

# **Town of Pantego**

## **Town of Pantego Proposed FY 2025-2026**



**Final Version - 9/08/2025**

**TOWN OF PANTEGO, TEXAS**  
**ANNUAL OPERATING BUDGET**  
**AND PLAN OF SERVICES**  
**FOR FISCAL YEAR 2025-2026**

This budget **as proposed** will raise more revenue from property taxes than last year's budget by an amount of \$326,897, which is a 12.66% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$4,839.

**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 2024-25</u>	Proposed <u>FY 2025-26</u>
Property Tax Rate	\$0.570000	\$0.630000
No New Revenue Rate	\$0.551356	\$0.558417
No New Revenue M&O Rate	\$0.405203	\$0.417832
M&O Rate	\$0.425377	\$0.459769
Voter Approval Rate	\$0.808237	\$0.883344
De minimis Rate	\$0.764611	\$0.771233
Debt Rate	\$0.144623	\$0.170231

The proposed Property Tax rate is made up of \$0.459769 for Maintenance and Operations and the \$0.170231 debt rate.

The total amount of municipal debt obligation secured by property taxes for the Town of Pantego is \$ 17,200,000

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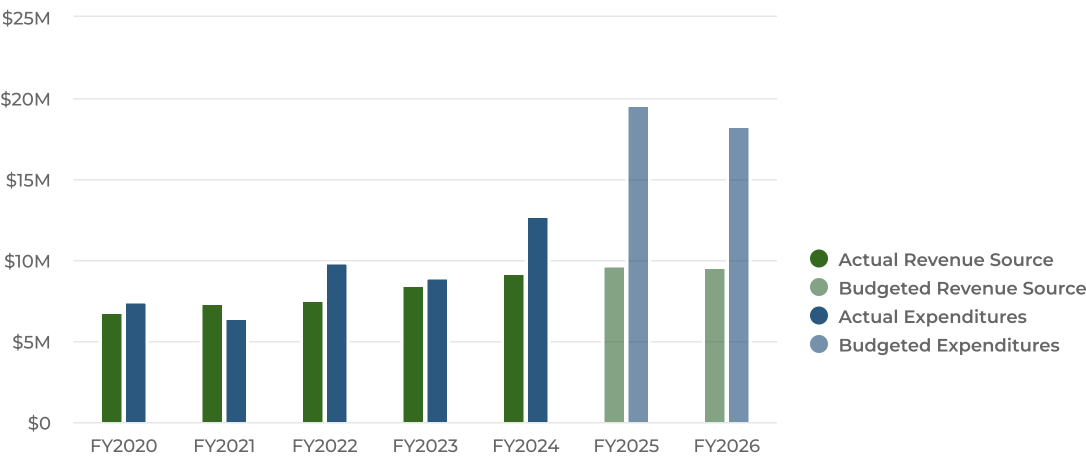
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# **FUND SUMMARIES**

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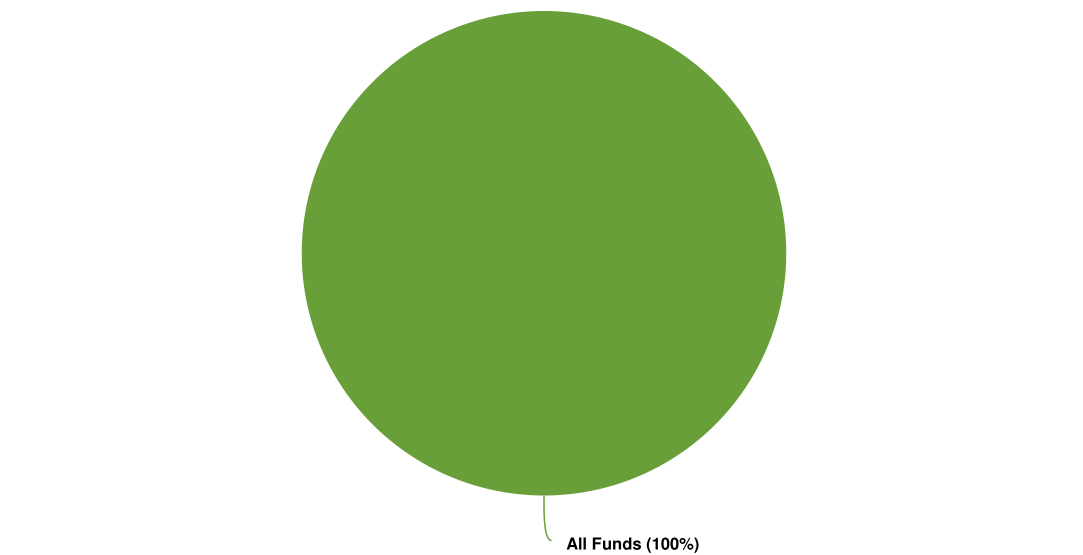
Summary

The Town of Pantego is projecting \$9.67M of revenue in FY2026, which represents a 0.5% decrease over the prior year. Budgeted expenditures are projected to decrease by 6.4% or \$1.25M to \$18.37M in FY2026.

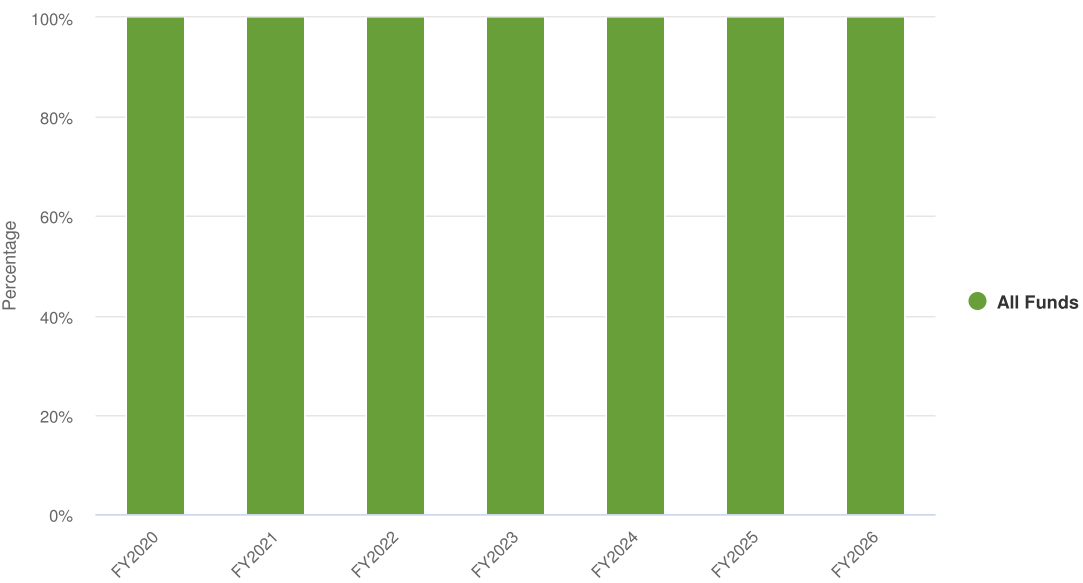


# Revenue by Fund

## 2026 Revenue by Fund



## Budgeted and Historical 2026 Revenue by Fund

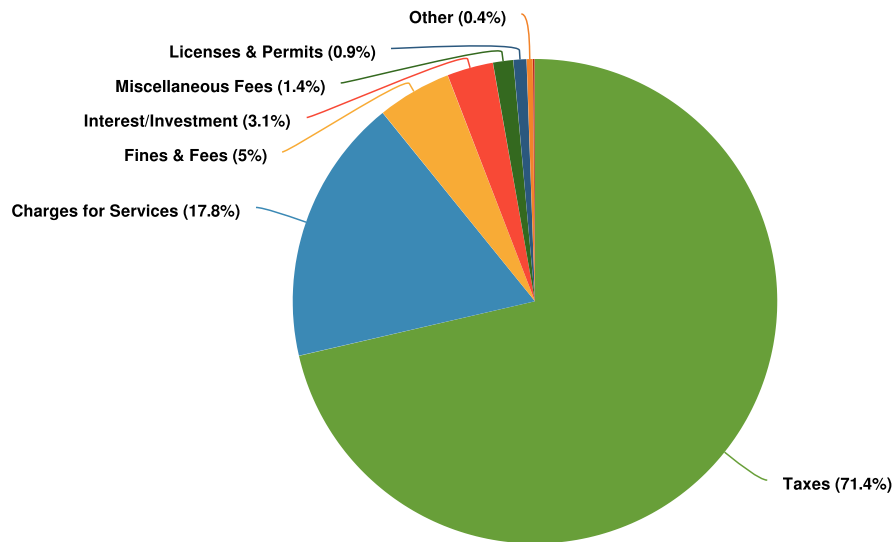


Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (% Change)
All Funds						
General Fund						
General Fund	\$5,810,678	\$5,922,905	\$6,422,288	\$6,125,376	\$6,505,369	1.3%
Total General Fund:	\$5,810,678	\$5,922,905	\$6,422,288	\$6,125,376	\$6,505,369	1.3%

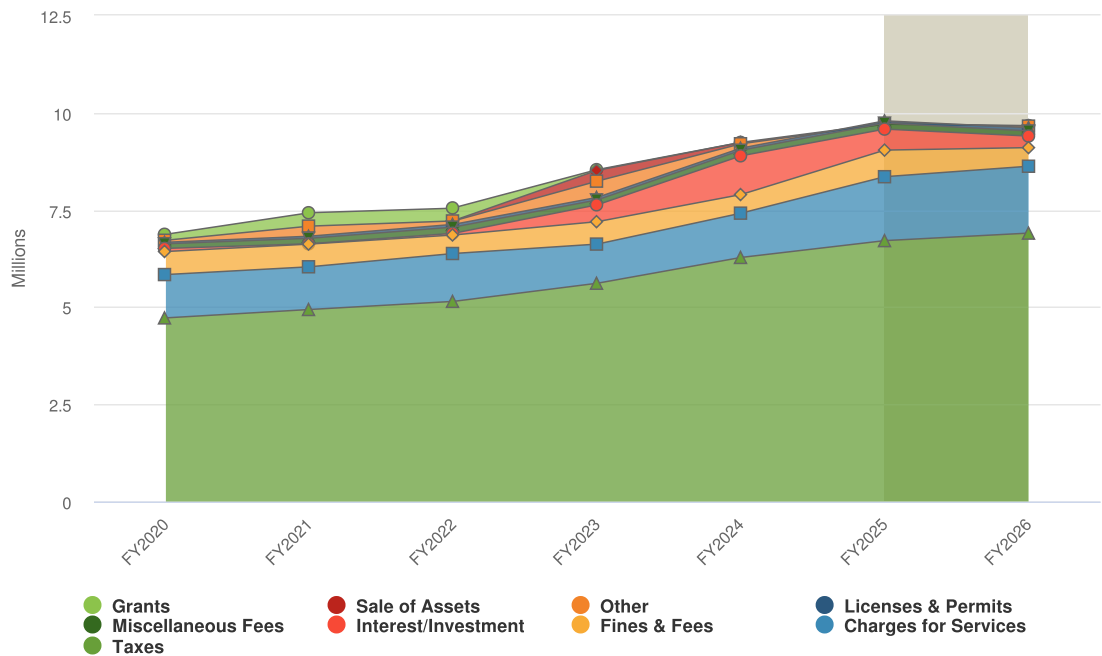
Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (% Change)
Governmental Fund						
Long Term Debt Fund	-\$13,000,000	\$0	\$0	\$0	\$0	0%
Equipment Replacement Fund	\$340,794	\$91,416	\$42,500	\$41,439	\$24,220	-43%
Coronavirus (CLFRF) Fund	\$14,967	\$4,450	\$400	\$192	\$0	-100%
Series Debt Serv	\$176,274	\$1,148,459	\$1,146,272	\$1,136,024	\$1,279,287	11.6%
Street Improvement Construction Fund	\$302,190	\$264,910	\$221,637	\$208,348	\$184,336	-16.8%
FSA/HRA Administration	-\$8,790	\$0	\$0	\$0	\$0	0%
<b>Total Governmental Fund:</b>	<b>-\$12,174,565</b>	<b>\$1,509,236</b>	<b>\$1,410,809</b>	<b>\$1,386,003</b>	<b>\$1,487,843</b>	<b>5.5%</b>
Enterprise Fund						
Water & Wastewater Fund	\$861,621	\$654,101	\$1,165,422	\$1,036,524	\$1,160,634	-0.4%
CO Capital Projects Fund	\$2,178	\$2,539	\$0	\$455	\$0	0%
C/O Project Fund	\$13,191,179	\$678,784	\$360,000	\$456,550	\$160,000	-55.6%
Water Infrastructure Fund	\$286,416	-\$39,382	\$27,369	\$58,938	\$102,993	276.3%
<b>Total Enterprise Fund:</b>	<b>\$14,341,393</b>	<b>\$1,296,042</b>	<b>\$1,552,791</b>	<b>\$1,552,467</b>	<b>\$1,423,627</b>	<b>-8.3%</b>
Special Revenue Fund						
Court Security Fund	\$17,998	-\$17,021	-\$3,900	-\$7,012	-\$18,240	367.7%
Police Trust Fund	\$2,738	\$10,182	\$6,850	\$14,923	\$8,620	25.8%
Court Technology Fund	\$18,011	\$15,318	\$13,600	\$11,156	-\$9,715	-171.4%
Donations Fund	\$782	\$2,281	\$150	\$2,210	\$1,127	651.3%
Shamburger Fund	\$3,404	\$4,005	\$2,000	\$3,301	\$2,085	4.3%
Consolidated CT Sec & Tech	\$0	\$0	\$0	\$9,962	\$18,539	N/A
<b>Total Special Revenue Fund:</b>	<b>\$42,933</b>	<b>\$14,766</b>	<b>\$18,700</b>	<b>\$34,540</b>	<b>\$2,416</b>	<b>-87.1%</b>
Component Unit						
PEDC Debt Service Fund	\$0	\$58,097	\$111,686	\$101,393	\$98,788	-11.5%
PEDC Operating Fund	\$1,716,820	\$443,988	\$200,570	\$166,660	\$150,191	-25.1%
PEDC Sales Tax Rev Fund	\$4,379	-\$7,930	\$0	\$0	\$0	0%
PEDC Long Term Debt Fund	-\$1,205,703	\$0	\$0	\$0	\$0	0%
<b>Total Component Unit:</b>	<b>\$515,495</b>	<b>\$494,156</b>	<b>\$312,256</b>	<b>\$268,053</b>	<b>\$248,979</b>	<b>-20.3%</b>
<b>Total All Funds:</b>	<b>\$8,535,935</b>	<b>\$9,237,105</b>	<b>\$9,716,844</b>	<b>\$9,366,439</b>	<b>\$9,668,234</b>	<b>-0.5%</b>

# Revenues by Source

## Projected 2026 Revenues by Source



## Budgeted and Historical 2026 Revenues by Source



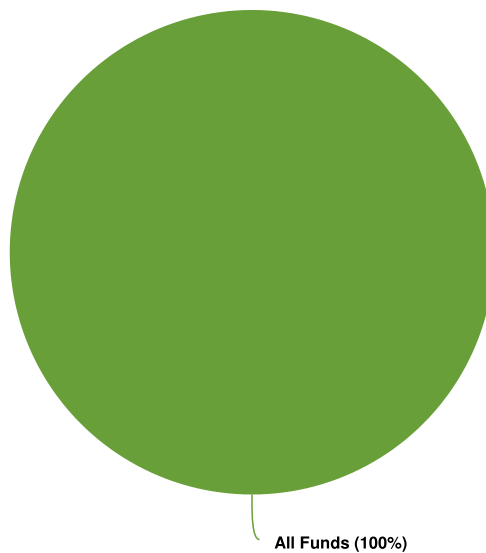
Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (% Change)
Revenue Source						

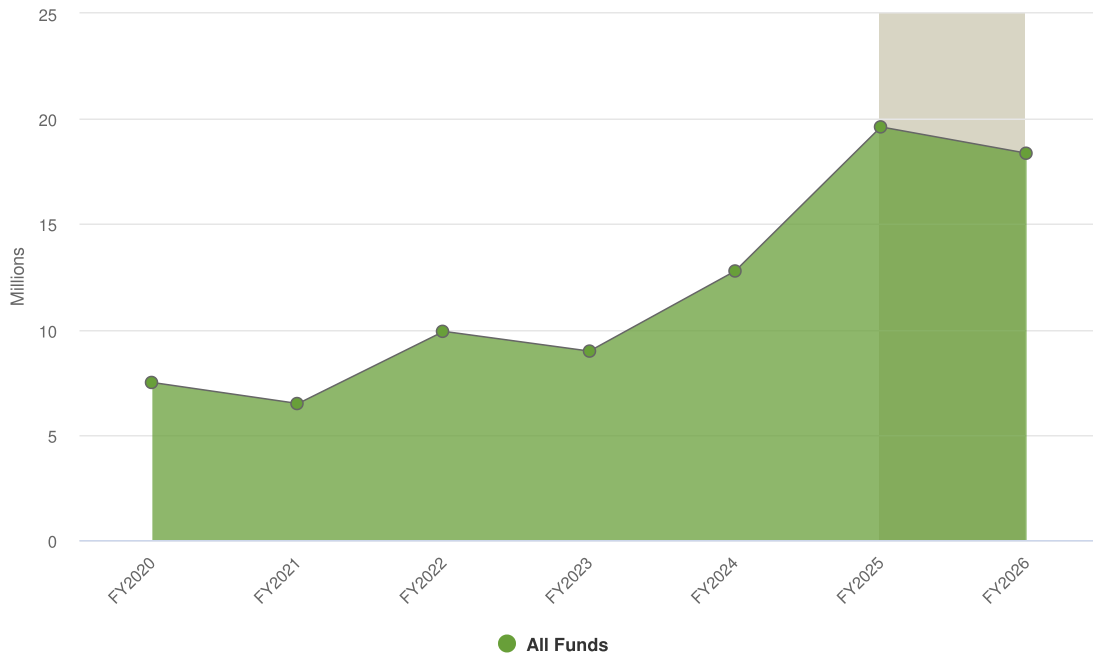
Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (% Change)
Taxes	\$5,613,411	\$6,277,190	\$6,709,778	\$6,342,499	\$6,903,063	2.9%
Fines & Fees	\$576,613	\$478,965	\$684,050	\$528,846	\$479,165	-30%
Licenses & Permits	\$64,553	\$54,382	\$58,350	\$83,445	\$84,007	44%
Charges for Services	\$1,007,188	\$1,138,817	\$1,644,044	\$1,529,007	\$1,719,886	4.6%
Miscellaneous Fees	\$126,412	\$143,408	\$153,818	\$146,523	\$131,292	-14.6%
Sale of Assets	\$277,770	\$35,755	\$12,500	\$17,227	\$12,500	0%
Interest/Investment	\$433,601	\$996,180	\$540,475	\$670,047	\$297,489	-45%
Grants	\$18,451	\$178	\$0	\$523	\$500	N/A
Other	\$417,936	\$112,230	-\$86,171	\$48,322	\$40,332	-146.8%
<b>Total Revenue Source:</b>	<b>\$8,535,935</b>	<b>\$9,237,105</b>	<b>\$9,716,844</b>	<b>\$9,366,439</b>	<b>\$9,668,234</b>	<b>-0.5%</b>

## Expenditures by Fund

### 2026 Expenditures by Fund



## Budgeted and Historical 2026 Expenditures by Fund

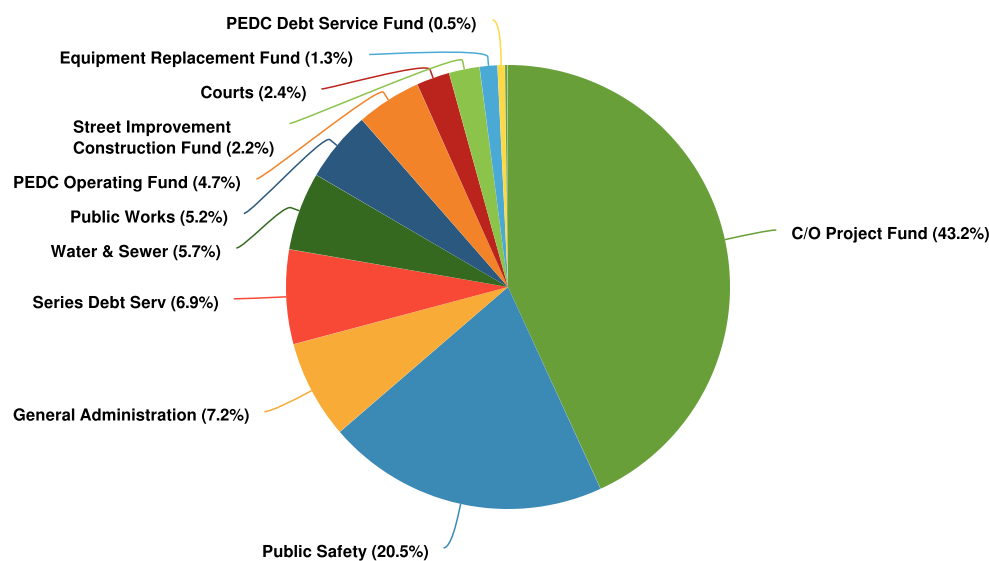


Grey background indicates budgeted figures.

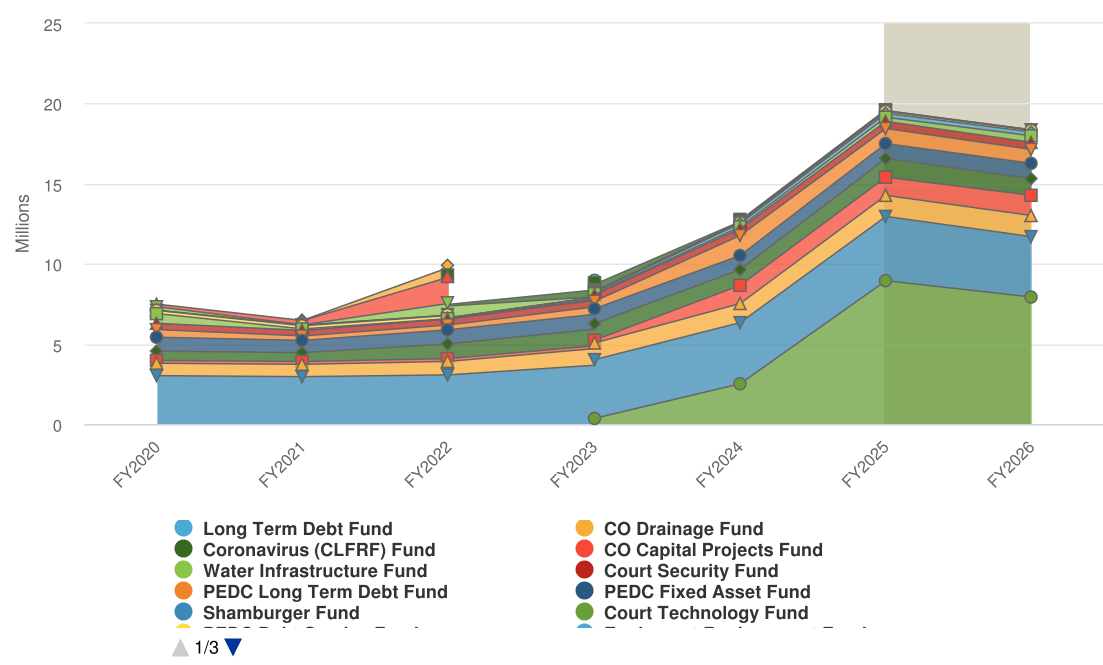
Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (% Change)
All Funds						
General Fund	\$6,008,955	\$6,080,144	\$6,391,848	\$6,087,621	\$6,383,110	-0.1%
Governmental Fund	\$957,268	\$1,720,364	\$1,978,138	\$2,162,704	\$1,996,521	0.9%
Enterprise Fund	\$1,415,340	\$3,631,059	\$10,131,551	\$2,253,353	\$8,969,631	-11.5%
Special Revenue Fund	\$10,092	\$34,524	\$62,307	\$58,204	\$50,673	-18.7%
Component Unit	\$578,293	\$1,307,835	\$1,052,288	\$378,645	\$965,497	-8.2%
<b>Total All Funds:</b>	<b>\$8,969,949</b>	<b>\$12,773,925</b>	<b>\$19,616,132</b>	<b>\$10,940,527</b>	<b>\$18,365,432</b>	<b>-6.4%</b>

# Expenditures by Function

## Budgeted Expenditures by Function



## Budgeted and Historical Expenditures by Function

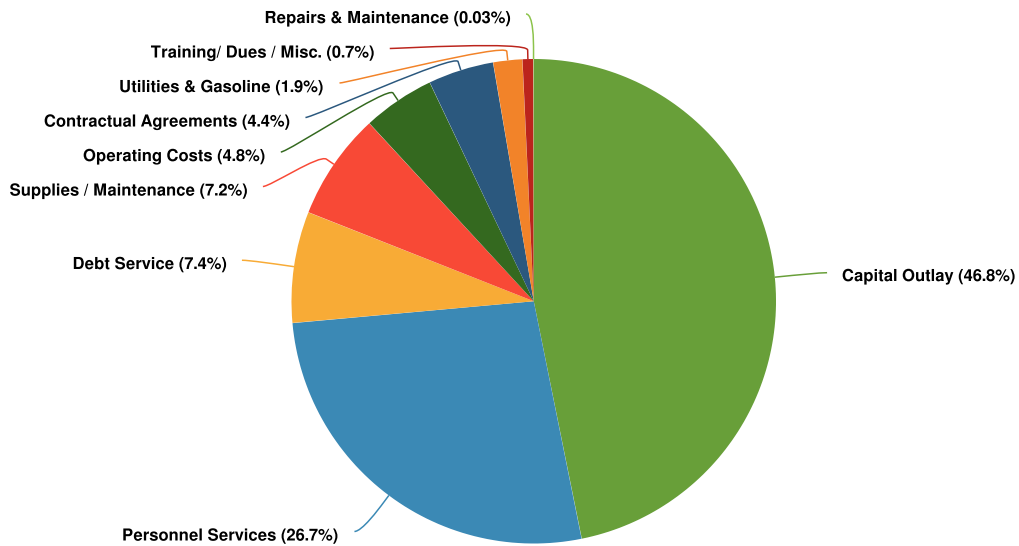


Grey background indicates budgeted figures.

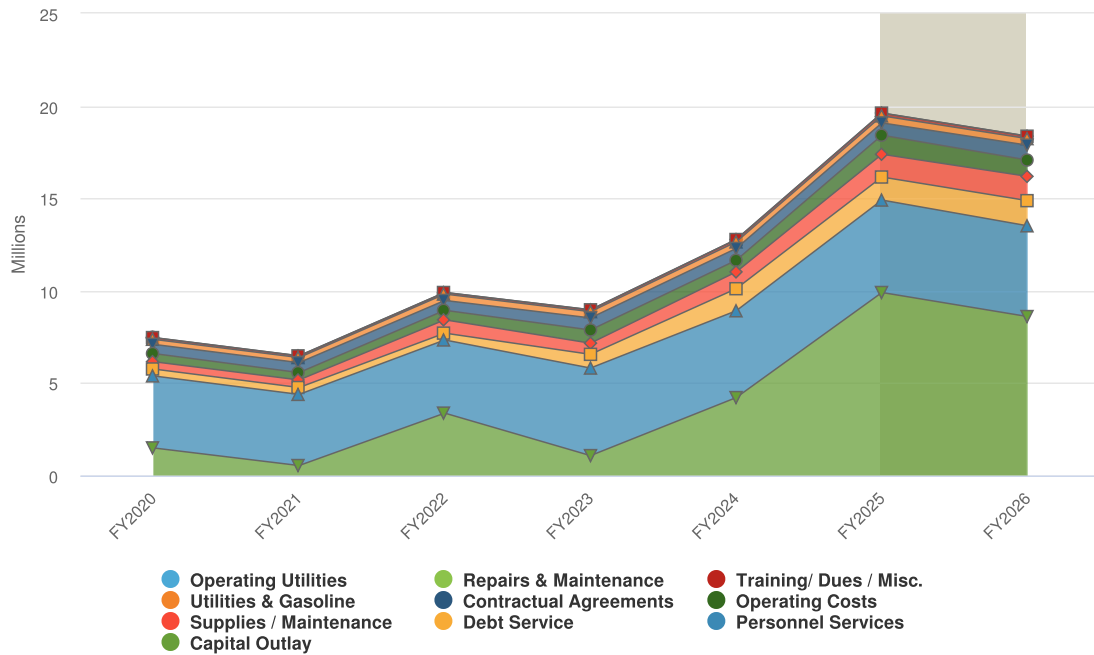
Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (% Change)
Expenditures						
General Administration	\$1,038,421	\$1,191,306	\$1,312,463	\$1,303,770	\$1,316,613	0.3%
Public Works	\$925,765	\$876,093	\$926,778	\$868,451	\$948,777	2.4%
Public Safety	\$3,669,487	\$3,815,587	\$4,012,740	\$3,808,253	\$3,770,740	-6%
Courts	\$408,203	\$424,471	\$441,562	\$411,198	\$445,790	1%
Long Term Debt Fund	\$145,623	\$0	\$0	\$0	\$0	0%
Water & Sewer	\$1,033,517	\$985,108	\$1,171,044	\$760,354	\$1,044,058	-10.8%
Equipment Replacement Fund	\$106,269	\$206,604	\$248,150	\$232,375	\$236,888	-4.5%
Coronavirus (CLFRF) Fund	\$430,646	\$44,189	\$40,000	\$51,216	\$0	-100%
Series Debt Serv	\$177,375	\$1,136,882	\$1,136,463	\$1,134,313	\$1,263,078	11.1%
Street Improvement Construction Fund	\$66,247	\$118,252	\$260,500	\$457,931	\$408,530	56.8%
CO Capital Projects Fund	\$0	\$80,717	\$15,000	\$23,616	\$0	-100%
C/O Project Fund	\$349,174	\$2,513,783	\$8,945,507	\$1,441,549	\$7,925,573	-11.4%
Water Infrastructure Fund	\$32,649	\$51,450	\$0	\$27,834	\$0	0%
Court Technology Fund	\$7,304	\$19,290	\$47,637	\$38,456	\$33,888	-28.9%
Shamburger Fund	\$977	\$2,358	\$6,000	\$2,566	\$6,000	0%
PEDC Debt Service Fund	\$0	\$58,097	\$110,488	\$99,587	\$97,988	-11.3%
PEDC Operating Fund	\$467,966	\$1,249,738	\$941,800	\$279,058	\$867,509	-7.9%
PEDC Long Term Debt Fund	\$64,360	\$0	\$0	\$0	\$0	0%
PEDC Fixed Asset Fund	\$45,966	\$0	\$0	\$0	\$0	0%
<b>Total Expenditures:</b>	<b>\$8,969,949</b>	<b>\$12,773,925</b>	<b>\$19,616,132</b>	<b>\$10,940,527</b>	<b>\$18,365,432</b>	<b>-6.4%</b>

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



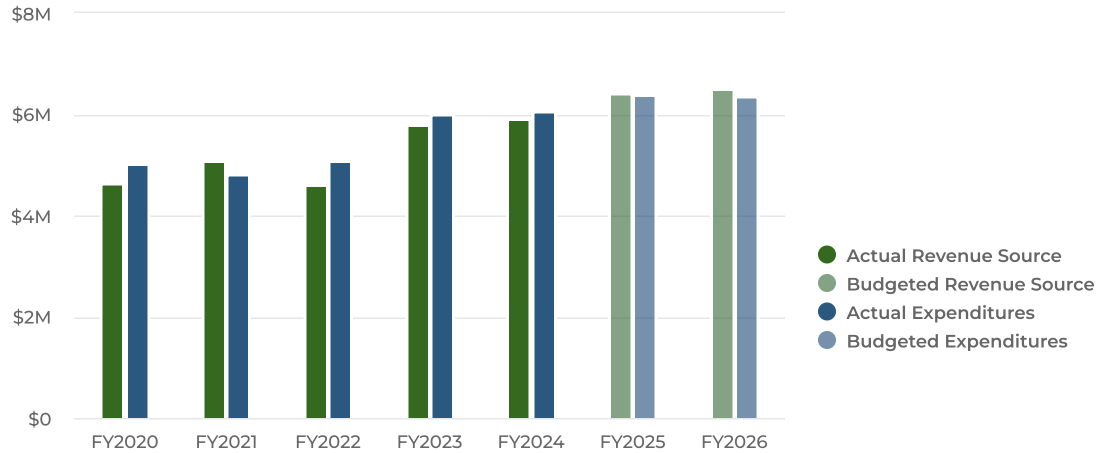
Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (% Change)
Expense Objects					
Personnel Services	\$4,738,300	\$4,697,023	\$5,001,495	\$4,911,270	-1.8%
Contractual Agreements	\$653,107	\$640,390	\$665,762	\$803,848	20.7%
Supplies / Maintenance	\$604,581	\$909,679	\$1,233,189	\$1,313,519	6.5%
Training/ Dues / Misc.	\$99,099	\$128,482	\$149,695	\$131,480	-12.2%
Utilities & Gasoline	\$339,084	\$354,478	\$381,585	\$355,634	-6.8%
Operating Costs	\$713,957	\$628,745	\$1,029,503	\$882,699	-14.3%
Repairs & Maintenance	\$4,167	\$4,167	\$5,000	\$5,000	0%
Debt Service	\$741,408	\$1,194,979	\$1,246,951	\$1,361,066	9.2%
Capital Outlay	\$1,076,247	\$4,215,983	\$9,902,952	\$8,600,916	-13.1%
<b>Total Expense Objects:</b>	<b>\$8,969,949</b>	<b>\$12,773,925</b>	<b>\$19,616,132</b>	<b>\$18,365,432</b>	<b>-6.4%</b>

# General Fund

## Summary

The Town of Pantego is projecting \$6.51M of revenue in FY2026, which represents a 1.3% increase over the prior year. Budgeted expenditures are projected to decrease by 0.1% or \$8.74K to \$6.38M in FY2026.



