



**ADOPTED
ANNUAL BUDGET**

For the Fiscal Year October 1, 2022 to September 30, 2023

**City of Wharton
120 East Caney
Wharton, Texas 77488
(979) 532-2491**

**Joseph R. Pace, City Manager
Joan Andel, CPA, Finance Director**

**CITY OF WHARTON, TEXAS
FISCAL YEAR 2022-2023
ADOPTED ANNUAL BUDGET**

This budget will raise more revenue from property taxes than last year’s budget by an amount of \$228,115, which is a 10.95 percent increase from last year’s budget. The property tax revenue to be raised from new property added to the tax roll this year is \$12,363.

City Council Record Vote

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

FOR: Tim Barker, Clifford Jackson, Steven Schneider, Terry Freese, Donald Mueller, Russell Machann, and Larry Pittman

AGAINST: None

PRESENT and not voting: None

ABSENT: None

Tax Rate	Adopted FY 2021-2022	Adopted FY 2022-2023
Property Tax Rate	0.41917	0.41761
No-New Revenue Tax Rate	0.41047	0.37763
No-New Revenue M&O Tax Rate	0.09972	0.09739
Voter-Approval Tax Rate	0.41917	0.41355
Debt Rate	0.31945	0.32022

The total amount of municipal debt obligation secured by property taxes for the City of Wharton is \$21,366,750.

CITY OF WHARTON

ANNUAL BUDGET

For Fiscal Year Ending September 30, 2023

Wharton, Texas City Council

Tim Barker

Clifford Jackson

Steven Schneider

Terry Freese

Donald Mueller

Russell Machann

Larry Pittman

Mayor

Councilmember, District 1

Councilmember, District 2

Councilmember, District 3

Councilmember, District 4

Councilmember, At Large District 5

Councilmember, At Large District 6

Proposed By:

Joseph R. Pace

City Manager

Prepared By:

Joan Andel, CPA

Finance Director

**City of Wharton
Principal Officials**

Wharton, Texas City Council

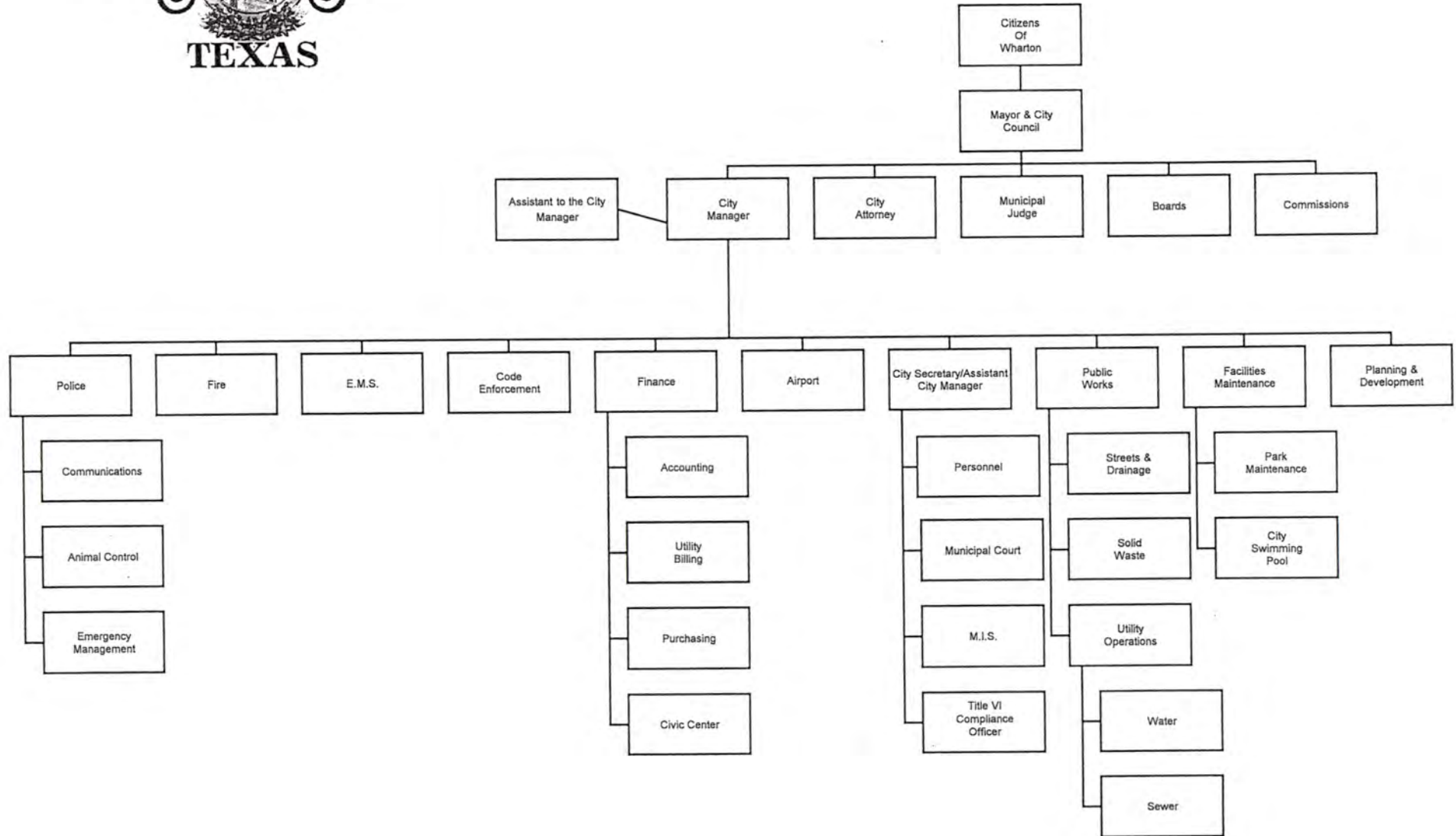
<u>Official</u>	<u>Elected Position</u>	<u>Term Expires</u>
Tim Barker	Mayor	May, 2024
Clifford Jackson	Councilmember, District 1	May, 2023
Steven Schneider	Councilmember, District 2	May, 2024
Terry Freese	Councilmember, District 3	May, 2023
Donald Mueller	Councilmember, District 4	May, 2024
Russell Machann	Councilmember, At Large District 5	May, 2023
Larry Pittman	Councilmember, At Large District 6	May, 2024

Department Heads & Key Positions

<u>Official</u>	<u>Staff Position</u>
Joseph R. Pace	City Manager
Paul Webb	City Attorney
Jared Cullar	City Judge
Joan Andel	Finance Director
Paula Favors	City Secretary
Terry Lynch	Police Chief
Anthony Abbott	Volunteer Fire Chief
Ronnie Bollom	Building Official
Anthony Arcidiacono	Public Works Director
Robert Baker	Facilities Maintenance Director
Makyla Monroe	Community Services Manager
Christy Gonzales	EMS Director
Ben Guanajuato	Emergency Management Coordinator
Dwayne Pospisal	Interim Airport Manager



Organizational Chart





City of Wharton

120 E. Caney Street • Wharton, Texas 77488
Phone (979) 532-2491 • Fax (979) 532-0181

September 26, 2022

Honorable Mayor and City Council
120 East Caney
Wharton, Texas 77488

Honorable Mayor and City Councilmembers:

Forwarded herewith in accordance with the City Charter is the Fiscal Year 2022-2023 Adopted Annual Budget. The FY2023 adopted budget maintains existing service levels and implements budget requests and priorities identified during the budget process with the City Council. The budget document is the result of considerable work by the City staff and the Mayor and City Council who provided the necessary input to balance the budget.

There were many challenges to overcome, but a voter approval property tax rate of \$0.41761 was used in preparing the adopted budget. The budget does include four (4) additional positions. The Adopted budget for the water and sewer utility fund does include an increase of ten (10) percent to utility services and a solid waste increase of seven (7) percent. The 2023 overall budget of \$20,308,608 is \$2,210,088 more than the 2021-2022 budget.

MAJOR INITIATIVES

The City's most important initiative continues to be to provide flood reduction improvements in the City. The United States Army Corp of Engineers (USACE), has secured funding for the construction phase of Phase I of the flood reduction project which is approximately \$127 million. The City has acquired all necessary real estate and the USACE has set a construction date time for the Spring of 2023 and at this time Phase II is currently being designed. The City will be responsible for all maintenance and costs associated with the levee for all future years and must plan accordingly in order to comply with USACE standards which will be in force.

Another major initiative within the City is the FM 1301 Extension and Overpass Project. The City has completed the final design of the overpass project. TxDOT and the City are working together on this project through an advance funding agreement. The City engaged IDCUS, Inc., an engineering firm to develop plans and specifications for this project. The City has made it's financial contribution in accordance with the advance funding agreement to TxDOT. TxDOT will be responsible for the construction phase of the project. It is anticipated that construction should begin November 2022.

The City is also in the process of constructing a new water plant that will insure the City's ability to maintain the Texas Commission on Environmental Quality's (TCEQ) requirements and the City's future growth. Funding of this project has been provided by a loan through the

USDA Rural Development agency. Construction of the water well plant is estimated to be completed in the last quarter of 2022. The City has also identified infrastructure improvements to the City’s utilities, street and airport departments.

Other initiatives include the continued efforts to improve housing, economic development, and infrastructure needs identified by the City Council. The City is actively pursuing other grant opportunities for both housing and infrastructure. The City will continue to work with developers willing to invest their capital in the City of Wharton.

The City currently has other ongoing projects funded through Federal and State funds which will keep the burden off of the local taxpayer.

FINANCIAL AND ECONOMIC OUTLOOK

For FY2023, the City’s financial outlook continues to remain steady, considering the financial impacts that the Coronavirus (COVID-19) has had on different sectors of the economy. Sales tax revenue remains comparable to FY2022 with building permits showing an increase as compared to FY2022, which is a good indicator of new development.

As part of the American Rescue Plan Act (ARPA), the City has received 100% of their allocated \$2,144,356.82 in funding as a non-entitlement entity. The funds are restricted for Covid-19 related expenses as well as water, wastewater and broadband infrastructure projects. The City staff is compiling a list of projects that will support these restrictions.

The City has also been awarded \$4,360,800 through Houston Galveston Area Council (HGAC) from the Texas Community Development Block Grant Mitigation (CDBG-MIT). At this time, the Method of Distribution (MOD) is still being determined. The City has submitted the required documentation to participate in this funding.

REVENUES

Adopted revenues for all funds total \$19,622,928 which does not include transfers since transfers do not meet the definition of revenue. The following table reflects budgeted revenues for the 2021-22 fiscal year with the 2022-23 budget for comparison:

Category	2021-22	2022-23	%
Ad Valorem	2,418,994	2,671,248	+10.43%
Sales Tax	1,537,000	1,644,389	+6.99%
Other Taxes	1,355,770	1,412,795	+4.21%
Licenses & Permits	232,107	482,107	+107.71%
Industrial District Payment	1,678,320	1,679,581	+0.75%
Fines & Forfeitures	269,750	236,834	-12.20%
Charges for Services	8,198,355	8,912,550	+8.71%
Intergovernmental	2,323,884	2,435,386	+4.80%

Miscellaneous	87,040	73,540	-15.51%
Fund Balance	<u>0</u>	<u>74,498</u>	<u>0%</u>
	18,098,520	19,622,928	8.42%

Overall, revenues increased by approximately 8.42%. This increase is due to many factors. The following summarizes the changes to overall revenues:

- Increase in Sales Tax of \$107,389.
- Increase in the Charges for Services of \$714,195
- Decrease in Miscellaneous of \$13,500
- Increase in Licenses & Permits of \$250,000
- Increase in Ad Valorem Taxes of \$252,254
- Decrease in Fines & Forfeitures of \$32,916

APPROPRIATIONS

Adopted appropriations for the year for all funds are \$20,308,608, not including transfers. The following table reflects appropriations for the 2021-22 fiscal year with the 2022-23 budget for comparison:

Category	2021-22	2022-23	%
Administration	1,143,495	1,244,751	+8.85%
Public Safety	6,328,418	6,628,137	+4.74%
Public Works	5,861,257	6,521,316	+11.26%
Community Services	631,241	643,059	+1.87%
Grant/Donations	95,692	258,053	+169.67%
Debt	2,793,014	3,736,940	+33.80%
Depreciation & Bad Debt	911,132	926,352	+1.67%
Capital Outlay & Improvements	<u>300,000</u>	<u>350,000</u>	<u>+16.67%</u>
Total	18,064,519	20,308,608	+12.42%

The adopted budget also includes a 13% contribution increase to the TML Multi-State Intergovernmental Employee Benefit Pool for employee medical insurance. The Flexible Spending contribution from the City is \$1,250 per year per full-time employee.

