302,522	\$467,966	\$1,931,280	\$1,299,044	\$941,800	-51.2%
Total Expenditures:	\$497,310	\$467,966	\$1,983,727	\$1,357,141	\$1,052,287	-47%

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



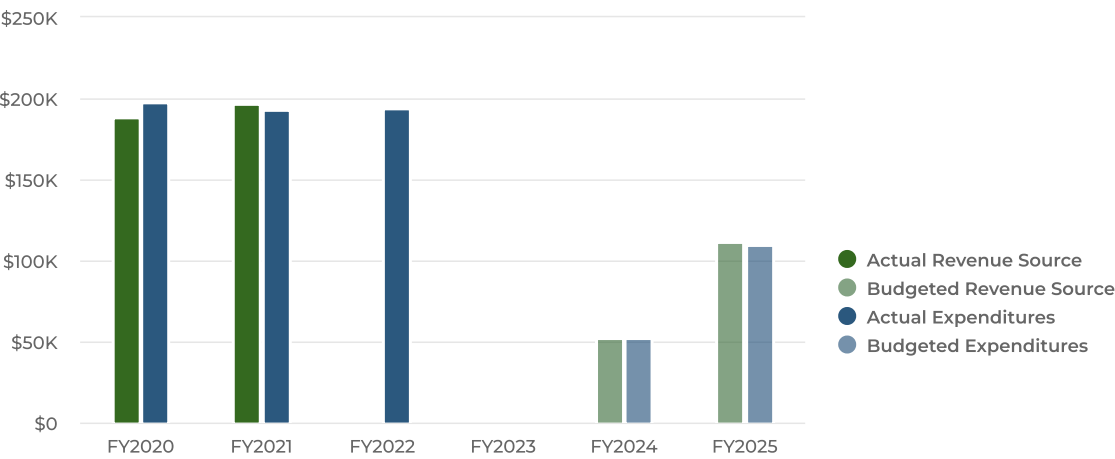
Grey background indicates budgeted figures.

Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (% Change)
Expense Objects						
Contractual Agreements	\$38,807	\$75,895	\$6,500	\$11,500	\$6,500	0%
Supplies / Maintenance	\$49,792	\$37,868	\$248,000	\$127,835	\$181,210	-26.9%
Training/ Dues / Misc.	\$1,584	\$3,299	\$4,000	\$6,350	\$4,000	0%
Utilities & Gasoline	\$6,689	\$5,074	\$6,000	\$3,975	\$4,500	-25%
Operating Costs	\$205,651	\$345,830	\$586,255	\$233,409	\$580,953	-0.9%
Debt Service	\$194,788	\$0	\$52,447	\$58,097	\$110,488	110.7%
Capital Outlay	\$0	\$0	\$1,080,525	\$915,975	\$164,637	-84.8%
<b>Total Expense Objects:</b>	<b>\$497,310</b>	<b>\$467,966</b>	<b>\$1,983,727</b>	<b>\$1,357,141</b>	<b>\$1,052,287</b>	<b>-47%</b>

# PEDC Debt Service Fund

## Summary

The Town of Pantego is projecting \$111.69K of revenue in FY2025, which represents a 112.9% increase over the prior year. Budgeted expenditures are projected to increase by 110.7% or \$58.04K to \$110.49K in FY2025.