## General Fund Comprehensive Summary

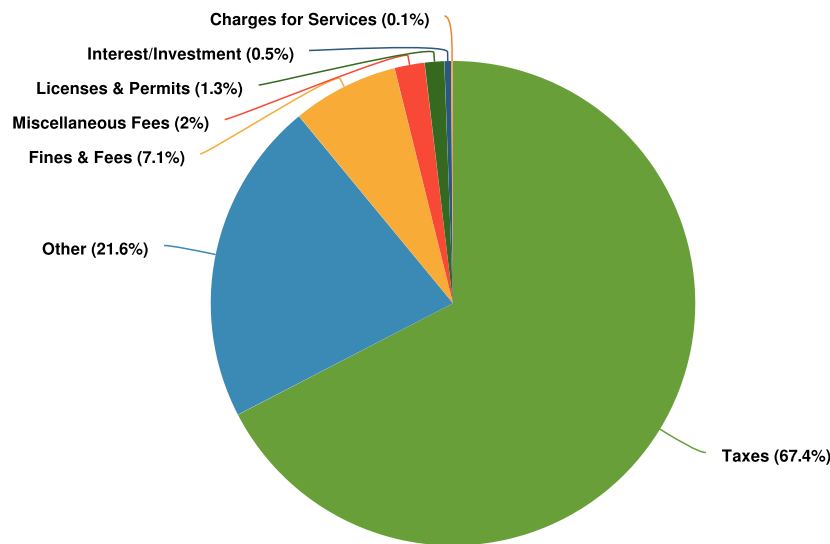
Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted
<b>Beginning Fund Balance:</b>	N/A	N/A	N/A	N/A	N/A
<b>Revenues</b>					
Taxes	\$3,987,638	\$4,059,834	\$4,267,914	\$4,080,437	\$4,384,547
Fines & Fees	\$548,285	\$458,070	\$660,250	\$502,286	\$460,926
Licenses & Permits	\$64,553	\$54,382	\$58,350	\$83,445	\$84,007
Charges for Services	\$4,428	\$2,582	\$4,324	\$6,957	\$7,636
Miscellaneous Fees	\$120,282	\$140,068	\$147,950	\$145,989	\$130,704
Interest/Investment	\$46,150	\$53,441	\$38,500	\$45,039	\$29,385
Grants	\$18,070	\$0	\$0	\$0	\$0
Other	\$1,021,273	\$1,154,528	\$1,245,000	\$1,261,223	\$1,408,164
<b>Total Revenues:</b>	<b>\$5,810,678</b>	<b>\$5,922,905</b>	<b>\$6,422,288</b>	<b>\$6,125,376</b>	<b>\$6,505,369</b>
<b>Expenditures</b>					
Personnel Services	\$4,738,300	\$4,697,023	\$5,001,495	\$4,681,846	\$4,911,270
Contractual Agreements	\$531,064	\$567,061	\$584,624	\$700,960	\$697,492
Supplies / Maintenance	\$341,631	\$441,966	\$362,579	\$302,401	\$358,527
Training/ Dues / Misc.	\$90,057	\$107,519	\$122,525	\$117,533	\$104,093

Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted
Utilities & Gasoline	\$209,967	\$211,604	\$227,075	\$220,879	\$201,103
Operating Costs	\$10,221	\$18,286	\$21,800	\$10,459	\$14,750
Capital Outlay	\$87,715	\$36,685	\$71,750	\$53,543	\$95,875
<b>Total Expenditures:</b>	<b>\$6,008,955</b>	<b>\$6,080,144</b>	<b>\$6,391,848</b>	<b>\$6,087,621</b>	<b>\$6,383,110</b>
<b>Total Revenues Less Expenditures:</b>	<b>-\$198,277</b>	<b>-\$157,239</b>	<b>\$30,440</b>	<b>\$37,755</b>	<b>\$122,259</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>

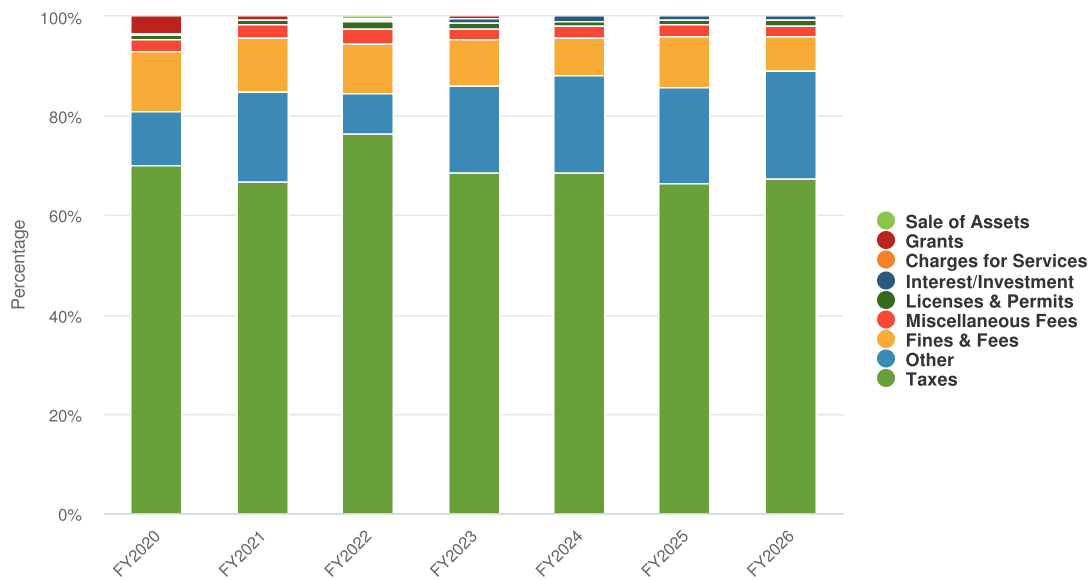
## Revenues by Source

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 2026 Revenues by Source



## Budgeted and Historical 2026 Revenues by Source



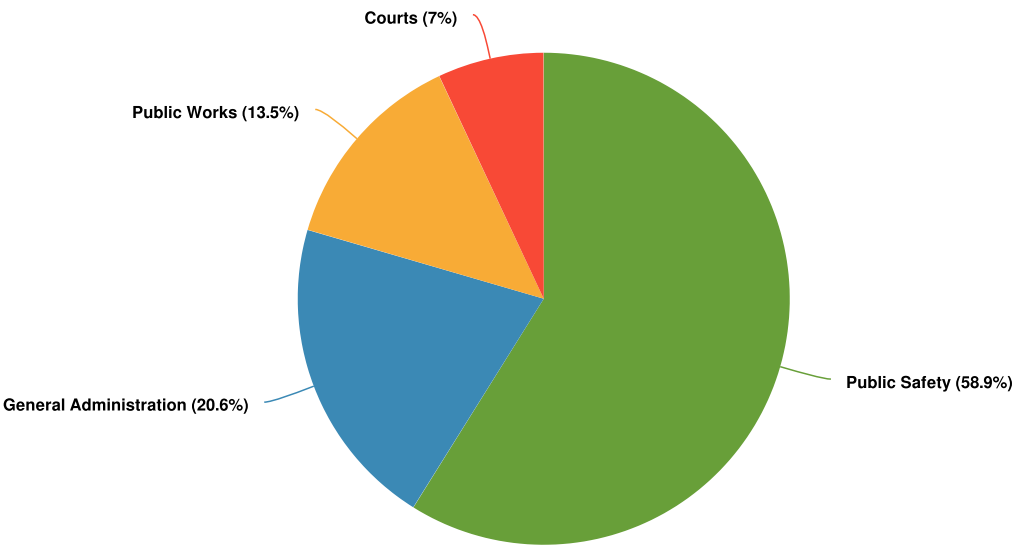
Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (% Change)
<b>Revenue Source</b>						
<b>Taxes</b>						
PROPERTY TAX-CURRENT	\$1,681,339	\$1,815,478	\$1,926,789	\$1,900,000	\$2,130,353	10.6%
PROPERTY TAX-CURRENT INTEREST	\$1,574	\$2,248	\$2,249	\$1,894	\$2,198	-2.3%
PROPERTY TAX-CURRENT PENALTY	\$5,127	\$6,735	\$7,134	\$5,405	\$6,817	-4.4%
PROPERTY TAX-CURRENT RENDITION	\$2,297	\$2,984	\$3,833	\$3,661	\$3,535	-7.8%
PROPERTY TAX-DELINQUENT	\$3,187	\$3,101	\$26,357	\$9,902	\$6,075	-77%
PROPERTY TAX-DELINQUENT INTERE	\$1,146	\$1,847	\$2,458	\$5,135	\$3,211	30.6%
PROPERTY TAX-DELINQUENT PENALT	\$706	\$1,387	\$1,684	\$1,140	\$1,275	-24.3%
PROPERTY TAX-DELINQUENT RENDIT	\$127	\$248	\$323	\$91	\$183	-43.4%
SALES TAX	\$1,972,105	\$1,917,136	\$1,975,044	\$1,851,732	\$1,917,711	-2.9%
FRANCHISE FEE-NATURAL GAS	\$53,179	\$48,096	\$50,500	\$50,746	\$50,674	0.3%
FRANCHISE FEE-COMMUNICATIONS	\$14,449	\$11,334	\$13,285	\$10,000	\$11,667	-12.2%
FRANCHISE FEE-ELECTRICITY	\$153,991	\$147,707	\$157,500	\$139,148	\$146,948	-6.7%
FRANCHISE FEE-CABLE TV	\$21,179	\$19,369	\$18,750	\$18,500	\$18,959	1.1%
FRANCHISE FEE-W&WW FUND	\$31,941	\$34,664	\$36,383	\$36,383	\$36,920	1.5%
FRANCHISE FEE-WASTE DISPOSAL	\$30,489	\$33,117	\$31,125	\$32,900	\$33,673	8.2%
MIXED BEVERAGE TAX	\$14,806	\$14,385	\$14,500	\$13,800	\$14,349	-1%

Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (% Change)
<b>Total Taxes:</b>	<b>\$3,987,638</b>	<b>\$4,059,834</b>	<b>\$4,267,914</b>	<b>\$4,080,437</b>	<b>\$4,384,547</b>	<b>2.7%</b>
<b>Fines &amp; Fees</b>						
WARRANT CHARGES	\$36,154	\$43,452	\$42,000	\$32,070	\$32,000	-23.8%
FTA/CITY (OMNIBASE)	\$1,990	\$2,312	\$2,300	\$1,716	\$2,000	-13%
COURT FINES & PENALTIES	\$252,574	\$262,053	\$340,000	\$369,447	\$325,000	-4.4%
SPECIAL EXPENSE FEE	\$176,474	\$89,902	\$200,000	\$35,576	\$35,086	-82.5%
COURT PAYMENT NSF FEES	\$33	\$0	\$0	\$0	\$0	0%
CIVIL JUSTICE FEE	\$0	\$0	\$0	\$0	\$0	0%
CHILD SAFETY GUARD PROGRAM	\$9,590	\$5,010	\$6,000	\$8,485	\$8,200	36.7%
TRAFFIC FEES	\$5,179	\$3,434	\$5,500	\$4,170	\$4,500	-18.2%
CITY JUDICIAL FEE	\$147	\$115	\$200	\$98	\$125	-37.5%
CITY ARREST FEE	\$15,191	\$11,373	\$15,000	\$14,280	\$13,820	-7.9%
TIME PAYMENT REIMB FEE	\$7,273	\$6,775	\$7,000	\$4,952	\$4,500	-35.7%
10% SERV FEE FROM T&A	\$22,554	\$18,348	\$24,000	\$19,527	\$23,432	-2.4%
ADM OF JUSTICE (TIME PYMNT)	\$261	\$402	\$400	\$199	\$0	-100%
LOCAL MUNICIPAL JURY FUND	\$298	\$219	\$300	\$284	\$275	-8.3%
PLANNING AND ZONING FEES	\$4,125	\$1,000	\$3,500	\$1,091	\$1,200	-65.7%
ZBA FEES	\$0	\$200	\$50	\$0	\$0	-100%
PLAN REVIEW FEES	\$16,443	\$13,475	\$14,000	\$10,391	\$10,788	-22.9%
<b>Total Fines &amp; Fees:</b>	<b>\$548,285</b>	<b>\$458,070</b>	<b>\$660,250</b>	<b>\$502,286</b>	<b>\$460,926</b>	<b>-30.2%</b>
<b>Licenses &amp; Permits</b>						
BUILDING PERMITS	\$46,005	\$35,186	\$40,000	\$74,100	\$72,793	82%
LIQUOR LICENSES	\$1,858	\$0	\$0	\$0	\$0	0%
CONTRACTOR REGISTRATION	\$7,575	\$8,650	\$8,000	\$2,955	\$3,546	-55.7%
CERTIFICATES OF OCCUPANCY	\$6,925	\$7,997	\$8,000	\$3,210	\$3,852	-51.8%
CLEAN & SHOW	\$2,160	\$2,550	\$2,350	\$3,180	\$3,816	62.4%
PET REGISTRATION	\$30	\$0	\$0	\$0	\$0	0%
<b>Total Licenses &amp; Permits:</b>	<b>\$64,553</b>	<b>\$54,382</b>	<b>\$58,350</b>	<b>\$83,445</b>	<b>\$84,007</b>	<b>44%</b>
<b>Charges for Services</b>						
PENALTIES	\$4,428	\$2,582	\$4,324	\$6,957	\$7,636	76.6%
<b>Total Charges for Services:</b>	<b>\$4,428</b>	<b>\$2,582</b>	<b>\$4,324</b>	<b>\$6,957</b>	<b>\$7,636</b>	<b>76.6%</b>
<b>Miscellaneous Fees</b>						
AMBULANCE REVENUE	\$84,142	\$107,408	\$111,000	\$102,879	\$90,000	-18.9%
FIRE INSPECTIONS	\$14,106	\$13,386	\$16,000	\$17,985	\$16,500	3.1%
PARK RENTAL REVENUE	\$3,375	\$3,150	\$4,500	\$3,670	\$3,348	-25.6%
OIL & GAS REVENUE	\$2,875	\$929	\$1,500	\$3,099	\$3,263	117.5%

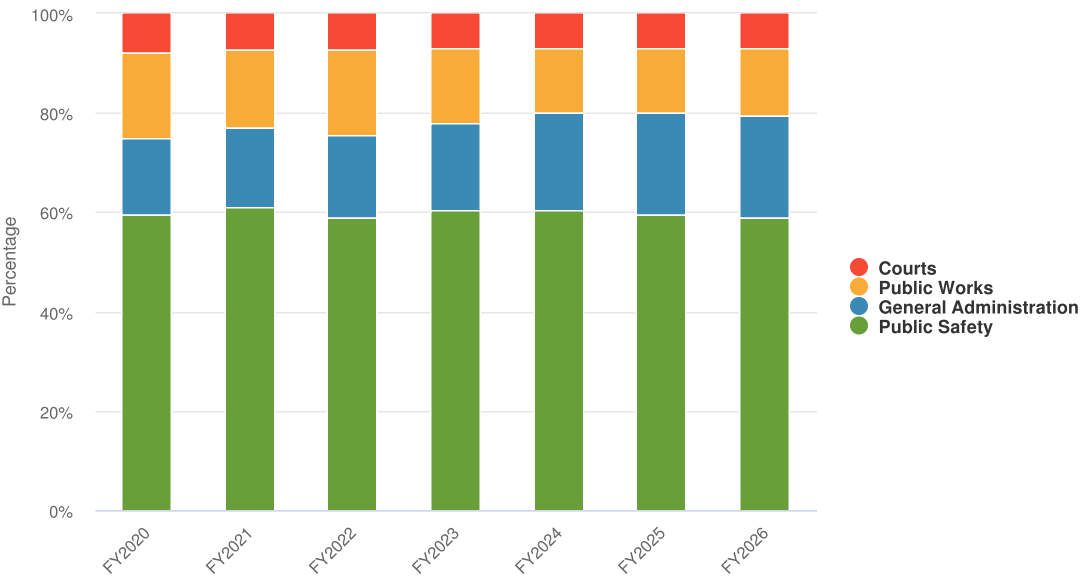
Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (% Change)
COPY REVENUE	\$935	\$345	\$700	\$456	\$421	-39.9%
NO INSURANCE TOWING FEES	\$14,850	\$14,850	\$14,250	\$17,900	\$17,172	20.5%
<b>Total Miscellaneous Fees:</b>	<b>\$120,282</b>	<b>\$140,068</b>	<b>\$147,950</b>	<b>\$145,989</b>	<b>\$130,704</b>	<b>-11.7%</b>
<b>Interest/Investment</b>						
INTEREST INCOME	\$46,150	\$53,441	\$38,500	\$45,039	\$29,385	-23.7%
<b>Total Interest/Investment:</b>	<b>\$46,150</b>	<b>\$53,441</b>	<b>\$38,500</b>	<b>\$45,039</b>	<b>\$29,385</b>	<b>-23.7%</b>
<b>Grants</b>						
NCTRAC GRANT REVENUE	\$3,975	\$0	\$0	\$0	\$0	0%
BALLISTIC SHIELD GRANT REVENUE	\$14,095	\$0	\$0	\$0	\$0	0%
<b>Total Grants:</b>	<b>\$18,070</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Other</b>						
OPIOID SETTLEMENT PROCEEDS	\$21,463	\$788	\$0	\$3,842	\$3,842	N/A
OTHER REVENUE	\$62,489	\$1,948	\$10,000	\$1,087	\$1,196	-88%
INSURANCE RECOVERY - WC	\$31,280	\$16,807	\$0	\$12,001	\$12,001	N/A
INSURANCE RECOVERY - OTHER	\$1,235	\$72,224	\$0	\$9,293	\$9,293	N/A
TRANSFERS IN	\$913,267	\$1,062,761	\$1,235,000	\$1,235,000	\$1,381,832	11.9%
TRANSFERS OUT	-\$8,460	\$0	\$0	\$0	\$0	0%
<b>Total Other:</b>	<b>\$1,021,273</b>	<b>\$1,154,528</b>	<b>\$1,245,000</b>	<b>\$1,261,223</b>	<b>\$1,408,164</b>	<b>13.1%</b>
<b>Total Revenue Source:</b>	<b>\$5,810,678</b>	<b>\$5,922,905</b>	<b>\$6,422,288</b>	<b>\$6,125,376</b>	<b>\$6,505,369</b>	<b>1.3%</b>

# Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (% Change)
Expenditures						
General Administration						

Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (% Change)
<b>General / Administrative</b>						
<b>Personnel Services</b>						
SALARIES/WAGES	\$436,423	\$538,274	\$563,290	\$534,783	\$534,124	-5.2%
OVERTIME WAGES	\$3,002	\$4,374	\$979	\$3,965	\$3,663	274.2%
CAR ALLOWANCE	\$3,911	\$3,921	\$3,900	\$3,900	\$3,900	0%
LONGEVITY	\$810	\$1,465	\$2,145	\$2,640	\$855	-60.1%
SICK LEAVE BUY BACK	\$9,111	\$8,539	\$6,881	\$5,678	\$3,725	-45.9%
FICA/CITY CONTRIBUTION	\$27,410	\$34,407	\$35,786	\$33,314	\$33,869	-5.4%
MEDICARE/CITY CONTRIBUTION	\$6,408	\$8,046	\$8,369	\$7,791	\$7,921	-5.4%
TMRS CONTRIBUTION	\$61,070	\$83,870	\$86,462	\$80,485	\$83,784	-3.1%
WORKERS COMPENSATION	\$1,369	\$1,778	\$2,419	\$2,363	\$1,958	-19%
UNEMPLOYMENT INS	\$46	\$760	\$819	\$506	\$441	-46.2%
GROUP INSUR.(HEALTH/DENTAL)	\$35,023	\$51,748	\$63,290	\$47,569	\$58,698	-7.3%
<b>Total Personnel Services:</b>	<b>\$584,582</b>	<b>\$737,183</b>	<b>\$774,340</b>	<b>\$722,994</b>	<b>\$732,938</b>	<b>-5.3%</b>
<b>Contractual Agreements</b>						
AUDITING EXPENSE	\$33,000	\$35,750	\$36,000	\$51,000	\$52,500	45.8%
LEGAL ATTORNEY FEES	\$77,927	\$52,290	\$42,500	\$50,078	\$42,571	0.2%
LEGAL ADVERTISING	\$429	\$618	\$500	\$300	\$500	0%
FRANKLIN LEGAL EXP	\$2,264	\$4,064	\$4,500	\$2,500	\$4,500	0%
APPRAISAL DISTRICT EXP	\$8,896	\$12,177	\$13,864	\$14,179	\$16,510	19.1%
COUNTY COLLECTION FEES	\$10,384	\$10,545	\$11,000	\$10,540	\$11,508	4.6%
INSURANCE EXPENSE	\$9,178	\$10,626	\$11,344	\$11,766	\$14,120	24.5%
FIDUCIARY EXP/BANKING EXP	\$1,900	\$0	\$0	\$0	\$0	0%
<b>Total Contractual Agreements:</b>	<b>\$143,978</b>	<b>\$126,069</b>	<b>\$119,708</b>	<b>\$140,363</b>	<b>\$142,209</b>	<b>18.8%</b>
<b>Supplies / Maintenance</b>						
COUNCIL FUND	\$11,101	\$12,911	\$13,927	\$12,000	\$20,770	49.1%
RECORDS MANAGEMENT	\$2,780	\$3,155	\$3,197	\$3,977	\$3,356	5%
NEWSLETTER EXP	\$5,481	\$5,481	\$5,755	\$5,755	\$5,755	0%
OFFICE SUPPLIES	\$3,557	\$3,537	\$4,000	\$4,008	\$3,983	-0.4%
POSTAGE SERVICE/MAINTENANCE	\$2,834	\$2,559	\$2,800	\$2,405	\$2,585	-7.7%
PRINTING EXPENSE	\$1,905	\$1,157	\$1,250	\$2,277	\$2,150	72%
BUILDING MAINTENANCE	\$18,257	\$27,083	\$19,000	\$29,508	\$14,136	-25.6%
ELECTION EXPENSE	\$253	\$0	\$4,500	\$1,016	\$8,000	77.8%
<b>Total Supplies / Maintenance:</b>	<b>\$46,167</b>	<b>\$55,883</b>	<b>\$54,429</b>	<b>\$60,946</b>	<b>\$60,735</b>	<b>11.6%</b>
<b>Training/ Dues / Misc.</b>						
TML DEDUCTABLE	\$0	\$0	\$5,000	\$5,000	\$5,000	0%
MEMBERSHIP DUES	\$6,013	\$6,219	\$6,750	\$6,000	\$6,600	-2.2%
TRAVEL/TRAINING	\$9,325	\$13,461	\$14,500	\$8,039	\$7,881	-45.6%
MISCELLANEOUS	\$4,028	\$4,853	\$5,000	\$35,424	\$8,418	68.4%
STAFFING EXPENSE	\$0	\$0	\$0	\$147	\$176	N/A

Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (% Change)
<b>Total Training/ Dues / Misc.:</b>	<b>\$19,366</b>	<b>\$24,534</b>	<b>\$31,250</b>	<b>\$54,610</b>	<b>\$28,075</b>	<b>-10.2%</b>
<b>Utilities &amp; Gasoline</b>						
GAS AND ELECTRICITY	\$4,932	\$5,627	\$5,700	\$6,335	\$5,534	-2.9%
TELEPHONE EXPENSE	\$17,384	\$18,886	\$19,250	\$15,478	\$13,971	-27.4%
CELL PHONE EXPENSE	\$2,233	\$2,183	\$2,050	\$2,560	\$2,362	15.2%
WATER EXPENSE	\$951	\$821	\$1,250	\$1,354	\$1,065	-14.8%
<b>Total Utilities &amp; Gasoline:</b>	<b>\$25,500</b>	<b>\$27,517</b>	<b>\$28,250</b>	<b>\$25,727</b>	<b>\$22,932</b>	<b>-18.8%</b>
<b>Total General / Administrative:</b>	<b>\$819,593</b>	<b>\$971,186</b>	<b>\$1,007,977</b>	<b>\$1,004,640</b>	<b>\$986,889</b>	<b>-2.1%</b>
<b>IT Services</b>						
<b>Contractual Agreements</b>						
COPIER AND PRINTER SERVICES	\$12,366	\$13,867	\$11,200	\$11,856	\$11,952	6.7%
CODE RED ALERT SYSTEM	\$2,894	\$3,039	\$3,342	\$3,191	\$3,509	5%
INCODE M/A	\$50,753	\$48,366	\$47,500	\$37,816	\$62,388	31.3%
PROGRAMMING/MAINTENANCE	\$65,952	\$90,864	\$130,444	\$175,116	\$130,000	-0.3%
<b>Total Contractual Agreements:</b>	<b>\$131,965</b>	<b>\$156,137</b>	<b>\$192,486</b>	<b>\$227,979</b>	<b>\$207,849</b>	<b>8%</b>
<b>Capital Outlay</b>						
MINOR COMPUTER EQUIPMENT	\$30,210	\$9,284	\$42,500	\$7,979	\$60,000	41.2%
MINOR COMPUTER SOFTWARE	\$29,780	\$17,166	\$22,000	\$42,029	\$28,875	31.3%
<b>Total Capital Outlay:</b>	<b>\$59,990</b>	<b>\$26,450</b>	<b>\$64,500</b>	<b>\$50,008</b>	<b>\$88,875</b>	<b>37.8%</b>
<b>Total IT Services:</b>	<b>\$191,955</b>	<b>\$182,587</b>	<b>\$256,986</b>	<b>\$277,987</b>	<b>\$296,724</b>	<b>15.5%</b>
<b>Community Relations Board</b>						
<b>Training/ Dues / Misc.</b>						
SPECIAL EVENTS	\$1,496	\$1,025	\$4,700	\$375	\$3,250	-30.9%
<b>Total Training/ Dues / Misc.:</b>	<b>\$1,496</b>	<b>\$1,025</b>	<b>\$4,700</b>	<b>\$375</b>	<b>\$3,250</b>	<b>-30.9%</b>
<b>Operating Costs</b>						
NATIONAL NIGHT OUT	\$1,500	\$3,642	\$5,825	\$2,442	\$3,000	-48.5%
HALLOWEEN ACTIVITIES	\$1,263	\$765	\$2,400	\$913	\$1,500	-37.5%
CHRISTMAS ACTIVITIES	\$3,356	\$9,336	\$7,675	\$3,169	\$5,000	-34.9%
EASTER ACTIVITIES	\$3,086	\$2,715	\$4,300	\$2,266	\$3,500	-18.6%
MOVIE NIGHT IN PARK	\$1,015	\$1,828	\$1,600	\$1,669	\$1,750	9.4%
<b>Total Operating Costs:</b>	<b>\$10,221</b>	<b>\$18,286</b>	<b>\$21,800</b>	<b>\$10,459</b>	<b>\$14,750</b>	<b>-32.3%</b>
<b>Total Community Relations Board:</b>	<b>\$11,717</b>	<b>\$19,311</b>	<b>\$26,500</b>	<b>\$10,834</b>	<b>\$18,000</b>	<b>-32.1%</b>
<b>Special Events</b>						
<b>Training/ Dues / Misc.</b>						
SPECIAL EVENTS	\$15,156	\$18,222	\$21,000	\$10,309	\$15,000	-28.6%
<b>Total Training/ Dues / Misc.:</b>	<b>\$15,156</b>	<b>\$18,222</b>	<b>\$21,000</b>	<b>\$10,309</b>	<b>\$15,000</b>	<b>-28.6%</b>
<b>Total Special Events:</b>	<b>\$15,156</b>	<b>\$18,222</b>	<b>\$21,000</b>	<b>\$10,309</b>	<b>\$15,000</b>	<b>-28.6%</b>

Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (% Change)
<b>Total General Administration:</b>	<b>\$1,038,421</b>	<b>\$1,191,306</b>	<b>\$1,312,463</b>	<b>\$1,303,770</b>	<b>\$1,316,613</b>	<b>0.3%</b>
<b>Public Works</b>						
<b>Personnel Services</b>						
SALARIES/WAGES	\$385,732	\$323,815	\$312,762	\$320,843	\$339,150	8.4%
PART TIME WAGES	\$45,570	\$36,250	\$47,524	\$36,431	\$48,445	1.9%
OVERTIME PAY	\$41,189	\$22,275	\$25,235	\$23,359	\$23,175	-8.2%
CERTIFICATION PAY	\$5,273	\$4,768	\$9,100	\$3,116	\$3,250	-64.3%
LONGEVITY	\$790	\$805	\$1,195	\$1,140	\$1,575	31.8%
SICK LEAVE BUY BACK	\$3,681	\$5,968	\$7,440	\$7,515	\$7,740	4%
FICA/CITY CONTRIBUTION	\$31,081	\$24,445	\$25,002	\$24,197	\$26,247	5%
MEDICARE / CITY CONTRIBUTION	\$7,269	\$5,717	\$5,847	\$5,659	\$6,138	5%
TMRS CONTRIBUTION	\$78,290	\$66,632	\$65,419	\$61,780	\$70,823	8.3%
WORKERS COMPENSATION	\$19,736	\$25,631	\$17,823	\$17,431	\$16,217	-9%
UNEMPLOYMENT INS	\$94	\$874	\$936	\$601	\$504	-46.2%
GROUP INSUR.(HEALTH/DENTAL)	\$55,121	\$39,799	\$59,852	\$48,090	\$59,914	0.1%
<b>Total Personnel Services:</b>	<b>\$673,827</b>	<b>\$556,979</b>	<b>\$578,135</b>	<b>\$550,162</b>	<b>\$603,178</b>	<b>4.3%</b>
<b>Contractual Agreements</b>						
ENGINEERING & MAPS	\$18,313	\$13,711	\$10,000	\$23,250	\$15,000	50%
INSURANCE EXPENSE	\$6,446	\$7,464	\$7,968	\$9,620	\$11,545	44.9%
TRAFFIC SIGNAL MAINTENANCE	\$703	\$2,763	\$3,000	\$7,141	\$3,500	16.7%
OTHER RETAINER & SERVICE FEES	\$46,636	\$40,859	\$36,000	\$43,399	\$36,000	0%
<b>Total Contractual Agreements:</b>	<b>\$72,097</b>	<b>\$64,797</b>	<b>\$56,968</b>	<b>\$83,410</b>	<b>\$66,045</b>	<b>15.9%</b>
<b>Supplies / Maintenance</b>						
OFFICE SUPPLIES	\$2,770	\$1,511	\$2,250	\$1,680	\$2,000	-11.1%
POSTAGE SERVICE/MAINTENANCE	\$2,406	\$2,746	\$2,750	\$2,744	\$1,500	-45.5%
ANIMAL CONTROL	\$5,521	\$5,090	\$3,500	\$6,596	\$3,500	0%
PLANNING & ZONING	\$253	\$63	\$200	\$83	\$84	-58%
ZONING BOARD OF ADJUSTMENTS	\$0	\$31	\$50	\$90	\$108	116%
PRINTING EXPENSE	\$451	\$407	\$500	\$2,050	\$1,000	100%
UNIFORMS	\$2,350	\$2,999	\$4,000	\$2,496	\$4,000	0%
BUILDING MAINTENANCE	\$7,189	\$19,398	\$5,000	\$3,424	\$5,000	0%
SIDEWALK MAINTENANCE / REPAIR	\$1,538	\$0	\$15,000	\$0	\$15,000	0%
STREET/DRAINAGE	\$17,740	\$12,772	\$25,000	\$2,706	\$25,000	0%
VEHICLE EXP/EQUIP M&O	\$17,335	\$8,442	\$4,500	\$10,333	\$4,500	0%
LANDSCAPING & IMPROVEMENTS	\$6,341	\$5,703	\$5,750	\$5,630	\$7,500	30.4%
CODE COMPLIANCE	\$0	\$665	\$500	\$1,022	\$800	60%
STREET SIGNAGE MAINT/REPAIR	\$6,403	\$4,626	\$7,500	\$2,515	\$7,500	0%
EQUIPMENT & SUPPLIES	\$12,288	\$9,274	\$10,750	\$8,294	\$10,750	0%

Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (% Change)
TRAFFIC CONTROL SUPPLIES	\$1,209	\$0	\$2,000	\$1,664	\$2,000	0%
LAWN EQUIPMENT	\$315	\$229	\$750	\$0	\$750	0%
MOSQUITO CONTROL	\$7,304	\$10,105	\$12,500	\$5,000	\$12,500	0%
STORMWATER R/M	\$8,303	\$2,422	\$10,000	\$1,000	\$10,000	0%
<b>Total Supplies / Maintenance:</b>	<b>\$99,715</b>	<b>\$86,483</b>	<b>\$112,500</b>	<b>\$57,327</b>	<b>\$113,492</b>	<b>0.9%</b>
<b>Training/ Dues / Misc.</b>						
MEMBERSHIP DUES	\$1,246	\$450	\$1,250	\$2,230	\$1,250	0%
TRAVEL/TRAINING	\$1,791	\$465	\$3,000	\$0	\$3,000	0%
MISCELLANEOUS	\$4,706	\$5,188	\$4,500	\$4,316	\$4,500	0%
STAFFING EXPENSE	\$130	\$140	\$0	\$75	\$90	N/A
<b>Total Training/ Dues / Misc.:</b>	<b>\$7,873</b>	<b>\$6,243</b>	<b>\$8,750</b>	<b>\$6,621</b>	<b>\$8,840</b>	<b>1%</b>
<b>Utilities &amp; Gasoline</b>						
GAS/OIL EXPENSE	\$8,895	\$9,541	\$9,000	\$8,922	\$7,556	-16%
GAS AND ELECTRICITY	\$5,645	\$5,618	\$6,000	\$6,673	\$5,387	-10.2%
TELEPHONE EXPENSE	\$7,020	\$6,962	\$7,250	\$5,914	\$5,207	-28.2%
CELL PHONE EXPENSE	\$2,103	\$1,788	\$1,650	\$2,549	\$2,189	32.7%
WATER EXPENSE	\$15,853	\$17,880	\$23,000	\$23,700	\$16,723	-27.3%
TRAFFIC SIGNAL ELECTRICITY	\$1,031	\$1,268	\$1,500	\$1,656	\$1,473	-1.8%
STREET LIGHTING ELECTRICITY	\$30,206	\$30,510	\$34,000	\$33,492	\$30,662	-9.8%
<b>Total Utilities &amp; Gasoline:</b>	<b>\$70,753</b>	<b>\$73,567</b>	<b>\$82,400</b>	<b>\$82,906</b>	<b>\$69,197</b>	<b>-16%</b>
<b>Capital Outlay</b>						
MINOR EQUIPMENT	\$1,500	\$0	\$0	\$0	\$0	0%
<b>Total Capital Outlay:</b>	<b>\$1,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Total Public Works:</b>	<b>\$925,765</b>	<b>\$788,068</b>	<b>\$838,753</b>	<b>\$780,426</b>	<b>\$860,752</b>	<b>2.6%</b>
<b>Public Safety</b>						
<b>Police</b>						
<b>Personnel Services</b>						
SALARIES/WAGES	\$1,127,675	\$1,007,875	\$1,179,110	\$1,117,631	\$1,133,705	-3.9%
PART TIME WAGES	\$29,314	\$46,485	\$59,380	\$48,788	\$41,969	-29.3%
OVERTIME PAY	\$73,210	\$72,774	\$57,938	\$48,647	\$49,440	-14.7%
CERTIFICATION PAY	\$0	\$15,218	\$20,800	\$17,220	\$18,200	-12.5%
LONGEVITY	\$6,340	\$3,625	\$4,700	\$5,450	\$4,555	-3.1%
SICK LEAVE BUY BACK	\$24,200	\$23,373	\$26,630	\$25,809	\$21,645	-18.7%
FICA/CITY CONTRIBUTION	\$72,924	\$71,000	\$83,611	\$76,536	\$78,710	-5.9%
MEDICARE/CITY CONTRIBUTION	\$17,055	\$16,605	\$19,554	\$17,899	\$18,408	-5.9%
TMRS CONTRIBUTION	\$185,833	\$193,124	\$215,192	\$203,845	\$211,506	-1.7%
WORKERS COMPENSATION	\$48,581	\$63,093	\$59,555	\$58,271	\$41,807	-29.8%
UNEMPLOYMENT INS	\$189	\$1,877	\$2,457	\$1,844	\$1,260	-48.7%
GROUP INSUR.(HEALTH/DENTAL)	\$102,387	\$97,701	\$148,607	\$109,984	\$124,678	-16.1%

Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (% Change)
<b>Total Personnel Services:</b>	<b>\$1,687,709</b>	<b>\$1,612,749</b>	<b>\$1,877,534</b>	<b>\$1,731,924</b>	<b>\$1,745,884</b>	<b>-7%</b>
<b>Contractual Agreements</b>						
MAINTENANCE AGREEMENTS	\$4,206	\$3,366	\$7,060	\$69,113	\$82,935	1,074.7%
LAW ENFORCEMENT LIAB INS.	\$22,156	\$32,978	\$28,782	\$30,543	\$36,652	27.3%
COMMUNICATION EQUIP MAINT.	\$6,650	\$8,322	\$8,500	\$7,364	\$7,000	-17.6%
PROGRAMING MAINTENANCE	\$20,925	\$27,525	\$25,000	\$5,331	\$6,397	-74.4%
<b>Total Contractual Agreements:</b>	<b>\$53,938</b>	<b>\$72,190</b>	<b>\$69,342</b>	<b>\$112,351</b>	<b>\$132,984</b>	<b>91.8%</b>
<b>Supplies / Maintenance</b>						
OFFICE SUPPLIES	\$2,382	\$2,669	\$3,000	\$1,741	\$2,000	-33.3%
POSTAGE SERVICE/MAINTENANCE	\$1,851	\$2,366	\$2,750	\$1,494	\$1,750	-36.4%
MOTORCYCLE & REPAIR	\$8,032	\$7,166	\$7,500	\$1,203	\$3,000	-60%
PRISONER FOOD/SUPPLIES	\$3,741	\$3,589	\$4,000	\$3,407	\$4,000	0%
INVESTIGATION SUPPLIES	\$9,724	\$11,434	\$9,000	\$6,646	\$6,500	-27.8%
PRINTING EXPENSE	\$130	\$315	\$300	\$1,122	\$1,200	300%
CRIME PREVENTION	\$1,410	\$2,354	\$1,500	\$965	\$1,200	-20%
UNIFORMS	\$7,561	\$11,082	\$10,000	\$9,419	\$10,000	0%
BUILDING MAINTENANCE	\$20,512	\$41,422	\$18,000	\$17,947	\$14,000	-22.2%
VEHICLE EXPENSE/EQUIP M&O	\$18,408	\$55,785	\$16,500	\$35,000	\$16,000	-3%
EQUIPMENT REPAIR	\$70	\$44	\$250	\$169	\$250	0%
COMMUNICATION EXP	\$6,178	\$105	\$1,000	\$27	\$500	-50%
<b>Total Supplies / Maintenance:</b>	<b>\$79,998</b>	<b>\$138,331</b>	<b>\$73,800</b>	<b>\$79,140</b>	<b>\$60,400</b>	<b>-18.2%</b>
<b>Training/ Dues / Misc.</b>						
FIRE ARMS QUALIFICATION	\$2,636	\$9,147	\$9,000	\$7,016	\$5,000	-44.4%
MEMBERSHIP DUES	\$3,094	\$2,122	\$2,750	\$1,528	\$1,700	-38.2%
TRAVEL/TRAINING	\$6,123	\$7,898	\$8,000	\$7,096	\$6,000	-25%
MISCELLANEOUS	\$3,098	\$7,294	\$3,000	\$5,216	\$5,000	66.7%
STAFFING EXPENSE	\$1,161	\$1,944	\$1,750	\$1,176	\$800	-54.3%
COVID-19 EMER MGMT.	\$359	\$342	\$350	\$189	\$227	-35.1%
<b>Total Training/ Dues / Misc.:</b>	<b>\$16,472</b>	<b>\$28,746</b>	<b>\$24,850</b>	<b>\$22,221</b>	<b>\$18,727</b>	<b>-24.6%</b>
<b>Utilities &amp; Gasoline</b>						
GAS/OIL EXPENSE	\$34,350	\$28,828	\$29,000	\$30,414	\$28,000	-3.4%
GAS AND ELECTRICITY	\$13,014	\$13,835	\$16,000	\$15,081	\$14,000	-12.5%
TELEPHONE EXPENSE	\$17,966	\$21,361	\$21,000	\$20,024	\$18,000	-14.3%
CELL PHONE EXPENSE	\$6,026	\$5,995	\$5,500	\$5,331	\$5,000	-9.1%
WATER EXPENSE	\$1,964	\$1,750	\$2,590	\$1,732	\$2,000	-22.8%
<b>Total Utilities &amp; Gasoline:</b>	<b>\$73,321</b>	<b>\$71,770</b>	<b>\$74,090</b>	<b>\$72,582</b>	<b>\$67,000</b>	<b>-9.6%</b>
<b>Capital Outlay</b>						
MINOR COMPUTER EQUIPMENT	\$0	\$231	\$250	\$537	\$500	100%