GENERAL FUND

Estimated revenues for the General Fund for the FY2023 are adopted at \$7,665,930 which are \$797,069 more than revenues budgeted for fiscal year 2022 and include transfers in of \$1,180,144. Overall, property tax revenues will increase with a voter approval tax rate being adopted at \$0.41761.

Appropriations for the year are adopted at \$7,665,930. In detail, the general government administration of the City provides administrative services to all departments and includes the Mayor & Council, City Manager, City Secretary, Legal and Professional Services, Municipal Court, Finance, Community Service, and Central Services.

Services are provided by the general government administration to Public Safety, Public Works, Community Services, Water and Sewer, Civic Center, Solid Waste, Emergency Medical Services, Airport and other operations, departments, functions and activities of the City. The General Administration budget of \$1,244,751 represents approximately 16.23% of the total budget.

The adopted appropriations for Public Safety is \$4,231,295. Public Safety is structured to include Police, Fire, Code Enforcement, Emergency Management, Animal Control, and Communications. Public Safety represents approximately 55.20% of the General Fund budget.

Public Works' appropriations are adopted at \$1,644,956. Public Works consists of Streets & Drainage, Garage, and Facilities Maintenance and is approximately 21.46% of the total General Fund budget.

Community Services is a department consisting of grant administration, recreation, and pool and is approximately 1.13% of the total General Fund budget at \$86,875.

Grant/Donations is a department consisting of grant monies received and donations approved by City Council for individual groups. The total of \$258,053.

Capital Outlay appropriations are adopted at \$200,000.

SPECIAL REVENUE FUNDS

The City budgets for three special revenue funds - the PEG fund, the Hotel/Motel Fund and the Seizure Fund.

The PEG (Public, Educational and Government access television) Fund is supported through a 1% franchise fee through the local cable provider. As mandated by State law, these funds can only be used on PEG facilities/capital costs. The total revenue is budgeted at \$3,500 while expenditures for facilities/capital cost also total \$3,500.

The Hotel/Motel is used to account for revenues generated from the City's 7% Hotel/Motel Occupancy tax and the related uses in compliance with the City Charter and expended in compliance with State Laws for the promotion of tourism and convention industry. The total revenue is budgeted at \$281,850. The expenditures also total \$281,850 with \$211,350 being transferred to the Civic Center operations, \$13,000 being transferred to the Rail Road Depot, \$52,000 being transferred to the Wharton Chamber of Commerce.

The Narcotics/Seizure Fund is used to account for the resources and uses of assets seized in illegal narcotics activities. The uses are limited to law enforcement activities and must be made in compliance with applicable state and federal regulations. The adopted budget includes total revenue of \$5,700 with expenditures for operations being \$5,700.

DEBT SERVICE

The Debt Service Fund includes \$2,681,303 of revenues, which is generated from \$1,795,623 of current ad valorem taxes, \$37,000 from delinquent taxes and penalties, \$10,000 from interest income, \$150,000 Wharton Economic Development, and \$698,680 Transfer-In from other funds. Appropriations total \$2,681,303 which include \$2,223,392 for principal, \$442,911 for interest payments and \$5,000 for service charges.

CAPITAL IMPROVEMENT FUND

The Capital Improvement Fund is funded from the Water/Sewer Fund which is used to fund street and drainage improvements. The adopted budget includes funding for street or drainage improvements for the 2022-2023 fiscal year in the amount of \$100,000.

ENTERPRISE FUNDS

There are five enterprise funds for the 2023 fiscal year. This reporting approach gives the Mayor and City Council and citizens a better view of financial operations for the water and sewer, solid waste, emergency medical services, civic center and airport operations.

The Water and Sewer Fund provides for the delivery, billing and collection of water and sewer services provided throughout the City. Revenues are projected at \$6,032,900. The Water and Sewer appropriations are \$3,194,011 which includes administrative costs of \$225,565, planning costs of \$261,289, water operations of \$1,659,784, and sewer operations of \$1,047,373. Additional costs for the Water and Sewer Fund include a transfers-out to the General Fund of \$1,081,732 for administrative costs from the departments of Mayor and Council, City Manager, City Secretary, Legal and Professional Services, Finance, Central Services, Code Enforcement, Community Services Coordinator, Emergency Management, and Garage. The administrative costs are allocated at 58%. Also, the water/sewer fund will transfer \$100,000 to the Capital Improvement fund for street and drainage improvements. The amount appropriated for depreciation is \$608,020 with interest expense being \$279,160. This amount of depreciation will allow the fund to build reserves to handle some of the capital needs in the future. The Water Sewer Fund will also transfer \$100,000 to the General Fund to reduce the outstanding payable.

The Solid Waste Fund is established to account for the billing, collecting and expenditures associated with the City's contract for solid waste services with Green for Life. The fund is budgeted at \$1,691,349 in revenue. Appropriations of \$1,691,349 include \$86,007 of franchise taxes to the General Fund and \$50,858 to provide a full-time employee for City beautification efforts. The adopted budget includes a 7% increase.

The Emergency Medical Services Fund is established to account for the sources and uses of funds generated from providing ambulance and emergency medical services. Revenues from user fees are budgeted at \$801,500. Additionally, the Wharton County Emergency Services District No. 3 was authorized by the voters to provide EMS services in East Wharton County. The District will fund \$1,853,681 to the City to provide the EMS service through an Interlocal agreement. Appropriations are budgeted at \$2,559,224 which includes \$98,412 transferred out to the General Fund for Dispatch Services.

The Civic Center Fund accounts for the resources and uses of the Wharton Civic Center. The fund will operate on \$314,524, which includes \$69,851 from user fees, \$211,350 in transfers from the Hotel/Motel Fund and \$32,748 in transfers from the General Fund. Expenses total \$314,524.

The Airport Fund is established to account for sources and uses of airport operations. The adopted budget includes \$378,410 in revenues. Appropriations are budgeted at \$378,410 of which \$225,411 for personnel and airport operations, \$125,250 is for depreciation and \$27,749 in interest payments.

PERSONNEL

The adopted budget includes 111 full-time positions for the 2022-2023 fiscal year.

The City's total base payroll for the year is estimated at approximately \$5.9 million. The City will continue to cover 100% of full-time employees' health benefits with the City experiencing a 13% increase in contributions to the TML Multi-State Intergovernmental Employee Benefit Pool.

FUTURE CONCERNS

Though this Budget primarily addresses the upcoming fiscal year, much consideration has been given to the City's financial condition for future years. Important issues that will impact future City Budgets include:

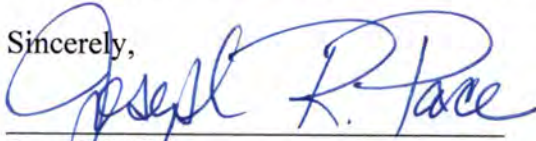
- Passing of Senate Bill 2, the Texas Property Tax Reform and Transparency Act by the Texas Legislature modifying the tax rate calculation/rate that a municipality can adopt without a mandatory election
- Improving the City's aging infrastructure to address growth, to include water, wastewater and street improvements.
- Providing for a long-term sustainable employee base
- Addressing municipal facility upgrades, rehabilitation, and enhancements.
- Erosion of municipal authority from statutory changes made by the Texas Legislature concerning annexation, appraisal caps, expenditure ceilings, and revenue limits.
- Housing development
- Commercial development along the I69 corridor

CONCLUSION

The 2022-2023 adopted budget is a significant document as it sets forth the financial plan for the next year. The primary goal was to balance the budget(s) while continuing to maintain service levels without eliminating any positions that are currently filled by employees of the City.

This budget has been prepared and presented with the efforts of the Mayor and City Council and all departments and their assistance is appreciated.

Sincerely,



Joseph R. Pace.
City Manager



Joan Andel
Finance Director

SUMMARY BY FUND TYPE

ALL FUNDS

Category	General Fund	Special Rev. Funds	Debt Funds	CIP Funds	Enterprise Funds	Memo Total
Revenues:						
Ad Valorem Taxes	848,625	0	1,822,623	0	0	2,671,248
Sales Taxes	1,644,389	0	0	0	0	1,644,389
Other Taxes	1,169,295	243,500	0	0	0	1,412,795
Licenses & Permits	482,107	0	0	0	0	482,107
Fines & Forfeitures	236,834	0	0	0	0	236,834
Industrial District Pmt	1,679,581	0	0	0	0	1,679,581
Charges for Services	13,750	0	0	0	8,898,800	8,912,550
Interest and Miscellaneous	46,500	800	10,000	0	16,240	73,540
Intergovernmental	364,705	5,000	150,000	0	1,915,681	2,435,386
Fund Balance	74,498	0	0	0	0	74,498
Total Estimated Revenues	6,560,284	249,300	1,982,623	0	10,830,721	19,622,928
Appropriations:						
Administration	1,244,751	0	0	0	0	1,244,751
Public Safety	4,231,295	5,700	0	0	2,391,142	6,628,137
Public Works	1,644,956	0	0	0	4,876,360	6,521,316
Community Services	86,875	61,000	0	0	495,184	643,059
Grant/Donations	258,053	0	0	0	0	258,053
Debt	0	0	2,681,303	0	1,055,637	3,736,940
Capital Improvements	200,000	0	0	100,000	50,000	350,000
Depreciation & Bad Debt	0	0	0	0	926,352	926,352
Total Appropriations	7,665,930	66,700	2,681,303	100,000	9,794,675	20,308,608
Excess (Deficit) Rev. over Exp						
Before Transfers (in/out)	(1,105,646)	182,600	(698,680)	0	1,036,046	(685,680)
Transfers-in/out						
Operating Transfer - in	1,180,144	41,750	698,680	100,000	244,098	2,264,672
Operating Transfer-out	(74,498)	(224,350)	0	0	(1,280,144)	(1,578,992)
Net Transfers	1,105,646	(182,600)	698,680	100,000	(1,036,046)	685,680
Excess (Deficit) Rev. over Exp						
After Transfers (in/out)	0	0	0	0	0	0

GENERAL FUND

The General Fund is used to account for resources traditionally associated with government which are not required legally or by sound financial management to be accounted for in another fund.