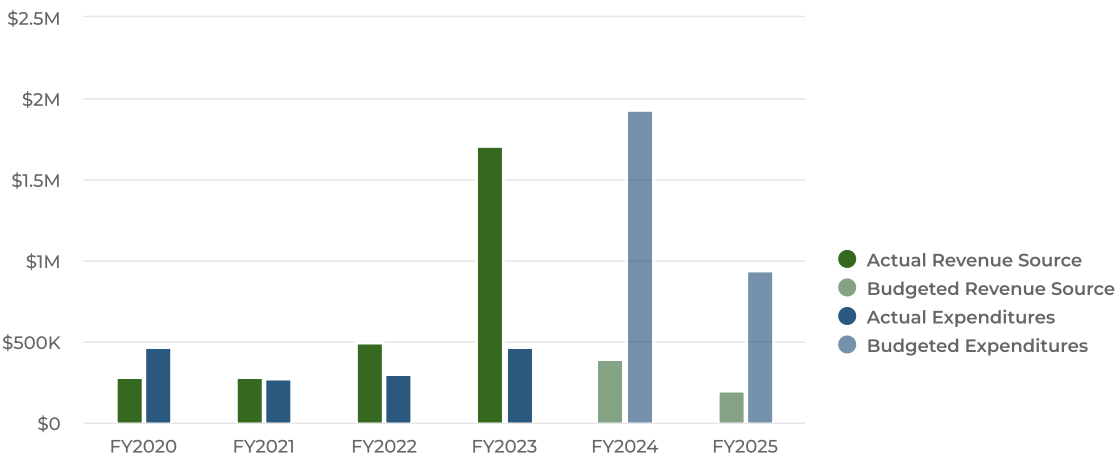


## PEDC Debt Service Fund Comprehensive Summary

Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted
Beginning Fund Balance:	N/A	N/A	N/A	N/A	N/A
Revenues					
Taxes	\$69	\$0	\$52,447	\$58,097	\$110,486
Interest/Investment	\$24	\$0	\$0	\$875	\$1,200
Total Revenues:	\$94	\$0	\$52,447	\$58,972	\$111,686
Expenditures					
Debt Service	\$194,788	\$0	\$52,447	\$58,097	\$110,488
Total Expenditures:	\$194,788	\$0	\$52,447	\$58,097	\$110,488
Total Revenues Less Expenditures:	-\$194,694	\$0	\$0	\$875	\$1,198
Ending Fund Balance:	N/A	N/A	N/A	N/A	N/A

Summary

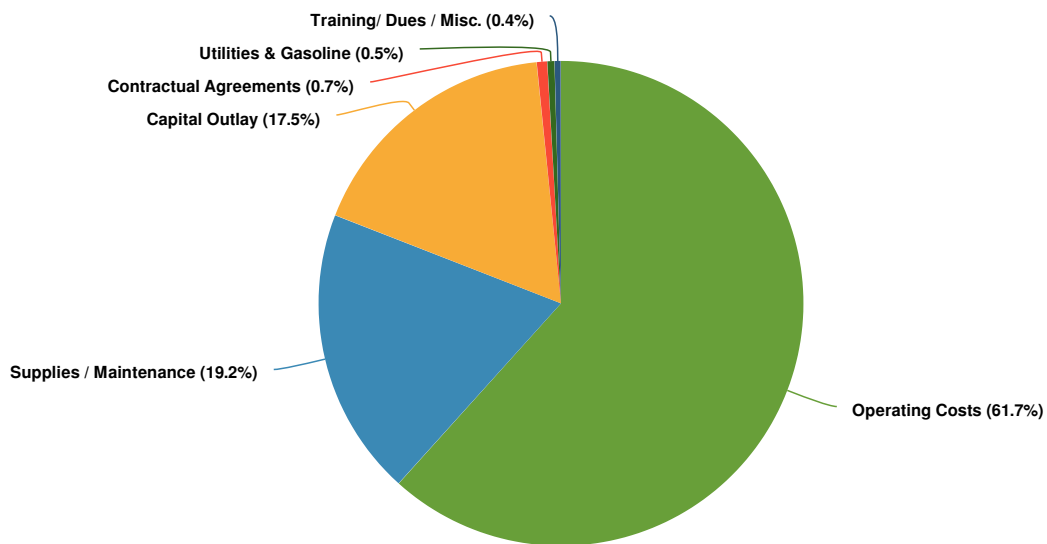
The Town of Pantego is projecting \$200.57K of revenue in FY2025, which represents a 49.8% decrease over the prior year. Budgeted expenditures are projected to decrease by 51.2% or \$989.48K to \$941.8K in FY2025.