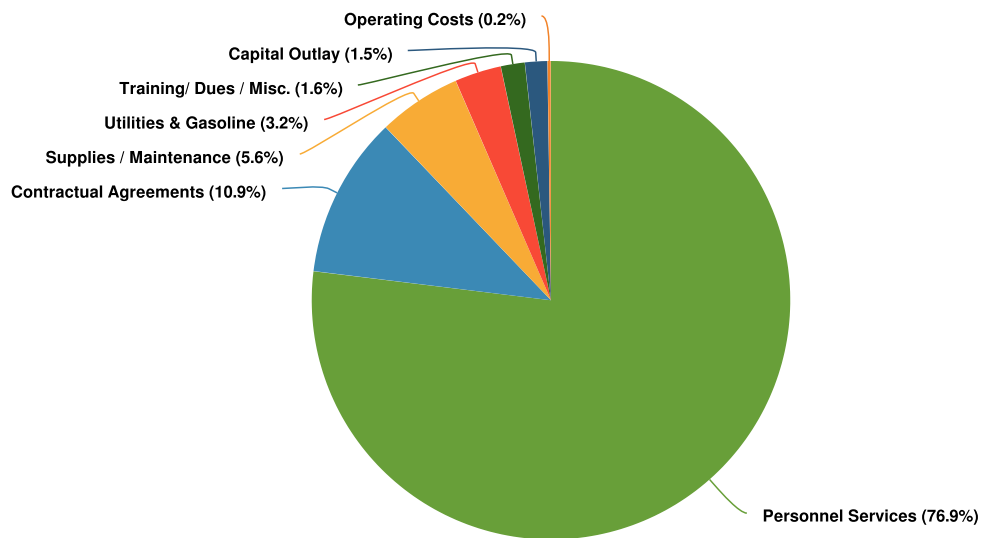
Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (% Change)
MINOR OFFICE EQUIPMENT	\$185	\$2,406	\$2,000	\$1,303	\$1,500	-25%
MINOR EQUIPMENT	\$20,043	\$5,948	\$3,500	\$1,695	\$3,000	-14.3%
<b>Total Capital Outlay:</b>	<b>\$20,228</b>	<b>\$8,585</b>	<b>\$5,750</b>	<b>\$3,535</b>	<b>\$5,000</b>	<b>-13%</b>
<b>Total Police:</b>	<b>\$1,931,665</b>	<b>\$1,932,372</b>	<b>\$2,125,366</b>	<b>\$2,021,753</b>	<b>\$2,029,995</b>	<b>-4.5%</b>
<b>Fire</b>						
<b>Personnel Services</b>						
SALARIES/WAGES	\$883,036	\$902,070	\$833,136	\$828,253	\$904,626	8.6%
PART TIME WAGES	\$60,288	\$49,041	\$51,500	\$35,176	\$39,913	-22.5%
OVERTIME PAY	\$161,015	\$103,125	\$106,605	\$73,574	\$76,735	-28%
CERTIFICATION PAY	\$17,576	\$19,184	\$22,100	\$22,162	\$24,700	11.8%
LONGEVITY	\$3,140	\$3,365	\$3,785	\$3,600	\$4,350	14.9%
SICK LEAVE BUY BACK	\$9,083	\$10,132	\$14,543	\$7,827	\$18,751	28.9%
FICA/CITY CONTRIBUTION	\$67,808	\$65,500	\$63,964	\$58,283	\$66,283	3.6%
MEDICARE/ CITY CONTRIBUTION	\$15,858	\$15,319	\$14,959	\$13,631	\$15,502	3.6%
TMRS CONTRIBUTION	\$165,362	\$178,188	\$163,442	\$154,677	\$176,894	8.2%
WORKERS COMPENSATION	\$24,572	\$31,688	\$56,509	\$63,686	\$44,897	-20.5%
UNEMPLOYMENT INS	\$165	\$1,855	\$1,872	\$1,184	\$1,008	-46.2%
GROUP INSUR.(HEALTH/DENTAL)	\$76,704	\$80,147	\$95,683	\$90,117	\$101,437	6%
<b>Total Personnel Services:</b>	<b>\$1,484,606</b>	<b>\$1,459,614</b>	<b>\$1,428,098</b>	<b>\$1,352,170</b>	<b>\$1,475,095</b>	<b>3.3%</b>
<b>Contractual Agreements</b>						
MAINTENANCE AGREEMENTS	\$14,392	\$22,991	\$20,000	\$15,730	\$18,000	-10%
LIABILITY INSURANCE	\$17,016	\$22,370	\$20,921	\$21,054	\$25,265	20.8%
COMMUNICATION EQUIPMENT MAINT	\$5,791	\$7,917	\$7,800	\$6,786	\$8,500	9%
EMS/ MD DIRECTOR EXPENSE	\$9,000	\$9,750	\$9,000	\$9,000	\$9,000	0%
COLLECTION EXPENSE	\$9,427	\$10,418	\$12,000	\$9,979	\$10,000	-16.7%
<b>Total Contractual Agreements:</b>	<b>\$55,626</b>	<b>\$73,445</b>	<b>\$69,721</b>	<b>\$62,549</b>	<b>\$70,765</b>	<b>1.5%</b>
<b>Supplies / Maintenance</b>						
PROTECTIVE CLOTHING	\$15,625	\$13,550	\$14,000	\$15,076	\$16,500	17.9%
OFFICE SUPPLIES	\$302	\$185	\$600	\$146	\$350	-41.7%
POSTAGE SERVICE/MAINTENANCE	\$1,455	\$1,532	\$1,500	\$1,394	\$1,750	16.7%
FIRE PREVENTION/ INSPECTION	\$1,092	\$1,002	\$1,200	\$1,100	\$0	-100%
HAZMAT EXPENSE	\$840	\$1,423	\$1,400	\$1,650	\$1,200	-14.3%
UNIFORMS	\$5,120	\$7,149	\$8,000	\$9,476	\$9,500	18.8%
BUILDING MAINTENANCE	\$17,769	\$13,876	\$15,000	\$7,500	\$17,500	16.7%
VEHICLE EXPENSE/ EQUIP M&O	\$37,155	\$77,468	\$32,000	\$30,412	\$32,000	0%
HEAT/ AC MAINTENANCE	\$0	\$0	\$1,000	\$4,290	\$1,400	40%
EQUIP ANNUAL TESTING	\$5,205	\$7,015	\$8,000	\$3,953	\$8,000	0%
EQUIPMENT REPLACEMENT	\$5,111	\$8,897	\$8,000	\$9,034	\$9,800	22.5%
AMBULANCE SUPPLIES	\$6,762	\$6,750	\$7,000	\$7,505	\$7,000	0%

Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (% Change)
AMBULANCE MEDICATIONS	\$1,845	\$7,234	\$7,000	\$4,039	\$8,000	14.3%
OXYGEN EXPENSE	\$2,034	\$2,358	\$2,400	\$2,432	\$2,200	-8.3%
<b>Total Supplies / Maintenance:</b>	<b>\$100,315</b>	<b>\$148,441</b>	<b>\$107,100</b>	<b>\$98,007</b>	<b>\$115,200</b>	<b>7.6%</b>
<b>Training/ Dues / Misc.</b>						
MEMBERSHIP DUES	\$4,974	\$3,810	\$5,250	\$3,182	\$4,250	-19%
TRAVEL/TRAINING	\$6,425	\$8,857	\$9,000	\$7,775	\$10,000	11.1%
MISCELLANEOUS	\$2,081	\$1,014	\$1,250	\$909	\$1,100	-12%
STAFFING EXPENSE	\$9,194	\$10,175	\$11,200	\$7,959	\$11,000	-1.8%
COVID-19 EMER MGMT.	\$388	\$0	\$200	\$0	\$200	0%
<b>Total Training/ Dues / Misc.:</b>	<b>\$23,062</b>	<b>\$23,856</b>	<b>\$26,900</b>	<b>\$19,825</b>	<b>\$26,550</b>	<b>-1.3%</b>
<b>Utilities &amp; Gasoline</b>						
GAS/OIL EXPENSE	\$17,282	\$15,270	\$16,500	\$12,359	\$14,500	-12.1%
GAS AND ELECTRICITY	\$7,062	\$9,205	\$10,500	\$10,470	\$10,500	0%
TELEPHONE EXPENSE	\$10,306	\$8,531	\$8,750	\$9,641	\$9,900	13.1%
CELL PHONE EXPENSE	\$2,286	\$2,274	\$2,150	\$3,254	\$3,250	51.2%
WATER EXPENSE	\$1,903	\$1,643	\$2,485	\$2,199	\$2,200	-11.5%
<b>Total Utilities &amp; Gasoline:</b>	<b>\$38,838</b>	<b>\$36,922</b>	<b>\$40,385</b>	<b>\$37,923</b>	<b>\$40,350</b>	<b>-0.1%</b>
<b>Capital Outlay</b>						
MINOR EQUIPMENT	\$2,452	\$1,650	\$1,500	\$0	\$2,000	33.3%
<b>Total Capital Outlay:</b>	<b>\$2,452</b>	<b>\$1,650</b>	<b>\$1,500</b>	<b>\$0</b>	<b>\$2,000</b>	<b>33.3%</b>
<b>Total Fire:</b>	<b>\$1,704,901</b>	<b>\$1,743,927</b>	<b>\$1,673,704</b>	<b>\$1,570,474</b>	<b>\$1,729,960</b>	<b>3.4%</b>
<b>Total Public Safety:</b>	<b>\$3,636,566</b>	<b>\$3,676,299</b>	<b>\$3,799,070</b>	<b>\$3,592,227</b>	<b>\$3,759,955</b>	<b>-1%</b>
<b>Courts</b>						
<b>Personnel Services</b>						
SALARIES/WAGES	\$220,079	\$229,848	\$234,057	\$224,555	\$241,731	3.3%
OVERTIME PAY	\$3,240	\$1,165	\$1,442	\$0	\$0	-100%
LONGEVITY	\$1,500	\$140	\$340	\$260	\$615	80.9%
SICK LEAVE BUY BACK	\$2,145	\$0	\$3,421	\$1,584	\$6,718	96.4%
FICA/CITY CONTRIBUTION	\$13,859	\$13,369	\$14,834	\$13,652	\$15,442	4.1%
MEDICARE /CITY CONTRIBUTION	\$3,241	\$3,127	\$3,469	\$3,193	\$3,612	4.1%
TMRS CONTRIBUTION	\$35,104	\$39,934	\$39,998	\$37,858	\$42,914	7.3%
WORKERS COMPENSATION	\$5,170	\$6,675	\$4,098	\$4,011	\$3,421	-16.5%
UNEMPLOYMENT INS	\$6	\$434	\$468	\$257	\$252	-46.2%
GROUP INSUR.(HEALTH/DENTAL)	\$23,230	\$35,805	\$41,261	\$39,226	\$39,470	-4.3%
<b>Total Personnel Services:</b>	<b>\$307,575</b>	<b>\$330,498</b>	<b>\$343,388</b>	<b>\$324,596</b>	<b>\$354,175</b>	<b>3.1%</b>
<b>Contractual Agreements</b>						
ATTORNEYS FEES/ LEGAL	\$62,400	\$65,258	\$63,600	\$63,600	\$63,600	0%
MAINTENANCE AGREEMENTS	\$6,500	\$3,887	\$7,164	\$4,478	\$6,564	-8.4%

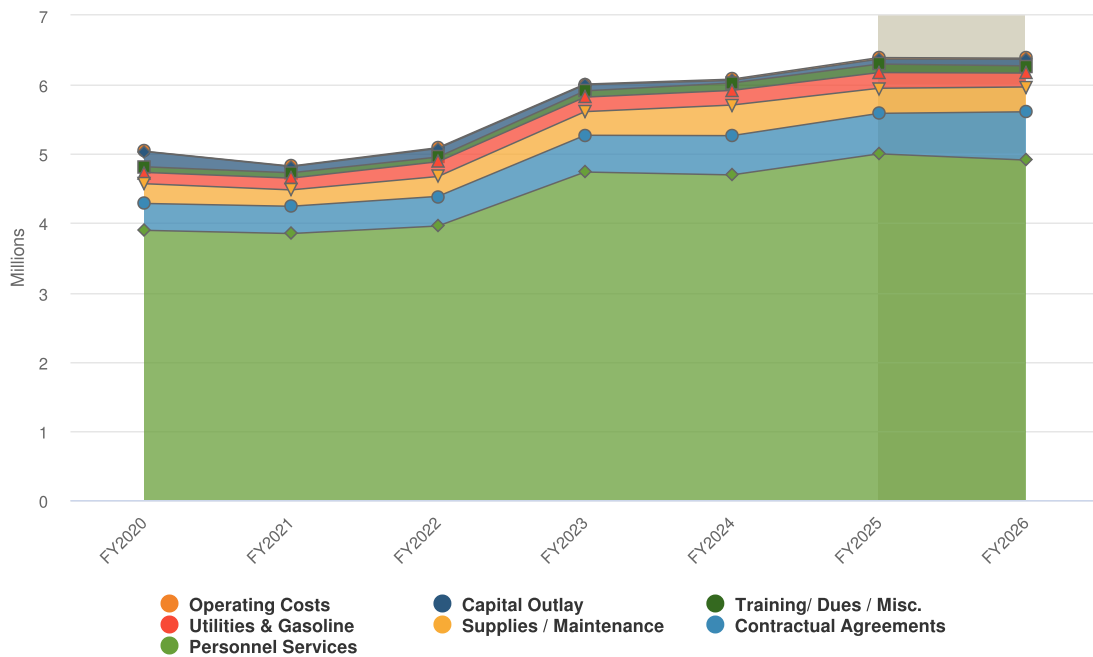
Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (% Change)
INSURANCE EXPENSE	\$4,559	\$5,279	\$5,635	\$6,230	\$7,476	32.7%
<b>Total Contractual Agreements:</b>	<b>\$73,459</b>	<b>\$74,424</b>	<b>\$76,399</b>	<b>\$74,308</b>	<b>\$77,640</b>	<b>1.6%</b>
<b>Supplies / Maintenance</b>						
OFFICE SUPPLIES	\$4,853	\$2,749	\$3,750	\$1,000	\$1,500	-60%
POSTAGE SERVICE/MAINTENANCE	\$6,685	\$7,628	\$7,500	\$4,852	\$5,500	-26.7%
PRINTING EXPENSE	\$1,916	\$1,708	\$2,000	\$734	\$850	-57.5%
UNIFORMS	\$1,455	\$196	\$1,000	\$0	\$350	-65%
VECHICLE EXPENSE	\$527	\$353	\$500	\$395	\$500	0%
EQUIPMENT REPAIR	\$0	\$195	\$0	\$0	\$0	0%
<b>Total Supplies / Maintenance:</b>	<b>\$15,436</b>	<b>\$12,828</b>	<b>\$14,750</b>	<b>\$6,981</b>	<b>\$8,700</b>	<b>-41%</b>
<b>Training/ Dues / Misc.</b>						
MEMBERSHIP DUES	\$644	\$611	\$775	\$390	\$440	-43.2%
TRAVEL/TRAINING	\$2,579	\$2,262	\$2,100	\$1,971	\$2,000	-4.8%
MISCELLANEOUS	\$3,409	\$2,020	\$2,200	\$1,211	\$1,211	-45%
<b>Total Training/ Dues / Misc.:</b>	<b>\$6,633</b>	<b>\$4,892</b>	<b>\$5,075</b>	<b>\$3,572</b>	<b>\$3,651</b>	<b>-28.1%</b>
<b>Utilities &amp; Gasoline</b>						
GASOLINE EXPENSE	\$831	\$1,133	\$1,250	\$1,064	\$874	-30.1%
CELL PHONE EXPENSE	\$724	\$696	\$700	\$677	\$750	7.1%
<b>Total Utilities &amp; Gasoline:</b>	<b>\$1,555</b>	<b>\$1,829</b>	<b>\$1,950</b>	<b>\$1,741</b>	<b>\$1,624</b>	<b>-16.7%</b>
<b>Capital Outlay</b>						
ASSET PURCHASES	\$3,545	\$0	\$0	\$0	\$0	0%
<b>Total Capital Outlay:</b>	<b>\$3,545</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Total Courts:</b>	<b>\$408,203</b>	<b>\$424,471</b>	<b>\$441,562</b>	<b>\$411,198</b>	<b>\$445,790</b>	<b>1%</b>
<b>Total Expenditures:</b>	<b>\$6,008,955</b>	<b>\$6,080,144</b>	<b>\$6,391,848</b>	<b>\$6,087,621</b>	<b>\$6,383,110</b>	<b>-0.1%</b>

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (% Change)
<b>Expense Objects</b>						
<b>Personnel Services</b>						
<b>General Administration</b>						
SALARIES/WAGES	\$436,423	\$538,274	\$563,290	\$534,783	\$534,124	-5.2%
OVERTIME WAGES	\$3,002	\$4,374	\$979	\$3,965	\$3,663	274.2%
CAR ALLOWANCE	\$3,911	\$3,921	\$3,900	\$3,900	\$3,900	0%
LONGEVITY	\$810	\$1,465	\$2,145	\$2,640	\$855	-60.1%
SICK LEAVE BUY BACK	\$9,111	\$8,539	\$6,881	\$5,678	\$3,725	-45.9%
FICA/CITY CONTRIBUTION	\$27,410	\$34,407	\$35,786	\$33,314	\$33,869	-5.4%
MEDICARE/CITY CONTRIBUTION	\$6,408	\$8,046	\$8,369	\$7,791	\$7,921	-5.4%
TMRS CONTRIBUTION	\$61,070	\$83,870	\$86,462	\$80,485	\$83,784	-3.1%
WORKERS COMPENSATION	\$1,369	\$1,778	\$2,419	\$2,363	\$1,958	-19%
UNEMPLOYMENT INS	\$46	\$760	\$819	\$506	\$441	-46.2%
GROUP INSUR.(HEALTH/DENTAL)	\$35,023	\$51,748	\$63,290	\$47,569	\$58,698	-7.3%
<b>Total General Administration:</b>	<b>\$584,582</b>	<b>\$737,183</b>	<b>\$774,340</b>	<b>\$722,994</b>	<b>\$732,938</b>	<b>-5.3%</b>
<b>Public Works</b>						
SALARIES/WAGES	\$385,732	\$323,815	\$312,762	\$320,843	\$339,150	8.4%
PART TIME WAGES	\$45,570	\$36,250	\$47,524	\$36,431	\$48,445	1.9%
OVERTIME PAY	\$41,189	\$22,275	\$25,235	\$23,359	\$23,175	-8.2%
CERTIFICATION PAY	\$5,273	\$4,768	\$9,100	\$3,116	\$3,250	-64.3%
LONGEVITY	\$790	\$805	\$1,195	\$1,140	\$1,575	31.8%
SICK LEAVE BUY BACK	\$3,681	\$5,968	\$7,440	\$7,515	\$7,740	4%
FICA/CITY CONTRIBUTION	\$31,081	\$24,445	\$25,002	\$24,197	\$26,247	5%
MEDICARE / CITY CONTRIBUTION	\$7,269	\$5,717	\$5,847	\$5,659	\$6,138	5%
TMRS CONTRIBUTION	\$78,290	\$66,632	\$65,419	\$61,780	\$70,823	8.3%
WORKERS COMPENSATION	\$19,736	\$25,631	\$17,823	\$17,431	\$16,217	-9%
UNEMPLOYMENT INS	\$94	\$874	\$936	\$601	\$504	-46.2%
GROUP INSUR.(HEALTH/DENTAL)	\$55,121	\$39,799	\$59,852	\$48,090	\$59,914	0.1%
<b>Total Public Works:</b>	<b>\$673,827</b>	<b>\$556,979</b>	<b>\$578,135</b>	<b>\$550,162</b>	<b>\$603,178</b>	<b>4.3%</b>
<b>Public Safety</b>						
SALARIES/WAGES	\$1,127,675	\$1,007,875	\$1,179,110	\$1,117,631	\$1,133,705	-3.9%
PART TIME WAGES	\$29,314	\$46,485	\$59,380	\$48,788	\$41,969	-29.3%
OVERTIME PAY	\$73,210	\$72,774	\$57,938	\$48,647	\$49,440	-14.7%
CERTIFICATION PAY	\$0	\$15,218	\$20,800	\$17,220	\$18,200	-12.5%
LONGEVITY	\$6,340	\$3,625	\$4,700	\$5,450	\$4,555	-3.1%
SICK LEAVE BUY BACK	\$24,200	\$23,373	\$26,630	\$25,809	\$21,645	-18.7%
FICA/CITY CONTRIBUTION	\$72,924	\$71,000	\$83,611	\$76,536	\$78,710	-5.9%
MEDICARE/CITY CONTRIBUTION	\$17,055	\$16,605	\$19,554	\$17,899	\$18,408	-5.9%
TMRS CONTRIBUTION	\$185,833	\$193,124	\$215,192	\$203,845	\$211,506	-1.7%
WORKERS COMPENSATION	\$48,581	\$63,093	\$59,555	\$58,271	\$41,807	-29.8%

Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (% Change)
UNEMPLOYMENT INS	\$189	\$1,877	\$2,457	\$1,844	\$1,260	-48.7%
GROUP INSUR.(HEALTH/DENTAL)	\$102,387	\$97,701	\$148,607	\$109,984	\$124,678	-16.1%
SALARIES/WAGES	\$883,036	\$902,070	\$833,136	\$828,253	\$904,626	8.6%
PART TIME WAGES	\$60,288	\$49,041	\$51,500	\$35,176	\$39,913	-22.5%
OVERTIME PAY	\$161,015	\$103,125	\$106,605	\$73,574	\$76,735	-28%
CERTIFICATION PAY	\$17,576	\$19,184	\$22,100	\$22,162	\$24,700	11.8%
LONGEVITY	\$3,140	\$3,365	\$3,785	\$3,600	\$4,350	14.9%
SICK LEAVE BUY BACK	\$9,083	\$10,132	\$14,543	\$7,827	\$18,751	28.9%
FICA/CITY CONTRIBUTION	\$67,808	\$65,500	\$63,964	\$58,283	\$66,283	3.6%
MEDICARE/ CITY CONTRIBUTION	\$15,858	\$15,319	\$14,959	\$13,631	\$15,502	3.6%
TMRS CONTRIBUTION	\$165,362	\$178,188	\$163,442	\$154,677	\$176,894	8.2%
WORKERS COMPENSATION	\$24,572	\$31,688	\$56,509	\$63,686	\$44,897	-20.5%
UNEMPLOYMENT INS	\$165	\$1,855	\$1,872	\$1,184	\$1,008	-46.2%
GROUP INSUR.(HEALTH/DENTAL)	\$76,704	\$80,147	\$95,683	\$90,117	\$101,437	6%
<b>Total Public Safety:</b>	<b>\$3,172,315</b>	<b>\$3,072,363</b>	<b>\$3,305,632</b>	<b>\$3,084,094</b>	<b>\$3,220,979</b>	<b>-2.6%</b>
<b>Courts</b>						
SALARIES/WAGES	\$220,079	\$229,848	\$234,057	\$224,555	\$241,731	3.3%
OVERTIME PAY	\$3,240	\$1,165	\$1,442	\$0	\$0	-100%
LONGEVITY	\$1,500	\$140	\$340	\$260	\$615	80.9%
SICK LEAVE BUY BACK	\$2,145	\$0	\$3,421	\$1,584	\$6,718	96.4%
FICA/CITY CONTRIBUTION	\$13,859	\$13,369	\$14,834	\$13,652	\$15,442	4.1%
MEDICARE /CITY CONTRIBUTION	\$3,241	\$3,127	\$3,469	\$3,193	\$3,612	4.1%
TMRS CONTRIBUTION	\$35,104	\$39,934	\$39,998	\$37,858	\$42,914	7.3%
WORKERS COMPENSATION	\$5,170	\$6,675	\$4,098	\$4,011	\$3,421	-16.5%
UNEMPLOYMENT INS	\$6	\$434	\$468	\$257	\$252	-46.2%
GROUP INSUR.(HEALTH/DENTAL)	\$23,230	\$35,805	\$41,261	\$39,226	\$39,470	-4.3%
<b>Total Courts:</b>	<b>\$307,575</b>	<b>\$330,498</b>	<b>\$343,388</b>	<b>\$324,596</b>	<b>\$354,175</b>	<b>3.1%</b>
<b>Total Personnel Services:</b>	<b>\$4,738,300</b>	<b>\$4,697,023</b>	<b>\$5,001,495</b>	<b>\$4,681,846</b>	<b>\$4,911,270</b>	<b>-1.8%</b>
<b>Contractual Agreements</b>						
<b>General Administration</b>						
AUDITING EXPENSE	\$33,000	\$35,750	\$36,000	\$51,000	\$52,500	45.8%
LEGAL ATTORNEY FEES	\$77,927	\$52,290	\$42,500	\$50,078	\$42,571	0.2%
LEGAL ADVERTISING	\$429	\$618	\$500	\$300	\$500	0%
FRANKLIN LEGAL EXP	\$2,264	\$4,064	\$4,500	\$2,500	\$4,500	0%
APPRAISAL DISTRICT EXP	\$8,896	\$12,177	\$13,864	\$14,179	\$16,510	19.1%
COUNTY COLLECTION FEES	\$10,384	\$10,545	\$11,000	\$10,540	\$11,508	4.6%
INSURANCE EXPENSE	\$9,178	\$10,626	\$11,344	\$11,766	\$14,120	24.5%
FIDUCIARY EXP/BANKING EXP	\$1,900	\$0	\$0	\$0	\$0	0%
COPIER AND PRINTER SERVICES	\$12,366	\$13,867	\$11,200	\$11,856	\$11,952	6.7%
CODE RED ALERT SYSTEM	\$2,894	\$3,039	\$3,342	\$3,191	\$3,509	5%

Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (% Change)
INCODE M/A	\$50,753	\$48,366	\$47,500	\$37,816	\$62,388	31.3%
PROGRAMMING/MAINTENANCE	\$65,952	\$90,864	\$130,444	\$175,116	\$130,000	-0.3%
<b>Total General Administration:</b>	<b>\$275,943</b>	<b>\$282,206</b>	<b>\$312,194</b>	<b>\$368,342</b>	<b>\$350,058</b>	<b>12.1%</b>
<b>Public Works</b>						
ENGINEERING & MAPS	\$18,313	\$13,711	\$10,000	\$23,250	\$15,000	50%
INSURANCE EXPENSE	\$6,446	\$7,464	\$7,968	\$9,620	\$11,545	44.9%
TRAFFIC SIGNAL MAINTENANCE	\$703	\$2,763	\$3,000	\$7,141	\$3,500	16.7%
OTHER RETAINER & SERVICE FEES	\$46,636	\$40,859	\$36,000	\$43,399	\$36,000	0%
<b>Total Public Works:</b>	<b>\$72,097</b>	<b>\$64,797</b>	<b>\$56,968</b>	<b>\$83,410</b>	<b>\$66,045</b>	<b>15.9%</b>
<b>Public Safety</b>						
MAINTENANCE AGREEMENTS	\$4,206	\$3,366	\$7,060	\$69,113	\$82,935	1,074.7%
LAW ENFORCEMENT LIAB INS.	\$22,156	\$32,978	\$28,782	\$30,543	\$36,652	27.3%
COMMUNICATION EQUIP MAINT.	\$6,650	\$8,322	\$8,500	\$7,364	\$7,000	-17.6%
PROGRAMING MAINTENANCE	\$20,925	\$27,525	\$25,000	\$5,331	\$6,397	-74.4%
MAINTENANCE AGREEMENTS	\$14,392	\$22,991	\$20,000	\$15,730	\$18,000	-10%
LIABILITY INSURANCE	\$17,016	\$22,370	\$20,921	\$21,054	\$25,265	20.8%
COMMUNICATION EQUIPMENT MAINT	\$5,791	\$7,917	\$7,800	\$6,786	\$8,500	9%
EMS/ MD DIRECTOR EXPENSE	\$9,000	\$9,750	\$9,000	\$9,000	\$9,000	0%
COLLECTION EXPENSE	\$9,427	\$10,418	\$12,000	\$9,979	\$10,000	-16.7%
<b>Total Public Safety:</b>	<b>\$109,564</b>	<b>\$145,635</b>	<b>\$139,063</b>	<b>\$174,900</b>	<b>\$203,749</b>	<b>46.5%</b>
<b>Courts</b>						
ATTORNEYS FEES/ LEGAL	\$62,400	\$65,258	\$63,600	\$63,600	\$63,600	0%
MAINTENANCE AGREEMENTS	\$6,500	\$3,887	\$7,164	\$4,478	\$6,564	-8.4%
INSURANCE EXPENSE	\$4,559	\$5,279	\$5,635	\$6,230	\$7,476	32.7%
<b>Total Courts:</b>	<b>\$73,459</b>	<b>\$74,424</b>	<b>\$76,399</b>	<b>\$74,308</b>	<b>\$77,640</b>	<b>1.6%</b>
<b>Total Contractual Agreements:</b>	<b>\$531,064</b>	<b>\$567,061</b>	<b>\$584,624</b>	<b>\$700,960</b>	<b>\$697,492</b>	<b>19.3%</b>
<b>Supplies / Maintenance</b>						
<b>General Administration</b>						
COUNCIL FUND	\$11,101	\$12,911	\$13,927	\$12,000	\$20,770	49.1%
RECORDS MANAGEMENT	\$2,780	\$3,155	\$3,197	\$3,977	\$3,356	5%
NEWSLETTER EXP	\$5,481	\$5,481	\$5,755	\$5,755	\$5,755	0%
OFFICE SUPPLIES	\$3,557	\$3,537	\$4,000	\$4,008	\$3,983	-0.4%
POSTAGE SERVICE/MAINTENANCE	\$2,834	\$2,559	\$2,800	\$2,405	\$2,585	-7.7%
PRINTING EXPENSE	\$1,905	\$1,157	\$1,250	\$2,277	\$2,150	72%
BUILDING MAINTENANCE	\$18,257	\$27,083	\$19,000	\$29,508	\$14,136	-25.6%
ELECTION EXPENSE	\$253	\$0	\$4,500	\$1,016	\$8,000	77.8%
<b>Total General Administration:</b>	<b>\$46,167</b>	<b>\$55,883</b>	<b>\$54,429</b>	<b>\$60,946</b>	<b>\$60,735</b>	<b>11.6%</b>

Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (% Change)
<b>Public Works</b>						
OFFICE SUPPLIES	\$2,770	\$1,511	\$2,250	\$1,680	\$2,000	-11.1%
POSTAGE SERVICE/MAINTENANCE	\$2,406	\$2,746	\$2,750	\$2,744	\$1,500	-45.5%
ANIMAL CONTROL	\$5,521	\$5,090	\$3,500	\$6,596	\$3,500	0%
PLANNING & ZONING	\$253	\$63	\$200	\$83	\$84	-58%
ZONING BOARD OF ADJUSTMENTS	\$0	\$31	\$50	\$90	\$108	116%
PRINTING EXPENSE	\$451	\$407	\$500	\$2,050	\$1,000	100%
UNIFORMS	\$2,350	\$2,999	\$4,000	\$2,496	\$4,000	0%
BUILDING MAINTENANCE	\$7,189	\$19,398	\$5,000	\$3,424	\$5,000	0%
SIDEWALK MAINTENANCE / REPAIR	\$1,538	\$0	\$15,000	\$0	\$15,000	0%
STREET/DRAINAGE	\$17,740	\$12,772	\$25,000	\$2,706	\$25,000	0%
VEHICLE EXP/EQUIP M&O	\$17,335	\$8,442	\$4,500	\$10,333	\$4,500	0%
LANDSCAPING & IMPROVEMENTS	\$6,341	\$5,703	\$5,750	\$5,630	\$7,500	30.4%
CODE COMPLIANCE	\$0	\$665	\$500	\$1,022	\$800	60%
STREET SIGNAGE MAINT/REPAIR	\$6,403	\$4,626	\$7,500	\$2,515	\$7,500	0%
EQUIPMENT & SUPPLIES	\$12,288	\$9,274	\$10,750	\$8,294	\$10,750	0%
TRAFFIC CONTROL SUPPLIES	\$1,209	\$0	\$2,000	\$1,664	\$2,000	0%
LAWN EQUIPMENT	\$315	\$229	\$750	\$0	\$750	0%
MOSQUITO CONTROL	\$7,304	\$10,105	\$12,500	\$5,000	\$12,500	0%
STORMWATER R/M	\$8,303	\$2,422	\$10,000	\$1,000	\$10,000	0%
<b>Total Public Works:</b>	<b>\$99,715</b>	<b>\$86,483</b>	<b>\$112,500</b>	<b>\$57,327</b>	<b>\$113,492</b>	<b>0.9%</b>
<b>Public Safety</b>						
OFFICE SUPPLIES	\$2,382	\$2,669	\$3,000	\$1,741	\$2,000	-33.3%
POSTAGE SERVICE/MAINTENANCE	\$1,851	\$2,366	\$2,750	\$1,494	\$1,750	-36.4%
MOTORCYCLE & REPAIR	\$8,032	\$7,166	\$7,500	\$1,203	\$3,000	-60%
PRISONER FOOD/SUPPLIES	\$3,741	\$3,589	\$4,000	\$3,407	\$4,000	0%
INVESTIGATION SUPPLIES	\$9,724	\$11,434	\$9,000	\$6,646	\$6,500	-27.8%
PRINTING EXPENSE	\$130	\$315	\$300	\$1,122	\$1,200	300%
CRIME PREVENTION	\$1,410	\$2,354	\$1,500	\$965	\$1,200	-20%
UNIFORMS	\$7,561	\$11,082	\$10,000	\$9,419	\$10,000	0%
BUILDING MAINTENANCE	\$20,512	\$41,422	\$18,000	\$17,947	\$14,000	-22.2%
VEHICLE EXPENSE/EQUIP M&O	\$18,408	\$55,785	\$16,500	\$35,000	\$16,000	-3%
EQUIPMENT REPAIR	\$70	\$44	\$250	\$169	\$250	0%
COMMUNICATION EXP	\$6,178	\$105	\$1,000	\$27	\$500	-50%
PROTECTIVE CLOTHING	\$15,625	\$13,550	\$14,000	\$15,076	\$16,500	17.9%
OFFICE SUPPLIES	\$302	\$185	\$600	\$146	\$350	-41.7%
POSTAGE SERVICE/MAINTENANCE	\$1,455	\$1,532	\$1,500	\$1,394	\$1,750	16.7%
FIRE PREVENTION/ INSPECTION	\$1,092	\$1,002	\$1,200	\$1,100	\$0	-100%
HAZMAT EXPENSE	\$840	\$1,423	\$1,400	\$1,650	\$1,200	-14.3%
UNIFORMS	\$5,120	\$7,149	\$8,000	\$9,476	\$9,500	18.8%

Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (% Change)
BUILDING MAINTENANCE	\$17,769	\$13,876	\$15,000	\$7,500	\$17,500	16.7%
VEHICLE EXPENSE/ EQUIP M&O	\$37,155	\$77,468	\$32,000	\$30,412	\$32,000	0%
HEAT/ AC MAINTENANCE	\$0	\$0	\$1,000	\$4,290	\$1,400	40%
EQUIP ANNUAL TESTING	\$5,205	\$7,015	\$8,000	\$3,953	\$8,000	0%
EQUIPMENT REPLACEMENT	\$5,111	\$8,897	\$8,000	\$9,034	\$9,800	22.5%
AMBULANCE SUPPLIES	\$6,762	\$6,750	\$7,000	\$7,505	\$7,000	0%
AMBULANCE MEDICATIONS	\$1,845	\$7,234	\$7,000	\$4,039	\$8,000	14.3%
OXYGEN EXPENSE	\$2,034	\$2,358	\$2,400	\$2,432	\$2,200	-8.3%
<b>Total Public Safety:</b>	<b>\$180,314</b>	<b>\$286,772</b>	<b>\$180,900</b>	<b>\$177,147</b>	<b>\$175,600</b>	<b>-2.9%</b>
<b>Courts</b>						
OFFICE SUPPLIES	\$4,853	\$2,749	\$3,750	\$1,000	\$1,500	-60%
POSTAGE SERVICE/MAINTENANCE	\$6,685	\$7,628	\$7,500	\$4,852	\$5,500	-26.7%
PRINTING EXPENSE	\$1,916	\$1,708	\$2,000	\$734	\$850	-57.5%
UNIFORMS	\$1,455	\$196	\$1,000	\$0	\$350	-65%
VECHICLE EXPENSE	\$527	\$353	\$500	\$395	\$500	0%
EQUIPMENT REPAIR	\$0	\$195	\$0	\$0	\$0	0%
<b>Total Courts:</b>	<b>\$15,436</b>	<b>\$12,828</b>	<b>\$14,750</b>	<b>\$6,981</b>	<b>\$8,700</b>	<b>-41%</b>
<b>Total Supplies / Maintenance:</b>	<b>\$341,631</b>	<b>\$441,966</b>	<b>\$362,579</b>	<b>\$302,401</b>	<b>\$358,527</b>	<b>-1.1%</b>
<b>Training/ Dues / Misc.</b>						
<b>General Administration</b>						
TML DEDUCTABLE	\$0	\$0	\$5,000	\$5,000	\$5,000	0%
MEMBERSHIP DUES	\$6,013	\$6,219	\$6,750	\$6,000	\$6,600	-2.2%
TRAVEL/TRAINING	\$9,325	\$13,461	\$14,500	\$8,039	\$7,881	-45.6%
MISCELLANEOUS	\$4,028	\$4,853	\$5,000	\$35,424	\$8,418	68.4%
STAFFING EXPENSE	\$0	\$0	\$0	\$147	\$176	N/A
SPECIAL EVENTS	\$1,496	\$1,025	\$4,700	\$375	\$3,250	-30.9%
SPECIAL EVENTS	\$15,156	\$18,222	\$21,000	\$10,309	\$15,000	-28.6%
<b>Total General Administration:</b>	<b>\$36,018</b>	<b>\$43,782</b>	<b>\$56,950</b>	<b>\$65,294</b>	<b>\$46,325</b>	<b>-18.7%</b>
<b>Public Works</b>						
MEMBERSHIP DUES	\$1,246	\$450	\$1,250	\$2,230	\$1,250	0%
TRAVEL/TRAINING	\$1,791	\$465	\$3,000	\$0	\$3,000	0%
MISCELLANEOUS	\$4,706	\$5,188	\$4,500	\$4,316	\$4,500	0%
STAFFING EXPENSE	\$130	\$140	\$0	\$75	\$90	N/A
<b>Total Public Works:</b>	<b>\$7,873</b>	<b>\$6,243</b>	<b>\$8,750</b>	<b>\$6,621</b>	<b>\$8,840</b>	<b>1%</b>
<b>Public Safety</b>						
FIRE ARMS QUALIFICATION	\$2,636	\$9,147	\$9,000	\$7,016	\$5,000	-44.4%
MEMBERSHIP DUES	\$3,094	\$2,122	\$2,750	\$1,528	\$1,700	-38.2%
TRAVEL/TRAINING	\$6,123	\$7,898	\$8,000	\$7,096	\$6,000	-25%
MISCELLANEOUS	\$3,098	\$7,294	\$3,000	\$5,216	\$5,000	66.7%

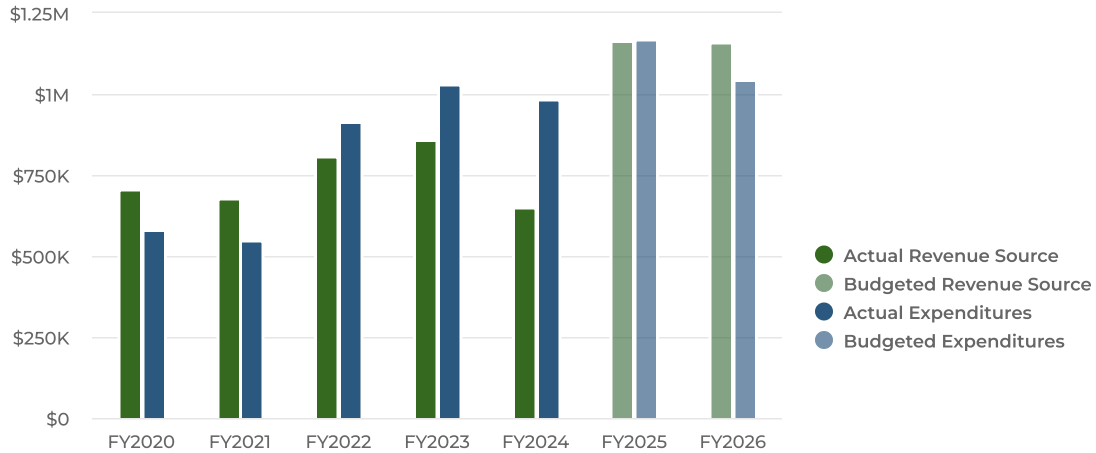
Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (% Change)
STAFFING EXPENSE	\$1,161	\$1,944	\$1,750	\$1,176	\$800	-54.3%
COVID-19 EMER MGMT.	\$359	\$342	\$350	\$189	\$227	-35.1%
MEMBERSHIP DUES	\$4,974	\$3,810	\$5,250	\$3,182	\$4,250	-19%
TRAVEL/TRAINING	\$6,425	\$8,857	\$9,000	\$7,775	\$10,000	11.1%
MISCELLANEOUS	\$2,081	\$1,014	\$1,250	\$909	\$1,100	-12%
STAFFING EXPENSE	\$9,194	\$10,175	\$11,200	\$7,959	\$11,000	-1.8%
COVID-19 EMER MGMT.	\$388	\$0	\$200	\$0	\$200	0%
<b>Total Public Safety:</b>	<b>\$39,533</b>	<b>\$52,602</b>	<b>\$51,750</b>	<b>\$42,046</b>	<b>\$45,277</b>	<b>-12.5%</b>
<b>Courts</b>						
MEMBERSHIP DUES	\$644	\$611	\$775	\$390	\$440	-43.2%
TRAVEL/TRAINING	\$2,579	\$2,262	\$2,100	\$1,971	\$2,000	-4.8%
MISCELLANEOUS	\$3,409	\$2,020	\$2,200	\$1,211	\$1,211	-45%
<b>Total Courts:</b>	<b>\$6,633</b>	<b>\$4,892</b>	<b>\$5,075</b>	<b>\$3,572</b>	<b>\$3,651</b>	<b>-28.1%</b>
<b>Total Training/ Dues / Misc.:</b>	<b>\$90,057</b>	<b>\$107,519</b>	<b>\$122,525</b>	<b>\$117,533</b>	<b>\$104,093</b>	<b>-15%</b>
<b>Utilities &amp; Gasoline</b>						
<b>General Administration</b>						
GAS AND ELECTRICITY	\$4,932	\$5,627	\$5,700	\$6,335	\$5,534	-2.9%
TELEPHONE EXPENSE	\$17,384	\$18,886	\$19,250	\$15,478	\$13,971	-27.4%
CELL PHONE EXPENSE	\$2,233	\$2,183	\$2,050	\$2,560	\$2,362	15.2%
WATER EXPENSE	\$951	\$821	\$1,250	\$1,354	\$1,065	-14.8%
<b>Total General Administration:</b>	<b>\$25,500</b>	<b>\$27,517</b>	<b>\$28,250</b>	<b>\$25,727</b>	<b>\$22,932</b>	<b>-18.8%</b>
<b>Public Works</b>						
GAS/OIL EXPENSE	\$8,895	\$9,541	\$9,000	\$8,922	\$7,556	-16%
GAS AND ELECTRICITY	\$5,645	\$5,618	\$6,000	\$6,673	\$5,387	-10.2%
TELEPHONE EXPENSE	\$7,020	\$6,962	\$7,250	\$5,914	\$5,207	-28.2%
CELL PHONE EXPENSE	\$2,103	\$1,788	\$1,650	\$2,549	\$2,189	32.7%
WATER EXPENSE	\$15,853	\$17,880	\$23,000	\$23,700	\$16,723	-27.3%
TRAFFIC SIGNAL ELECTRICITY	\$1,031	\$1,268	\$1,500	\$1,656	\$1,473	-1.8%
STREET LIGHTING ELECTRICITY	\$30,206	\$30,510	\$34,000	\$33,492	\$30,662	-9.8%
<b>Total Public Works:</b>	<b>\$70,753</b>	<b>\$73,567</b>	<b>\$82,400</b>	<b>\$82,906</b>	<b>\$69,197</b>	<b>-16%</b>
<b>Public Safety</b>						
GAS/OIL EXPENSE	\$34,350	\$28,828	\$29,000	\$30,414	\$28,000	-3.4%
GAS AND ELECTRICITY	\$13,014	\$13,835	\$16,000	\$15,081	\$14,000	-12.5%
TELEPHONE EXPENSE	\$17,966	\$21,361	\$21,000	\$20,024	\$18,000	-14.3%
CELL PHONE EXPENSE	\$6,026	\$5,995	\$5,500	\$5,331	\$5,000	-9.1%
WATER EXPENSE	\$1,964	\$1,750	\$2,590	\$1,732	\$2,000	-22.8%
GAS/OIL EXPENSE	\$17,282	\$15,270	\$16,500	\$12,359	\$14,500	-12.1%
GAS AND ELECTRICITY	\$7,062	\$9,205	\$10,500	\$10,470	\$10,500	0%
TELEPHONE EXPENSE	\$10,306	\$8,531	\$8,750	\$9,641	\$9,900	13.1%

Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (% Change)
CELL PHONE EXPENSE	\$2,286	\$2,274	\$2,150	\$3,254	\$3,250	51.2%
WATER EXPENSE	\$1,903	\$1,643	\$2,485	\$2,199	\$2,200	-11.5%
<b>Total Public Safety:</b>	<b>\$112,160</b>	<b>\$108,692</b>	<b>\$114,475</b>	<b>\$110,505</b>	<b>\$107,350</b>	<b>-6.2%</b>
<b>Courts</b>						
GASOLINE EXPENSE	\$831	\$1,133	\$1,250	\$1,064	\$874	-30.1%
CELL PHONE EXPENSE	\$724	\$696	\$700	\$677	\$750	7.1%
<b>Total Courts:</b>	<b>\$1,555</b>	<b>\$1,829</b>	<b>\$1,950</b>	<b>\$1,741</b>	<b>\$1,624</b>	<b>-16.7%</b>
<b>Total Utilities &amp; Gasoline:</b>	<b>\$209,967</b>	<b>\$211,604</b>	<b>\$227,075</b>	<b>\$220,879</b>	<b>\$201,103</b>	<b>-11.4%</b>
<b>Operating Costs</b>						
<b>General Administration</b>						
NATIONAL NIGHT OUT	\$1,500	\$3,642	\$5,825	\$2,442	\$3,000	-48.5%
HALLOWEEN ACTIVITIES	\$1,263	\$765	\$2,400	\$913	\$1,500	-37.5%
CHRISTMAS ACTIVITIES	\$3,356	\$9,336	\$7,675	\$3,169	\$5,000	-34.9%
EASTER ACTIVITIES	\$3,086	\$2,715	\$4,300	\$2,266	\$3,500	-18.6%
MOVIE NIGHT IN PARK	\$1,015	\$1,828	\$1,600	\$1,669	\$1,750	9.4%
<b>Total General Administration:</b>	<b>\$10,221</b>	<b>\$18,286</b>	<b>\$21,800</b>	<b>\$10,459</b>	<b>\$14,750</b>	<b>-32.3%</b>
<b>Total Operating Costs:</b>	<b>\$10,221</b>	<b>\$18,286</b>	<b>\$21,800</b>	<b>\$10,459</b>	<b>\$14,750</b>	<b>-32.3%</b>
<b>Capital Outlay</b>						
<b>General Administration</b>						
MINOR COMPUTER EQUIPMENT	\$30,210	\$9,284	\$42,500	\$7,979	\$60,000	41.2%
MINOR COMPUTER SOFTWARE	\$29,780	\$17,166	\$22,000	\$42,029	\$28,875	31.3%
<b>Total General Administration:</b>	<b>\$59,990</b>	<b>\$26,450</b>	<b>\$64,500</b>	<b>\$50,008</b>	<b>\$88,875</b>	<b>37.8%</b>
<b>Public Works</b>						
MINOR EQUIPMENT	\$1,500	\$0	\$0	\$0	\$0	0%
<b>Total Public Works:</b>	<b>\$1,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Public Safety</b>						
MINOR COMPUTER EQUIPMENT	\$0	\$231	\$250	\$537	\$500	100%
MINOR OFFICE EQUIPMENT	\$185	\$2,406	\$2,000	\$1,303	\$1,500	-25%
MINOR EQUIPMENT	\$20,043	\$5,948	\$3,500	\$1,695	\$3,000	-14.3%
MINOR EQUIPMENT	\$2,452	\$1,650	\$1,500	\$0	\$2,000	33.3%
<b>Total Public Safety:</b>	<b>\$22,680</b>	<b>\$10,235</b>	<b>\$7,250</b>	<b>\$3,535</b>	<b>\$7,000</b>	<b>-3.4%</b>
<b>Courts</b>						
ASSET PURCHASES	\$3,545	\$0	\$0	\$0	\$0	0%
<b>Total Courts:</b>	<b>\$3,545</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Total Capital Outlay:</b>	<b>\$87,715</b>	<b>\$36,685</b>	<b>\$71,750</b>	<b>\$53,543</b>	<b>\$95,875</b>	<b>33.6%</b>
<b>Total Expense Objects:</b>	<b>\$6,008,955</b>	<b>\$6,080,144</b>	<b>\$6,391,848</b>	<b>\$6,087,621</b>	<b>\$6,383,110</b>	<b>-0.1%</b>

# Water & Sewer

## Summary

The Town of Pantego is projecting \$1.16M of revenue in FY2026, which represents a 0.4% decrease over the prior year. Budgeted expenditures are projected to decrease by 10.8% or \$126.99K to \$1.04M in FY2026.



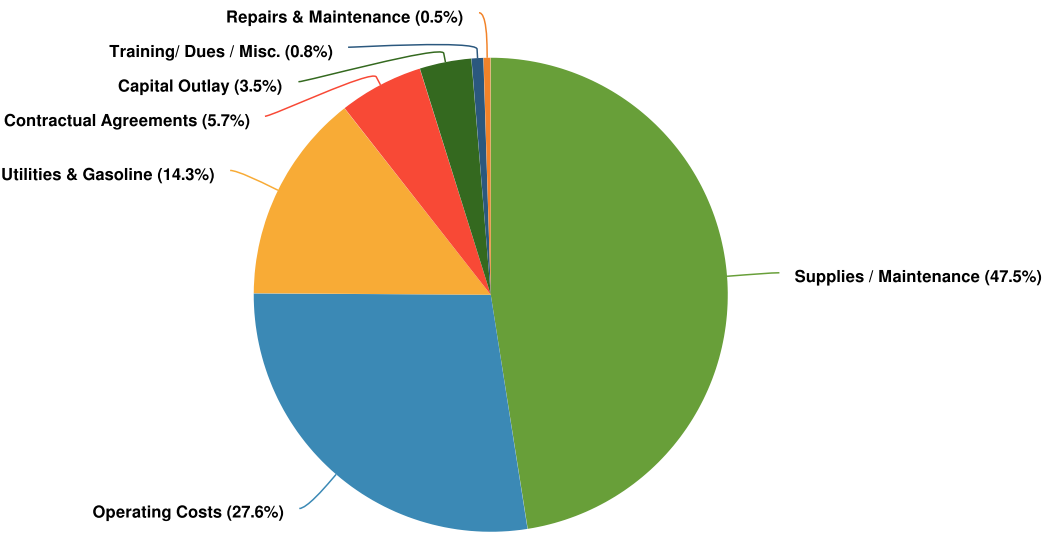
## Water & Sewer Comprehensive Summary

Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted
<b>Beginning Fund Balance:</b>	N/A	N/A	N/A	N/A	N/A
<b>Revenues</b>					
Charges for Services	\$999,217	\$1,131,706	\$1,634,620	\$1,515,061	\$1,705,324
Miscellaneous Fees	\$6,130	\$3,340	\$5,868	\$534	\$588
Interest/Investment	\$21,715	\$8,902	\$5,400	\$1,631	\$307
Other	-\$165,442	-\$489,847	-\$480,466	-\$480,702	-\$545,585
<b>Total Revenues:</b>	<b>\$861,621</b>	<b>\$654,101</b>	<b>\$1,165,422</b>	<b>\$1,036,524</b>	<b>\$1,160,634</b>
<b>Expenditures</b>					
Contractual Agreements	\$39,156	\$46,823	\$58,501	\$50,342	\$59,968
Supplies / Maintenance	\$164,208	\$333,518	\$485,900	\$188,532	\$496,100
Training/ Dues / Misc.	\$2,954	\$11,879	\$8,500	\$2,264	\$8,500
Utilities & Gasoline	\$124,042	\$138,900	\$150,010	\$154,222	\$149,531
Operating Costs	\$357,906	\$415,171	\$426,750	\$324,410	\$288,039
Repairs & Maintenance	\$4,167	\$4,167	\$5,000	\$4,201	\$5,000
Debt Service	\$308,083	\$0	\$0	\$0	\$0
Capital Outlay	\$33,000	\$34,650	\$36,383	\$36,383	\$36,920

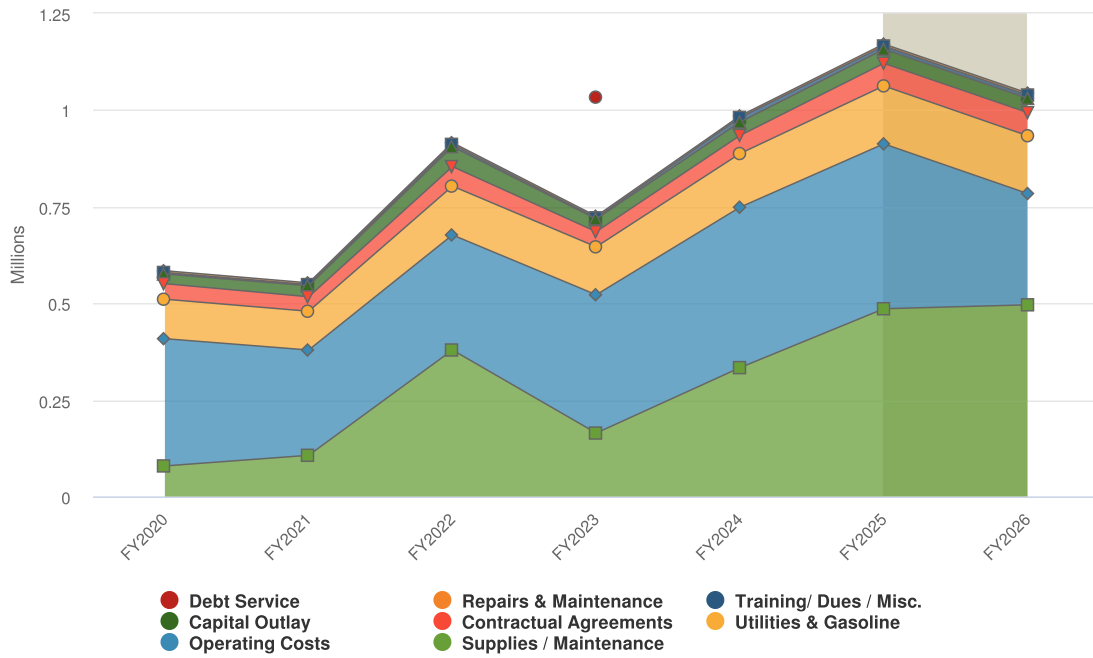
Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted
Total Expenditures:	\$1,033,517	\$985,108	\$1,171,044	\$760,354	\$1,044,058
Total Revenues Less Expenditures:	-\$171,896	-\$331,008	-\$5,622	\$276,170	\$116,576
Ending Fund Balance:	N/A	N/A	N/A	N/A	N/A

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (% Change)
<b>Expense Objects</b>						
<b>Contractual Agreements</b>						
<b>Water &amp; Sewer</b>						
ENGINEERING & MAPS	\$0	\$0	\$1,500	\$0	\$1,500	0%
MAINTENANCE AGREEMENTS	\$980	\$1,000	\$1,000	\$1,145	\$1,000	0%
INSURANCE EXPENSE	\$4,041	\$4,678	\$4,994	\$4,843	\$5,812	16.4%
GROUNDWATER CONSERVATION FEES	\$26,716	\$26,081	\$28,000	\$30,401	\$28,000	0%
COLLIER GROUNDWATER CONTRACT	\$5,400	\$12,725	\$19,760	\$10,778	\$20,000	1.2%
ENGINEERING & MAPS	\$0	\$0	\$750	\$753	\$750	0%
INSURANCE EXPENSE	\$2,020	\$2,339	\$2,497	\$2,422	\$2,906	16.4%
<b>Total Water &amp; Sewer:</b>	<b>\$39,156</b>	<b>\$46,823</b>	<b>\$58,501</b>	<b>\$50,342</b>	<b>\$59,968</b>	<b>2.5%</b>
<b>Total Contractual Agreements:</b>	<b>\$39,156</b>	<b>\$46,823</b>	<b>\$58,501</b>	<b>\$50,342</b>	<b>\$59,968</b>	<b>2.5%</b>
<b>Supplies / Maintenance</b>						
<b>Water &amp; Sewer</b>						
OFFICE SUPPLIES	\$96	\$75	\$250	\$0	\$250	0%
POSTAGE SERVICE/MAINTENANCE	\$8,268	\$8,727	\$9,000	\$9,487	\$9,000	0%
WATER METER MAINTENANCE	\$13,587	\$350	\$36,000	\$74,559	\$10,000	-72.2%

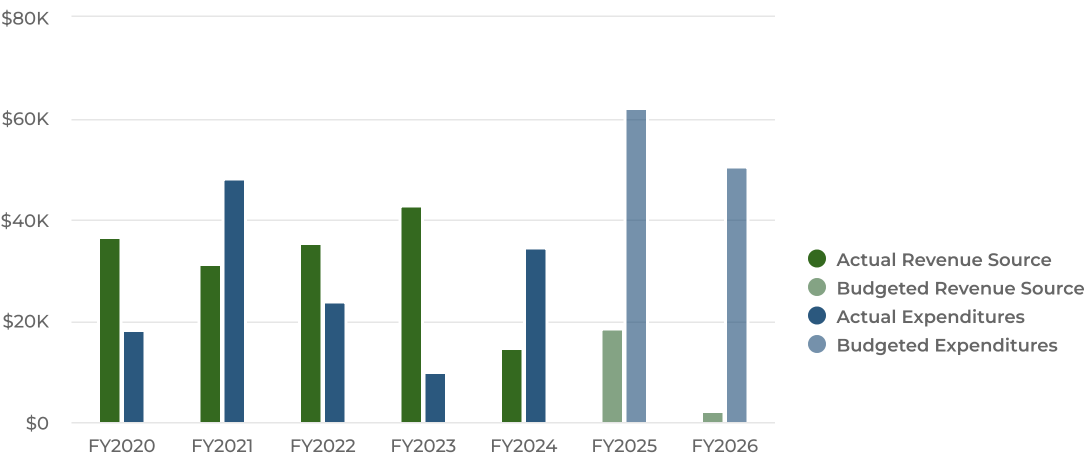
Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (% Change)
STORAGE TANK INSPECTIONS	\$14,513	\$0	\$15,000	\$0	\$15,000	0%
PRINTING EXPENSE	\$4,619	\$4,205	\$4,000	\$98	\$4,000	0%
UNIFORM EXPENSE	\$1,406	\$1,238	\$2,500	\$0	\$2,500	0%
MAINTAIN METER READING SYS	\$2,811	\$2,879	\$5,000	\$7,625	\$5,000	0%
BLDG MAINT & REPAIR	\$2,556	\$182	\$12,500	\$12,581	\$12,500	0%
WATER QUALITY SAMPLING	\$3,289	\$3,988	\$3,500	\$2,761	\$3,500	0%
GEN R&M WATER SYSTEM	\$27,624	\$139,248	\$70,000	\$5,438	\$100,000	42.9%
WATER TREATMENT CHEMICALS	\$19,198	\$20,793	\$18,000	\$15,547	\$18,000	0%
VEHICLE EXP/EQUIP M&O APP.	\$14,568	\$5,507	\$4,500	\$3,552	\$4,500	0%
GROUND MAINT/LANDSCAPING	\$9,400	\$16,040	\$9,500	\$14,330	\$15,700	65.3%
VALVES & HYDRANTS	\$1,304	\$0	\$50,000	\$0	\$50,000	0%
WELL MAINTENANCE PROGRAM	\$0	\$108,501	\$215,000	\$30,880	\$215,000	0%
EQUIPMENT & SUPPLIES	\$8,545	\$4,521	\$6,000	\$490	\$6,000	0%
TRAFFIC CONTROL SUPPLIES	\$1,171	\$0	\$1,500	\$0	\$1,500	0%
UNIFORM EXPENSE	\$841	\$600	\$2,500	\$0	\$2,500	0%
GEN R&M SEWER SYSTEM	\$26,118	\$14,356	\$15,000	\$8,159	\$15,000	0%
GROUND MAINT/LANDSCAPING	\$1,200	\$1,440	\$1,400	\$1,540	\$1,400	0%
EQUIPMENT & SUPPLIES	\$2,858	\$525	\$3,500	\$7	\$3,500	0%
FILTRATION SUPPLIES	\$235	\$344	\$1,250	\$1,478	\$1,250	0%
<b>Total Water &amp; Sewer:</b>	<b>\$164,208</b>	<b>\$333,518</b>	<b>\$485,900</b>	<b>\$188,532</b>	<b>\$496,100</b>	<b>2.1%</b>
<b>Total Supplies / Maintenance:</b>	<b>\$164,208</b>	<b>\$333,518</b>	<b>\$485,900</b>	<b>\$188,532</b>	<b>\$496,100</b>	<b>2.1%</b>
<b>Training/ Dues / Misc.</b>						
<b>Water &amp; Sewer</b>						
MEMBERSHIP DUES	\$517	\$602	\$1,000	\$601	\$1,000	0%
TRAVEL/TRAINING	\$1,373	\$3,238	\$3,250	\$562	\$3,250	0%
MISCELLANEOUS	\$355	\$635	\$750	\$358	\$750	0%
TRAVEL/TRAINING	\$650	\$620	\$1,000	\$121	\$1,000	0%
MISCELLANEOUS	\$59	\$6,784	\$2,500	\$622	\$2,500	0%
<b>Total Water &amp; Sewer:</b>	<b>\$2,954</b>	<b>\$11,879</b>	<b>\$8,500</b>	<b>\$2,264</b>	<b>\$8,500</b>	<b>0%</b>
<b>Total Training/ Dues / Misc.:</b>	<b>\$2,954</b>	<b>\$11,879</b>	<b>\$8,500</b>	<b>\$2,264</b>	<b>\$8,500</b>	<b>0%</b>
<b>Utilities &amp; Gasoline</b>						
<b>Water &amp; Sewer</b>						
GAS,OIL,GREASE VEHICLE	\$8,634	\$9,541	\$8,000	\$8,913	\$8,000	0%
GAS AND ELECTRICITY	\$103,192	\$118,080	\$130,000	\$132,722	\$130,000	0%
TELEPHONE EXPENSE	\$1,498	\$1,113	\$1,350	\$1,350	\$1,350	0%
CELL PHONE EXPENSE	\$2,108	\$1,360	\$1,450	\$1,480	\$1,327	-8.5%
GAS AND ELECTRICITY	\$5,502	\$6,188	\$6,650	\$7,271	\$6,140	-7.7%
TELEPHONE EXPENSE	\$1,498	\$1,113	\$1,300	\$1,300	\$1,560	20%
CELL PHONE EXPENSE	\$1,609	\$1,506	\$1,260	\$1,186	\$1,154	-8.4%
<b>Total Water &amp; Sewer:</b>	<b>\$124,042</b>	<b>\$138,900</b>	<b>\$150,010</b>	<b>\$154,222</b>	<b>\$149,531</b>	<b>-0.3%</b>

Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (% Change)
Total Utilities & Gasoline:	\$124,042	\$138,900	\$150,010	\$154,222	\$149,531	-0.3%
Operating Costs						
Water & Sewer						
OTHER CTY SRV CHG, ARLING.	\$165,318	\$173,825	\$164,250	\$77,312	\$68,943	-58%
OTHER CTY SRV CHG,F W	\$192,588	\$241,346	\$262,500	\$247,098	\$219,096	-16.5%
Total Water & Sewer:	\$357,906	\$415,171	\$426,750	\$324,410	\$288,039	-32.5%
Total Operating Costs:	\$357,906	\$415,171	\$426,750	\$324,410	\$288,039	-32.5%
Repairs & Maintenance						
Water & Sewer						
TCEQ ANNUAL SYSTEM FEES	\$4,167	\$4,167	\$5,000	\$4,201	\$5,000	0%
Total Water & Sewer:	\$4,167	\$4,167	\$5,000	\$4,201	\$5,000	0%
Total Repairs & Maintenance:	\$4,167	\$4,167	\$5,000	\$4,201	\$5,000	0%
Debt Service						
Water & Sewer						
DEPRECIATION	\$233,699	\$0	\$0	\$0	\$0	0%
DEPRECIATION	\$74,384	\$0	\$0	\$0	\$0	0%
Total Water & Sewer:	\$308,083	\$0	\$0	\$0	\$0	0%
Total Debt Service:	\$308,083	\$0	\$0	\$0	\$0	0%
Capital Outlay						
Water & Sewer						
FRANCHISE FEE-W&WW	\$33,000	\$34,650	\$36,383	\$36,383	\$36,920	1.5%
Total Water & Sewer:	\$33,000	\$34,650	\$36,383	\$36,383	\$36,920	1.5%
Total Capital Outlay:	\$33,000	\$34,650	\$36,383	\$36,383	\$36,920	1.5%
Total Expense Objects:	\$1,033,517	\$985,108	\$1,171,044	\$760,354	\$1,044,058	-10.8%

# Special Revenue Fund

## Summary

The Town of Pantego is projecting \$2.42K of revenue in FY2026, which represents a 87.1% decrease over the prior year. Budgeted expenditures are projected to decrease by 18.7% or \$11.63K to \$50.67K in FY2026.