SUMMARY SCHEDULE OF REVENUES & APPROPRIATIONS

General Fund #10

Account Description	Actual FY 2021	Budget FY 2022	Projected FY 2023	Adopted FY 2022-23
Estimated Revenues:				
3000 Ad Valorem Taxes	518,248	596,371	848,625	848,625
3100 Sales Tax	1,756,635	1,537,000	1,644,389	1,644,389
3200 Other Taxes	1,109,584	1,132,270	1,169,295	1,169,295
3300 Licenses & Permits	195,539	232,107	482,107	482,107
3400 Fines & Forfeitures	192,264	267,050	236,834	236,834
3501 Industrial District Pmt	1,702,079	1,678,320	1,679,581	1,679,581
3600 Charges for Services	17,903	13,500	13,750	13,750
3700 Interest & Miscellaneous	42,718	61,500	46,500	46,500
3800 Intergovernmental	998,851	357,814	364,705	364,705
3900 Funds from Fund Balance	0	0	74,498	74,498
Total Estimated Revenues	6,533,821	5,875,932	6,560,284	6,560,284
Appropriations:				
1000 General Government	1,135,505	1,143,495	1,244,751	1,244,751
2000 Public Safety	3,715,623	3,963,199	4,231,295	4,231,295
4000 Public Works	1,264,315	1,384,450	1,644,956	1,644,956
5000 Community Services	95,517	82,025	86,875	86,875
6000 Grant/Donations	754,832	95,692	258,053	258,053
7000 Debt Service	0	0	0	0
8000 Capital Outlay	333,882	200,000	200,000	200,000
Total Appropriations	7,299,674	6,868,861	7,665,930	7,665,930
Excess (Deficit) Revenues Over Appropriations Before Transfer-in/out	(765,853)	(992,929)	(1,105,646)	(1,105,646)
3900 Transfers-in				
Seizure	0	0	0	0
Water & Sewer Fund	877,439	894,517	1,081,732	1,081,732
Solid Waste				
Dispatch Service	98,412	98,412	98,412	98,412
Total Transfers-In	975,851	992,929	1,180,144	1,180,144
9000 Transfers-out				
Total Transfers Out	200	0	74,498	74,498
Net Transfers-in/out	975,651	992,929	1,105,646	1,105,646
Excess (Deficit) Revenues Over Approp. After Transfers-in/out	215,352	0	0	0
Fund Balance- Beginning of Year	2,709,899	2,925,251	2,925,251	2,925,251
Fund Balance- End of Year	2,925,251	2,925,251	2,925,251	2,925,251

SUMMARY SCHEDULE OF REVENUES & APPROPRIATIONS

Account Description		Actual FY 2021	Budget FY 2022	Projected FY 2023	Adopted FY 2022-23
Summary of Proposed Appropriations by Department					
10	Mayor & Council	17,130	30,325	30,325	30,325
11	City Manager	292,201	260,953	276,311	276,311
12	City Secretary	159,130	186,427	244,989	244,989
13	Legal and Professional Services	48,423	74,000	74,000	74,000
14	Finance	309,803	327,888	348,855	348,855
17	Municipal Court	169,510	172,002	178,371	178,371
19	Central Services	139,308	91,900	91,900	91,900
	Total General Government	1,135,505	1,143,495	1,244,751	1,244,751
21	Police	2,249,547	2,381,800	2,462,278	2,462,278
25	Fire	404,206	446,055	480,501	480,501
26	Code Enforcement	293,236	325,770	437,185	437,185
24	Emergency Management	123,450	125,475	134,045	134,045
28	Animal Control	65,405	73,907	79,608	79,608
29	Communications	579,779	610,192	637,678	637,678
	Total Public Safety	3,715,623	3,963,199	4,231,295	4,231,295
40	Street & Drainage	928,234	968,597	1,138,430	1,138,430
42	Garage	121,524	138,533	206,051	206,051
43	Facilities Maintenance	214,557	277,320	300,475	300,475
	Total Public Works	1,264,315	1,384,450	1,644,956	1,644,956
52	Recreation	48,392	26,650	29,650	29,650
53	Pool	47,125	55,375	57,225	57,225
	Total Recreation/Leisure	95,517	82,025	86,875	86,875
60	Grant /Donations	754,832	95,692	258,053	258,053
	Total Grant Payments	754,832	95,692	258,053	258,053
	Capital Outlay-Equipment	21,887	100,000	100,000	100,000
	Capital Outlay-Building Improvement	48,889		0	0
80	Capital Outlay-Vehicles Police	143,343	100,000	100,000	100,000
	Capital Outlay-Fire Equip	5,479	0	0	0
	Capital Outlay-Improvement Plan	114,284	0	0	0
	Total Capital Outlay	333,882	200,000	200,000	200,000
90	Transfer Out-	200	0	74,498	74,498
	Total Transfers Out	200	0	74,498	74,498
	Total Expenditures & Uses:	7,299,874	6,868,861	7,740,428	7,740,428

ADOPTED BUDGET FY 2023
AS OF: SEPTEMBER 30TH, 2022

-General
FINANCIAL SUMMARY

ACT NO#	ACCT NAME	Actual YTD 9/30/21	Budget For Yr 9/30/21	YTD Actual	Budget For Yr 9/30/22	Projected 9/30/22	Adopted FY 2023
VENUE SUMMARY							
	Valorum Taxes	518,248	740,425	573,897	596,371	740,425	848,625
	Sales Tax	1,756,635	1,480,884	1,807,336	1,537,000	1,480,884	1,644,389
	Other Taxes	1,109,584	1,069,907	1,020,278	1,132,270	1,069,907	1,169,295
	Licenses and Permits	195,539	164,507	591,390	232,107	164,507	482,107
	Fines and Forfeitures	192,264	269,750	218,603	267,050	269,750	236,834
	Industrial District Pmt.	1,702,079	1,700,000	1,678,320	1,678,320	1,700,000	1,679,581
	Charges for Services	17,903	10,000	9,706	13,500	10,000	13,750
	Interest and Miscellaneous	42,418	82,000	34,772	61,500	82,000	46,500
	Intergovernmental	998,994	342,000	242,710	357,814	342,000	364,705
	Transfers In	975,851	975,851	843,843	992,929	975,851	1,254,642
	TOTAL REVENUE **	7,509,517	6,835,324	7,020,855	6,868,861	6,835,324	7,740,428
EXPENDITURE SUMMARY							
	Mayor & Council	17,130	30,325	15,586	30,325	30,325	30,325
	City Manager	292,201	272,356	256,217	260,953	272,356	276,311
	City Secretary	159,130	133,722	173,863	186,427	133,722	244,989
	Legal and Professional Se	48,423	74,000	56,316	74,000	74,000	74,000
	Finance	309,803	318,923	301,805	327,888	318,923	348,855
	Municipal Courts	169,510	161,798	160,794	172,002	161,798	178,371
	Central Services	139,308	84,800	98,352	91,900	84,800	91,900
	Police	2,249,547	2,421,368	2,161,923	2,381,800	2,421,368	2,462,278
	Fire	404,206	434,947	393,749	446,055	434,947	480,501
	Code Enforcement	293,236	314,605	298,874	325,770	314,605	437,185
	Emergency Management	123,450	114,025	70,888	125,475	114,025	134,045
	Animal Control	65,405	70,107	64,266	73,907	70,107	79,608
	Communications	579,779	612,416	540,496	610,192	612,416	637,678
	Streets & Drainage	928,234	900,348	926,294	968,597	900,348	1,138,430
	Waste	121,524	165,309	146,347	138,533	165,309	206,051
	Facilities Maintenance	214,557	272,374	211,662	277,320	272,374	300,475
	Grant Admin/Housing	0	0	0	0	0	0
	Recreation	48,392	19,300	21,960	26,650	19,300	29,650
	Police	47,125	55,275	55,648	55,375	55,275	57,225
	Contracts	754,832	79,326	96,706	95,692	79,326	258,053
	Debt Payments	0	0	68,854	0	0	0
	Capital Outlay	333,882	300,000	333,406	200,000	300,000	200,000
	Transfers-Out	200	0	0	0	0	74,498
	TOTAL EXPENDITURES **	7,299,875	6,835,324	6,454,006	6,868,861	6,835,324	7,740,428
	REVENUES OVER/(UNDER) EXPENDITURES	209,642	0	566,849	0	0	0

ADOPTED BUDGET FY 2023
AS OF: SEPTEMBER 30TH, 2022

-General
VENUES

CT NO#	ACCT NAME	Actual YTD 9/30/21	Budget For Yr 9/30/21	YTD Actual	Budget For Yr 9/30/22	Projected 9/30/22	Adopted FY 2023
50	Sign Permit	7,500	7,500	8,750	7,500	7,500	7,500
51	Hay Permits	220	267	220	267	267	267
52	Grease Trap fees	3,530	4,500	2,255	4,500	4,500	4,500
61	Animal License Fees	660	200	835	300	200	300
TOTAL License and Permits		195,539	164,507	591,390	232,107	164,507	482,107

nes and Forfeitures

48	Time Payment - Local Share	1,825	2,500	2,377	1,800	2,500	1,800
49	Time Payment -Local Efficiency	109	600	68	300	600	300
50	Fines for Criminal and Traffic	137,241	185,000	154,771	185,000	185,000	163,870
51	Failure to appear fine	827	2,400	1,087	1,200	2,400	1,200
53	Fees for Driving Safety Courses	1,700	2,750	2,060	2,750	2,750	2,750
60	Fee for Concealed Weapons	0	0	0	0	0	0
61	Reports	895	2,000	936	1,500	2,000	1,500
62	Administration Fees	44,610	67,000	53,312	67,000	67,000	57,914
66	Arrest Fees	190	500	155	500	500	500
67	Child Safety Fees	2,242	3,000	1,328	3,000	3,000	3,000
71	Traffic City Fees	2,625	4,000	2,511	4,000	4,000	4,000
75	Cash Bond Forfeiture	0	0	0	0	0	0
TOTAL Fines and Forfeitures		192,264	269,750	218,603	267,050	269,750	236,834

Industrial District Pmt.

501	Industrial District # 1	1,702,079	1,700,000	1,678,320	1,678,320	1,700,000	1,679,581
TOTAL Industrial District Pmt.		1,702,079	1,700,000	1,678,320	1,678,320	1,700,000	1,679,581

Charges for Services

501	Weedy Lots	7,593	1,500	(41)	5,000	1,500	5,000
502	Demolitions	0	0	0	0	0	0
570	Swimming Pool	9,125	7,500	7,367	7,500	7,500	7,500
575	Parks Rentals	1,185	1,000	2,380	1,000	1,000	1,250
TOTAL Charges for Services		17,903	10,000	9,706	13,500	10,000	13,750

ADOPTED BUDGET FY 2023
AS OF: SEPTEMBER 30TH, 2022

-General
DEPARTMENT - Mayor & Council
DEPARTMENT EXPENDITURES

ACT NO#	ACCT NAME	Actual YTD 9/30/21	Budget For Yr 9/30/21	YTD Actual	Budget For Yr 9/30/22	Projected 9/30/22	Adopted FY 2023
Personnel and Benefits							
	0-00-161 Social Security	953	1,000	941	1,000	1,000	1,000
	0-00-164 Workers Comp	86	325	145	325	325	325
	TOTAL Personnel and Benefits	1,039	1,325	1,086	1,325	1,325	1,325
Supplies and Materials							
	0-00-210 Office Supplies	13	600	192	600	600	600
	0-00-215 Printing and Reproduction	0	0	0	0	0	0
	0-00-220 Postage and Freight	0	100	0	100	100	100
	TOTAL Supplies and Materials	13	700	192	700	700	700
Operational Expenses							
	0-00-530 Insurance	1,058	1,700	1,166	1,700	1,700	1,700
	0-00-550 Continuing Education	830	7,500	780	7,500	7,500	7,500
	0-00-551 Dues and Subscriptions	1,503	5,500	345	5,500	5,500	5,500
	0-00-553 Disabilities Committee	0	0	0	0	0	0
	TOTAL Operational Expenses	3,391	14,700	2,291	14,700	14,700	14,700
Other Operational Expense							
	0-00-602 Compensation	3,477	3,600	3,131	3,600	3,600	3,600
	0-00-603 Council Expense	9,210	10,000	8,886	10,000	10,000	10,000
	TOTAL Other Operational Expense	12,687	13,600	12,017	13,600	13,600	13,600
	TOTAL Mayor & Council	17,130	30,325	15,586	30,325	30,325	30,325

ADOPTED BUDGET FY 2023
AS OF: SEPTEMBER 30TH, 2022

1 -General
DEPARTMENT - City Manager
DEPARTMENT EXPENDITURES

ACT NO#	ACCT NAME	Actual YTD 9/30/21	Budget For Yr 9/30/21	YTD Actual	Budget For Yr 9/30/22	Projected 9/30/22	Adopted FY 2023
1-00-560	Professional Fees	450	50	5,088	50	50	50
TOTAL Operational Expenses		6,417	13,875	21,685	14,475	13,875	15,475
TOTAL City Manager		292,201	272,356	256,217	260,953	272,356	276,311

ADOPTED BUDGET FY 2023
AS OF: SEPTEMBER 30TH, 2022

-General
DEPARTMENT - City Secretary
DEPARTMENT EXPENDITURES

ACT NO#	ACCT NAME	Actual YTD 9/30/21	Budget For Yr 9/30/21	YTD Actual	Budget For Yr 9/30/22	Projected 9/30/22	Adopted FY 2023
Other Operational Expense							
2-00-605	Election Officials	13,004	10,000	5,124	5,000	10,000	5,000
2-00-690	Contingent Other	7,735	10,000	7,497	10,000	10,000	10,000
TOTAL Other Operational Expense		20,739	20,000	12,621	15,000	20,000	15,000
TOTAL City Secretary		159,130	133,722	173,863	186,427	133,722	244,989