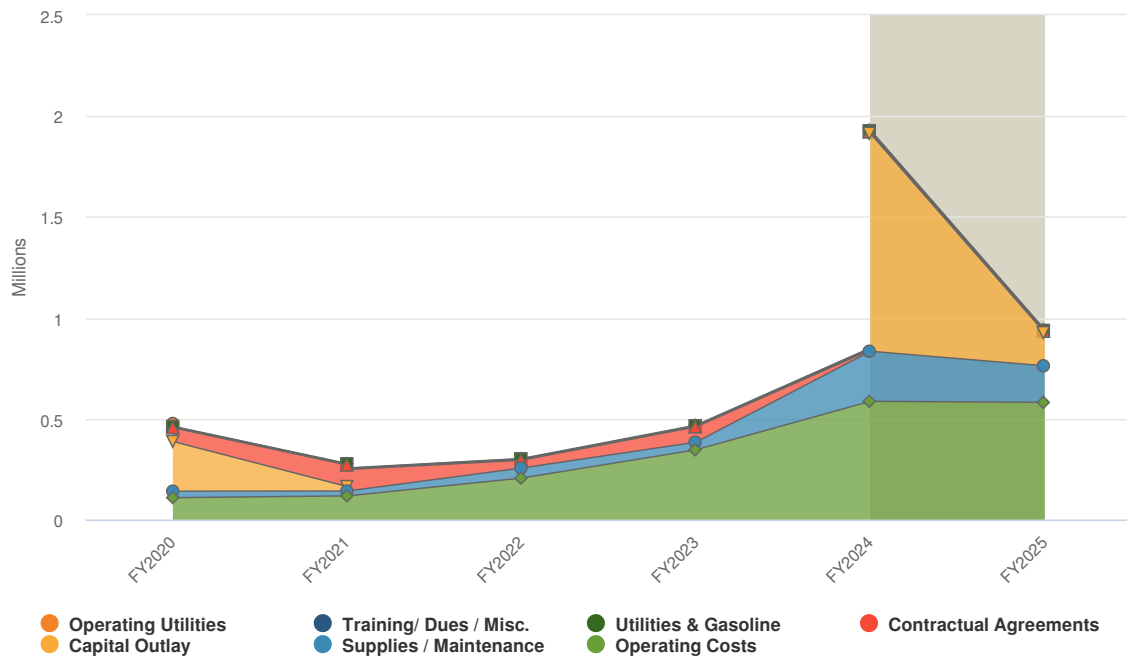


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

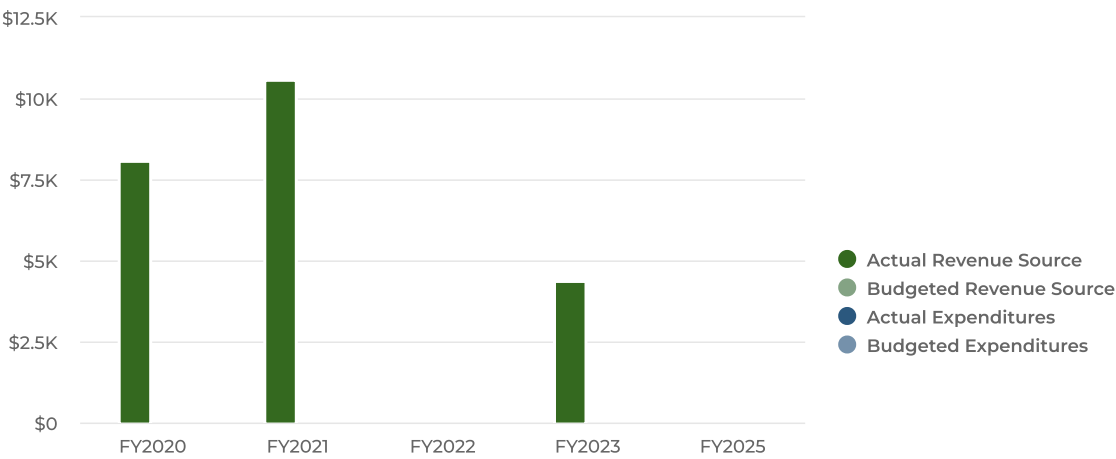
Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (% Change)
<b>Expense Objects</b>						
<b>Contractual Agreements</b>						
Auditing Contractual Serv	\$3,000	\$1,500	\$1,500	\$1,500	\$1,500	0%
Contract Services	\$35,807	\$74,395	\$5,000	\$10,000	\$5,000	0%
<b>Total Contractual Agreements:</b>	<b>\$38,807</b>	<b>\$75,895</b>	<b>\$6,500</b>	<b>\$11,500</b>	<b>\$6,500</b>	<b>0%</b>
<b>Supplies / Maintenance</b>						
Postage Service/Maintenance	\$42	\$35	\$500	\$75	\$250	-50%
Bldg Maint & Repair	\$23,271	\$16,735	\$43,500	\$24,000	\$44,000	1.1%
Splashpad Maintenance	\$12,560	\$11,604	\$20,000	\$10,000	\$30,000	50%
Volleyball Court Maint.	\$2,050	\$0	\$2,500	\$0	\$2,500	0%
Landscaping & Improvements	\$11,869	\$9,494	\$9,000	\$15,720	\$10,000	11.1%
Marquee Signage	\$0	\$0	\$172,500	\$78,040	\$94,460	-45.2%
<b>Total Supplies / Maintenance:</b>	<b>\$49,792</b>	<b>\$37,868</b>	<b>\$248,000</b>	<b>\$127,835</b>	<b>\$181,210</b>	<b>-26.9%</b>
<b>Training/ Dues / Misc.</b>						
Miscellaneous	\$1,584	\$3,299	\$4,000	\$6,350	\$4,000	0%
<b>Total Training/ Dues / Misc.:</b>	<b>\$1,584</b>	<b>\$3,299</b>	<b>\$4,000</b>	<b>\$6,350</b>	<b>\$4,000</b>	<b>0%</b>
<b>Utilities &amp; Gasoline</b>						
Natural Gas & Electricity	\$6,689	\$5,074	\$6,000	\$3,975	\$4,500	-25%