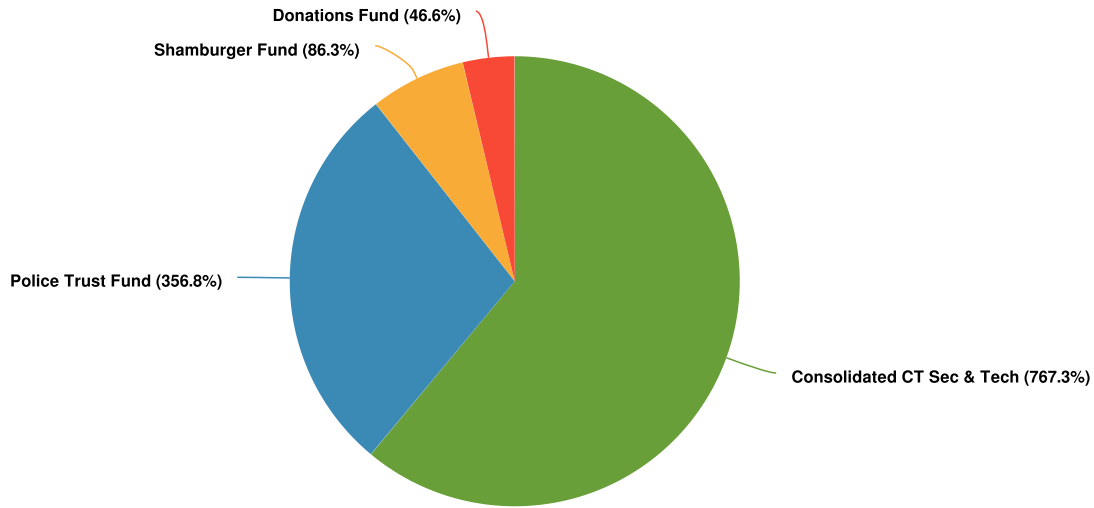


## Special Revenue Fund Comprehensive Summary

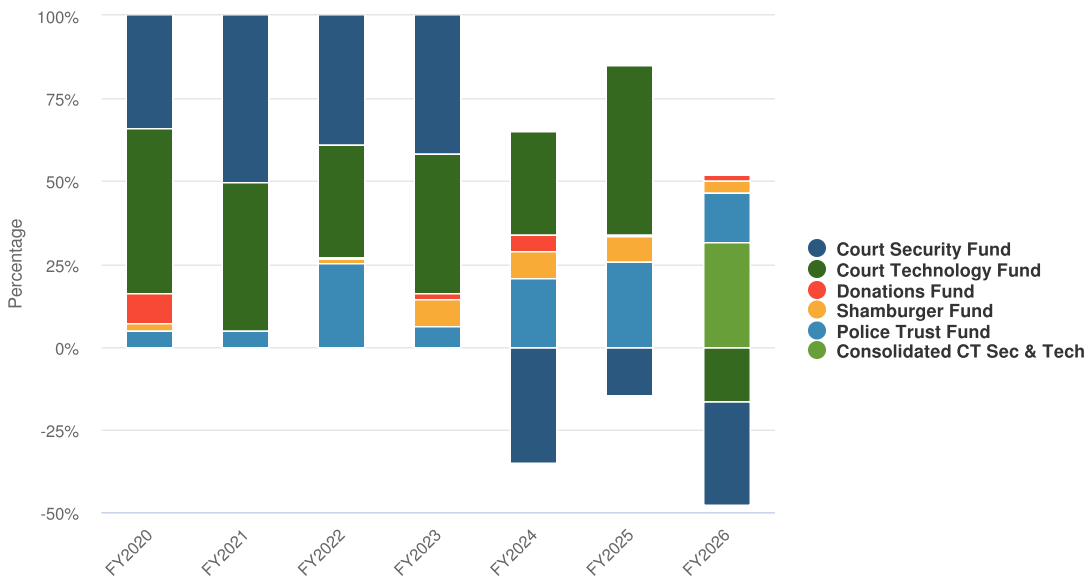
Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted
Beginning Fund Balance:	N/A	N/A	N/A	N/A	N/A
Revenues					
Fines & Fees	\$28,328	\$20,895	\$23,800	\$26,560	\$18,239
Interest/Investment	\$12,824	\$14,641	\$6,725	\$10,123	\$5,697
Other	\$1,782	-\$20,770	-\$11,825	-\$2,143	-\$21,520
Total Revenues:	\$42,933	\$14,766	\$18,700	\$34,540	\$2,416
Expenditures					
Contractual Agreements	\$6,992	\$15,368	\$16,137	\$9,811	\$33,888
Training/ Dues / Misc.	\$2,789	\$6,816	\$14,670	\$18,166	\$14,887
Capital Outlay	\$312	\$12,340	\$31,500	\$30,227	\$1,898
Total Expenditures:	\$10,092	\$34,524	\$62,307	\$58,204	\$50,673
Total Revenues Less Expenditures:	\$32,841	-\$19,758	-\$43,607	-\$23,664	-\$48,257
Ending Fund Balance:	N/A	N/A	N/A	N/A	N/A

# Revenue by Fund

## 2026 Revenue by Fund



## Budgeted and Historical 2026 Revenue by Fund

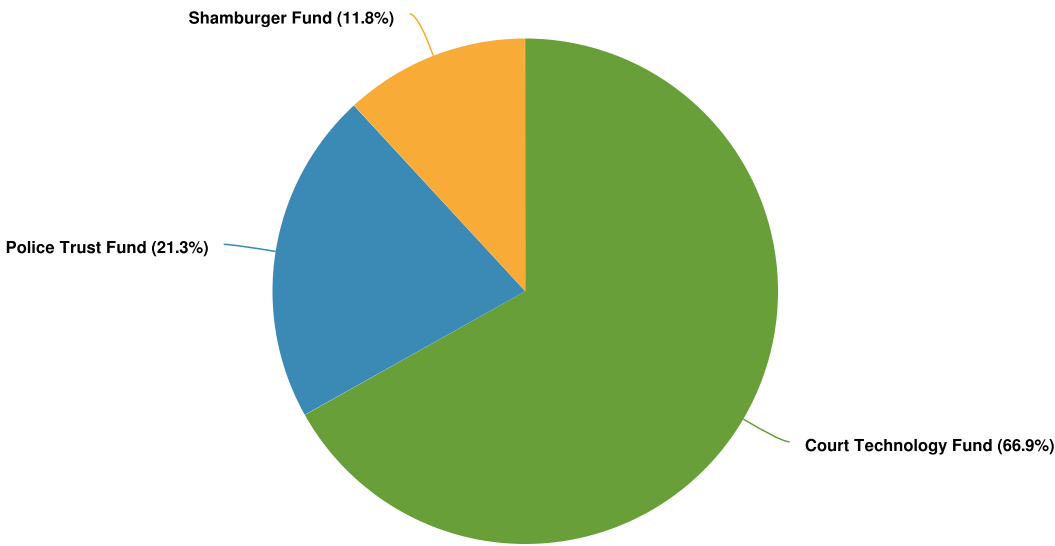


Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (% Change)
Court Security Fund	\$17,998	-\$17,021	-\$3,900	-\$7,012	-\$18,240	367.7%
Police Trust Fund	\$2,738	\$10,182	\$6,850	\$14,923	\$8,620	25.8%
Court Technology Fund	\$18,011	\$15,318	\$13,600	\$11,156	-\$9,715	-171.4%
Donations Fund	\$782	\$2,281	\$150	\$2,210	\$1,127	651.3%

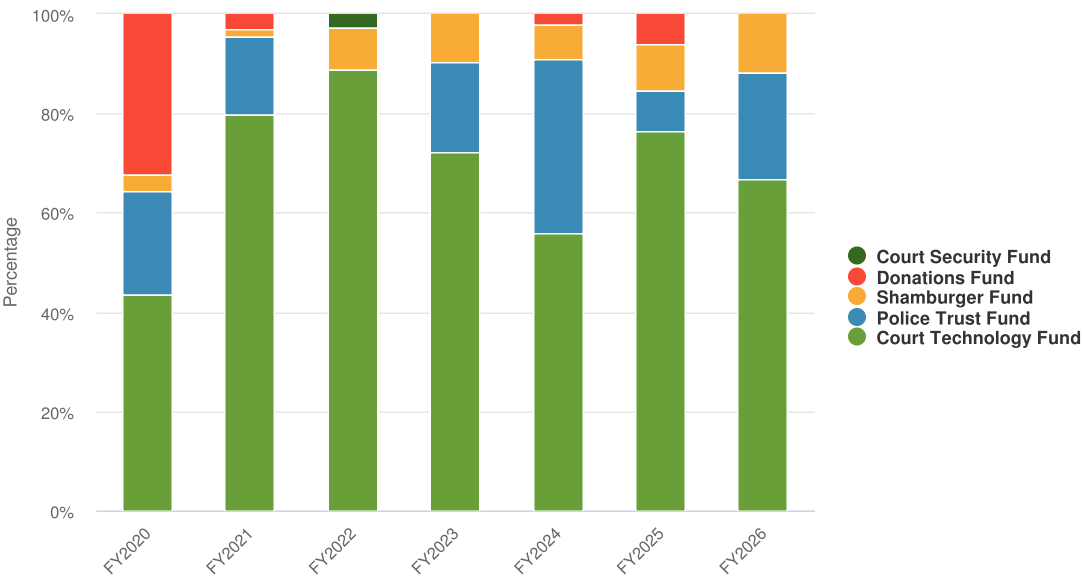
Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (% Change)
Shamburger Fund	\$3,404	\$4,005	\$2,000	\$3,301	\$2,085	4.3%
Consolidated CT Sec & Tech	\$0	\$0	\$0	\$9,962	\$18,539	N/A
Total:	\$42,933	\$14,766	\$18,700	\$34,540	\$2,416	-87.1%

Expenditures by Fund

2026 Expenditures by Fund



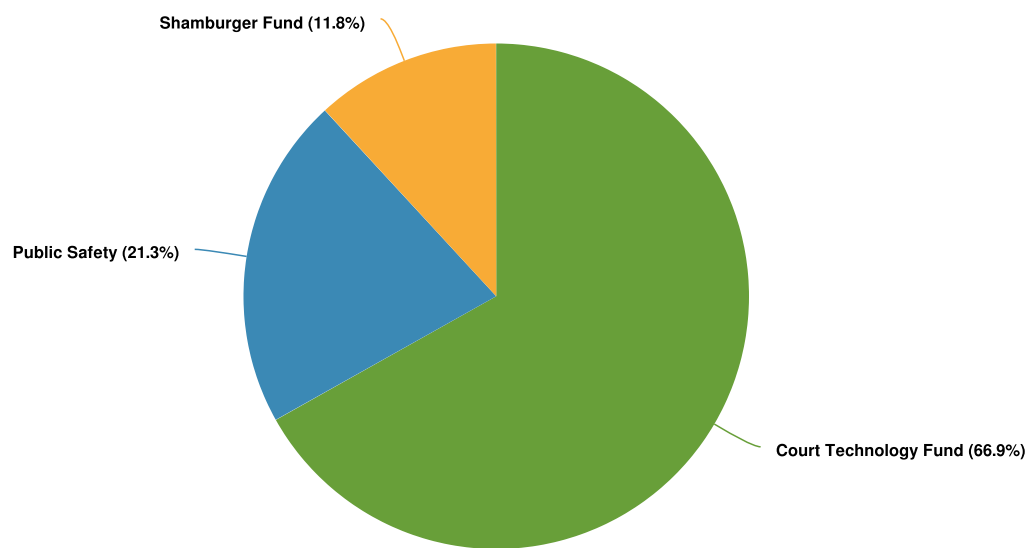
Budgeted and Historical 2026 Expenditures by Fund



Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (% Change)
Police Trust Fund	\$1,812	\$12,117	\$5,000	\$12,804	\$10,785	115.7%
Court Technology Fund	\$7,304	\$19,290	\$47,637	\$38,456	\$33,888	-28.9%
Donations Fund	\$0	\$758	\$3,670	\$4,378	\$0	-100%
Shamburger Fund	\$977	\$2,358	\$6,000	\$2,566	\$6,000	0%
<b>Total:</b>	<b>\$10,092</b>	<b>\$34,524</b>	<b>\$62,307</b>	<b>\$58,204</b>	<b>\$50,673</b>	<b>-18.7%</b>

## Expenditures by Function

### Budgeted Expenditures by Function



### Budgeted and Historical Expenditures by Function

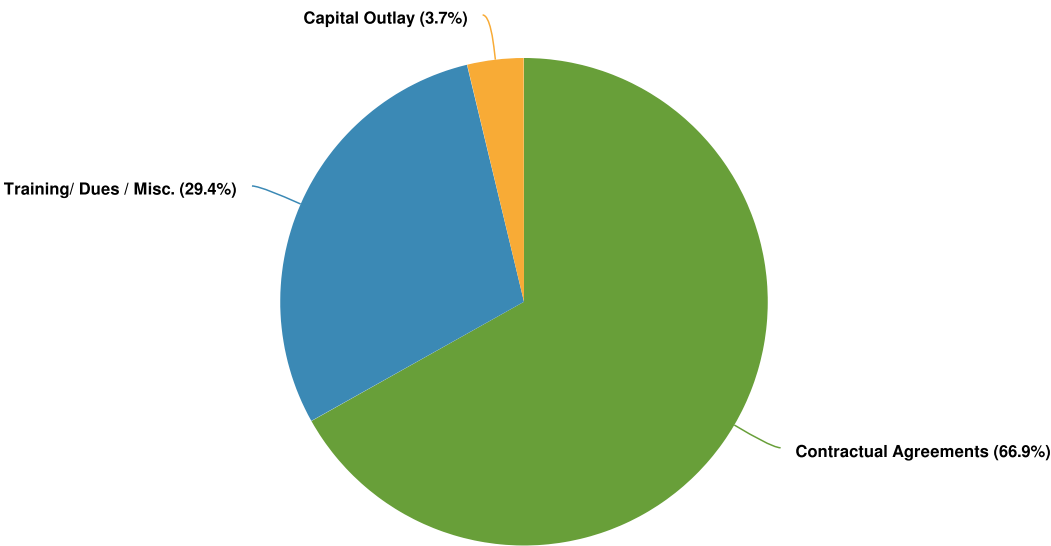


Grey background indicates budgeted figures.

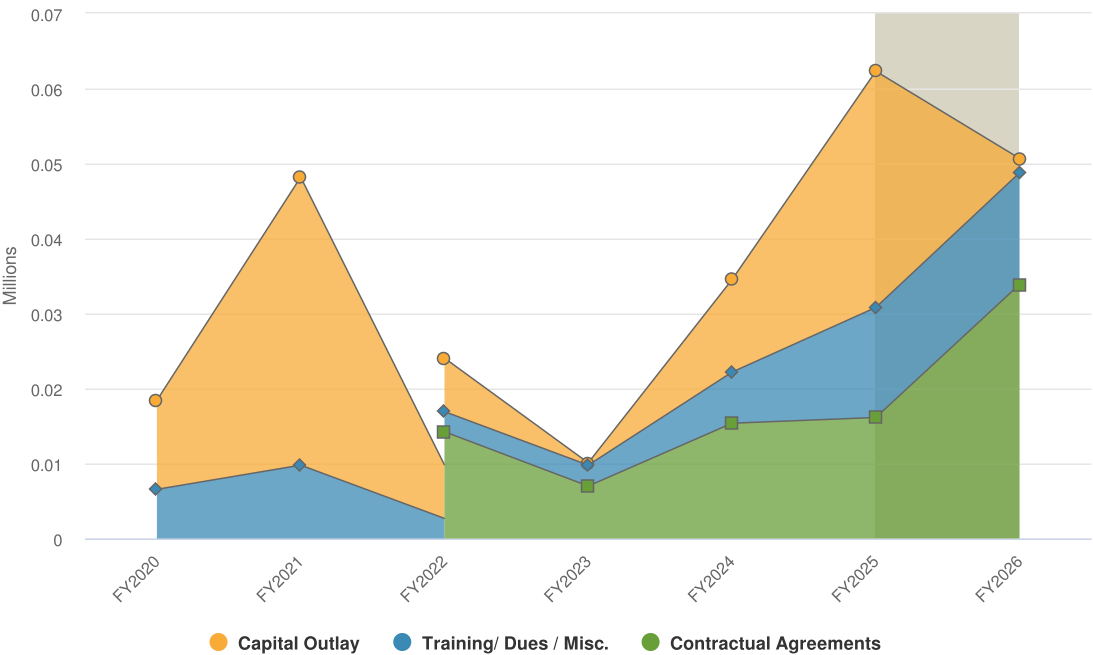
Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (% Change)
Expenditures						
Public Safety	\$1,812	\$12,875	\$8,670	\$17,182	\$10,785	24.4%
Court Technology Fund	\$7,304	\$19,290	\$47,637	\$38,456	\$33,888	-28.9%
Shamburger Fund	\$977	\$2,358	\$6,000	\$2,566	\$6,000	0%
<b>Total Expenditures:</b>	<b>\$10,092</b>	<b>\$34,524</b>	<b>\$62,307</b>	<b>\$58,204</b>	<b>\$50,673</b>	<b>-18.7%</b>

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



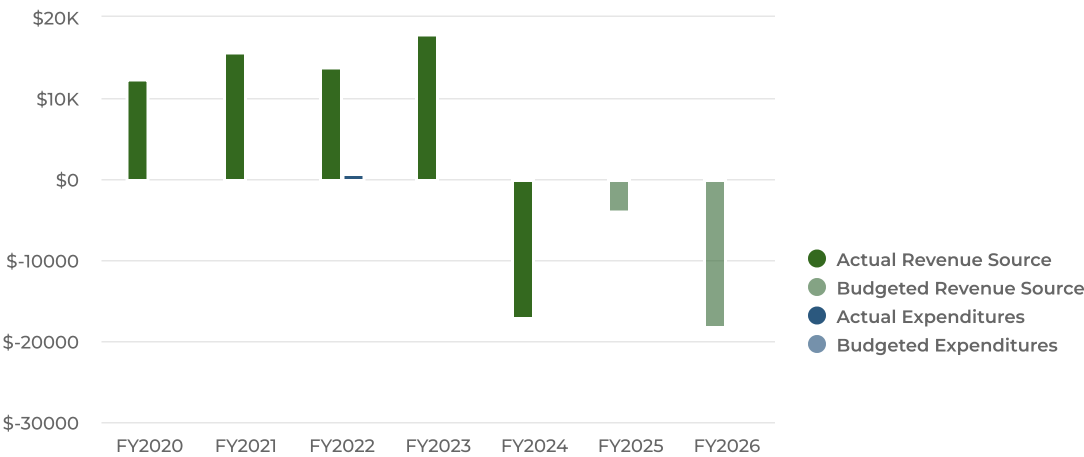
Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (% Change)
Expense Objects						
Contractual Agreements	\$6,992	\$15,368	\$16,137	\$9,811	\$33,888	110%
Training/ Dues / Misc.	\$2,789	\$6,816	\$14,670	\$18,166	\$14,887	1.5%
Capital Outlay	\$312	\$12,340	\$31,500	\$30,227	\$1,898	-94%
<b>Total Expense Objects:</b>	<b>\$10,092</b>	<b>\$34,524</b>	<b>\$62,307</b>	<b>\$58,204</b>	<b>\$50,673</b>	<b>-18.7%</b>

# Court Security Fund

## Summary

The Town of Pantego is projecting \$-18240 of revenue in FY2026, which represents a 367.7% decrease over the prior year. Budgeted expenditures are projected to increase by 0% or \$0 to \$0 in FY2026.



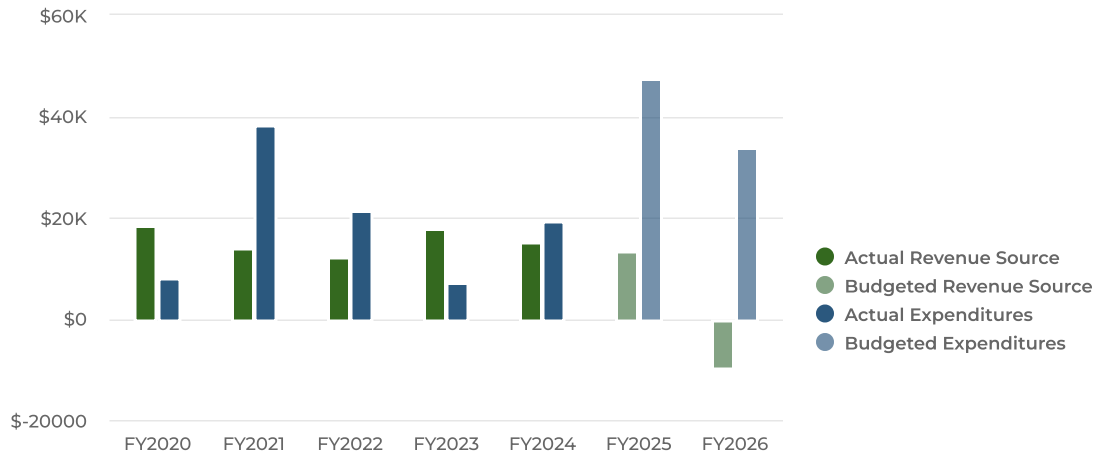
## Court Security Fund Comprehensive Summary

Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted
Beginning Fund Balance:	N/A	N/A	N/A	N/A	N/A
Revenues					
Fines & Fees	\$15,393	\$11,321	\$12,700	\$9,132	\$0
Interest/Investment	\$2,605	\$2,823	\$1,400	\$1,856	\$300
Other	\$0	-\$31,165	-\$18,000	-\$18,000	-\$18,540
Total Revenues:	\$17,998	-\$17,021	-\$3,900	-\$7,012	-\$18,240
Total Revenues Less Expenditures:	\$17,998	-\$17,021	-\$3,900	-\$7,012	-\$18,240
Ending Fund Balance:	N/A	N/A	N/A	N/A	N/A

## Court Technology Fund

### Summary

The Town of Pantego is projecting \$-9715 of revenue in FY2026, which represents a 171.4% decrease over the prior year. Budgeted expenditures are projected to decrease by 28.9% or \$13.75K to \$33.89K in FY2026.

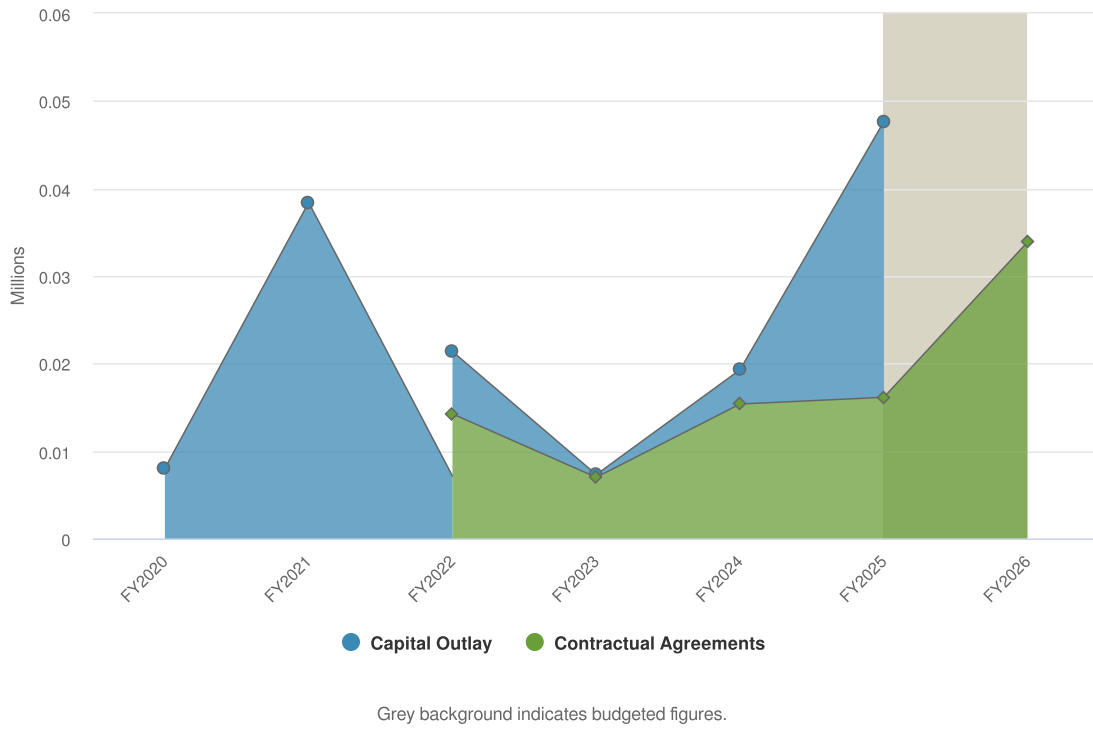


### Court Technology Fund Comprehensive Summary

Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted
Beginning Fund Balance:	N/A	N/A	N/A	N/A	N/A
<b>Revenues</b>					
Fines & Fees	\$12,934	\$9,574	\$11,100	\$7,623	\$0
Interest/Investment	\$5,076	\$5,744	\$2,500	\$3,533	\$2,285
Other	\$0	\$0	\$0	\$0	-\$12,000
<b>Total Revenues:</b>	<b>\$18,011</b>	<b>\$15,318</b>	<b>\$13,600</b>	<b>\$11,156</b>	<b>-\$9,715</b>
<b>Expenditures</b>					
Contractual Agreements	\$6,992	\$15,368	\$16,137	\$9,811	\$33,888
Capital Outlay	\$312	\$3,922	\$31,500	\$28,645	\$0
<b>Total Expenditures:</b>	<b>\$7,304</b>	<b>\$19,290</b>	<b>\$47,637</b>	<b>\$38,456</b>	<b>\$33,888</b>
<b>Total Revenues Less Expenditures:</b>	<b>\$10,707</b>	<b>-\$3,972</b>	<b>-\$34,037</b>	<b>-\$27,300</b>	<b>-\$43,603</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>

### Expenditures by Expense Type

## Budgeted and Historical Expenditures by Expense Type

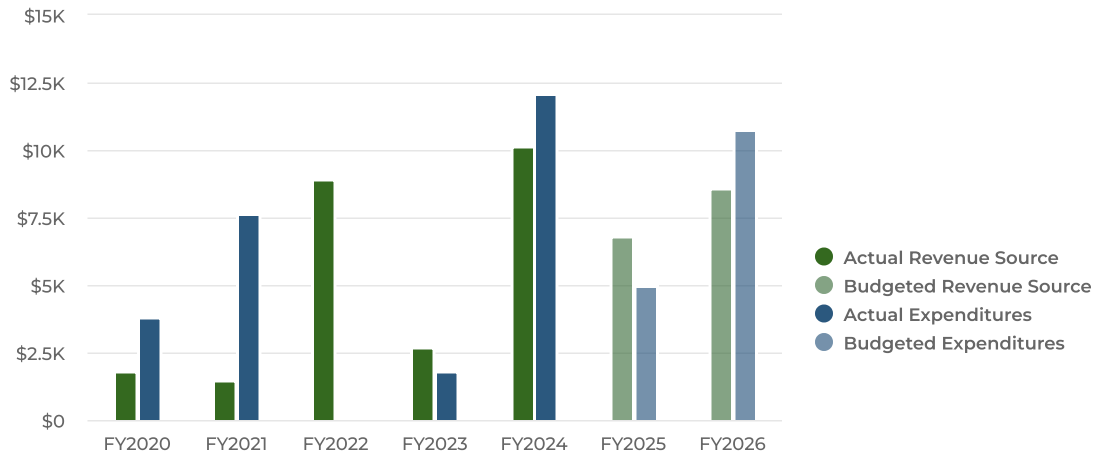


Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (% Change)
Expense Objects						
Contractual Agreements	\$6,992	\$15,368	\$16,137	\$9,811	\$33,888	110%
Capital Outlay	\$312	\$3,922	\$31,500	\$28,645	\$0	-100%
<b>Total Expense Objects:</b>	<b>\$7,304</b>	<b>\$19,290</b>	<b>\$47,637</b>	<b>\$38,456</b>	<b>\$33,888</b>	<b>-28.9%</b>

# Police Trust Fund

## Summary

The Town of Pantego is projecting \$8.62K of revenue in FY2026, which represents a 25.8% increase over the prior year. Budgeted expenditures are projected to increase by 115.7% or \$5.79K to \$10.79K in FY2026.

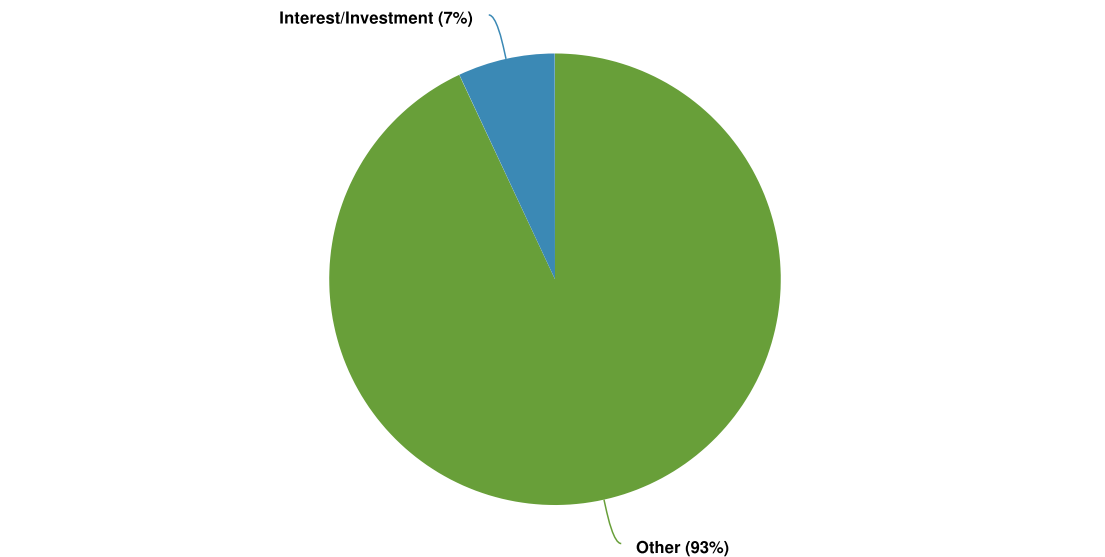


## Police Trust Fund Comprehensive Summary

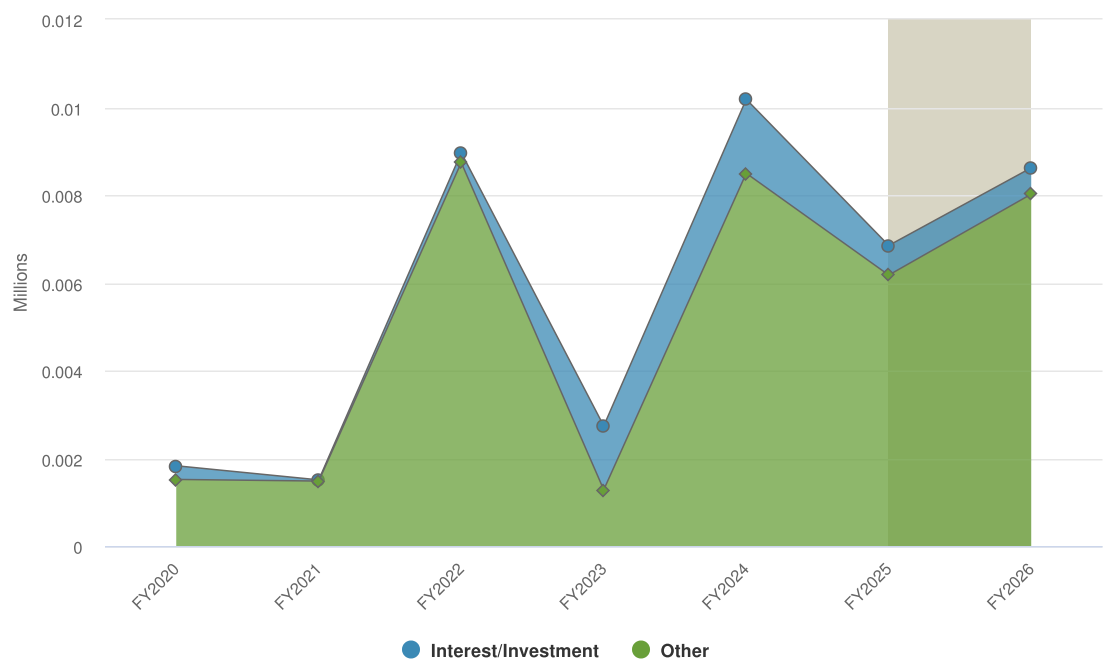
Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted
Beginning Fund Balance:	N/A	N/A	N/A	N/A	N/A
<b>Revenues</b>					
Interest/Investment	\$1,456	\$1,687	\$675	\$1,066	\$600
Other	\$1,282	\$8,495	\$6,175	\$13,857	\$8,020
<b>Total Revenues:</b>	<b>\$2,738</b>	<b>\$10,182</b>	<b>\$6,850</b>	<b>\$14,923</b>	<b>\$8,620</b>
<b>Expenditures</b>					
Training/ Dues / Misc.	\$1,812	\$3,699	\$5,000	\$11,222	\$8,887
Capital Outlay	\$0	\$8,418	\$0	\$1,582	\$1,898
<b>Total Expenditures:</b>	<b>\$1,812</b>	<b>\$12,117</b>	<b>\$5,000</b>	<b>\$12,804</b>	<b>\$10,785</b>
<b>Total Revenues Less Expenditures:</b>	<b>\$926</b>	<b>-\$1,935</b>	<b>\$1,850</b>	<b>\$2,119</b>	<b>-\$2,165</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

## Projected 2026 Revenues by Source



## Budgeted and Historical 2026 Revenues by Source



Grey background indicates budgeted figures.

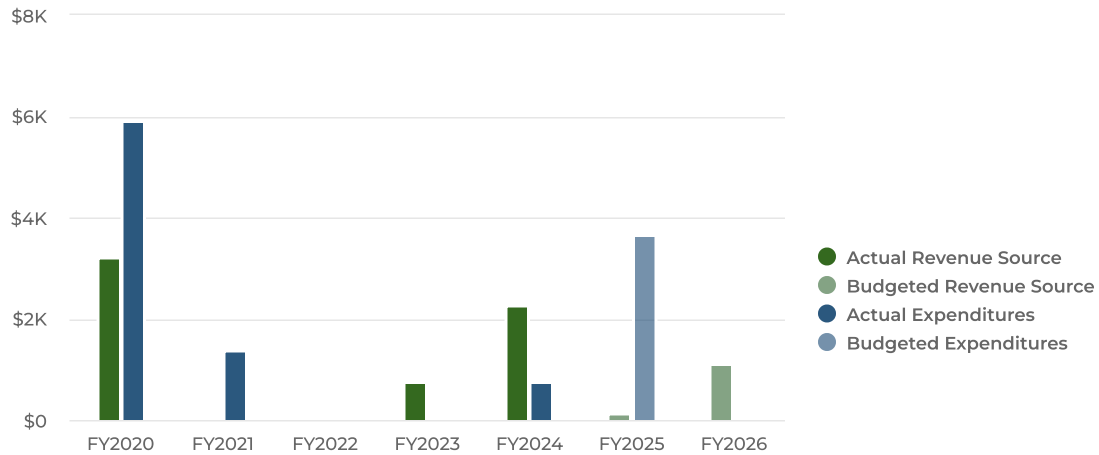
Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (% Change)
Revenue Source						

<b>Name</b>	<b>FY2023 Actual</b>	<b>FY2024 Actual</b>	<b>FY2025 Budget</b>	<b>FY2025 Projected</b>	<b>FY2026 Budgeted</b>	<b>FY2025 Budget vs. FY2026 Budgeted (% Change)</b>
Interest/Investment	\$1,456	\$1,687	\$675	\$1,066	\$600	-11.1%
Other	\$1,282	\$8,495	\$6,175	\$13,857	\$8,020	29.9%
<b>Total Revenue Source:</b>	<b>\$2,738</b>	<b>\$10,182</b>	<b>\$6,850</b>	<b>\$14,923</b>	<b>\$8,620</b>	<b>25.8%</b>

## Donations Fund

### Summary

The Town of Pantego is projecting \$1.13K of revenue in FY2026, which represents a 651.3% increase over the prior year. Budgeted expenditures are projected to decrease by 100% or \$3.67K to \$0 in FY2026.



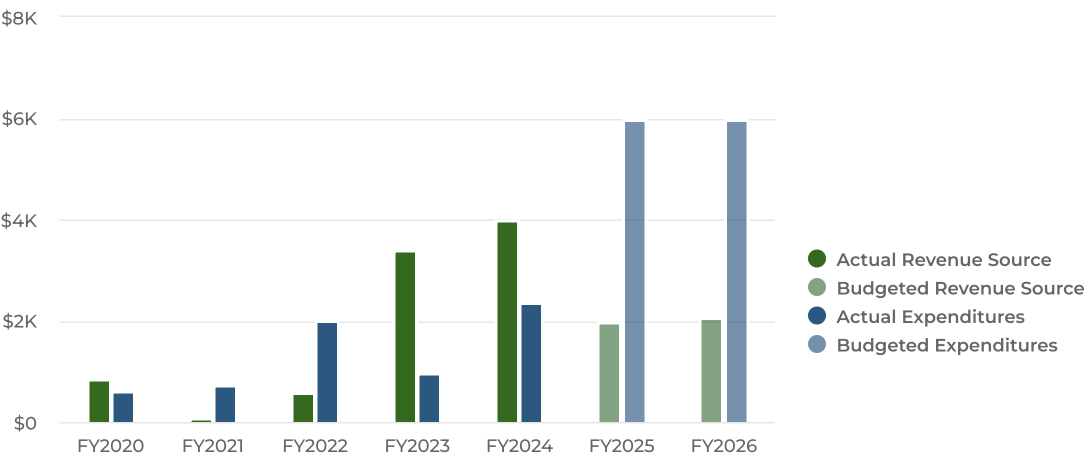
### Donations Fund Comprehensive Summary

Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted
Beginning Fund Balance:	N/A	N/A	N/A	N/A	N/A
<b>Revenues</b>					
Interest/Investment	\$282	\$381	\$150	\$210	\$127
Other	\$500	\$1,900	\$0	\$2,000	\$1,000
<b>Total Revenues:</b>	<b>\$782</b>	<b>\$2,281</b>	<b>\$150</b>	<b>\$2,210</b>	<b>\$1,127</b>
<b>Expenditures</b>					
Training/ Dues / Misc.	\$0	\$758	\$3,670	\$4,378	\$0
<b>Total Expenditures:</b>	<b>\$0</b>	<b>\$758</b>	<b>\$3,670</b>	<b>\$4,378</b>	<b>\$0</b>
<b>Total Revenues Less Expenditures:</b>	<b>\$782</b>	<b>\$1,523</b>	<b>-\$3,520</b>	<b>-\$2,168</b>	<b>\$1,127</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>

# Shamburger Fund

## Summary

The Town of Pantego is projecting \$2.09K of revenue in FY2026, which represents a 4.3% increase over the prior year. Budgeted expenditures are projected to increase by 0% or \$0 to \$6K in FY2026.



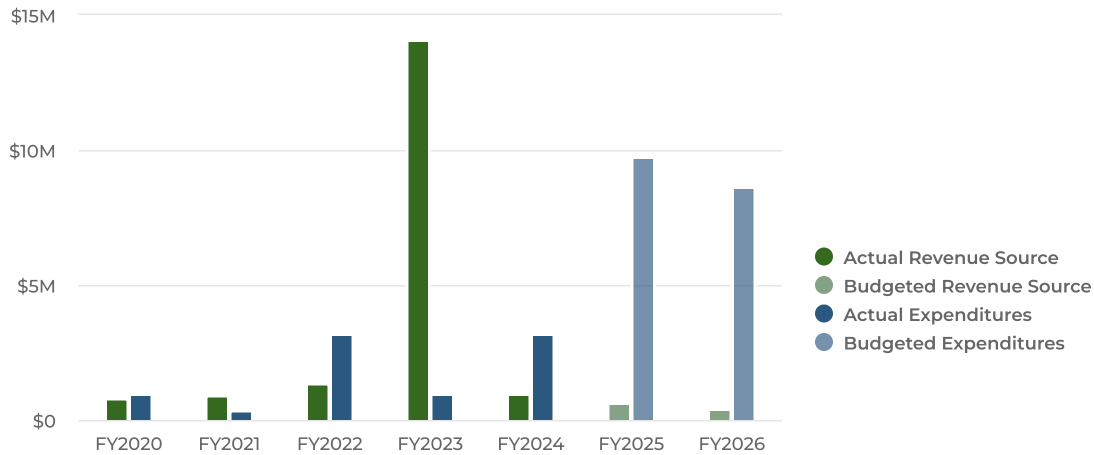
## Shamburger Fund Comprehensive Summary

Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted
Beginning Fund Balance:	N/A	N/A	N/A	N/A	N/A
Revenues					
Interest/Investment	\$3,404	\$4,005	\$2,000	\$3,301	\$2,085
Total Revenues:	\$3,404	\$4,005	\$2,000	\$3,301	\$2,085
Expenditures					
Training/ Dues / Misc.	\$977	\$2,358	\$6,000	\$2,566	\$6,000
Total Expenditures:	\$977	\$2,358	\$6,000	\$2,566	\$6,000
Total Revenues Less Expenditures:	\$2,428	\$1,647	-\$4,000	\$735	-\$3,915
Ending Fund Balance:	N/A	N/A	N/A	N/A	N/A

# Capital Project Funds

## Summary

The Town of Pantego is projecting \$471.55K of revenue in FY2026, which represents a 27.7% decrease over the prior year. Budgeted expenditures are projected to decrease by 11.7% or \$1.14M to \$8.66M in FY2026.