ADOPTED BUDGET FY 2023
AS OF: SEPTEMBER 30TH, 2022

-General
PARTMENT - Finance
PARTMENT EXPENDITURES

ACT NO#	ACCT NAME	Actual YTD 9/30/21	Budget For Yr 9/30/21	YTD Actual	Budget For Yr 9/30/22	Projected 9/30/22	Adopted FY 2023
Personnel and Benefits							
4-00-110	Salaries and Wages	158,933	157,100	153,504	157,830	157,100	161,762
4-00-115	Part-Time Wages	0	0	0	0	0	0
4-00-121	Longevity	1,210	1,210	1,360	1,360	1,210	1,510
4-00-122	Allowances	1,313	3,240	3,163	3,240	3,240	3,240
4-00-130	Overtime	784	1,007	84	1,007	1,007	1,007
4-00-161	Social Security	12,017	12,468	11,965	12,744	12,468	13,282
4-00-163	Retirement Expense	9,208	9,281	8,671	9,000	9,281	9,170
4-00-164	Workers Comp	265	600	262	600	600	350
4-00-165	Health Insurance	14,494	17,490	15,178	17,490	17,490	19,207
4-00-166	Long Term Disability Insuranc	699	697	699	697	697	697
4-00-167	Flex Medical	3,236	3,125	3,231	3,181	3,125	3,240
4-00-197	Salary Increase	0	2,334	0	3,157	2,334	4,853
4-00-198	EOY Lump Salary	0	0	1,250	1,250	0	1,250
TOTAL Personnel and Benefits		202,160	208,552	199,368	211,556	208,552	219,568
Supplies and Materials							
4-00-210	Office Supplies	3,727	2,500	2,961	2,500	2,500	3,000
4-00-215	Printing and Reproduction	118	250	65	250	250	250
4-00-220	Postage and Freight	1,732	1,500	1,388	1,500	1,500	1,500
4-00-240	Small Tools and Equipment	0	200	0	200	200	200
4-00-245	Computer Software and Supplie	19	2,500	484	2,500	2,500	1,500
TOTAL Supplies and Materials		5,597	6,950	4,897	6,950	6,950	6,450
Equipment Maintenance							
14-00-420	Equipment Maintenance	145	200	88	200	200	200
14-00-421	Computer Maintenance	0	0	0	0	0	0
14-00-422	Computer Software Maintenance	22,054	22,257	24,547	25,000	22,257	25,000
TOTAL Equipment Maintenance		22,199	22,457	24,635	25,200	22,457	25,200
Operational Expenses							
14-00-524	Telephone - Long Distance	0	0	0	0	0	0
14-00-530	Insurance	409	1,000	425	1,000	1,000	750
14-00-550	Continuing Education	1,578	5,500	2,853	6,500	5,500	6,500
14-00-551	Dues and Subscriptions	2,197	1,700	2,801	2,000	1,700	2,250
14-00-560	Professional Fees	37,011	35,000	26,697	35,000	35,000	35,000
14-00-561	Wharton CAD	38,653	37,764	40,129	39,682	37,764	43,137
14-00-562	Capital Outlay	0	0	0	0	0	10,000
TOTAL Operational Expenses		79,847	80,964	72,905	84,182	80,964	97,637
TOTAL Finance		309,803	318,923	301,805	327,888	318,923	348,855

ADOPTED BUDGET FY 2023
AS OF: SEPTEMBER 30TH, 2022

-General
DEPARTMENT - Municipal Courts
DEPARTMENT EXPENDITURES

CT NO#	ACCT NAME	Actual YTD 9/30/21	Budget For Yr 9/30/21	YTD Actual	Budget For Yr 9/30/22	Projected 9/30/22	Adopted FY 2023
Operational Expenses							
7-00-521	Utility - Electric	2,519	3,250	1,953	2,500	3,250	2,550
7-00-523	Utility - Telephone	1,876	2,500	1,537	2,500	2,500	2,500
7-00-524	Telephone - Long Distance	23	100	26	50	100	50
7-00-525	Cellular Phone	0	0	0	0	0	0
7-00-526	Utility - Gas	71	75	86	75	75	75
7-00-530	Insurance	1,294	100	914	1,300	100	1,300
7-00-550	Continuing Education	1,070	2,000	1,012	2,000	2,000	2,000
7-00-551	Dues and Subscription	146	250	48	250	250	250
7-00-559	Mileage Reimbursement	0	0	0	0	0	0
7-00-560	Professional Services	466	300	193	300	300	300
7-00-561	Collection Service Fee	0	1,200	0	1,200	1,200	1,200
7-00-562	Credit Card Fee	5,329	5,460	6,160	5,575	5,460	6,200
TOTAL Operational Expenses		12,793	15,235	11,928	15,750	15,235	16,425
TOTAL Municipal Courts		169,510	161,798	160,794	172,002	161,798	178,371

ADOPTED BUDGET FY 2023
AS OF: SEPTEMBER 30TH, 2022

-General
DEPARTMENT - Central Services
DEPARTMENT EXPENDITURES

ACT NO#	ACCT NAME	Actual YTD 9/30/21	Budget For Yr 9/30/21	YTD Actual	Budget For Yr 9/30/22	Projected 9/30/22	Adopted FY 2023
9-00-530	Insurance	11,204	10,000	11,927	11,500	10,000	11,500
9-00-560	Professional Services	15,534	8,400	28,692	15,000	8,400	15,000
9-00-565	Covid-19	53,852	0	0	0	0	0
TOTAL Operational Expenses		98,941	35,800	54,937	43,900	35,800	43,900
TOTAL Central Services		139,308	84,800	98,352	91,900	84,800	91,900

ADOPTED BUDGET FY 2023
AS OF: SEPTEMBER 30TH, 2022

-General
PARTMENT - Police
PARTMENT EXPENDITURES

ACT NO#	ACCT NAME	Actual YTD 9/30/21	Budget For Yr 9/30/21	YTD Actual	Budget For Yr 9/30/22	Projected 9/30/22	Adopted FY 2023
Infrastructure Maintenance							
11-00-320	Building Maintenance	15,493	10,000	24,734	10,000	10,000	20,000
11-00-321	Range Maint or Tank Maint	27	4,500	0	4,000	4,500	3,500
TOTAL Infrastructure Maintenance		15,520	14,500	24,734	14,000	14,500	23,500
Equipment Maintenance							
11-00-420	Equipment Maintenance	12,131	14,500	30,787	15,000	14,500	15,000
11-00-421	Computer Maintenance	834	4,500	0	1,000	4,500	2,500
11-00-422	Computer Software Maintenance	15,330	25,000	23,496	25,000	25,000	25,000
11-00-425	Copy Machine Maintenance	3,249	3,750	3,525	3,750	3,750	3,750
11-00-430	Vehicle Maintenance	21,682	15,500	13,699	15,500	15,500	15,500
11-00-440	Radio Maintenance	756	3,000	2,455	3,000	3,000	3,000
11-00-441	Radio/Phone Repairs-Lightning	0	0	0	0	0	0
TOTAL Equipment Maintenance		53,981	66,250	73,961	63,250	66,250	64,750
Operational Expenses							
11-00-521	Utility - Electric	15,691	20,000	13,912	15,000	20,000	15,000
11-00-523	Utility - Telephone	8,388	11,500	8,744	10,000	11,500	10,000
11-00-524	Telephone long distance	1,698	1,500	1,743	1,700	1,500	1,700
11-00-525	Telephone - Cellular	7,345	9,200	6,948	8,500	9,200	8,500
11-00-526	Utility - Gas	435	900	572	600	900	600
11-00-527	Cellular Data	6,322	7,400	6,694	7,400	7,400	7,400
11-00-530	Insurance	50,016	50,000	51,856	53,000	50,000	53,000
11-00-548	Abandoned Motor Vehicle Exp	535	500	480	500	500	500
11-00-549	LEOSE Expense	2,430	2,500	1,375	2,500	2,500	2,500
11-00-550	Continuing Education	6,536	12,000	12,401	13,000	12,000	13,000
11-00-551	Dues and Subscription	3,638	4,500	5,034	4,500	4,500	4,500
11-00-552	Citizens Police Academy Exp.	0	1,000	0	1,000	1,000	1,000
11-00-555	Grants	0	0	0	0	0	0
11-00-560	Professional Fees	5,932	6,500	6,163	6,500	6,500	6,500
11-00-590	Other Contractual Service	0	0	0	0	0	0
11-00-591	Prisoner Keep	3,204	5,000	3,694	5,000	5,000	5,000
TOTAL Operational Expenses		112,170	132,500	119,615	129,200	132,500	129,200
TOTAL Police		2,249,547	2,421,368	2,161,923	2,381,800	2,421,368	2,462,278

ADOPTED BUDGET FY 2023
AS OF: SEPTEMBER 30TH, 2022

1 -General
DEPARTMENT - Fire
DEPARTMENT EXPENDITURES

ACT NO#	ACCT NAME	Actual YTD 9/30/21	Budget For Yr 9/30/21	YTD Actual	Budget For Yr 9/30/22	Projected 9/30/22	Adopted FY 2023
Equipment Maintenance							
25-00-420	Equipment Maintenance	10,053	4,000	3,863	4,000	4,000	4,000
25-00-425	Copy Machine Maintenance	2,677	2,950	2,856	2,950	2,950	2,950
25-00-430	Vehicle Maintenance	10,288	20,000	17,324	20,000	20,000	20,000
25-00-440	Radio Maintenance	4,160	10,000	3,441	10,000	10,000	10,000
25-00-450	Equipment Inspection	4,776	6,000	7,700	6,000	6,000	6,000
TOTAL Equipment Maintenance		31,954	42,950	35,183	42,950	42,950	42,950
Operational Expenses							
25-00-521	Utility - Electric	5,062	5,000	4,338	5,000	5,000	5,450
25-00-523	Utility - Telephone	5,401	5,000	4,897	5,000	5,000	5,100
25-00-524	Telephone - Long Distance	473	500	371	500	500	500
25-00-525	Telephone - Cellular	4,909	5,000	4,888	5,000	5,000	5,000
25-00-526	Utility - Gas	788	800	685	800	800	800
25-00-530	Insurance	31,797	25,000	29,517	25,000	25,000	30,000
25-00-550	Continuing Education	0	100	725	1,100	100	1,100
25-00-551	Dues and Subscriptions	553	1,000	653	1,000	1,000	1,000
25-00-559	Mileage Reimbursement	0	0	0	0	0	0
25-00-560	Professional Fees	589	1,000	890	1,000	1,000	1,000
TOTAL Operational Expenses		49,572	43,400	46,964	44,400	43,400	49,950
Other Operational Expense							
25-00-691	Property Taxes	0	0	0	0	0	0
TOTAL Other Operational Expense		0	0	0	0	0	0
Transfers Out							
25-00-925	Transfer to Wharton Fire Dept	0	0	0	0	0	0
TOTAL Transfers Out		0	0	0	0	0	0
TOTAL Fire		404,206	434,947	393,749	446,055	434,947	480,501