<b>Total Utilities &amp; Gasoline:</b>	<b>\$6,689</b>	<b>\$5,074</b>	<b>\$6,000</b>	<b>\$3,975</b>	<b>\$4,500</b>	<b>-25%</b>
<b>Operating Costs</b>						
Marketing/Advertising	\$56,040	\$21,016	\$72,755	\$72,755	\$67,953	-6.6%
Arlington Chamber Of Commerce	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	0%
Commercial Revitalization	\$69,041	\$36,502	\$50,000	\$10,000	\$50,000	0%
Statue Maint/Agreement	\$6,500	\$0	\$6,000	\$6,000	\$6,000	0%
Sprinkler System Maint.	\$205	\$258	\$500	\$0	\$0	-100%
Park Row Corridor Imp & Promo	\$38,452	\$109,941	\$380,000	\$75,000	\$380,000	0%
303 Corridor Improvements	\$0	\$75,579	\$50,000	\$50,000	\$50,000	0%
Bicentennial Park	\$9,555	\$75,323	\$0	\$0	\$0	0%
Seasonal Decorations	\$13,857	\$15,212	\$15,000	\$7,654	\$15,000	0%
<b>Total Operating Costs:</b>	<b>\$205,651</b>	<b>\$345,830</b>	<b>\$586,255</b>	<b>\$233,409</b>	<b>\$580,953</b>	<b>-0.9%</b>
<b>Capital Outlay</b>						
Training / Travel	\$0	\$0	\$1,500	\$0	\$1,500	0%
Pedc 2023 Bond Park Projects	\$0	\$0	\$1,079,025	\$915,975	\$163,137	-84.9%
<b>Total Capital Outlay:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,080,525</b>	<b>\$915,975</b>	<b>\$164,637</b>	<b>-84.8%</b>

Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (% Change)
Total Expense Objects:	\$302,522	\$467,966	\$1,931,280	\$1,299,044	\$941,800	-51.2%

# PEDC Sales Tax Revenue Fund

## Summary

The Town of Pantego is projecting \$0 of revenue in FY2025, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or \$0 to \$0 in FY2025.