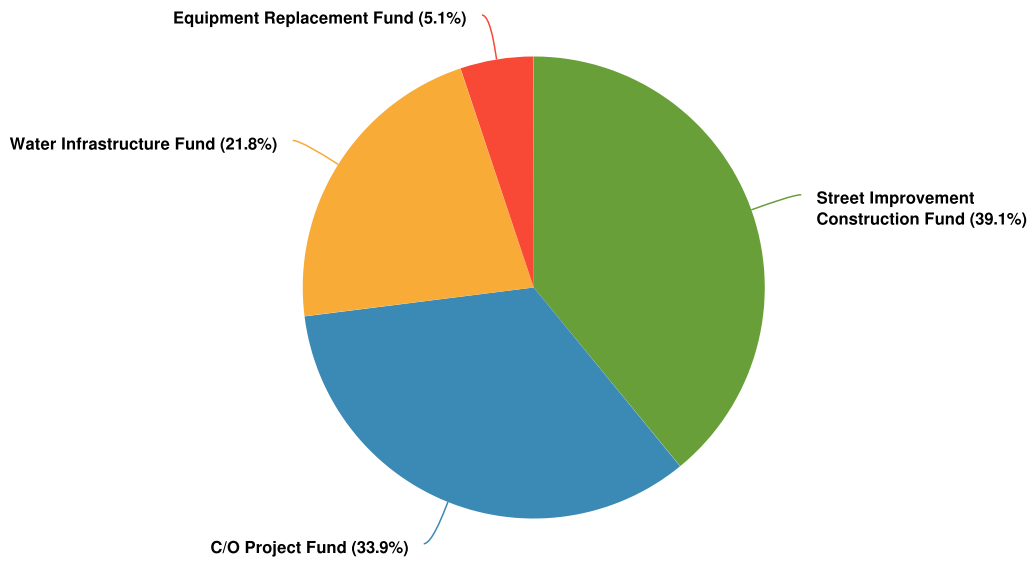


## Capital Project Funds Comprehensive Summary

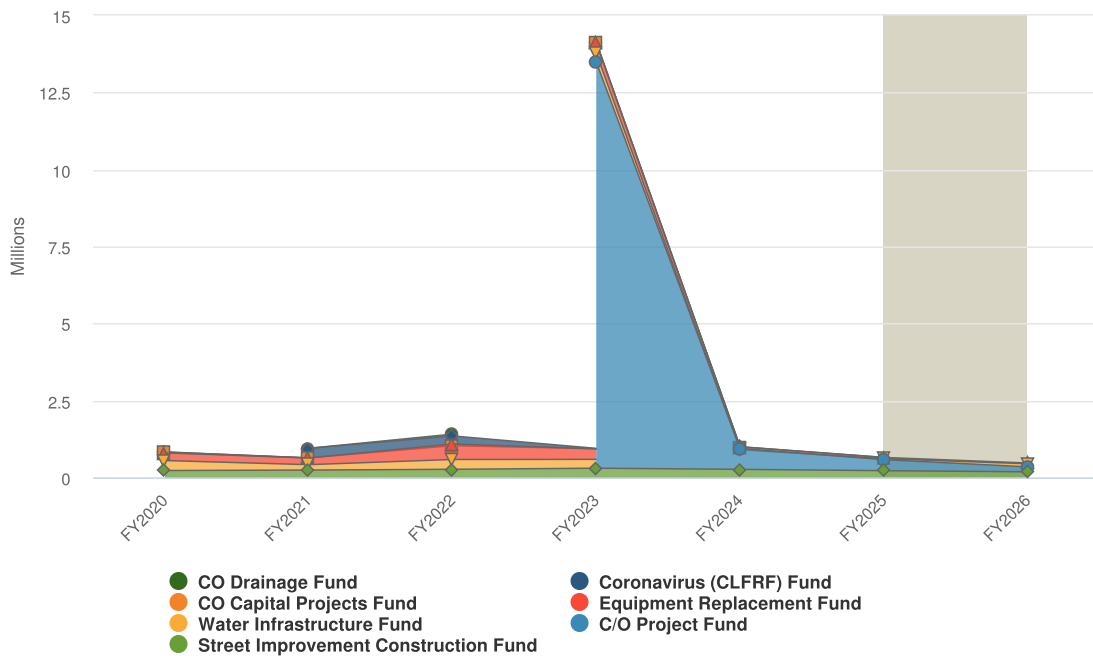
Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted
Beginning Fund Balance:	N/A	N/A	N/A	N/A	N/A
<b>Revenues</b>					
Taxes	\$661,985	\$785,364	\$882,509	\$877,846	\$957,704
Charges for Services	\$3,543	\$4,529	\$5,100	\$6,989	\$6,926
Sale of Assets	\$277,770	\$35,755	\$12,500	\$17,227	\$12,500
Interest/Investment	\$311,235	\$809,164	\$432,400	\$544,499	\$216,248
Other	\$12,883,192	-\$632,094	-\$680,603	-\$680,639	-\$721,829
<b>Total Revenues:</b>	<b>\$14,137,724</b>	<b>\$1,002,718</b>	<b>\$651,906</b>	<b>\$765,922</b>	<b>\$471,549</b>
<b>Expenditures</b>					
Supplies / Maintenance	\$60,874	\$13,097	\$203,500	\$451,821	\$351,230
Capital Outlay	\$955,220	\$3,216,335	\$9,598,682	\$2,069,569	\$8,307,786
<b>Total Expenditures:</b>	<b>\$1,016,093</b>	<b>\$3,229,432</b>	<b>\$9,802,182</b>	<b>\$2,521,390</b>	<b>\$8,659,016</b>
<b>Total Revenues Less Expenditures:</b>	<b>\$13,121,631</b>	<b>-\$2,226,714</b>	<b>-\$9,150,276</b>	<b>-\$1,755,468</b>	<b>-\$8,187,467</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>

# Revenue by Fund

## 2026 Revenue by Fund



## Budgeted and Historical 2026 Revenue by Fund



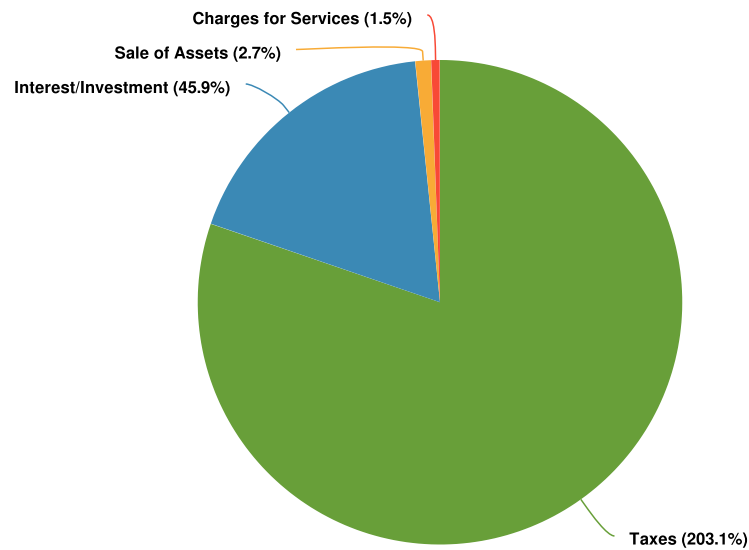
Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (% Change)
Equipment Replacement Fund	\$340,794	\$91,416	\$42,500	\$41,439	\$24,220	-43%

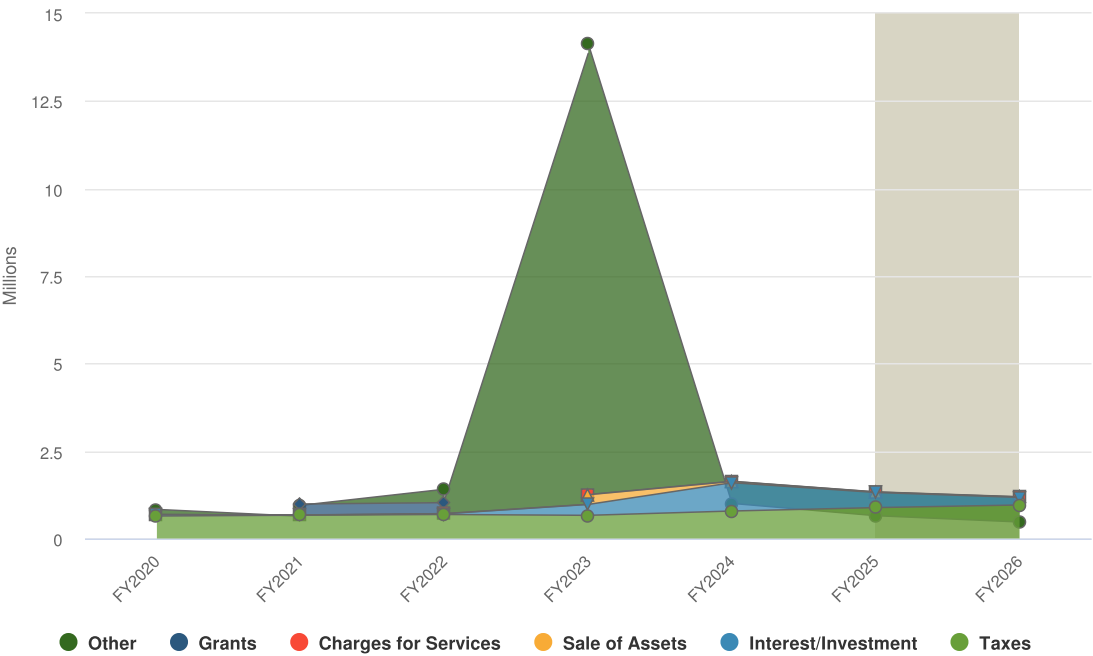
Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (% Change)
Coronavirus (CLFRF) Fund	\$14,967	\$4,450	\$400	\$192	\$0	-100%
Street Improvement Construction Fund	\$302,190	\$264,910	\$221,637	\$208,348	\$184,336	-16.8%
CO Capital Projects Fund	\$2,178	\$2,539	\$0	\$455	\$0	0%
C/O Project Fund	\$13,191,179	\$678,784	\$360,000	\$456,550	\$160,000	-55.6%
Water Infrastructure Fund	\$286,416	-\$39,382	\$27,369	\$58,938	\$102,993	276.3%
<b>Total:</b>	<b>\$14,137,724</b>	<b>\$1,002,718</b>	<b>\$651,906</b>	<b>\$765,922</b>	<b>\$471,549</b>	<b>-27.7%</b>

## Revenues by Source

### Projected 2026 Revenues by Source



Budgeted and Historical 2026 Revenues by Source

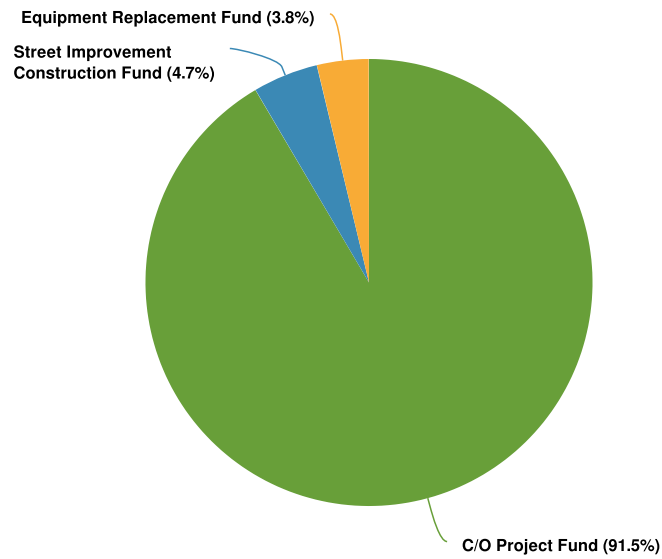


Grey background indicates budgeted figures.

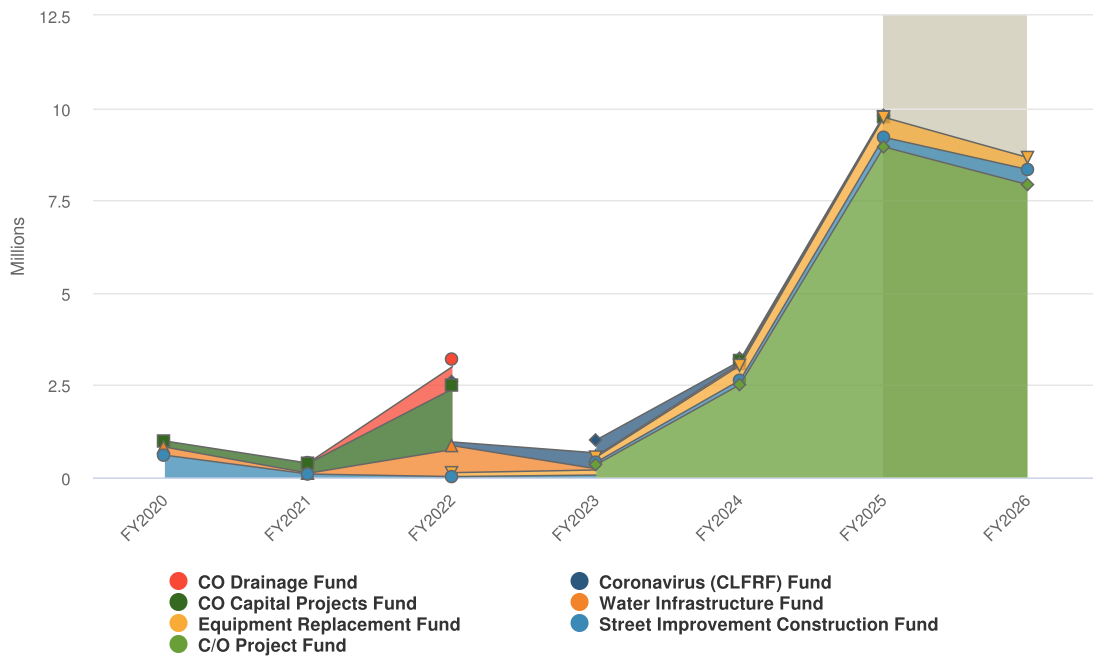
Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (% Change)
Revenue Source						
Taxes	\$661,985	\$785,364	\$882,509	\$877,846	\$957,704	8.5%
Charges for Services	\$3,543	\$4,529	\$5,100	\$6,989	\$6,926	35.8%
Sale of Assets	\$277,770	\$35,755	\$12,500	\$17,227	\$12,500	0%
Interest/Investment	\$311,235	\$809,164	\$432,400	\$544,499	\$216,248	-50%
Other	\$12,883,192	-\$632,094	-\$680,603	-\$680,639	-\$721,829	6.1%
Total Revenue Source:	\$14,137,724	\$1,002,718	\$651,906	\$765,922	\$471,549	-27.7%

# Expenditures by Fund

## 2026 Expenditures by Fund



## Budgeted and Historical 2026 Expenditures by Fund



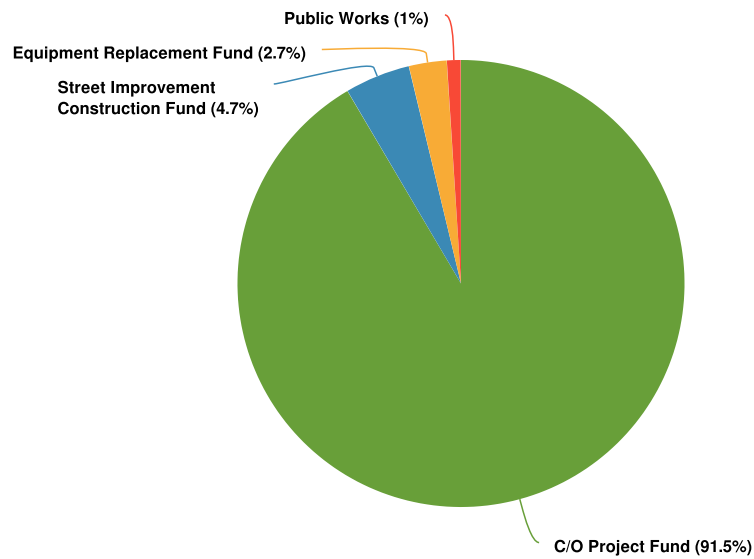
Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (% Change)
Equipment Replacement Fund	\$137,379	\$401,591	\$541,175	\$515,659	\$324,913	-40%

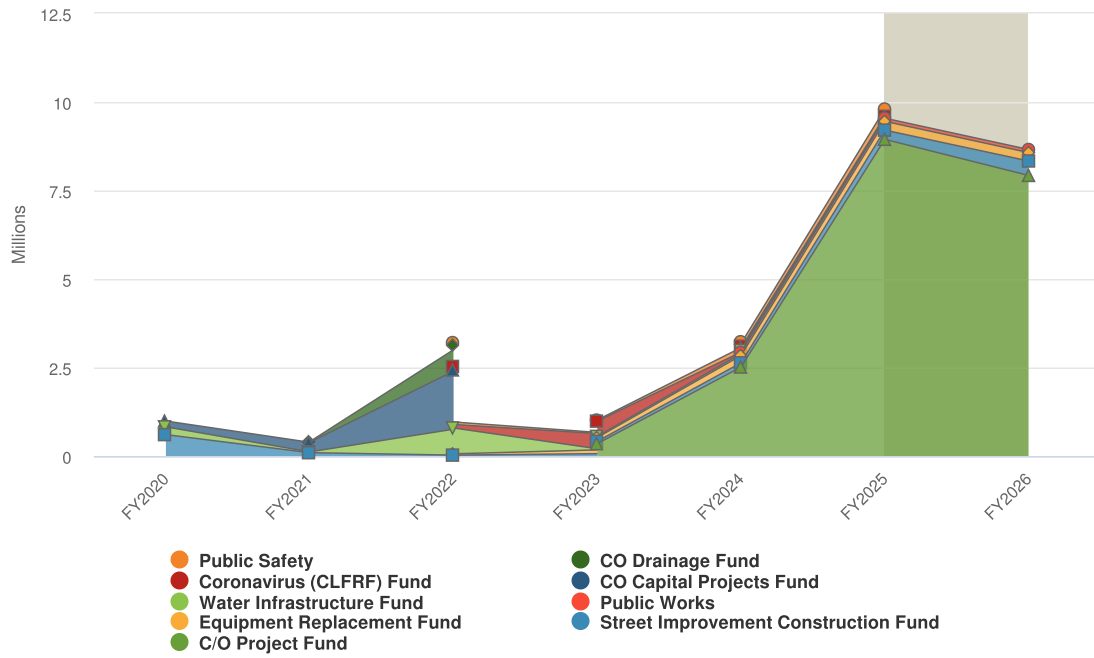
Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (% Change)
Coronavirus (CLFRF) Fund	\$430,646	\$63,639	\$40,000	\$54,801	\$0	-100%
Street Improvement Construction Fund	\$66,247	\$118,252	\$260,500	\$457,931	\$408,530	56.8%
CO Capital Projects Fund	\$0	\$80,717	\$15,000	\$23,616	\$0	-100%
C/O Project Fund	\$349,174	\$2,513,783	\$8,945,507	\$1,441,549	\$7,925,573	-11.4%
Water Infrastructure Fund	\$32,649	\$51,450	\$0	\$27,834	\$0	0%
<b>Total:</b>	<b>\$1,016,093</b>	<b>\$3,229,432</b>	<b>\$9,802,182</b>	<b>\$2,521,390</b>	<b>\$8,659,016</b>	<b>-11.7%</b>

## Expenditures by Function

### Budgeted Expenditures by Function



## Budgeted and Historical Expenditures by Function



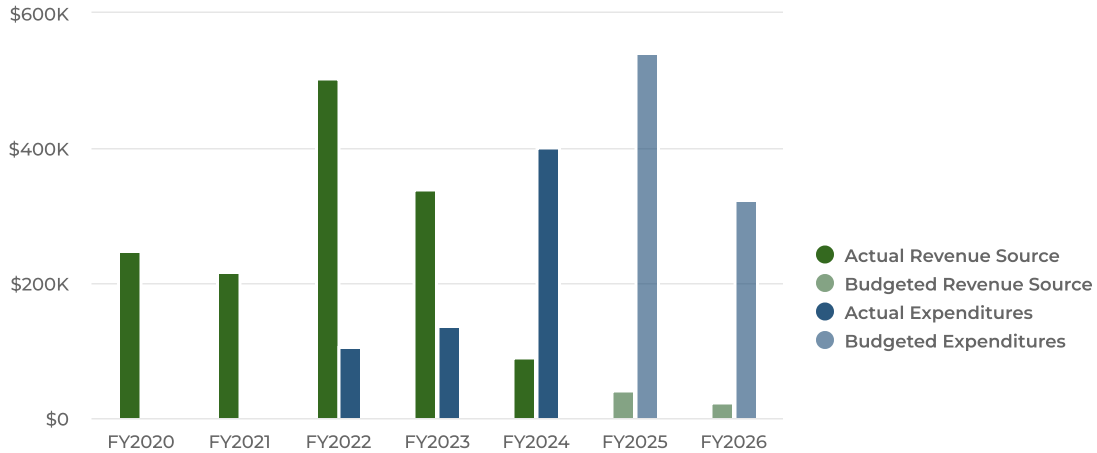
Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (% Change)
Expenditures						
Public Works	\$0	\$88,025	\$88,025	\$88,025	\$88,025	0%
Public Safety	\$31,109	\$126,412	\$205,000	\$198,844	\$0	-100%
Equipment Replacement Fund	\$106,269	\$206,604	\$248,150	\$232,375	\$236,888	-4.5%
Coronavirus (CLFRF) Fund	\$430,646	\$44,189	\$40,000	\$51,216	\$0	-100%
Street Improvement Construction Fund	\$66,247	\$118,252	\$260,500	\$457,931	\$408,530	56.8%
CO Capital Projects Fund	\$0	\$80,717	\$15,000	\$23,616	\$0	-100%
C/O Project Fund	\$349,174	\$2,513,783	\$8,945,507	\$1,441,549	\$7,925,573	-11.4%
Water Infrastructure Fund	\$32,649	\$51,450	\$0	\$27,834	\$0	0%
<b>Total Expenditures:</b>	<b>\$1,016,093</b>	<b>\$3,229,432</b>	<b>\$9,802,182</b>	<b>\$2,521,390</b>	<b>\$8,659,016</b>	<b>-11.7%</b>

# Equipment Replacement Fund

## Summary

The Town of Pantego is projecting \$24.22K of revenue in FY2026, which represents a 43.0% decrease over the prior year. Budgeted expenditures are projected to decrease by 40.0% or \$216.26K to \$324.91K in FY2026.

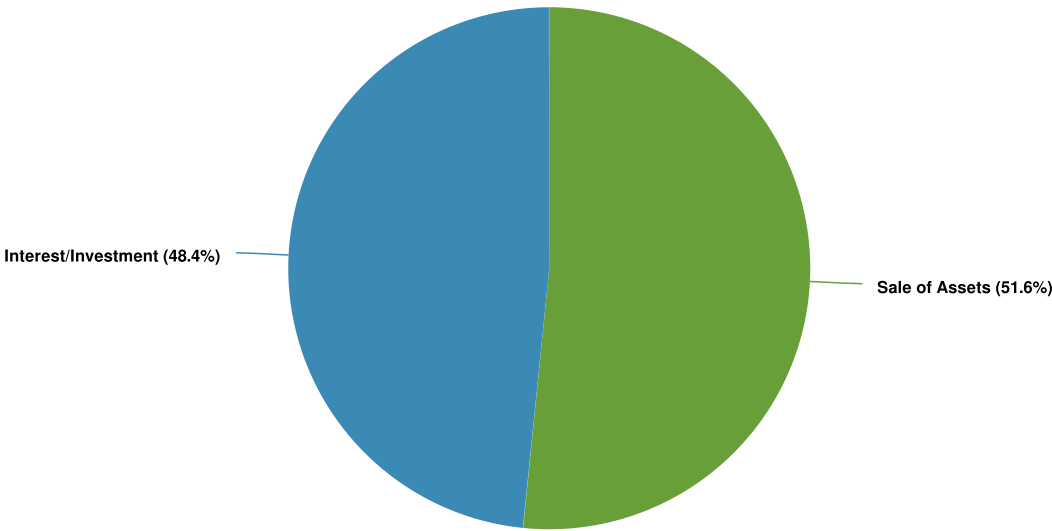


## Equipment Replacement Fund Comprehensive Summary

Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted
Beginning Fund Balance:	N/A	N/A	N/A	N/A	N/A
<b>Revenues</b>					
Sale of Assets	\$277,770	\$35,755	\$12,500	\$17,227	\$12,500
Interest/Investment	\$54,564	\$55,661	\$30,000	\$24,212	\$11,720
Other	\$8,460	\$0	\$0	\$0	\$0
<b>Total Revenues:</b>	<b>\$340,794</b>	<b>\$91,416</b>	<b>\$42,500</b>	<b>\$41,439</b>	<b>\$24,220</b>
<b>Expenditures</b>					
Capital Outlay	\$137,379	\$401,591	\$541,175	\$515,659	\$324,913
<b>Total Expenditures:</b>	<b>\$137,379</b>	<b>\$401,591</b>	<b>\$541,175</b>	<b>\$515,659</b>	<b>\$324,913</b>
<b>Total Revenues Less Expenditures:</b>	<b>\$203,415</b>	<b>-\$310,175</b>	<b>-\$498,675</b>	<b>-\$474,220</b>	<b>-\$300,693</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

Projected 2026 Revenues by Source



Budgeted and Historical 2026 Revenues by Source



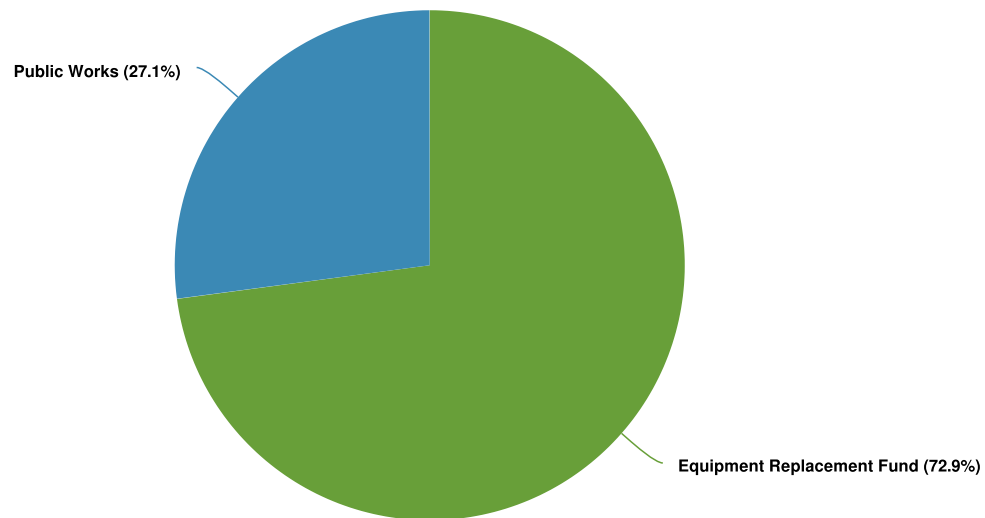
Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (% Change)
Revenue Source						

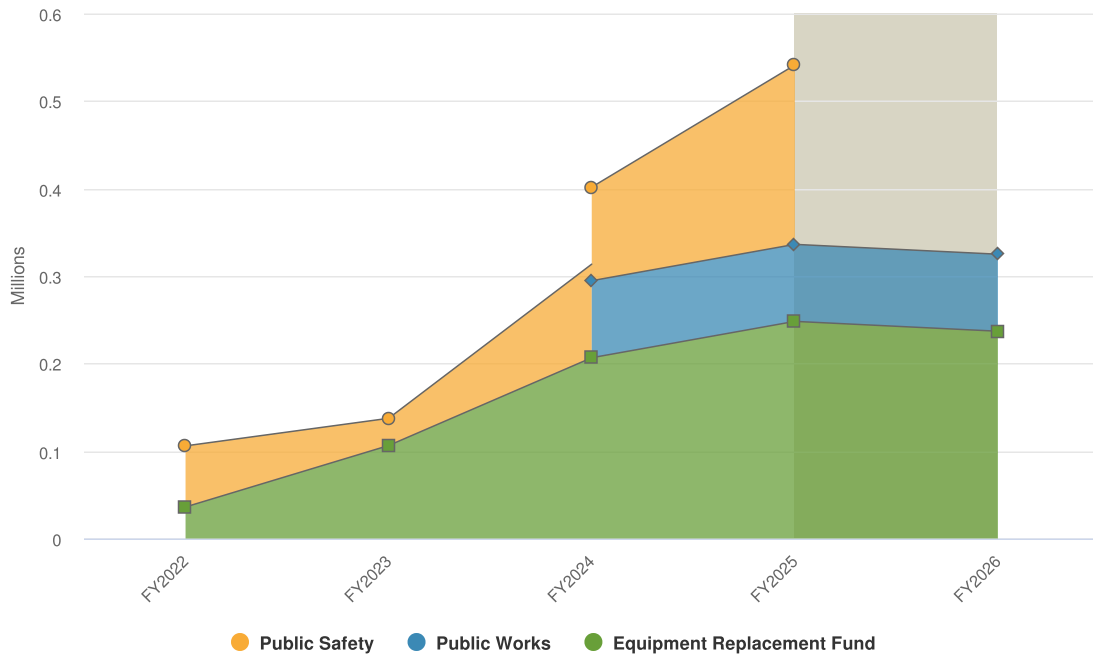
Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (% Change)
Sale of Assets	\$277,770	\$35,755	\$12,500	\$17,227	\$12,500	0%
Interest/Investment	\$54,564	\$55,661	\$30,000	\$24,212	\$11,720	-60.9%
Other	\$8,460	\$0	\$0	\$0	\$0	0%
<b>Total Revenue Source:</b>	<b>\$340,794</b>	<b>\$91,416</b>	<b>\$42,500</b>	<b>\$41,439</b>	<b>\$24,220</b>	<b>-43%</b>

## Expenditures by Function

### Budgeted Expenditures by Function



## Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (% Change)
Expenditures						
Public Works	\$0	\$88,025	\$88,025	\$88,025	\$88,025	0%
Public Safety	\$31,109	\$106,962	\$205,000	\$195,259	\$0	-100%
Equipment Replacement Fund	\$106,269	\$206,604	\$248,150	\$232,375	\$236,888	-4.5%
<b>Total Expenditures:</b>	<b>\$137,379</b>	<b>\$401,591</b>	<b>\$541,175</b>	<b>\$515,659</b>	<b>\$324,913</b>	<b>-40%</b>

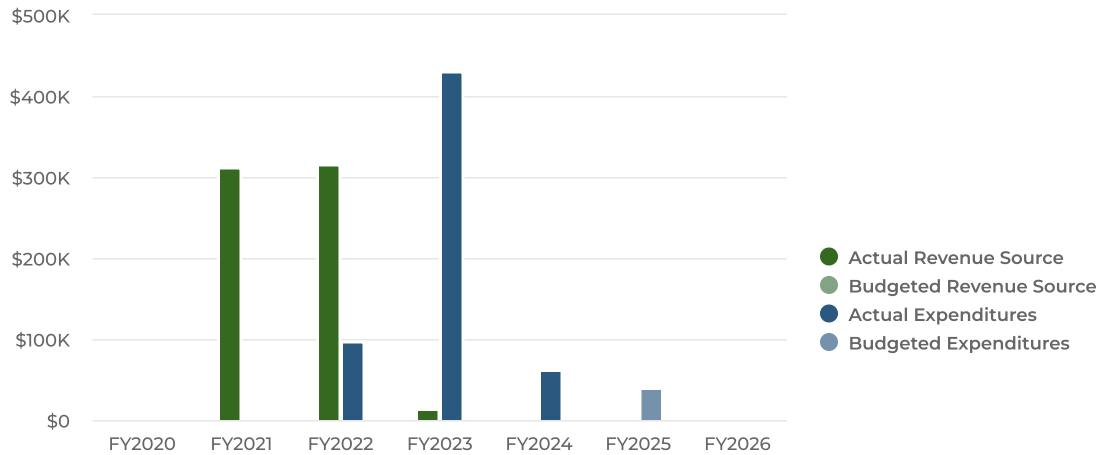
## Expenditures by Expense Type

Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (% Change)
Expense Objects						
Capital Outlay						
ASSET PURCHASES	\$9,880	\$0	\$0	\$1,730	\$2,076	N/A
LEASE PAYMENTS	\$82,773	\$174,159	\$229,500	\$204,247	\$203,170	-11.5%
CAPITAL LEASE PRINCIPAL	\$13,617	\$32,446	\$18,650	\$26,398	\$31,642	69.7%
PUBLIC WORKS	\$0	\$88,025	\$88,025	\$88,025	\$88,025	0%
FIRE DEPARTMENT	\$31,109	\$106,962	\$205,000	\$195,259	\$0	-100%
<b>Total Capital Outlay:</b>	<b>\$137,379</b>	<b>\$401,591</b>	<b>\$541,175</b>	<b>\$515,659</b>	<b>\$324,913</b>	<b>-40%</b>
<b>Total Expense Objects:</b>	<b>\$137,379</b>	<b>\$401,591</b>	<b>\$541,175</b>	<b>\$515,659</b>	<b>\$324,913</b>	<b>-40%</b>

## Coronavirus (ARPA) Fund

### Summary

The Town of Pantego is projecting \$0 of revenue in FY2026, which represents a 100% decrease over the prior year. Budgeted expenditures are projected to decrease by 100% or \$40K to \$0 in FY2026.



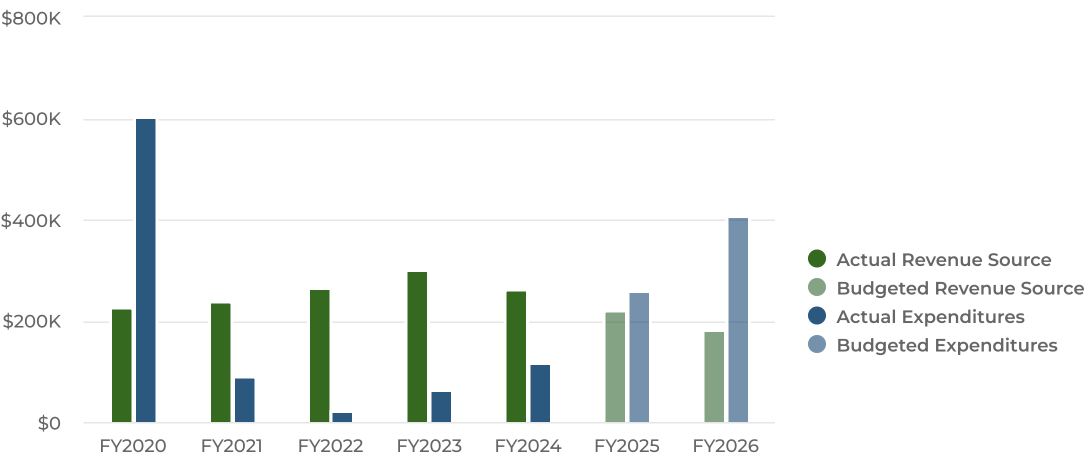
### Coronavirus (ARPA) Fund Comprehensive Summary

Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted
Beginning Fund Balance:	N/A	N/A	N/A	N/A	N/A
<b>Revenues</b>					
Interest/Investment	\$14,967	\$4,450	\$400	\$192	\$0
<b>Total Revenues:</b>	<b>\$14,967</b>	<b>\$4,450</b>	<b>\$400</b>	<b>\$192</b>	<b>\$0</b>
<b>Expenditures</b>					
Supplies / Maintenance	\$26,281	\$0	\$0	\$0	\$0
Capital Outlay	\$404,364	\$63,639	\$40,000	\$54,801	\$0
<b>Total Expenditures:</b>	<b>\$430,646</b>	<b>\$63,639</b>	<b>\$40,000</b>	<b>\$54,801</b>	<b>\$0</b>
<b>Total Revenues Less Expenditures:</b>	<b>-\$415,678</b>	<b>-\$59,188</b>	<b>-\$39,600</b>	<b>-\$54,609</b>	<b>\$0</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>

# Street Improvement Fund

## Summary

The Town of Pantego is projecting \$184.34K of revenue in FY2026, which represents a 16.8% decrease over the prior year. Budgeted expenditures are projected to increase by 56.8% or \$148.03K to \$408.53K in FY2026.