ADOPTED BUDGET FY 2023

AS OF: SEPTEMBER 30TH, 2022

-General
 PARTMENT - Code Enforcement
 PARTMENT EXPENDITURES

CT NO#	ACCT NAME	Actual YTD 9/30/21	Budget For Yr 9/30/21	YTD Actual	Budget For Yr 9/30/22	Projected 9/30/22	Adopted FY 2023
Operational Expenses							
6-00-524	Telephone - Long Distance	0	0	0	0	0	0
6-00-525	Telephone - Cellular	0	0	0	0	0	1,500
6-00-530	Insurance	599	710	665	710	710	710
6-00-540	Advertising	0	1,300	139	1,300	1,300	1,300
6-00-550	Continuing Education	1,791	4,250	2,359	5,250	4,250	6,000
6-00-551	Dues and Subscriptions	654	1,200	885	1,200	1,200	1,500
6-00-552	Contract Services	0	0	0	0	0	120,000
6-00-560	Professional Fees	41,502	45,000	59,200	45,000	45,000	3,000
6-00-561	Credit Card Fees	0	0	33	0	0	0
6-00-563	Credit Card Fee	0	0	5	0	0	0
TOTAL Operational Expenses		44,547	52,460	63,285	53,460	52,460	134,010
Other Operational Expense							
6-00-610	Building Standards	0	0	0	3,000	0	3,000
6-00-613	Demolition	5,506	3,000	0	2,000	3,000	0
6-00-614	Mowing Weedy Lots	0	0	0	0	0	0
6-00-615	Filing Fees	1,258	1,500	2,578	3,000	1,500	3,000
TOTAL Other Operational Expense		6,764	4,500	2,578	8,000	4,500	6,000
TOTAL Code Enforcement		293,236	314,605	298,874	325,770	314,605	437,185

ADOPTED BUDGET FY 2023
AS OF: SEPTEMBER 30TH, 2022

-General
DEPARTMENT - Emergency Management
DEPARTMENT EXPENDITURES

ACT NO#	ACCT NAME	Actual YTD 9/30/21	Budget For Yr 9/30/21	YTD Actual	Budget For Yr 9/30/22	Projected 9/30/22	Adopted FY 2023
7-00-530	Insurance	811	1,200	891	1,200	1,200	1,200
7-00-550	Continuing Education	500	4,000	4,555	5,000	4,000	5,000
7-00-551	Dues and Subscription	0	250	0	250	250	300
7-00-560	Professional Fees	28,380	10,000	5,043	8,000	10,000	8,000
TOTAL Operational Expenses		34,264	21,100	13,161	21,350	21,100	18,428
Capital Outlay							
7-00-820	Homeland Security Expenditure	0	0	0	0	0	0
TOTAL Capital Outlay		0	0	0	0	0	0
TOTAL Emergency Management		123,450	114,025	70,888	125,475	114,025	134,045

ADOPTED BUDGET FY 2023
AS OF: SEPTEMBER 30TH, 2022

-General
PARTMENT - Communications
PARTMENT EXPENDITURES

ACT NO#	ACCT NAME	Actual YTD 9/30/21	Budget For Yr 9/30/21	YTD Actual	Budget For Yr 9/30/22	Projected 9/30/22	Adopted FY 2023
Personnel and Benefits							
19-00-110	Salaries and Wages	372,202	379,610	330,023	371,610	379,610	381,762
19-00-115	Part Time Wages	227	6,120	1,012	1,000	6,120	1,000
19-00-121	Longevity	960	930	1,470	1,380	930	2,340
19-00-122	Allowances	2,936	3,300	2,511	3,000	3,300	3,000
19-00-125	Proficiency Pay	1,584	1,500	6,455	6,240	1,500	6,540
19-00-130	Overtime	54,364	48,110	55,298	52,500	48,110	59,850
19-00-161	Social Security	31,589	34,144	30,167	34,120	34,144	35,700
19-00-163	Retirement Expense	24,534	26,874	21,754	24,000	26,874	24,820
19-00-164	Workers Comp	1,062	1,300	1,046	1,300	1,300	2,600
19-00-165	Health Insurance	53,958	62,805	47,138	59,250	62,805	61,463
19-00-166	Long Term Disability Insuranc	1,817	1,349	1,558	1,950	1,349	1,950
19-00-167	Flex Medical	11,398	11,250	8,674	11,650	11,250	11,650
19-00-170	Unemployment Benefits	0	0	0	0	0	0
19-00-197	Salary Increase	0	6,274	0	7,592	6,274	11,453
19-00-198	EOY Lump Salary	0	0	3,500	4,500	0	4,500
TOTAL Personnel and Benefits		556,631	583,566	510,604	580,092	583,566	608,628
Supplies and Materials							
19-00-210	Office Supplies	541	750	1,100	1,500	750	1,500
19-00-215	Printing and Reproduction	0	0	0	0	0	0
19-00-220	Postage and Freight	0	50	0	50	50	50
19-00-240	Small Tools and Equipment	0	100	0	100	100	100
19-00-242	Uniforms and Clothing	132	1,000	1,155	1,000	1,000	1,000
19-00-245	Computer Software and Supplie	0	250	3,534	250	250	250
TOTAL Supplies and Materials		673	2,150	5,789	2,900	2,150	2,900
Equipment Maintenance							
19-00-420	Equipment Maintenance	5,753	7,500	6,877	7,500	7,500	7,500
19-00-421	Computer Maintenance	50	400	0	400	400	400
19-00-422	Computer Software Maintenance	8,900	8,000	8,000	8,000	8,000	8,000
19-00-440	Radio Maintenance	2,791	3,000	2,916	3,500	3,000	3,500
TOTAL Equipment Maintenance		17,494	18,900	17,793	19,400	18,900	19,400

ADOPTED BUDGET FY 2023
AS OF: SEPTEMBER 30TH, 2022

General
PARTMENT - Streets & Drainage
PARTMENT EXPENDITURES

ACT NO#	ACCT NAME	Actual YTD 9/30/21	Budget For Yr 9/30/21	YTD Actual	Budget For Yr 9/30/22	Projected 9/30/22	Adopted FY 2023
Personnel and Benefits							
10-00-110	Salaries and Wages	317,024	345,274	343,980	348,308	345,274	423,124
10-00-115	Part-Time Wages	41,684	25,000	17,394	35,000	25,000	20,000
10-00-121	Longevity	3,190	3,165	3,510	3,505	3,165	3,953
10-00-122	Allowances	14,868	5,000	3,901	2,000	5,000	2,400
10-00-125	Proficiency Pay	1,648	2,000	1,136	2,000	2,000	2,000
10-00-130	Overtime	18,904	22,000	12,280	18,000	22,000	19,000
10-00-161	Social Security	29,873	30,461	29,046	32,000	30,461	38,226
10-00-163	Retirement Expense	21,279	21,000	20,967	22,000	21,000	26,635
10-00-164	Workers Comp	14,418	20,000	11,554	20,000	20,000	15,125
10-00-165	Health Insurance	46,493	52,338	54,743	58,756	52,338	80,670
10-00-166	Long Term Disability Insuranc	1,560	1,626	1,774	1,850	1,626	1,850
10-00-167	Flex Medical	9,201	9,375	11,775	11,650	9,375	15,533
10-00-170	Unemployment Benefits	0	0	0	0	0	0
10-00-197	Salary Increase	0	5,497	0	7,666	5,497	13,294
10-00-198	EOY Lump Salary	0	0	5,250	4,750	0	5,750
TOTAL Personnel and Benefits		520,141	542,736	517,311	567,485	542,736	667,560
Supplies and Materials							
10-00-210	Office Supplies	901	1,500	1,465	1,500	1,500	1,500
10-00-215	Printing and Reproduction	0	50	0	50	50	50
10-00-220	Postage and Freight	45	100	0	100	100	100
10-00-230	Janitorial & Cleaning Supplie	95	150	196	150	150	150
10-00-240	Small Tools and Equipment	6,947	2,500	5,456	3,500	2,500	5,000
10-00-242	Uniforms and Clothing	5,486	3,000	3,762	3,000	3,000	5,000
10-00-245	Computer Software & Supplies	0	0	0	0	0	4,600
10-00-250	Fuel, Oil and Lubricants	36,288	38,500	48,676	37,000	38,500	60,000
10-00-260	Medical and Chemical	187	250	428	250	250	500
10-00-296	Hurricane Supplies	0	0	0	0	0	5,000
TOTAL Supplies and Materials		49,949	46,050	59,983	45,550	46,050	81,900
Infrastructure Maintenance							
40-00-320	Building Maintenance	68	1,800	418	0	1,800	0
40-00-330	Street Maintenance	63,121	35,000	68,425	35,000	35,000	40,000
40-00-335	Street Sign Maintenance	9,625	15,000	5,955	20,000	15,000	20,000
40-00-338	Right of Way Maintenance	6,233	25,000	23,217	25,000	25,000	25,000
40-00-340	Drainage Maintenance	9,986	17,500	19,427	25,000	17,500	30,000
TOTAL Infrastructure Maintenanc		89,033	94,300	117,443	105,000	94,300	115,000

ADOPTED BUDGET FY 2023
AS OF: SEPTEMBER 30TH, 2022

-General
PARTMENT - Garage
PARTMENT EXPENDITURES

CT NO#	ACCT NAME	Actual YTD 9/30/21	Budget For Yr 9/30/21	YTD Actual	Budget For Yr 9/30/22	Projected 9/30/22	Adopted FY 2023
Personnel and Benefits							
2-00-110	Salaries and Wages	44,127	81,000	42,366	43,722	81,000	89,587
2-00-115	Part-time Wages	14,948	0	23,077	20,727	0	0
2-00-121	Longevity	1,195	1,195	1,255	1,255	1,195	1,315
2-00-122	Allowances	241	540	234	540	540	780
2-00-125	Proficiency Pay	301	300	284	300	300	300
2-00-130	Overtime	1,463	2,500	2,507	2,500	2,500	3,000
2-00-161	Social Security	4,606	6,467	5,271	5,380	6,467	7,480
2-00-163	Retirement Expense	2,686	3,750	2,559	2,750	3,750	5,215
2-00-164	Workers Comp	3,447	3,500	2,763	3,200	3,500	2,100
2-00-165	Health Insurance	5,984	13,956	6,080	6,920	13,956	15,366
2-00-166	Long Term Disability Insuranc	214	848	214	250	848	430
2-00-167	Flex Medical	1,277	2,500	1,275	1,300	2,500	2,590
2-00-197	Salary Increase	0	1,253	0	1,289	1,253	2,688
2-00-198	EOY Lump Salary	0	0	500	1,000	0	1,000
TOTAL Personnel and Benefits		80,490	117,809	88,385	91,133	117,809	131,851
Supplies and Materials							
12-00-210	Office Supplies	260	800	406	800	800	800
12-00-230	Janitorial & Cleaning Supplie	4,741	4,000	4,872	4,500	4,000	4,500
12-00-240	Small Tools and Equipment	1,247	2,500	207	1,500	2,500	2,000
12-00-242	Uniforms and Clothing	0	0	0	0	0	0
12-00-245	Computer Software and Supplie	0	0	0	0	0	0
12-00-250	Fuel, Oil and Lubricants	3,000	2,000	8,065	3,000	2,000	8,000
12-00-260	Medical and Chemical	914	1,250	1,051	1,250	1,250	1,250
12-00-290	Other Supplies	3,404	5,800	2,785	5,800	5,800	5,800
12-00-296	Hurricane Supplies	0	0	0	0	0	5,000
TOTAL Supplies and Materials		13,566	16,350	17,385	16,850	16,350	27,350
Infrastructure Maintenance							
42-00-320	Building Maintenance	2,365	10,000	16,352	10,000	10,000	15,000
TOTAL Infrastructure Maintenance		2,365	10,000	16,352	10,000	10,000	15,000
Equipment Maintenance							
42-00-420	Equipment Maintenance	17,665	10,000	13,536	10,500	10,000	10,500
42-00-430	Vehicle Maintenance	1,245	1,000	3,122	1,000	1,000	1,500
42-00-435	Fuel Tank Maintenance	0	500	0	0	500	500
TOTAL Equipment Maintenance		18,910	11,500	16,658	11,500	11,500	12,500