## PEDC Sales Tax Revenue Fund Comprehensive Summary

Name	FY2022 Actual	FY2023 Actual	FY2024 Projected	FY2025 Budgeted
Beginning Fund Balance:	N/A	N/A	N/A	N/A
Revenues				
Taxes	\$751,062	\$788,842	\$770,749	\$790,018
Other	-\$751,062	-\$784,463	-\$770,749	-\$790,018
Total Revenues:	\$0	\$4,379	\$0	\$0
Total Revenues Less Expenditures:	\$0	\$4,379	\$0	\$0
Ending Fund Balance:	N/A	N/A	N/A	N/A

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# **APPENDIX**

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## Glossary

**Abatement:** A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

**Accounting System:** The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

**Accrued Interest:** The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

**Amortization:** The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

**Appropriation:** A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

**Arbitrage:** As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher-yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

**Assessed Valuation:** A value assigned to real estate or other property by a government as the basis for levying taxes.

**Audit:** An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

**Audit Report:** Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

**Available Funds:** Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

**Balance Sheet:** A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

**Betterments (Special Assessments):** Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

**Bond:** A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

**Bond and Interest Record:** (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

**Bonds Authorized and Unissued:** Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

**Bond Issue:** Generally, the sale of a certain number of bonds at one time by a governmental unit.

**Bond Rating (Municipal):** A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and CI is a very low rating.

**Budget:** A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

**Capital Assets:** All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

**Capital Budget:** An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

**Cash:** Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

**Cash Management:** The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short-term borrowing and investment of idle cash.

**Certificate of Deposit (CD):** A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

**Classification of Real Property:** Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

**Collective Bargaining:** The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union. regarding wages, hours and working conditions.

**Consumer Price Index:** The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

**Cost-Benefit Analysis:** A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

**Debt Burden:** The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

**Debt Service:** The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

**Encumbrance:** A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

**Enterprise Funds:** An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery—direct, indirect, and capital costs—are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the

"surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

**Equalized Valuations (EQVs):** The determination of the full and fair cash value of all property in the community that is subject to local taxation.

**Estimated Receipts:** A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

**Exemptions:** A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

**Expenditure:** An outlay of money made by municipalities to provide the programs and services within their approved budget.

**Fiduciary Funds:** Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private- purpose trust funds, and agency funds.

**Fixed Assets:** Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

**Fixed Costs:** Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

**Float:** The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

**Full Faith and Credit:** A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

**Fund:** An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

**Fund Accounting:** Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

**GASB 34:** A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

**GASB 45:** This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

**General Fund:** The fund used to account for most financial resources and activities governed by the normal appropriation process.

**General Obligation Bonds:** Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

**Governing Body:** A board, committee, commission, or other executive or policymaking body of a municipality or school district.



**Indirect Cost:** Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

**Interest:** Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

**Interest Rate:** The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

**Investments:** Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

**Line Item Budget:** A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

**Local Aid:** Revenue allocated by the state or counties to municipalities and school districts.

**Maturity Date:** The date that the principal of a bond becomes due and payable in full.

**Municipal(s):** (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

**Note:** A short-term loan, typically with a maturity date of a year or less.

**Objects of Expenditures:** A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

**Official Statement:** A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

**Operating Budget:** A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

**Overlapping Debt:** A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

**Performance Budget:** A budget that stresses output both in terms of economy and efficiency.

**Principal:** The face amount of a bond, exclusive of accrued interest.

**Program:** A combination of activities to accomplish an end.

**Program Budget:** A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

**Purchased Services:** The cost of services that are provided by a vendor.

**Refunding of Debt:** Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

**Reserve Fund:** An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

**Revaluation:** The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of

the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

**Revenue Anticipation Note (RAN):** A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

**Revenue Bond:** A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

**Revolving Fund:** Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

**Sale of Real Estate Fund:** A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

**Stabilization Fund:** A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

**Surplus Revenue:** The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

**Tax Rate:** The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

**Tax Title Foreclosure:** The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

**Trust Fund:** In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

**Uncollected Funds:** Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves and they are not available for disbursement.)

**Undesignated Fund Balance:** Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

**Unreserved Fund Balance (Surplus Revenue Account):** The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

**Valuation (100 Percent):** The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.