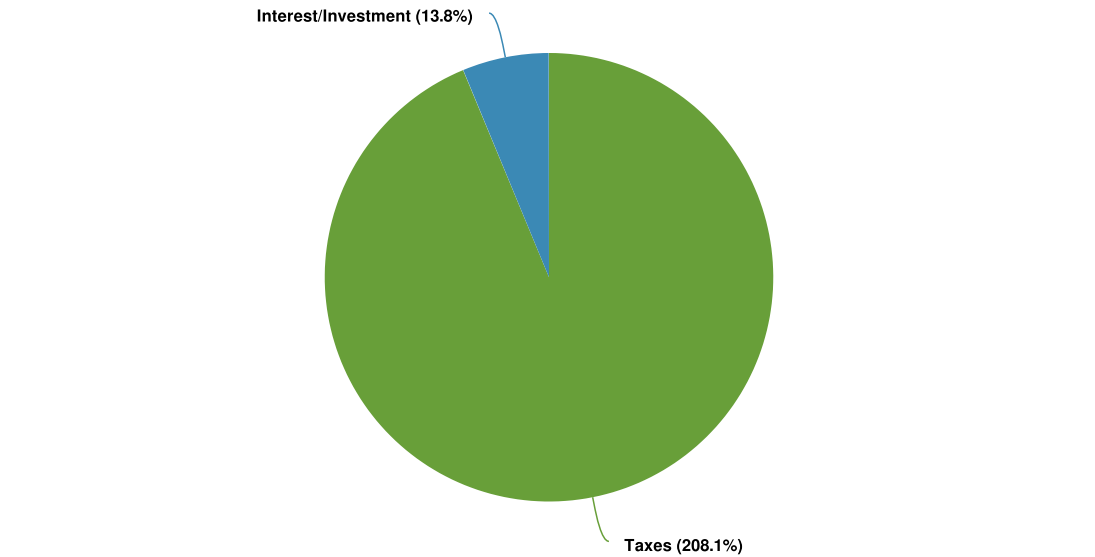


## Street Improvement Fund Comprehensive Summary

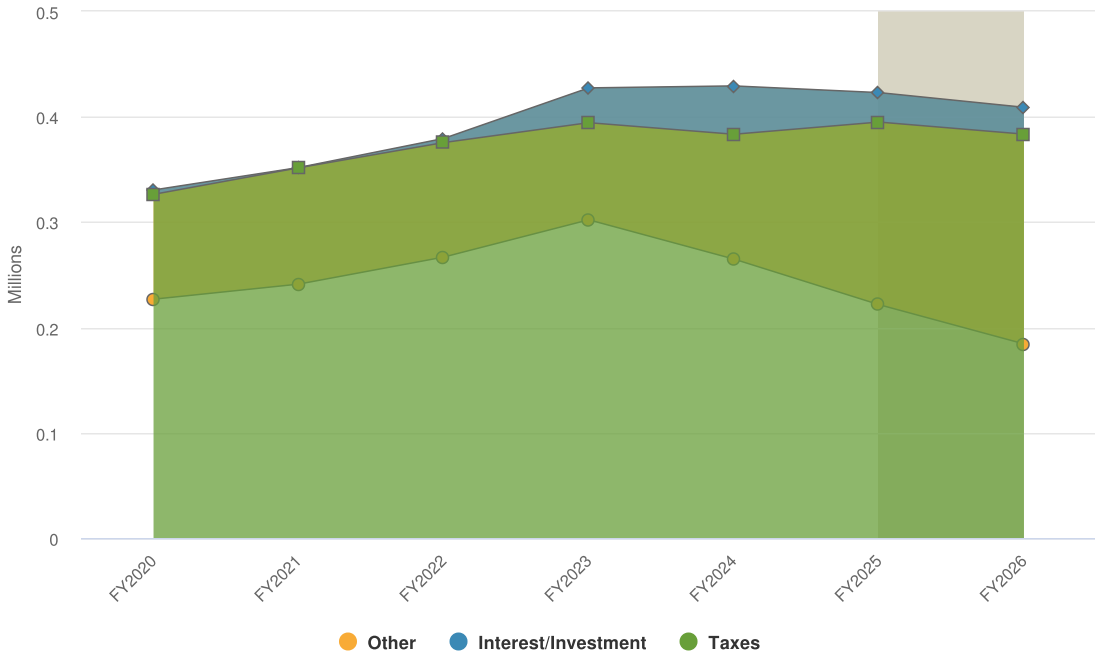
Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted
Beginning Fund Balance:	N/A	N/A	N/A	N/A	N/A
Revenues					
Taxes	\$394,421	\$383,427	\$395,009	\$370,346	\$383,542
Interest/Investment	\$33,038	\$45,917	\$28,000	\$39,374	\$25,516
Other	-\$125,268	-\$164,434	-\$201,372	-\$201,372	-\$224,722
Total Revenues:	\$302,190	\$264,910	\$221,637	\$208,348	\$184,336
Expenditures					
Supplies / Maintenance	\$34,593	\$13,097	\$203,500	\$451,821	\$351,230
Capital Outlay	\$31,654	\$105,154	\$57,000	\$6,110	\$57,300
Total Expenditures:	\$66,247	\$118,252	\$260,500	\$457,931	\$408,530
Total Revenues Less Expenditures:	\$235,944	\$146,659	-\$38,863	-\$249,583	-\$224,194
Ending Fund Balance:	N/A	N/A	N/A	N/A	N/A

# Revenues by Source

Projected 2026 Revenues by Source



Budgeted and Historical 2026 Revenues by Source



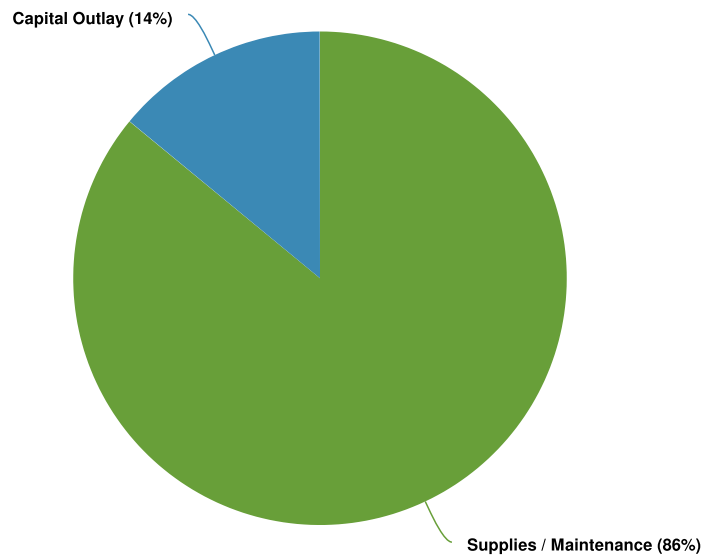
Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (% Change)
Revenue Source						

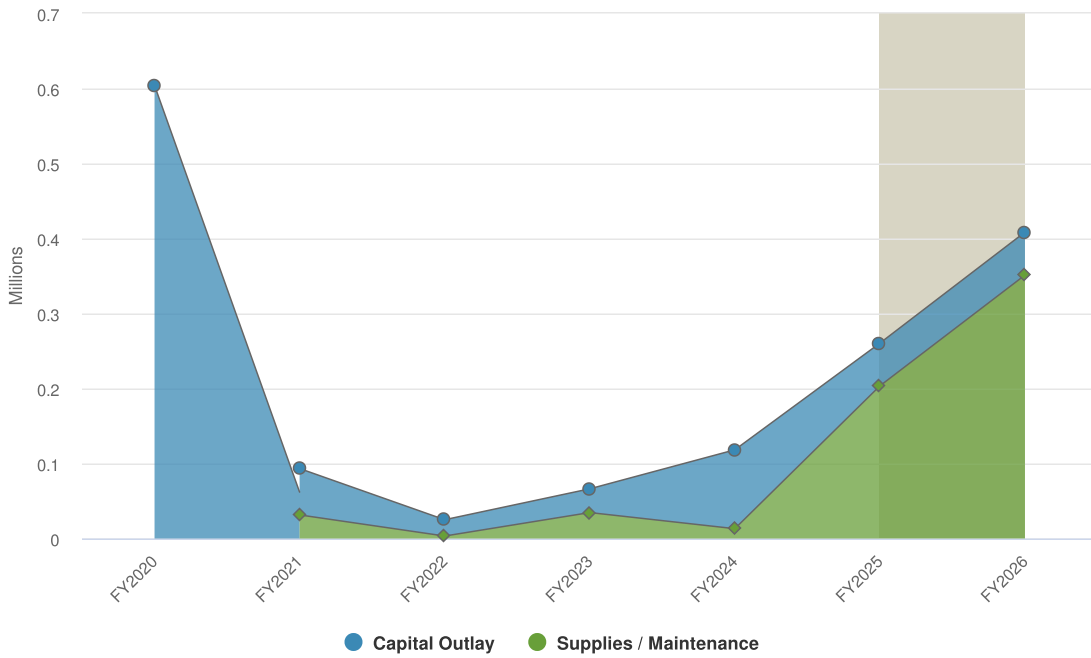
Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (% Change)
Taxes	\$394,421	\$383,427	\$395,009	\$370,346	\$383,542	-2.9%
Interest/Investment	\$33,038	\$45,917	\$28,000	\$39,374	\$25,516	-8.9%
Other	-\$125,268	-\$164,434	-\$201,372	-\$201,372	-\$224,722	11.6%
<b>Total Revenue Source:</b>	<b>\$302,190</b>	<b>\$264,910</b>	<b>\$221,637</b>	<b>\$208,348</b>	<b>\$184,336</b>	<b>-16.8%</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



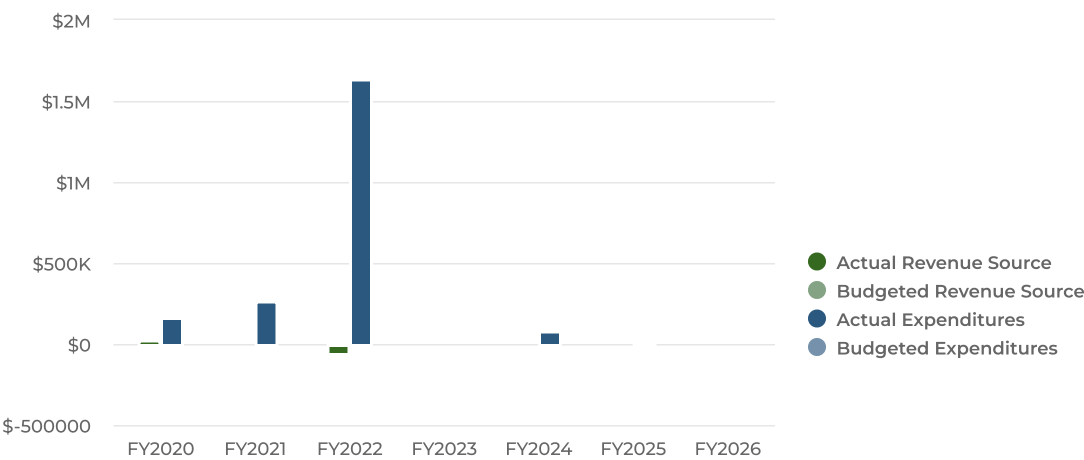
Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (% Change)
<b>Expense Objects</b>						
<b>Supplies / Maintenance</b>						
VARIOUS STREET PROJECTS	\$34,593	\$13,097	\$200,000	\$447,782	\$347,084	73.5%
STREET SWEEPING	\$0	\$0	\$3,500	\$3,500	\$3,500	0%
TRAFFIC CONTROL SUPPLIES	\$0	\$0	\$0	\$539	\$646	N/A
<b>Total Supplies / Maintenance:</b>	<b>\$34,593</b>	<b>\$13,097</b>	<b>\$203,500</b>	<b>\$451,821</b>	<b>\$351,230</b>	<b>72.6%</b>
<b>Capital Outlay</b>						
ROW MAINTENANCE	\$5,600	\$6,720	\$7,000	\$6,110	\$7,300	4.3%
PAVEMENT MARKING	\$0	\$58,229	\$50,000	\$0	\$50,000	0%
LED TRAFFIC SIGNAGE	\$26,054	\$40,205	\$0	\$0	\$0	0%
<b>Total Capital Outlay:</b>	<b>\$31,654</b>	<b>\$105,154</b>	<b>\$57,000</b>	<b>\$6,110</b>	<b>\$57,300</b>	<b>0.5%</b>
<b>Total Expense Objects:</b>	<b>\$66,247</b>	<b>\$118,252</b>	<b>\$260,500</b>	<b>\$457,931</b>	<b>\$408,530</b>	<b>56.8%</b>

# 2019 C.O. Projects Fund

## Summary

The Town of Pantego is projecting \$0 of revenue in FY2026, which represents a 0% increase over the prior year. Budgeted expenditures are projected to decrease by 100% or \$15K to \$0 in FY2026.



## 2019 C.O. Projects Fund Comprehensive Summary

Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted
Beginning Fund Balance:	N/A	N/A	N/A	N/A	N/A
Revenues					
Interest/Investment	\$2,178	\$2,539	\$0	\$455	\$0
Total Revenues:	\$2,178	\$2,539	\$0	\$455	\$0
Expenditures					
Capital Outlay	\$0	\$80,717	\$15,000	\$23,616	\$0
Total Expenditures:	\$0	\$80,717	\$15,000	\$23,616	\$0
Total Revenues Less Expenditures:	\$2,178	-\$78,178	-\$15,000	-\$23,161	\$0
Ending Fund Balance:	N/A	N/A	N/A	N/A	N/A

## Expenditures by Expense Type

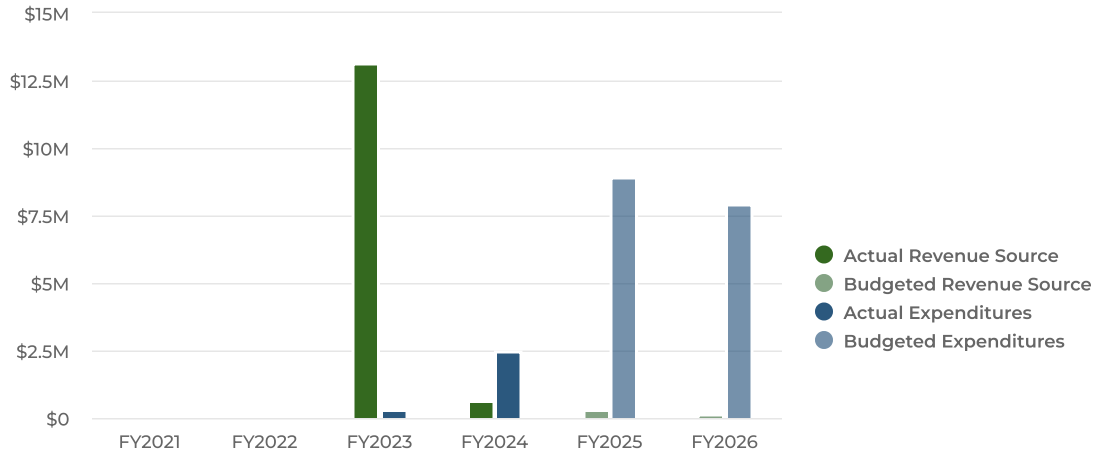
Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (% Change)
Expense Objects						
Capital Outlay						

Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (% Change)
ASSET PURCHASE	\$0	\$80,717	\$15,000	\$23,616	\$0	-100%
Total Capital Outlay:	\$0	\$80,717	\$15,000	\$23,616	\$0	-100%
Total Expense Objects:	\$0	\$80,717	\$15,000	\$23,616	\$0	-100%

## 2023 C.O. Projects Fund

### Summary

The Town of Pantego is projecting \$160K of revenue in FY2026, which represents a 55.6% decrease over the prior year. Budgeted expenditures are projected to decrease by 11.4% or \$1.02M to \$7.93M in FY2026.



### 2023 C.O. Projects Fund Comprehensive Summary

Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted
Beginning Fund Balance:	N/A	N/A	N/A	N/A	N/A
<b>Revenues</b>					
Interest/Investment	\$191,179	\$678,784	\$360,000	\$456,550	\$160,000
Other	\$13,000,000	\$0	\$0	\$0	\$0
<b>Total Revenues:</b>	<b>\$13,191,179</b>	<b>\$678,784</b>	<b>\$360,000</b>	<b>\$456,550</b>	<b>\$160,000</b>
<b>Expenditures</b>					
Capital Outlay	\$349,174	\$2,513,783	\$8,945,507	\$1,441,549	\$7,925,573
<b>Total Expenditures:</b>	<b>\$349,174</b>	<b>\$2,513,783</b>	<b>\$8,945,507</b>	<b>\$1,441,549</b>	<b>\$7,925,573</b>
<b>Total Revenues Less Expenditures:</b>	<b>\$12,842,005</b>	<b>-\$1,835,000</b>	<b>-\$8,585,507</b>	<b>-\$984,999</b>	<b>-\$7,765,573</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>

### Expenditures by Expense Type

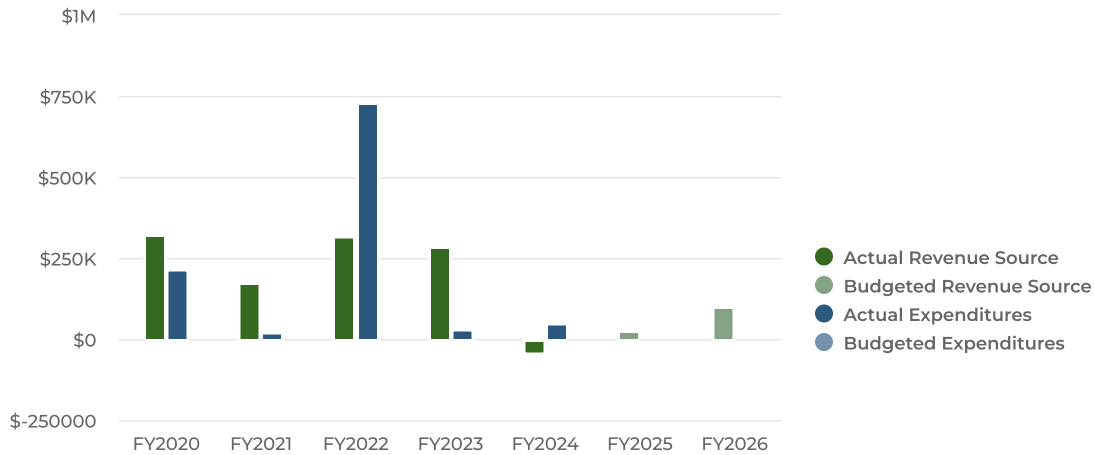
Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (% Change)
Expense Objects						

Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (% Change)
<b>Capital Outlay</b>						
KIMLEY-HORN ENGINEERING	\$26,684	\$150,442	\$263,406	\$411,170	\$367,886	39.7%
ASSET PURCHASE	\$322,490	\$593	\$0	\$0	\$0	0%
ARROWHEAD W&S PIPE BURST	\$0	\$233,814	\$300,000	\$185,674	\$0	-100%
NEWSOME W&S PIPE BURST	\$0	\$583,445	\$300,000	\$320,291	\$0	-100%
GENERATOR AND ATS	\$0	\$0	\$500,000	\$0	\$500,000	0%
NEW TRINITY WATER WELL	\$0	\$1,700	\$2,275,000	\$1,855	\$2,273,145	-0.1%
BOOSTER PUMP STN TRINITY	\$0	\$0	\$1,075,000	\$0	\$1,075,000	0%
RO SYSTEM 303 AND LANE	\$0	\$1,543,789	\$1,932,101	\$522,559	\$1,409,542	-27%
NEW WATER STORAGE TANK	\$0	\$0	\$2,300,000	\$0	\$2,300,000	0%
<b>Total Capital Outlay:</b>	<b>\$349,174</b>	<b>\$2,513,783</b>	<b>\$8,945,507</b>	<b>\$1,441,549</b>	<b>\$7,925,573</b>	<b>-11.4%</b>
<b>Total Expense Objects:</b>	<b>\$349,174</b>	<b>\$2,513,783</b>	<b>\$8,945,507</b>	<b>\$1,441,549</b>	<b>\$7,925,573</b>	<b>-11.4%</b>

# Water & Sewer Infrastructure Fund

## Summary

The Town of Pantego is projecting \$102.99K of revenue in FY2026, which represents a 276.3% increase over the prior year. Budgeted expenditures are projected to increase by 0% or \$0 to \$0 in FY2026.

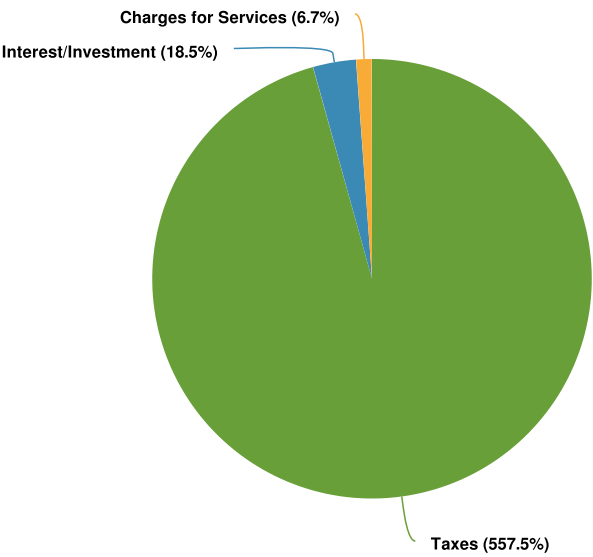


## Water & Sewer Infrastructure Fund Comprehensive Summary

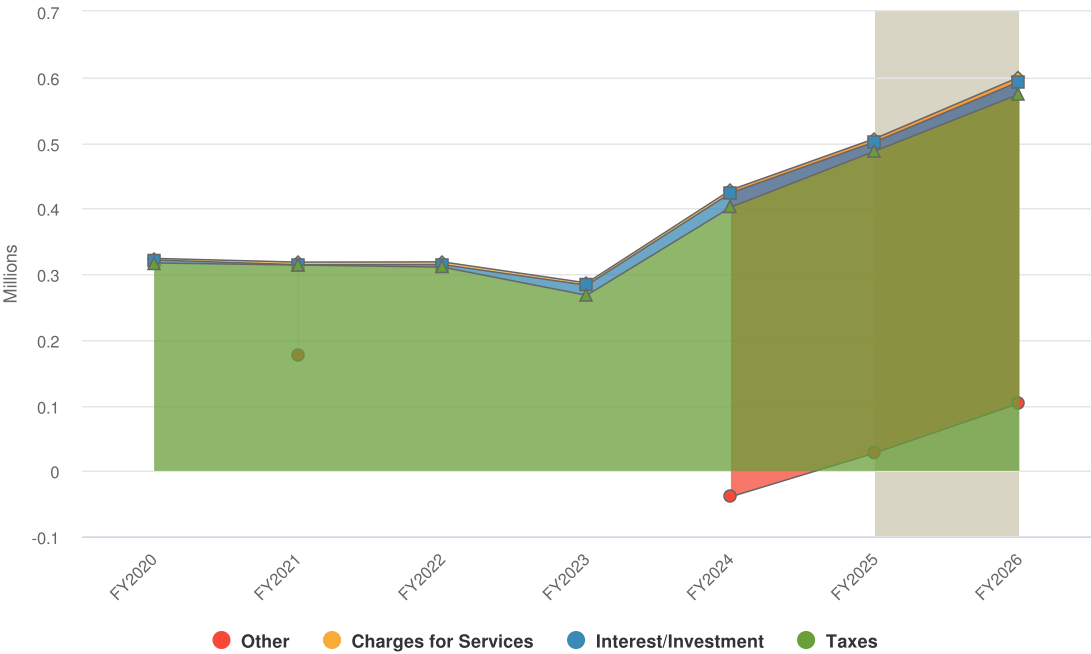
Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted
Beginning Fund Balance:	N/A	N/A	N/A	N/A	N/A
<b>Revenues</b>					
Taxes	\$267,564	\$401,937	\$487,500	\$507,500	\$574,162
Charges for Services	\$3,543	\$4,529	\$5,100	\$6,989	\$6,926
Interest/Investment	\$15,309	\$21,813	\$14,000	\$23,716	\$19,012
Other	\$0	-\$467,660	-\$479,231	-\$479,267	-\$497,107
<b>Total Revenues:</b>	<b>\$286,416</b>	<b>-\$39,382</b>	<b>\$27,369</b>	<b>\$58,938</b>	<b>\$102,993</b>
<b>Expenditures</b>					
Capital Outlay	\$32,649	\$51,450	\$0	\$27,834	\$0
<b>Total Expenditures:</b>	<b>\$32,649</b>	<b>\$51,450</b>	<b>\$0</b>	<b>\$27,834</b>	<b>\$0</b>
<b>Total Revenues Less Expenditures:</b>	<b>\$253,767</b>	<b>-\$90,832</b>	<b>\$27,369</b>	<b>\$31,104</b>	<b>\$102,993</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

Projected 2026 Revenues by Source



Budgeted and Historical 2026 Revenues by Source



Grey background indicates budgeted figures.

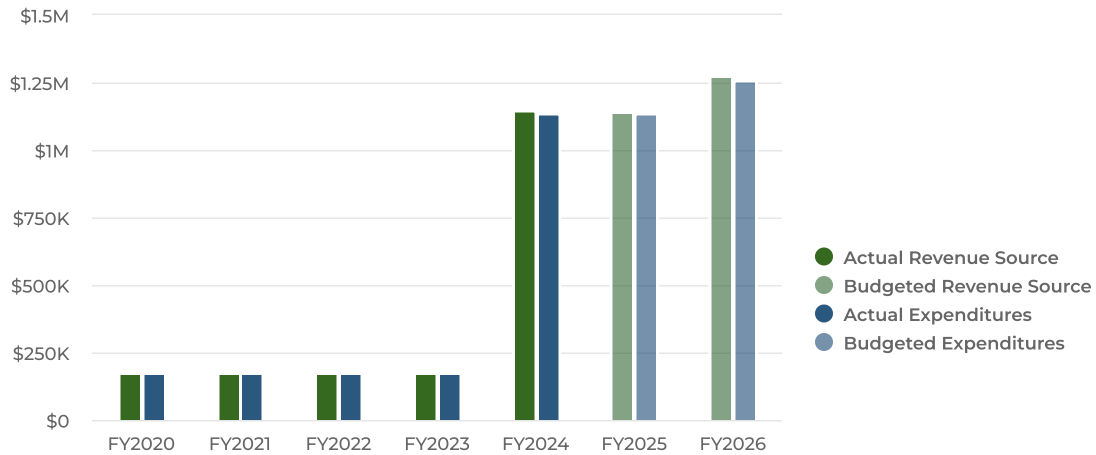
Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (% Change)
Revenue Source						

Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (% Change)
Taxes	\$267,564	\$401,937	\$487,500	\$507,500	\$574,162	17.8%
Charges for Services	\$3,543	\$4,529	\$5,100	\$6,989	\$6,926	35.8%
Interest/Investment	\$15,309	\$21,813	\$14,000	\$23,716	\$19,012	35.8%
Other	\$0	-\$467,660	-\$479,231	-\$479,267	-\$497,107	3.7%
<b>Total Revenue Source:</b>	<b>\$286,416</b>	<b>-\$39,382</b>	<b>\$27,369</b>	<b>\$58,938</b>	<b>\$102,993</b>	<b>276.3%</b>

# Debt Service Fund

## Summary

The Town of Pantego is projecting \$1.28M of revenue in FY2026, which represents a 11.6% increase over the prior year. Budgeted expenditures are projected to increase by 11.1% or \$126.62K to \$1.26M in FY2026.

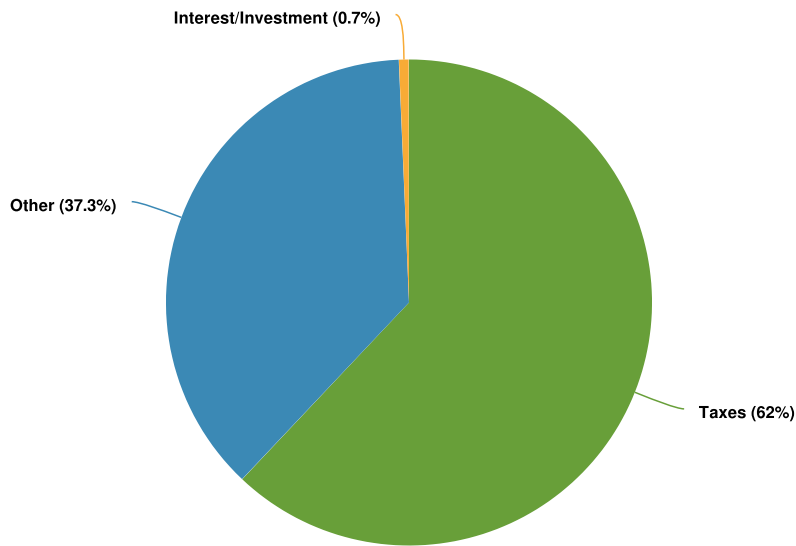


## Debt Service Fund Comprehensive Summary

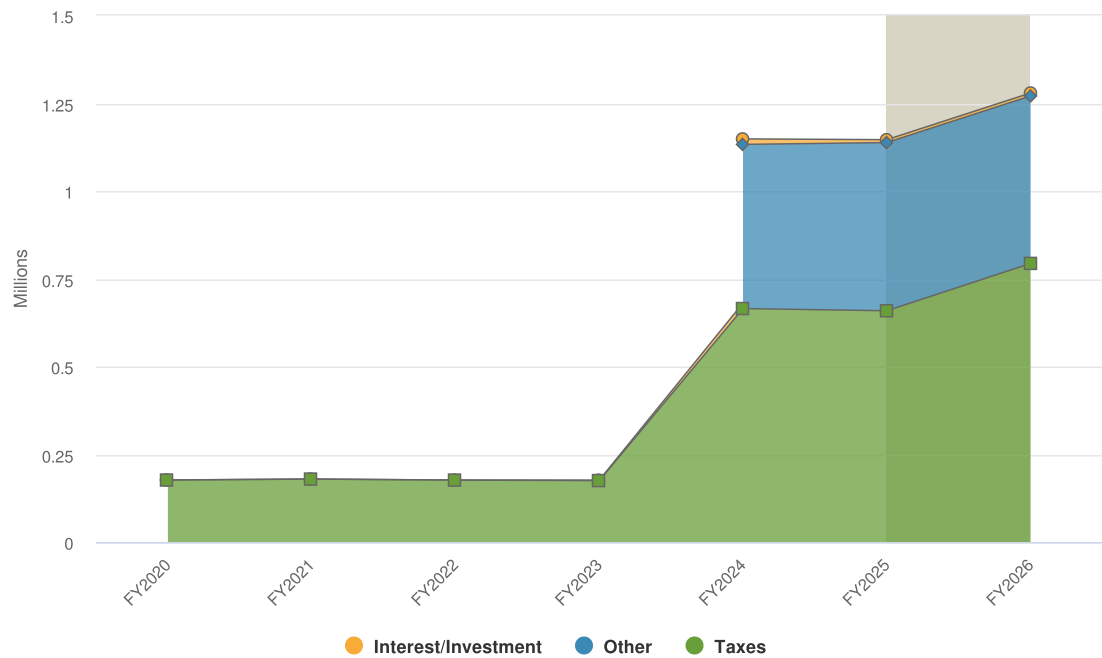
Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted
Beginning Fund Balance:	N/A	N/A	N/A	N/A	N/A
<b>Revenues</b>					
Taxes	\$174,947	\$665,138	\$658,791	\$644,719	\$793,728
Interest/Investment	\$1,327	\$15,662	\$8,250	\$12,074	\$8,452
Other	\$0	\$467,660	\$479,231	\$479,231	\$477,107
<b>Total Revenues:</b>	<b>\$176,274</b>	<b>\$1,148,459</b>	<b>\$1,146,272</b>	<b>\$1,136,024</b>	<b>\$1,279,287</b>
<b>Expenditures</b>					
Debt Service	\$177,375	\$1,136,882	\$1,136,463	\$1,134,313	\$1,263,078
<b>Total Expenditures:</b>	<b>\$177,375</b>	<b>\$1,136,882</b>	<b>\$1,136,463</b>	<b>\$1,134,313</b>	<b>\$1,263,078</b>
<b>Total Revenues Less Expenditures:</b>	<b>-\$1,101</b>	<b>\$11,577</b>	<b>\$9,809</b>	<b>\$1,711</b>	<b>\$16,209</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

Projected 2026 Revenues by Source



Budgeted and Historical 2026 Revenues by Source



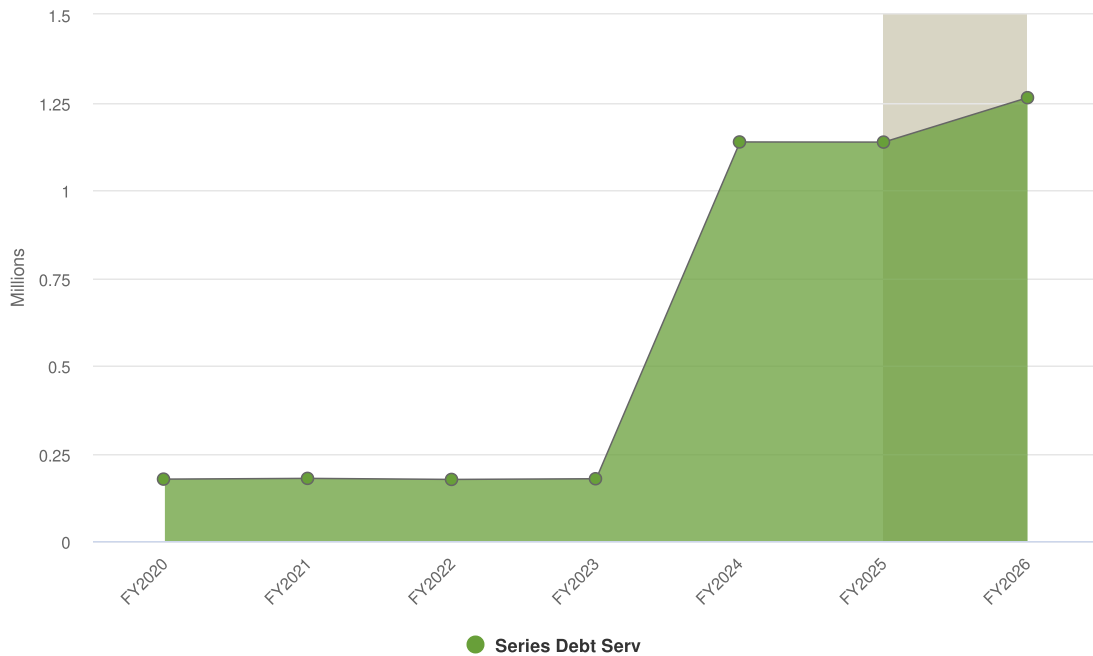
Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (% Change)
Revenue Source						

Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (% Change)
Taxes	\$174,947	\$665,138	\$658,791	\$644,719	\$793,728	20.5%
Interest/Investment	\$1,327	\$15,662	\$8,250	\$12,074	\$8,452	2.4%
Other	\$0	\$467,660	\$479,231	\$479,231	\$477,107	-0.4%
<b>Total Revenue Source:</b>	<b>\$176,274</b>	<b>\$1,148,459</b>	<b>\$1,146,272</b>	<b>\$1,136,024</b>	<b>\$1,279,287</b>	<b>11.6%</b>

## Expenditures by Fund

### Budgeted and Historical 2026 Expenditures by Fund



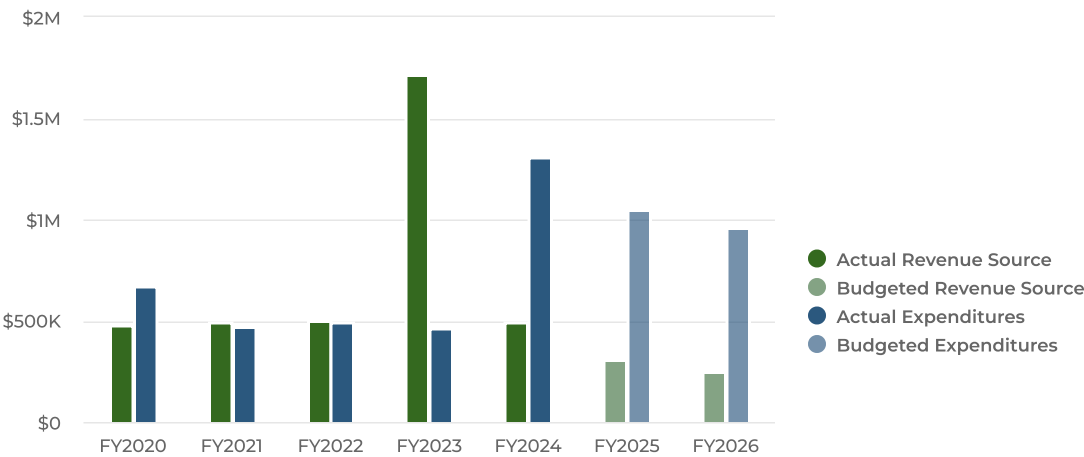
Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (% Change)
Series Debt Serv	\$177,375	\$1,136,882	\$1,136,463	\$1,134,313	\$1,263,078	11.1%
<b>Total Series Debt Serv:</b>	<b>\$177,375</b>	<b>\$1,136,882</b>	<b>\$1,136,463</b>	<b>\$1,134,313</b>	<b>\$1,263,078</b>	<b>11.1%</b>

# Pantego Economic Development Corporation

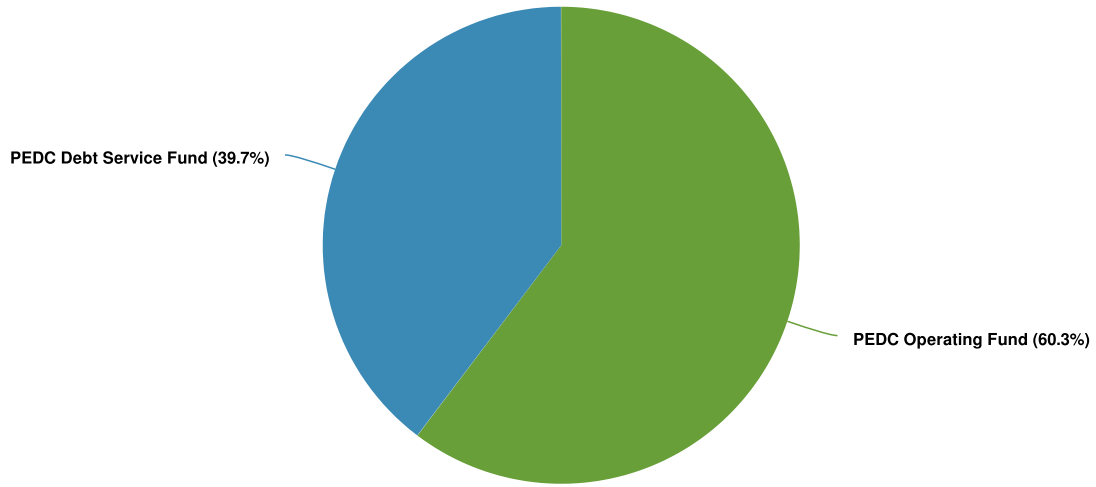
## Summary

The Town of Pantego is projecting \$248.98K of revenue in FY2026, which represents a 20.3% decrease over the prior year. Budgeted expenditures are projected to decrease by 8.2% or \$86.79K to \$965.5K in FY2026.