ADOPTED BUDGET FY 2023
AS OF: SEPTEMBER 30TH, 2022

-General
PARTMENT - Facilities Maintenance
PARTMENT EXPENDITURES

ACT NO#	ACCT NAME	Actual YTD 9/30/21	Budget For Yr 9/30/21	YTD Actual	Budget For Yr 9/30/22	Projected 9/30/22	Adopted FY 2023
Personnel and Benefits							
3-00-110	Salaries and Wages	135,140	165,750	125,829	166,005	165,750	176,529
3-00-121	Longevity	2,405	3,515	2,585	2,585	3,515	2,560
3-00-122	Allowances	7,484	7,680	7,263	7,680	7,680	7,680
3-00-125	Proficiency Pay	0	0	338	0	0	0
3-00-130	Overtime	3,881	5,000	1,580	5,000	5,000	5,000
3-00-161	Social Security	11,337	13,766	10,729	14,150	13,766	15,100
3-00-163	Retirement Expense	8,469	10,083	7,582	9,800	10,083	10,520
3-00-164	Workers Comp	811	1,000	650	1,000	1,000	2,950
3-00-165	Health Insurance	16,024	27,931	17,254	27,650	27,931	30,732
3-00-166	Long Term Disability Insuranc	632	849	627	880	849	880
3-00-167	Flex Medical	3,668	5,000	3,658	3,900	5,000	5,178
3-00-197	Salary Increase	0	2,450	0	3,320	2,450	5,296
3-00-198	EOY Lump Salary	0	0	1,500	1,500	0	2,000
TOTAL Personnel and Benefits		189,852	243,024	179,595	243,470	243,024	264,425
Supplies and Materials							
13-00-210	Office Supplies	0	50	18	50	50	50
13-00-230	Janitorial & Cleaning Supplie	0	350	72	350	350	350
13-00-240	Small Tools and Equipment	176	1,000	1,097	1,000	1,000	1,000
13-00-242	Uniforms and Clothing	494	1,000	457	1,000	1,000	1,000
13-00-250	Fuel, Oil and Lubricants	5,793	5,750	6,247	5,750	5,750	6,000
13-00-264	Pesticides and Ag. Supplies	492	4,000	692	4,000	4,000	4,400
13-00-290	Other Supplies	0	500	105	300	500	300
TOTAL Supplies and Materials		6,955	12,650	8,688	12,450	12,650	13,100
Infrastructure Maintenance							
13-00-310	Ground Maintenance	0	0	0	0	0	0
13-00-320	Building Maintenance	86	500	2,393	500	500	500
TOTAL Infrastructure Maintenanc		86	500	2,393	500	500	500
Equipment Maintenance							
13-00-420	Equipment Maintenance	2,035	2,000	3,302	2,000	2,000	2,000
13-00-430	Vehicle Maintenance	891	2,000	256	2,000	2,000	2,000
TOTAL Equipment Maintenance		2,927	4,000	3,558	4,000	4,000	4,000

ADOPTED BUDGET FY 2023
AS OF: SEPTEMBER 30TH, 2022

10 -General
DEPARTMENT - Facilities Maintenance
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/21	Budget For Yr 9/30/21	YTD Actual	Budget For Yr 9/30/22	Projected 9/30/22	Adopted FY 2023
Operational Expenses							
543-00-521	Utility - Electric	851	800	795	800	800	850
543-00-523	Utility telephone	0	0	0	0	0	0
543-00-524	Telephone - Long Distance	0	0	0	0	0	0
543-00-525	Telephone - Cellular	465	1,000	294	1,000	1,000	1,000
543-00-530	Insurance	13,351	9,800	14,886	13,500	9,800	15,000
543-00-550	Continuing Education	0	200	594	1,200	200	1,200
543-00-551	Dues and Subscription	0	0	0	0	0	0
543-00-560	Professional Services	70	400	781	400	400	400
TOTAL Operational Expenses		14,737	12,200	17,350	16,900	12,200	18,450
TOTAL Facilities Maintenance		214,557	272,374	218,794	277,320	272,374	300,475

ADOPTED BUDGET FY 2023
AS OF: SEPTEMBER 30TH, 2022

10 -General
DEPARTMENT - Recreation
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/21	Budget For Yr 9/30/21	YTD Actual	Budget For Yr 9/30/22	Projected 9/30/22	Adopted FY 2023
Infrastructure Maintenan							

552-00-310	Parks Maintenance	32,199	5,000	6,082	5,000	5,000	5,000
TOTAL Infrastructure Maintenan		32,199	5,000	6,082	5,000	5,000	5,000
Operational Expenses							

552-00-521	Utility - Electric	6,367	5,000	6,549	5,000	5,000	8,000
552-00-551	Dues and Subscriptions	0	50	0	50	50	50
TOTAL Operational Expenses		6,367	5,050	6,549	5,050	5,050	8,050
Other Operational Expense							

552-00-682	Little League Activities	4,864	2,250	4,678	8,000	2,250	8,000
552-00-683	Babe Ruth Activities	0	3,000	0	3,000	3,000	3,000
552-00-684	Girls Softball Activities	1,868	1,000	1,592	1,500	1,000	1,500
552-00-685	Boys and Girls Club Activities	0	0	0	0	0	0
552-00-686	Youth Advisory Committee	0	0	0	0	0	0
552-00-687	Mural Expense	0	0	0	0	0	0
552-00-688	JUST DO IT NOW	2,891	2,500	3,221	3,600	2,500	3,600
552-00-691	Community Involvement	203	500	49	500	500	500
TOTAL Other Operational Expense		9,826	9,250	9,541	16,600	9,250	16,600
TOTAL Recreation		48,392	19,300	22,172	26,650	19,300	29,650

ADOPTED BUDGET FY 2023
AS OF: SEPTEMBER 30TH, 2022

10 -General
DEPARTMENT - Pool
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/21	Budget For Yr 9/30/21	YTD Actual	Budget For Yr 9/30/22	Projected 9/30/22	Adopted FY 2023
Personnel and Benefits							
553-00-115	Part-Time Wages	23,889	23,000	25,669	23,000	23,000	23,000
553-00-130	Overtime	49	200	0	200	200	200
553-00-161	Social Security	1,831	1,775	1,964	1,775	1,775	1,775
553-00-164	Workers Comp	2,704	3,050	2,167	3,050	3,050	3,050
TOTAL Personnel and Benefits		28,474	28,025	29,800	28,025	28,025	28,025
Supplies and Materials							
553-00-210	Office Supplies	0	200	173	200	200	200
553-00-230	Janitorial & Cleaning Supplie	395	150	129	250	150	250
553-00-240	Small Tools and Equipment	159	500	748	500	500	500
553-00-260	Medical and Chemical	9,621	7,000	14,020	7,000	7,000	8,700
553-00-290	Other Supplies	349	550	332	550	550	550
TOTAL Supplies and Materials		10,525	8,400	15,402	8,500	8,400	10,200
Infrastructure Maintenan							
553-00-310	Grounds Maintenance	0	0	0	0	0	0
553-00-320	Building Maintenance	64	1,000	125	1,000	1,000	1,000
TOTAL Infrastructure Maintenan		64	1,000	125	1,000	1,000	1,000
Equipment Maintenance							
553-00-420	Equipment Maintenance	1,138	5,000	1,614	5,000	5,000	5,000
TOTAL Equipment Maintenance		1,138	5,000	1,614	5,000	5,000	5,000
Operational Expenses							
553-00-521	Utility - Electric	3,252	6,000	3,515	6,000	6,000	6,000
553-00-523	Utility - Telephone	610	450	619	450	450	600
553-00-530	Insurance	0	1,750	44	1,750	1,750	1,750
553-00-550	Continuing Education	1,175	1,500	1,225	1,500	1,500	1,500
553-00-560	Professional Services	1,889	3,150	3,304	3,150	3,150	3,150
TOTAL Operational Expenses		6,925	12,850	8,706	12,850	12,850	13,000
TOTAL Pool		47,125	55,275	55,648	55,375	55,275	57,225

ADOPTED BUDGET FY 2023

AS OF: SEPTEMBER 30TH, 2022

10 -General

DEPARTMENT - Grants

DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/21	Budget For Yr 9/30/21	YTD Actual	Budget For Yr 9/30/22	Projected 9/30/22	Adopted FY 2023
Personnel and Benefits							

560-00-110	CVG - Salary	55,429	53,784	61,234	57,370	53,784	58,401
560-00-122	CVG - Uniforms	302	300	268	300	300	300
560-00-161	CVG FICA	4,095	4,100	4,369	4,520	4,100	4,580
560-00-163	CVG TMRS	3,162	3,053	3,117	3,200	3,053	3,200
560-00-165	CVG TML Pretax	6,912	6,978	6,745	6,912	6,978	7,683
560-00-166	CVG - Disability ins	252	172	238	270	172	270
560-00-167	CVG TML Flex	1,294	1,294	1,288	1,294	1,294	1,294
560-00-168	CVG - Supplies	0	0	0	0	0	0
560-00-197	CVG- Salary Increase	0	795	0	1,141	795	1,746
560-00-198	CVG- EOY Lump Salary	0	0	500	0	0	500
560-21-110	Lone Star Grant-Salary	0	0	5,014	0	0	52,000
560-21-130	Lone Star Grant- Overtime	0	0	0	0	0	0
560-21-161	Lone Star Grant- FICA	0	0	42	0	0	0
TOTAL Personnel and Benefits		71,447	70,476	82,814	75,007	70,476	129,974
Supplies and Materials							

560-00-220	Postage and Freight	47	100	169	0	100	0
560-00-290	FEMA Expense	0	0	0	0	0	0
560-21-210	Lone Star Grant- Supplies	0	0	221	0	0	12,000
TOTAL Supplies and Materials		47	100	390	0	100	12,000
Operational Expenses							

560-00-550	Lone Star Grant- Continuing E	0	0	1,362	0	0	0
560-00-560	Police - Body Armour	0	0	0	0	0	0
560-00-566	Firehouse Sub grant	0	0	0	0	0	0
560-00-567	Victim's Assistance Grant	2,835	0	5,771	8,935	0	8,935
560-00-568	Mobile Data Terminals Grant	0	0	0	0	0	0
560-00-569	Mobile Quick Response Grant	0	0	0	0	0	0
560-00-570	Just Do It Now	0	0	0	0	0	0
560-00-571	SPOT	0	0	3,000	3,000	0	3,000
560-00-572	Mayor's Committee	743	750	4,096	750	750	750
560-00-573	Texas Rebuild Grant	0	0	0	0	0	0
560-00-575	HGAC Grant	0	0	0	0	0	0
560-00-576	SWAT Grant	0	0	0	0	0	0
560-00-577	HOME Grant	240,127	0	0	0	0	0
560-00-578	Boys and Girls Club Grant	0	0	0	0	0	0
560-00-579	Crisis Center	5,000	5,000	5,000	5,000	5,000	7,000
560-00-580	Wharton Youth Soccer League	0	0	0	0	0	0
560-00-581	Housing Finance Corp	0	0	5,901	0	0	0

ADOPTED BUDGET FY 2023
 AS OF: SEPTEMBER 30TH, 2022

10 -General
 DEPARTMENT - Grants
 DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/21	Budget For Yr 9/30/21	YTD Actual	Budget For Yr 9/30/22	Projected 9/30/22	Adopted FY 2023
560-00-582	Emergency Warning Siren	0	0	0	0	0	0
560-00-583	Friends of Wharton A Control	3,000	3,000	3,000	3,000	3,000	5,000
560-00-584	Satellite Interconnectivity g	0	0	0	0	0	0
560-00-585	CDBG-DR Housing 2016 Grant	431,634	0	0	0	0	0
560-00-586	Lone Star Grant - Capital Out	0	0	0	0	0	91,394
TOTAL Operational Expenses		683,339	8,750	16,328	20,685	8,750	116,079
TOTAL Grants		754,832	79,326	99,532	95,692	79,326	258,053

ADOPTED BUDGET FY 2023

AS OF: SEPTEMBER 30TH, 2022

10 -General
DEPARTMENT - Lease Payments
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/21	Budget For Yr 9/30/21	YTD Actual	Budget For Yr 9/30/22	Projected 9/30/22	Adopted FY 2023
Lease Payments							
570-00-751	Principal	0	0	0	0	0	0
570-00-752	Interest Expense	0	0	68,854	0	0	0
TOTAL Lease Payments		0	0	68,854	0	0	0
TOTAL Lease Payments		0	0	68,854	0	0	0

ADOPTED BUDGET FY 2023
AS OF: SEPTEMBER 30TH, 2022

10 -General
DEPARTMENT - Capital Outlay
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/21	Budget For Yr 9/30/21	YTD Actual	Budget For Yr 9/30/22	Projected 9/30/22	Adopted FY 2023
<hr/>							
Capital Outlay							

580-00-828	Equipment	21,887	150,000	48,552	100,000	150,000	100,000
580-21-825	Building Improvements	48,889	0	0	0	0	0
580-21-830	Vehicles - Police	143,343	150,000	102,716	100,000	150,000	100,000
580-25-827	Fire equipment	5,479	0	0	0	0	0
580-26-830	Vehicles	0	0	0	0	0	0
580-41-835	Capital Improvement Program	114,284	0	182,138	0	0	0

TOTAL Capital Outlay		333,882	300,000	333,406	200,000	300,000	200,000

TOTAL Capital Outlay		333,882	300,000	333,406	200,000	300,000	200,000
=====							

ADOPTED BUDGET FY 2023
AS OF: SEPTEMBER 30TH, 2022

10 -General
DEPARTMENT - Transfers-Out
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/21	Budget For Yr 9/30/21	YTD Actual	Budget For Yr 9/30/22	Projected 9/30/22	Adopted FY 2023
Transfers Out							
590-00-912	Transfer out - Hotel Motel	0	0	0	0	0	41,750
590-00-929	Transfer Out	200	0	0	0	0	0
590-00-930	Transfer Out - Streets & Drainage	0	0	0	0	0	0
590-00-944	Transfer Out - Civic Center	0	0	0	0	0	32,748
TOTAL Transfers Out		200	0	0	0	0	74,498
TOTAL Transfers-Out		200	0	0	0	0	74,498
** TOTAL EXPENDITURES **		7,299,875	6,835,324	6,611,182	6,868,861	6,835,324	7,740,428

*** END OF REPORT ***

SPECIAL REVENUE FUNDS

PEG FUND #11

The PEG (Public, Educational and Government access television) Fund is supported through a 1% franchise fee through the local cable provider. As mandated by State law, these funds can only be used on PEG facilities/ capital costs.

HOTEL MOTEL FUND #12

The Hotel Motel Fund is used to account for the revenues from the room occupancy tax collected by hotels in the City. The tax was adopted by city ordinance and is consistent with Chapter 351 of the Texas Tax Code. The use of resources are restricted to the promotion of tourism and the convention and hotel industry.

NARCOTICS SEIZURE FUND #14

The Narcotics Seizure Fund is used to account for monies resulting from narcotics contraband seized within the County as a result of a final conviction or forfeiture by the State. The funds are used solely for law enforcement purposes.

SUMMARY OF SPECIAL REVENUE FUNDS

Acct	Description	PEG Fund #11	Hotel/Motel Fund #12	Seizure Fund #14	Total
Estimated Revenues:					
3200	Other Taxes	3,500	240,000	0	243,500
3700	Interest and Miscellaneous	0	100	700	800
3800	Intergovernmental	0	0	5,000	5,000
3900	Operating Transfer	0	41,750	0	41,750
	Total Estimated Revenues	3,500	281,850	5,700	291,050
Appropriations:					
100	Personnel & Benefits	0	0	0	0
200	Supplies & Materials	3,500	5,500	4,200	13,200
500	Operational Expenses	0	0	0	0
600	Other Operational Expenses	0	52,000	1,500	53,500
800	Capital Outlay	0	0	0	0
900	Transfer-out	0	224,350	0	224,350
	Total Appropriations	3,500	281,850	5,700	291,050
Excess (Deficit) Revenues over Expenditures/ (To be Funded from Prior Year Fund Balance)		0	0	0	0
Est. Fund Balance-Beginning of Year		18,709	76,252	35,072	130,033
Fund Balance-End of Year		18,709	76,252	35,072	130,033

ADOPTED BUDGET FY 2023

AS OF: SEPTEMBER 30TH, 2022

11 -PEG FUND
REVENUES

ACCT NO#	ACCT NAME	Actual YTD 9/30/21	Budget For Yr 9/30/21	YTD Actual	Budget For Yr 9/30/22	Projected 9/30/22	Adopted FY 2023
Other Taxes							
3226	Cable television franchise fee	3,333	4,000	2,372	3,500	4,000	3,500
TOTAL Other Taxes		3,333	4,000	2,372	3,500	4,000	3,500
Interest and Miscellaneou							
3773	Interest Income	82	0	30	0	0	0
3775	Miscellaneous Revenue	0	0	0	0	0	0
TOTAL Interest and Miscellaneou		82	0	30	0	0	0
** TOTAL REVENUES **		3,415	4,000	2,403	3,500	4,000	3,500

ADOPTED BUDGET FY 2023
AS OF: SEPTEMBER 30TH, 2022

11 -PEG FUND
DEPARTMENT - Operations
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/21	Budget For Yr 9/30/21	YTD Actual	Budget For Yr 9/30/22	Projected 9/30/22	Adopted FY 2023
Supplies and Materials							
500-00-245	Equipment	375	4,000	4,984	3,500	4,000	3,500
TOTAL Supplies and Materials		375	4,000	4,984	3,500	4,000	3,500
TOTAL Operations		375	4,000	4,984	3,500	4,000	3,500
** TOTAL EXPENDITURES **		375	4,000	4,984	3,500	4,000	3,500

*** END OF REPORT ***

ADOPTED BUDGET FY 2023
AS OF: SEPTEMBER 30TH, 2022

12 -Hotel/Motel
REVENUES

ACCT NO#	ACCT NAME	Actual YTD 9/30/21	Budget For Yr 9/30/21	YTD Actual	Budget For Yr 9/30/22	Projected 9/30/22	Adopted FY 2023
Other Taxes							
3215	Motel Occupancy Tax	244,434	256,898	249,248	220,000	256,898	240,000
TOTAL Other Taxes		244,434	256,898	249,248	220,000	256,898	240,000
Interest and Miscellaneou							
3773	Interest Income	99	100	36	100	100	100
TOTAL Interest and Miscellaneou		99	100	36	100	100	100
Intergovernmental							
3841	Grant Funds	0	0	0	50,000	0	0
TOTAL Intergovernmental		0	0	0	50,000	0	0
Transfers In							
3910	Transfer In - General Fund	0	0	0	0	0	41,750
3999	Funds from Fund Balance	0	0	0	0	0	0
TOTAL Transfers In		0	0	0	0	0	41,750
** TOTAL REVENUES **		244,534	256,998	249,284	270,100	256,998	281,850

ADOPTED BUDGET FY 2023
AS OF: SEPTEMBER 30TH, 2022

12 -Hotel/Motel
DEPARTMENT - Operations
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/21	Budget For Yr 9/30/21	YTD Actual	Budget For Yr 9/30/22	Projected 9/30/22	Adopted FY 2023
Supplies and Materials							
500-00-276	Promotional Supplies	430	1,250	2,118	1,250	1,250	2,000
500-00-277	Holiday Lighting Expense	2,699	3,500	2,532	3,500	3,500	3,500
TOTAL Supplies and Materials		3,129	4,750	4,651	4,750	4,750	5,500
Operational Expenses							
500-00-522	Festivals Expense	4,874	4,000	187	9,600	4,000	0
500-00-560	Professional Fees	0	0	0	0	0	0
TOTAL Operational Expenses		4,874	4,000	187	9,600	4,000	0
Other Operational Expense							
500-00-630	Convention and Tourism	12,875	12,000	30,735	30,000	12,000	52,000
500-00-635	Signage	0	0	0	10,000	0	0
500-00-640	Advertising for Tourism	1,043	0	0	0	0	0
500-00-650	Plaza Theatre	0	0	0	0	0	0
500-00-660	Wharton Downtown Business	0	0	2,400	2,400	0	0
TOTAL Other Operational Expense		13,918	12,000	33,135	42,400	12,000	52,000
TOTAL Operations		21,920	20,750	37,972	56,750	20,750	57,500

ADOPTED BUDGET FY 2023
AS OF: SEPTEMBER 30TH, 2022

12 -Hotel/Motel
DEPARTMENT - Transfers-Out
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/21	Budget For Yr 9/30/21	YTD Actual	Budget For Yr 9/30/22	Projected 9/30/22	Adopted FY 2023
Transfers Out							
590-00-944	Transfer Out - Civic Center	215,021	234,248	210,000	211,350	234,248	211,350
590-00-973	Transfer Out - RR Depot	5,722	2,000	3,000	2,000	2,000	13,000
TOTAL Transfers Out		220,742	236,248	213,000	213,350	236,248	224,350
TOTAL Transfers-Out		220,742	236,248	213,000	213,350	236,248	224,350
** TOTAL EXPENDITURES **		242,663	256,998	250,972	270,100	256,998	281,850

*** END OF REPORT ***

ADOPTED BUDGET FY 2023
AS OF: SEPTEMBER 30TH, 2022

14 -Seizure
DEPARTMENT - Transfers-Out
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/21	Budget For Yr 9/30/21	YTD Actual	Budget For Yr 9/30/22	Projected 9/30/22	Adopted FY 2023
Transfers Out							
590-00-910	Transfer Out - General	0	0	0	0	0	0
590-00-915	Treansfer Out - DARE	0	0	0	0	0	0
TOTAL Transfers Out		0	0	0	0	0	0
TOTAL Transfers-Out		0	0	0	0	0	0
** TOTAL EXPENDITURES **		17,127	7,000	25,586	6,700	7,000	5,700

*** END OF REPORT ***

DEBT SERVICE FUND

The Debt Service Fund is used to account for the accumulation of resources and payment of principal and interest on general obligations, certificates of obligations, contractual obligations, lease purchases, and notes payable secured by the full faith and credit of the City of Wharton.

CITY OF WHARTON

DEBT SERVICE FUNDS

ANNUAL PROPOSED ADOPTED 2022-2023

Department/Expense Classification	Actual 2021	Budget FY 2022	Projected FY 2023	Adopted FY 2023
Debt Service Fund				
Revenues				
Ad Valorum Taxes	1,773,195	1,822,623	1,822,623	1,822,623
Interest and Miscellaneous	3,372	10,000	10,000	10,000
Intergovernmental				150,000
Operating Transfers In				698,680
Total Estimated Revenues	1,776,567	1,832,623	1,832,623	2,681,303
Appropriations				
Bond Issuance Costs	0			
Principal	1,476,829	1,433,400	1,171,028	2,233,392
Interest Expense	448,285	362,222	398,000	442,911
Service Charges	2,000	5,000	5,000	5,000
Transfer out - Escrow				
Total Appropriations	1,927,114	1,800,622	1,574,028	2,681,303
Excess (Deficit) Revenue over Expenditures	(150,546)	32,001	0	0
Est. Fund Balance (Beginning)	614,579	464,033	496,034	496,034
Est. Fund Balance (Ending)	464,033	496,034	496,034	496,034

ADOPTED BUDGET FY 2023
AS OF: SEPTEMBER 30TH, 2022

20 -Debt Service Fund
REVENUES

ACCT NO#	ACCT NAME	Actual YTD 9/30/21	Budget For Yr 9/30/21	YTD Actual	Budget For Yr 9/30/22	Projected 9/30/22	Adopted FY 2023
Ad Valorum Taxes							
3011	Ad Valorem Taxes	1,732,665	1,569,028	1,751,136	1,795,623	1,569,028	1,795,623
3012	Delinquent Taxes	11,942	15,000	26,908	15,000	15,000	15,000
3013	Penalty and Interest	28,588	12,000	24,984	12,000	12,000	12,000
TOTAL Ad Valorum Taxes		1,773,195	1,596,028	1,803,028	1,822,623	1,596,028	1,822,623
Interest and Miscellaneous							
3773	Interest Income	3,372	10,000	1,180	10,000	10,000	10,000
3776	Premium on Bonds	0	0	0	0	0	0
3787	Bond Proceeds	0	0	0	0	0	0
TOTAL Interest and Miscellaneous		3,372	10,000	1,180	10,000	10,000	10,000
Intergovernmental							
3881	WEDCO Contribution	0	0	150,000	0	0	150,000
TOTAL Intergovernmental		0	0	150,000	0	0	150,000
Transfers In							
3915	Transfer In - Tax Notes	0	0	465,000	0	0	698,680
3999	Funds from Fund Balance	0	0	0	0	0	0
TOTAL Transfers In		0	0	465,000	0	0	698,680
** TOTAL REVENUES **		1,776,567	1,606,028	2,419,209	1,832,623	1,606,028	2,681,303