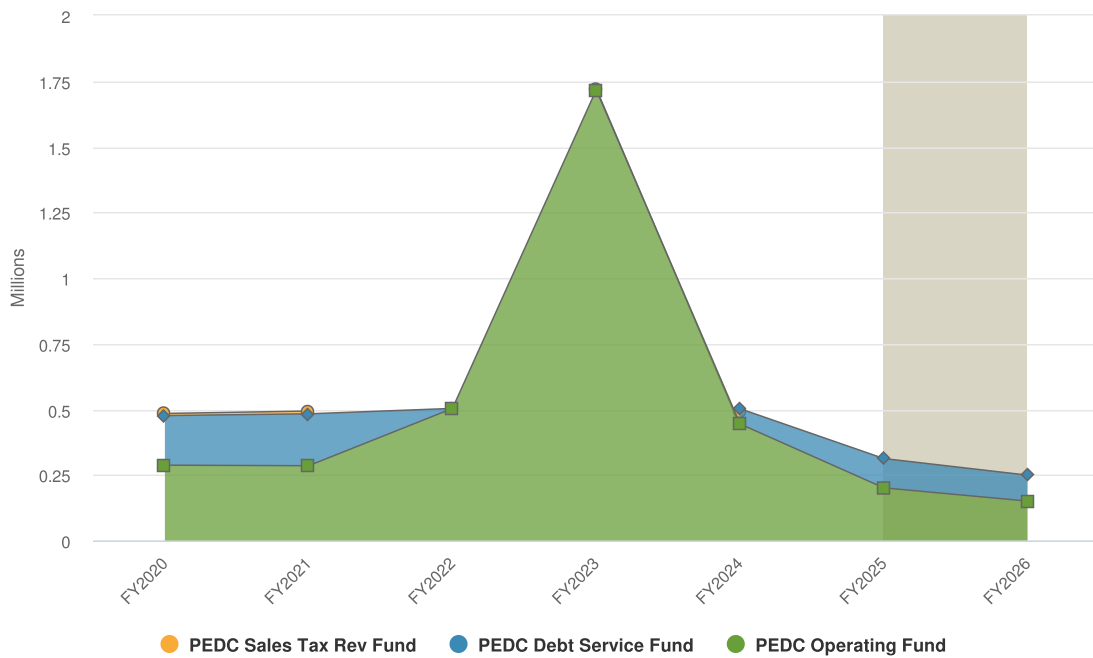


# Revenue by Fund

## 2026 Revenue by Fund



## Budgeted and Historical 2026 Revenue by Fund

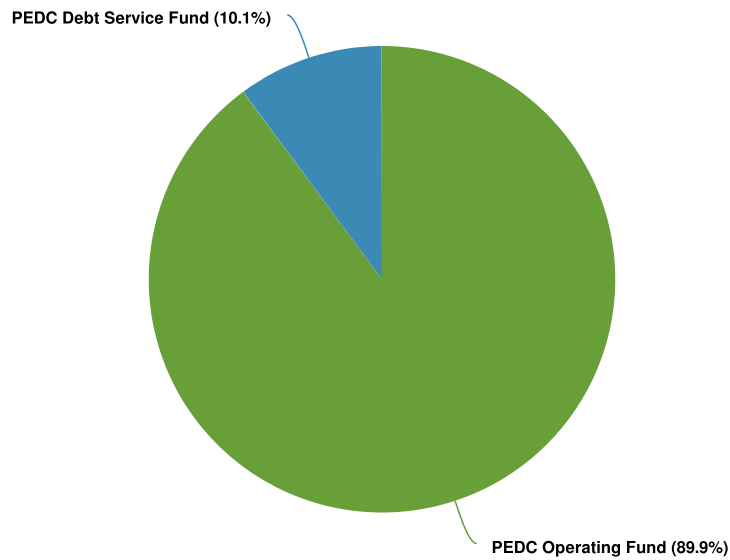


Grey background indicates budgeted figures.

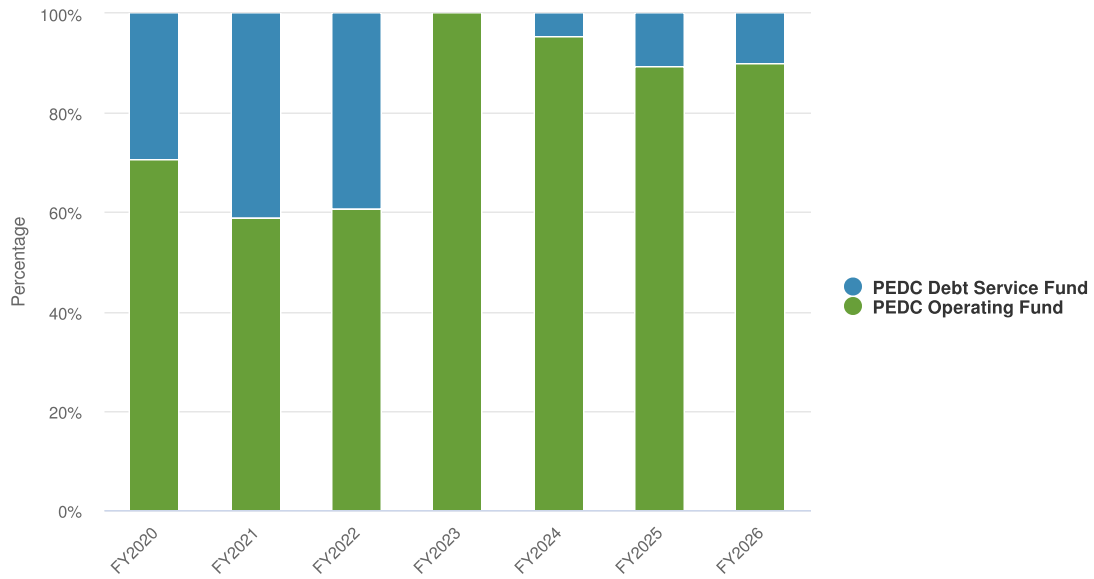
Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (% Change)
PEDC Debt Service Fund	\$0	\$58,097	\$111,686	\$101,393	\$98,788	-11.5%
PEDC Operating Fund	\$1,716,820	\$443,988	\$200,570	\$166,660	\$150,191	-25.1%
PEDC Sales Tax Rev Fund	\$4,379	-\$7,930	\$0	\$0	\$0	0%
<b>Total:</b>	<b>\$1,721,199</b>	<b>\$494,156</b>	<b>\$312,256</b>	<b>\$268,053</b>	<b>\$248,979</b>	<b>-20.3%</b>

## Expenditures by Fund

### 2026 Expenditures by Fund



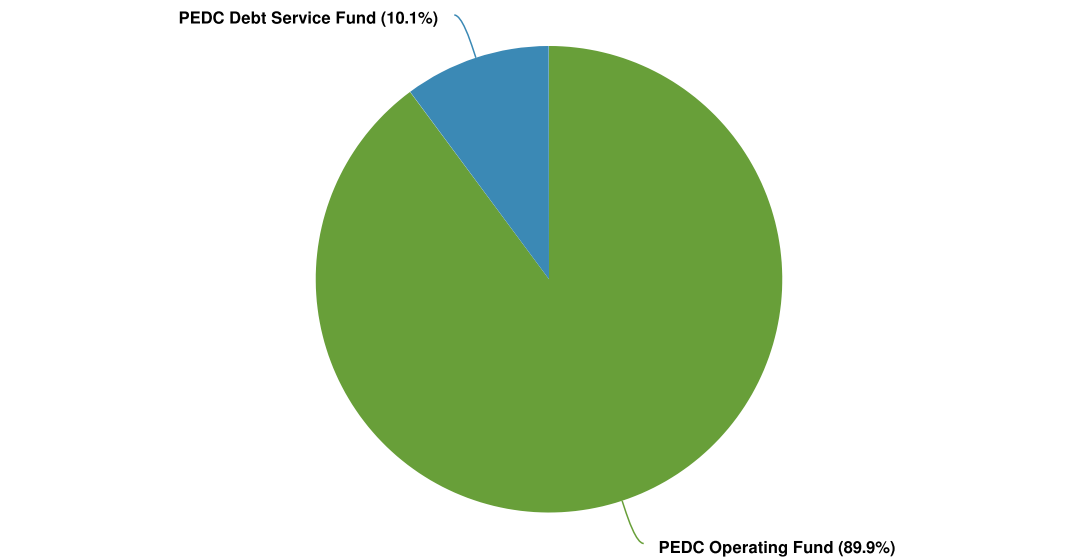
### Budgeted and Historical 2026 Expenditures by Fund



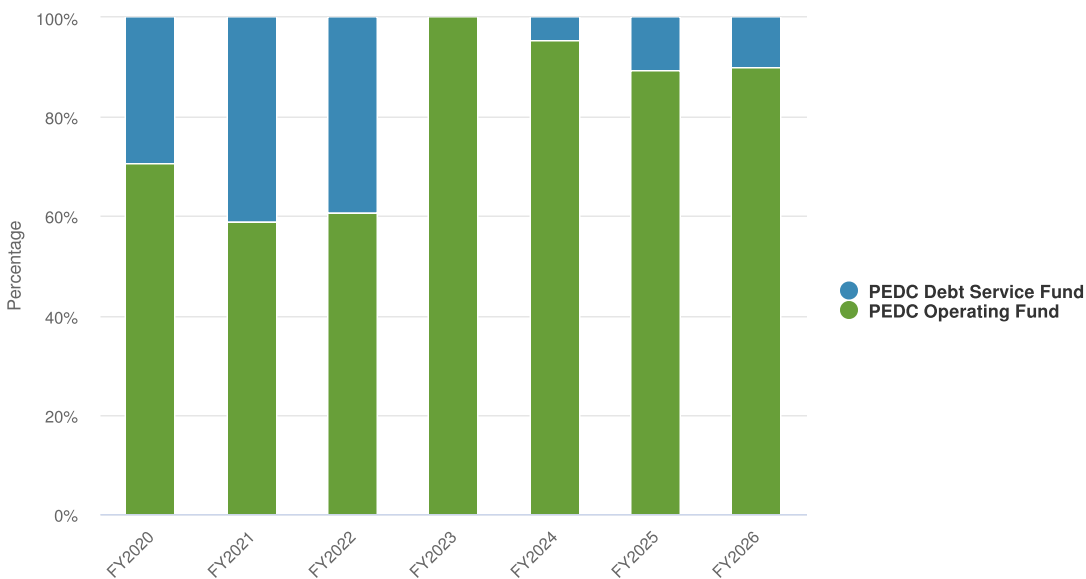
Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (% Change)
PEDC Debt Service Fund	\$0	\$58,097	\$110,488	\$99,587	\$97,988	-11.3%
PEDC Operating Fund	\$467,966	\$1,249,738	\$941,800	\$279,058	\$867,509	-7.9%
<b>Total:</b>	<b>\$467,966</b>	<b>\$1,307,835</b>	<b>\$1,052,288</b>	<b>\$378,645</b>	<b>\$965,497</b>	<b>-8.2%</b>

# Expenditures by Function

## Budgeted Expenditures by Function



## Budgeted and Historical Expenditures by Function

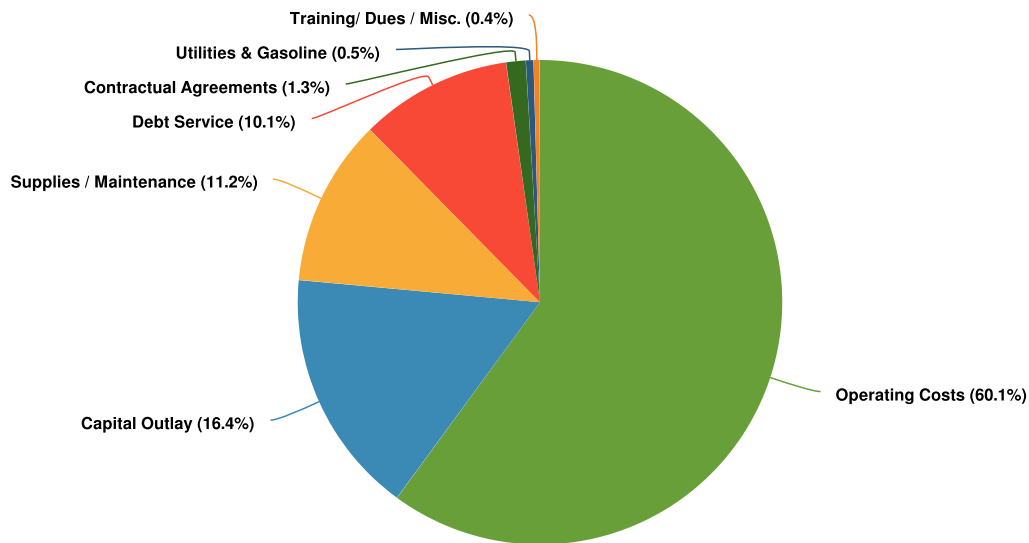


Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (% Change)
Expenditures						
PEDC Debt Service Fund	\$0	\$58,097	\$110,488	\$99,587	\$97,988	-11.3%

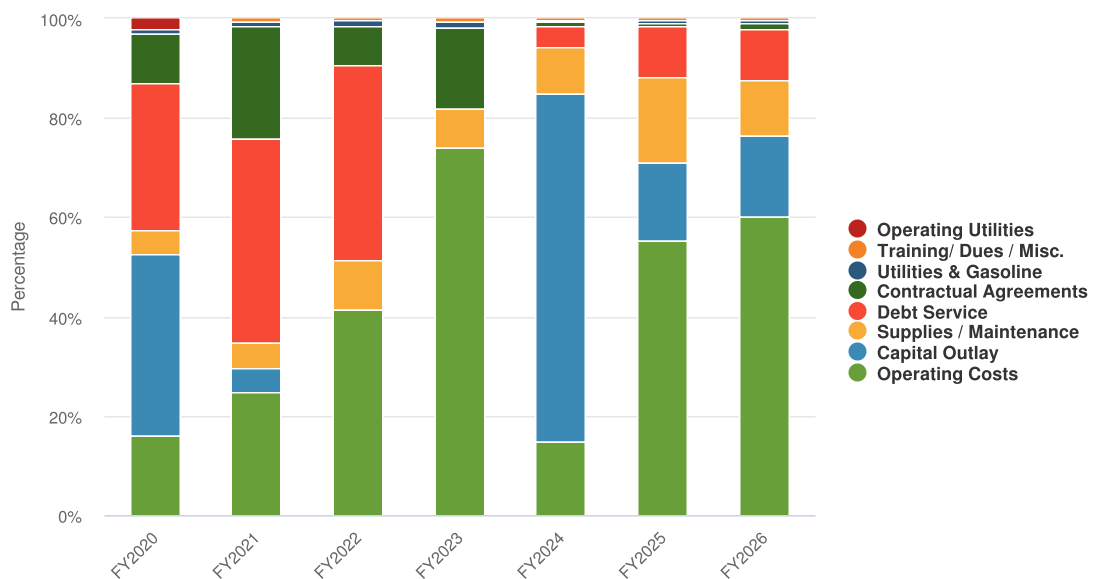
Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (% Change)
PEDC Operating Fund	\$467,966	\$1,249,738	\$941,800	\$279,058	\$867,509	-7.9%
<b>Total Expenditures:</b>	<b>\$467,966</b>	<b>\$1,307,835</b>	<b>\$1,052,288</b>	<b>\$378,645</b>	<b>\$965,497</b>	<b>-8.2%</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type

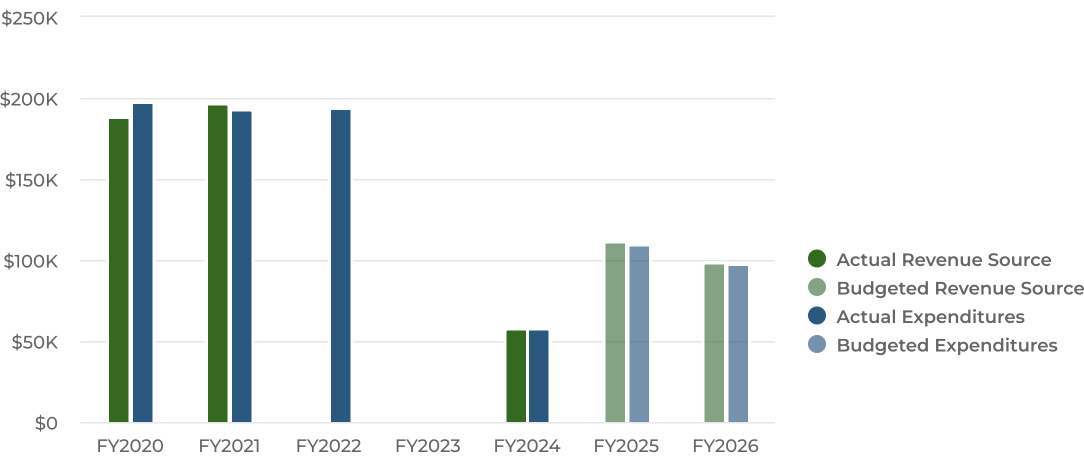


Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (% Change)
Expense Objects						
Contractual Agreements	\$75,895	\$11,137	\$6,500	\$12,000	\$12,500	92.3%
Supplies / Maintenance	\$37,868	\$121,098	\$181,210	\$95,781	\$107,662	-40.6%
Training/ Dues / Misc.	\$3,299	\$2,269	\$4,000	\$1,000	\$4,000	0%
Utilities & Gasoline	\$5,074	\$3,973	\$4,500	\$4,530	\$5,000	11.1%
Operating Costs	\$345,830	\$195,288	\$580,953	\$159,497	\$579,910	-0.2%
Debt Service	\$0	\$58,097	\$110,488	\$99,587	\$97,988	-11.3%
Capital Outlay	\$0	\$915,973	\$164,637	\$6,250	\$158,437	-3.8%
<b>Total Expense Objects:</b>	<b>\$467,966</b>	<b>\$1,307,835</b>	<b>\$1,052,288</b>	<b>\$378,645</b>	<b>\$965,497</b>	<b>-8.2%</b>

# PEDC Debt Service Fund

## Summary

The Town of Pantego is projecting \$98.79K of revenue in FY2026, which represents a 11.5% decrease over the prior year. Budgeted expenditures are projected to decrease by 11.3% or \$12.5K to \$97.99K in FY2026.

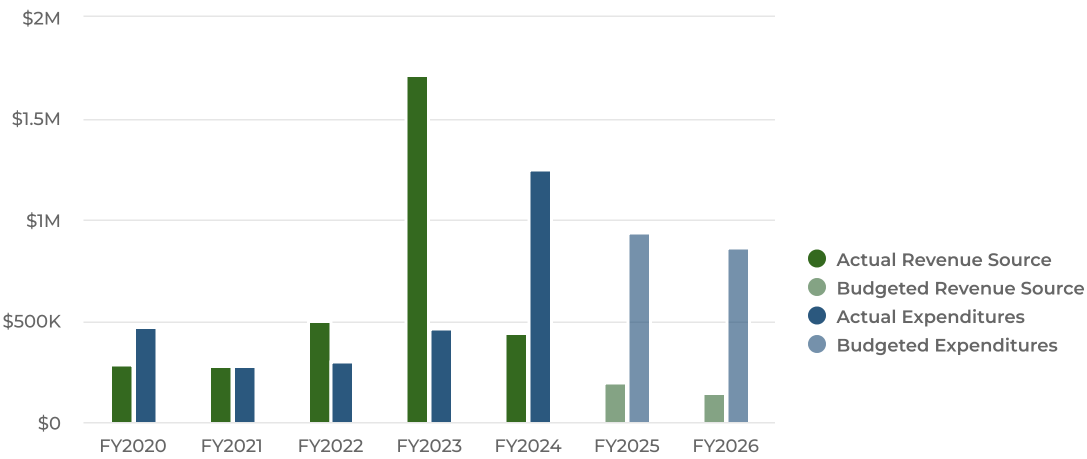


## PEDC Debt Service Fund Comprehensive Summary

Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted
Beginning Fund Balance:	N/A	N/A	N/A	N/A	N/A
Revenues					
Taxes	\$0	\$57,041	\$110,486	\$100,358	\$97,988
Interest/Investment	\$0	\$1,055	\$1,200	\$1,035	\$800
Total Revenues:	\$0	\$58,097	\$111,686	\$101,393	\$98,788
Expenditures					
Debt Service	\$0	\$58,097	\$110,488	\$99,587	\$97,988
Total Expenditures:	\$0	\$58,097	\$110,488	\$99,587	\$97,988
Total Revenues Less Expenditures:	\$0	\$0	\$1,198	\$1,806	\$800
Ending Fund Balance:	N/A	N/A	N/A	N/A	N/A

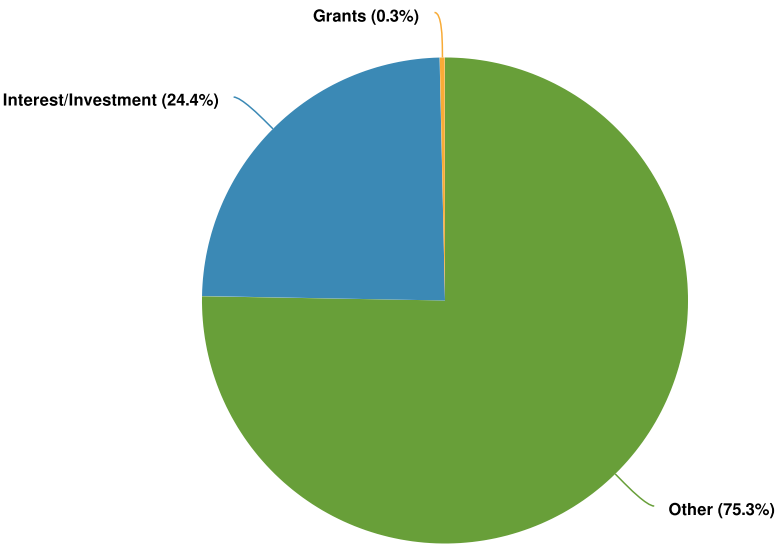
**Summary**

The Town of Pantego is projecting \$150.19K of revenue in FY2026, which represents a 25.1% decrease over the prior year. Budgeted expenditures are projected to decrease by 7.9% or \$74.29K to \$867.51K in FY2026.

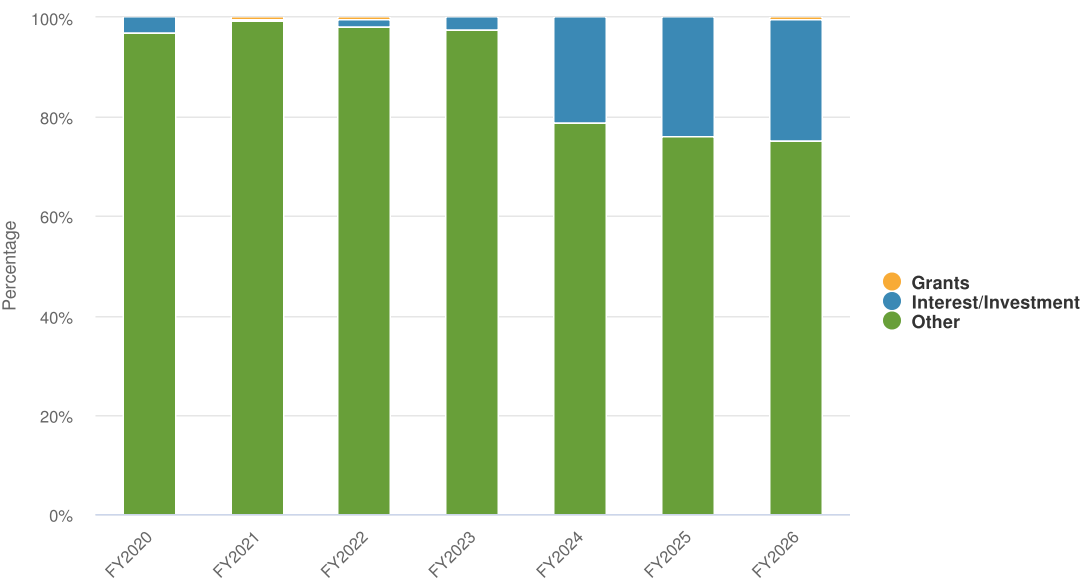


# Revenues by Source

Projected 2026 Revenues by Source



Budgeted and Historical 2026 Revenues by Source

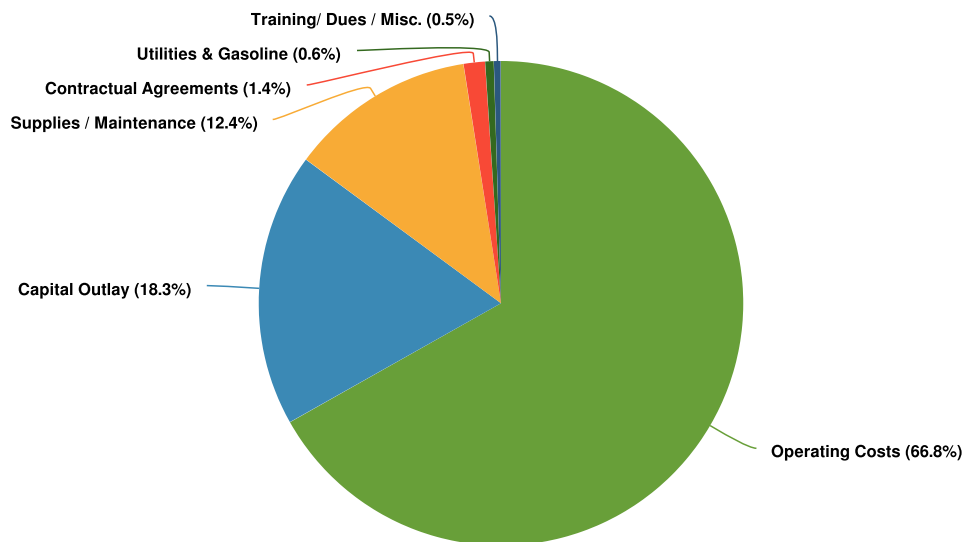


Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (% Change)
Revenue Source						
Interest/Investment						
INTEREST INCOME	\$40,351	\$93,315	\$48,000	\$55,646	\$36,600	-23.7%
Total Interest/Investment:	\$40,351	\$93,315	\$48,000	\$55,646	\$36,600	-23.7%

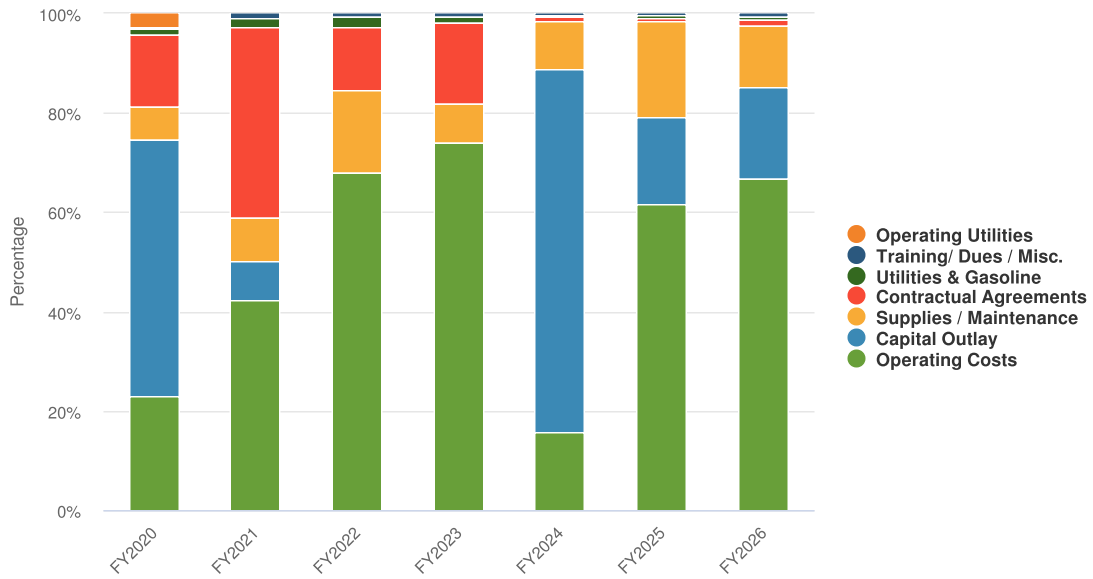
Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (% Change)
<b>Grants</b>						
OIL & GAS REVENUES	\$381	\$178	\$0	\$523	\$500	N/A
<b>Total Grants:</b>	<b>\$381</b>	<b>\$178</b>	<b>\$0</b>	<b>\$523</b>	<b>\$500</b>	<b>N/A</b>
<b>Other</b>						
OTHER REVENUE	\$4,522	\$3,630	\$3,000	\$0	\$0	-100%
OTHER REV - RECOV OF BAD DEBT	\$0	\$4,750	\$4,800	\$6,114	\$4,800	0%
TRANSFERS IN	\$1,990,166	\$717,743	\$679,532	\$639,139	\$669,096	-1.5%
TRANSFERS OUT	-\$318,600	-\$375,627	-\$534,762	-\$534,762	-\$560,805	4.9%
<b>Total Other:</b>	<b>\$1,676,088</b>	<b>\$350,496</b>	<b>\$152,570</b>	<b>\$110,491</b>	<b>\$113,091</b>	<b>-25.9%</b>
<b>Total Revenue Source:</b>	<b>\$1,716,820</b>	<b>\$443,988</b>	<b>\$200,570</b>	<b>\$166,660</b>	<b>\$150,191</b>	<b>-25.1%</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (% Change)
<b>Expense Objects</b>						
<b>Contractual Agreements</b>						
AUDITING CONTRACTUAL SERV	\$1,500	\$1,500	\$1,500	\$1,500	\$2,000	33.3%
CONTRACT SERVICES	\$74,395	\$9,637	\$5,000	\$10,500	\$10,500	110%
<b>Total Contractual Agreements:</b>	<b>\$75,895</b>	<b>\$11,137</b>	<b>\$6,500</b>	<b>\$12,000</b>	<b>\$12,500</b>	<b>92.3%</b>
<b>Supplies / Maintenance</b>						
POSTAGE SERVICE/MAINTENANCE	\$35	\$58	\$250	\$130	\$200	-20%
BLDG MAINT & REPAIR	\$16,735	\$28,111	\$44,000	\$44,580	\$40,000	-9.1%
SPLASHPAD MAINTENANCE	\$11,604	\$2,728	\$30,000	\$0	\$0	-100%
VOLLEYBALL COURT MAINT.	\$0	\$0	\$2,500	\$0	\$0	-100%
LANDSCAPING & IMPROVEMENTS	\$9,494	\$12,161	\$10,000	\$11,073	\$13,000	30%
MARQUEE SIGNAGE	\$0	\$78,040	\$94,460	\$39,998	\$54,462	-42.3%
<b>Total Supplies / Maintenance:</b>	<b>\$37,868</b>	<b>\$121,098</b>	<b>\$181,210</b>	<b>\$95,781</b>	<b>\$107,662</b>	<b>-40.6%</b>
<b>Training/ Dues / Misc.</b>						
MISCELLANEOUS	\$3,299	\$2,269	\$4,000	\$1,000	\$4,000	0%
<b>Total Training/ Dues / Misc.:</b>	<b>\$3,299</b>	<b>\$2,269</b>	<b>\$4,000</b>	<b>\$1,000</b>	<b>\$4,000</b>	<b>0%</b>
<b>Utilities &amp; Gasoline</b>						
NATURAL GAS & ELECTRICITY	\$5,074	\$3,973	\$4,500	\$4,530	\$5,000	11.1%
<b>Total Utilities &amp; Gasoline:</b>	<b>\$5,074</b>	<b>\$3,973</b>	<b>\$4,500</b>	<b>\$4,530</b>	<b>\$5,000</b>	<b>11.1%</b>

Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (% Change)
<b>Operating Costs</b>						
MARKETING/ADVERTISING	\$21,016	\$64,581	\$67,953	\$35,000	\$66,910	-1.5%
ARLINGTON CHAMBER OF COMMERCE	\$12,000	\$6,000	\$12,000	\$18,000	\$12,000	0%
COMMERCIAL REVITALIZATION	\$36,502	\$8,994	\$50,000	\$35,000	\$50,000	0%
STATUE MAINT/AGREEMENT	\$0	\$0	\$6,000	\$0	\$6,000	0%
SPRINKLER SYSTEM MAINT.	\$258	\$0	\$0	\$0	\$0	0%
PARK ROW CORRIDOR IMP & PROMO	\$109,941	\$108,059	\$380,000	\$57,065	\$380,000	0%
303 CORRIDOR IMPROVEMENTS	\$75,579	\$0	\$50,000	\$0	\$50,000	0%
BICENTENNIAL PARK	\$75,323	\$0	\$0	\$0	\$0	0%
SEASONAL DECORATIONS	\$15,212	\$7,654	\$15,000	\$14,432	\$15,000	0%
<b>Total Operating Costs:</b>	<b>\$345,830</b>	<b>\$195,288</b>	<b>\$580,953</b>	<b>\$159,497</b>	<b>\$579,910</b>	<b>-0.2%</b>
<b>Capital Outlay</b>						
TRAINING / TRAVEL	\$0	\$0	\$1,500	\$550	\$1,000	-33.3%
PEDC 2023 BOND PARK PROJECTS	\$0	\$915,973	\$163,137	\$5,700	\$157,437	-3.5%
<b>Total Capital Outlay:</b>	<b>\$0</b>	<b>\$915,973</b>	<b>\$164,637</b>	<b>\$6,250</b>	<b>\$158,437</b>	<b>-3.8%</b>
<b>Total Expense Objects:</b>	<b>\$467,966</b>	<b>\$1,249,738</b>	<b>\$941,800</b>	<b>\$279,058</b>	<b>\$867,509</b>	<b>-7.9%</b>

**PEDC Sales Tax Revenue Fund**

**PEDC Sales Tax Revenue Fund Comprehensive Summary**

Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted
Beginning Fund Balance:	N/A	N/A	N/A	N/A	N/A
Revenues					
Taxes	\$788,842	\$709,813	\$790,078	\$639,139	\$669,096
Other	-\$784,463	-\$717,743	-\$790,078	-\$639,139	-\$669,096
Total Revenues:	\$4,379	-\$7,930	\$0	\$0	\$0
Total Revenues Less Expenditures:	\$4,379	-\$7,930	\$0	\$0	\$0
Ending Fund Balance:	N/A	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.