ADOPTED BUDGET FY 2023
AS OF: SEPTEMBER 30TH, 2022

20 -Debt Service Fund
DEPARTMENT - Lease Payments
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/21	Budget For Yr 9/30/21	YTD Actual	Budget For Yr 9/30/22	Projected 9/30/22	Adopted FY 2023
Lease Payments							
570-00-750	Bond Issuance Costs	0	0	0	0	0	0
570-00-751	Principal	1,476,829	1,171,028	2,172,507	1,433,400	1,171,028	2,233,392
570-00-752	Interest Expense	448,285	398,000	359,985	362,222	398,000	442,911
570-00-753	Service Charges	2,000	5,000	3,345	5,000	5,000	5,000
570-00-754	Payment to Escrow	0	0	0	0	0	0
TOTAL Lease Payments		1,927,113	1,574,028	2,535,836	1,800,622	1,574,028	2,681,303
TOTAL Lease Payments		1,927,113	1,574,028	2,535,836	1,800,622	1,574,028	2,681,303

ADOPTED BUDGET FY 2023
AS OF: SEPTEMBER 30TH, 2022

20 -Debt Service Fund
DEPARTMENT - Transfers-Out
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/21	Budget For Yr 9/30/21	YTD Actual	Budget For Yr 9/30/22	Projected 9/30/22	Adopted FY 2023
Transfers Out							

590-00-999	Transfer Out to Escrow	0	0	0	0	0	0

	TOTAL Transfers Out	0	0	0	0	0	0

	TOTAL Transfers-Out	0	0	0	0	0	0
=====							
** TOTAL EXPENDITURES **		1,927,113	1,574,028	2,535,836	1,800,622	1,574,028	2,681,303
		=====	=====	=====	=====	=====	=====

*** END OF REPORT ***

CITY OF WHARTON, TEXAS
LONG-TERM DEBT
FYE 9/30/23

LONG TERM DEBT TOTALS
PRINCIPAL AND INTEREST

TOTAL												
YEAR	PRINCIPAL	INTEREST	GLTDAG		Water and Sewer ENTERPRISE FUND		Civic Center ENTERPRISE FUND		Airport ENTERPRISE FUND		Harvey 75	
2023	2,887,502.00	762,229.92	2,198,241.09	441,421.07	570,145.12	279,159.43	32,239.53	14,911.93	51,725.69	25,248.94	35,150.00	1,489.13
2024	2,974,995.00	679,722.62	2,261,826.88	380,905.14	589,868.20	260,881.49	33,249.30	13,889.93	53,949.91	23,292.29	36,100.00	754.49
2025	2,873,510.00	592,315.19	2,235,718.84	317,243.75	551,403.60	241,079.34	30,362.16	12,827.66	56,024.54	21,165.31		
2026	2,966,048.00	502,082.32	2,302,762.24	249,731.74	572,386.88	221,669.91	31,978.24	11,806.59	58,919.61	18,875.10		
2027	2,787,714.00	672,726.26	2,103,927.10	419,727.61	590,013.04	201,177.49	32,897.56	10,712.25	60,875.11	16,400.59		
2028	1,920,549.00	589,018.93	1,247,877.70	384,655.55	582,228.64	180,814.27	33,820.26	9,579.58	56,621.07	13,970.88		
2029	1,987,761.00	523,317.09	1,291,244.74	343,565.35	601,851.12	159,767.46	35,446.18	8,408.54	59,217.46	11,577.25		
2030	2,040,998.00	470,442.89	1,324,182.07	311,740.48	619,918.16	141,459.68	35,675.76	7,570.07	61,220.34	9,674.32		
2031	1,424,457.00	415,870.94	826,484.86	278,813.52	514,414.08	122,613.83	36,608.57	6,728.13	46,947.66	7,717.29		
2032	1,348,967.00	380,114.88	814,803.00	261,005.12	466,320.00	107,062.78	21,700.00	5,861.66	46,144.00	6,185.32		
2033	1,390,571.00	344,018.38	835,647.00	242,908.85	484,338.00	91,269.45	22,400.00	5,210.66	48,186.00	4,629.42		
2034	832,373.00	310,346.12	626,723.00	225,032.53	164,400.00	77,208.84	23,100.00	4,538.66	18,150.00	3,566.09		
2035	848,976.00	295,243.12	638,276.00	214,787.03	168,200.00	73,588.84	23,800.00	3,845.66	18,700.00	3,021.59		
2036	865,580.00	279,948.12	649,830.00	204,306.03	172,000.00	70,049.84	24,500.00	3,131.66	19,250.00	2,460.59		
2037	882,183.00	263,954.12	661,383.00	193,591.53	175,800.00	66,082.84	25,200.00	2,396.66	19,800.00	1,883.09		
2038	892,985.00	247,570.12	668,135.00	182,443.53	178,600.00	62,196.84	25,900.00	1,640.66	20,350.00	1,289.09		
2039	909,588.00	230,898.12	679,688.00	171,257.94	182,400.00	58,155.68	26,600.00	831.32	20,900.00	653.18		
2040	731,192.00	214,005.12	615,192.00	159,834.12	116,000.00	54,171.00						
2041	742,795.00	202,544.12	624,795.00	150,551.12	118,000.00	51,993.00						
2042	753,399.00	191,019.12	633,399.00	141,091.12	120,000.00	49,928.00						
2043	766,002.00	179,284.12	643,002.00	131,456.12	123,000.00	47,828.00						
2044	777,606.00	167,444.12	652,606.00	121,644.12	125,000.00	45,800.00						
2045	789,209.00	155,145.12	662,209.00	111,657.12	127,000.00	43,488.00						
2046	800,813.00	142,758.12	671,813.00	101,493.12	129,000.00	41,265.00						
2047	817,218.00	130,360.12	686,218.00	91,352.12	131,000.00	39,008.00						
2048	829,821.00	117,565.12	695,821.00	80,749.12	134,000.00	36,816.00						
2049	841,425.00	104,339.12	705,425.00	69,969.12	136,000.00	34,370.00						
2050	853,028.00	91,004.12	715,028.00	59,014.12	138,000.00	31,990.00						
2051	866,632.00	77,457.12	725,632.00	47,882.12	141,000.00	29,575.00						
2052	878,292.00	59,093.84	535,292.00	31,911.84	143,000.00	27,182.00						
2053	146,000.00	24,605.00			146,000.00	24,605.00						
2054	148,000.00	22,050.00			148,000.00	22,050.00						
2055	151,000.00	19,460.00			151,000.00	19,460.00						
2056	154,000.00	16,864.00			154,000.00	16,864.00						
2057	156,000.00	14,123.00			156,000.00	14,123.00						
2058	159,000.00	11,393.00			159,000.00	11,393.00						
2059	162,000.00	8,610.00			162,000.00	8,610.00						
2060	165,000.00	5,791.00			165,000.00	5,791.00						
2061	165,000.00	2,888.00			165,000.00	2,888.00						
	29,834,757.00	7,559,819.14	21,366,750.51	4,823,136.77	7,184,286.84	2,414,238.01	495,477.55	123,891.62	716,981.37	171,610.35	71,250.00	2,243.62
LESS CURRENT PORTION	2,887,502.00	762,229.92	2,198,241.09	441,421.07	570,145.12	279,159.43	32,239.53	14,911.93	51,725.69	25,248.94	35,150.00	1,489.13
	<u>26,947,255.00</u>	<u>6,797,589.22</u>	<u>19,168,509.42</u>	<u>4,381,715.70</u>	<u>6,614,141.72</u>	<u>2,135,078.58</u>	<u>463,238.02</u>	<u>108,979.69</u>	<u>665,255.68</u>	<u>146,361.41</u>	<u>36,100.00</u>	<u>754.49</u>

CITY OF WHARTON, TEXAS
LONG-TERM DEBT
FYE 9/30/23

TOTAL CERTIFICATES OF OBLIGATION

YEAR	TOTAL		GLTDAG		Water and Sewer ENTERPRISE FUND		Civic Center ENTERPRISE FUND		Airport ENTERPRISE FUND	
	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST
2023	882,000.00	285,700.76	574,722.00	110,582.94	259,394.00	143,169.10	14,700.00	12,749.66	33,184.00	19,199.06
2024	902,000.00	266,587.76	582,414.00	103,134.94	269,706.00	133,422.80	15,400.00	12,014.66	34,480.00	18,015.36
2025	922,000.00	246,312.76	590,106.00	95,275.27	280,018.00	123,065.06	16,100.00	11,244.66	35,776.00	16,727.77
2026	947,000.00	224,837.76	599,748.00	86,993.64	292,130.00	112,073.84	17,500.00	10,439.66	37,622.00	15,330.62
2027	955,105.00	461,205.88	595,545.00	337,494.42	302,442.00	100,352.18	18,200.00	9,564.66	38,918.00	13,794.62
2028	1,119,355.00	437,912.88	744,681.00	328,839.40	315,560.00	88,213.96	18,900.00	8,654.66	40,214.00	12,204.86
2029	1,153,959.00	405,689.88	763,927.00	311,870.48	327,672.00	75,548.10	20,300.00	7,709.66	42,060.00	10,561.64
2030	1,183,562.00	375,028.88	780,626.00	295,415.82	339,084.00	63,369.22	20,300.00	7,100.66	43,552.00	9,143.18
2031	1,213,364.00	343,329.88	795,314.00	278,339.42	352,202.00	50,813.32	21,000.00	6,491.66	44,848.00	7,685.48
2032	1,247,967.00	310,817.88	814,803.00	261,005.12	365,320.00	37,765.78	21,700.00	5,861.66	46,144.00	6,185.32
2033	1,287,571.00	276,678.38	835,647.00	242,908.85	381,338.00	23,929.45	22,400.00	5,210.66	48,186.00	4,629.42
2034	727,373.00	244,808.12	626,723.00	225,032.53	59,400.00	11,670.84	23,100.00	4,538.66	18,150.00	3,566.09
2035	741,976.00	231,543.12	638,276.00	214,787.03	61,200.00	9,888.84	23,800.00	3,845.66	18,700.00	3,021.59
2036	756,580.00	217,951.12	649,830.00	204,306.03	63,000.00	8,052.84	24,500.00	3,131.66	19,250.00	2,460.59
2037	771,183.00	204,034.12	661,383.00	193,591.53	64,800.00	6,162.84	25,200.00	2,396.66	19,800.00	1,883.09
2038	780,985.00	189,592.12	668,135.00	182,443.53	66,600.00	4,218.84	25,900.00	1,640.66	20,350.00	1,289.09
2039	795,588.00	174,880.12	679,688.00	171,257.94	68,400.00	2,137.68	26,600.00	831.32	20,900.00	653.18
2040	615,192.00	159,834.12	615,192.00	159,834.12						
2041	624,795.00	150,551.12	624,795.00	150,551.12						
2042	633,399.00	141,091.12	633,399.00	141,091.12						
2043	643,002.00	131,456.12	643,002.00	131,456.12						
2044	652,606.00	121,644.12	652,606.00	121,644.12						
2045	662,209.00	111,657.12	662,209.00	111,657.12						
2046	671,813.00	101,493.12	671,813.00	101,493.12						
2047	686,218.00	91,352.12	686,218.00	91,352.12						
2048	695,821.00	80,749.12	695,821.00	80,749.12						
2049	705,425.00	69,969.12	705,425.00	69,969.12						
2050	715,028.00	59,014.12	715,028.00	59,014.12						
2051	725,632.00	47,882.12	725,632.00	47,882.12						
2052	535,292.00	31,911.84	535,292.00	31,911.84						
	16,387,568.00	4,896,911.42	11,601,568.00	3,643,278.91	3,868,266.00	993,854.67	355,600.00	113,426.88	562,134.00	146,350.96
LESS CURRENT PORTION	882,000.00	285,700.76	574,722.00	110,582.94	259,394.00	143,169.10	14,700.00	12,749.66	33,184.00	19,199.06
	<u>15,505,568.00</u>	<u>4,611,210.66</u>	<u>11,026,846.00</u>	<u>3,532,695.97</u>	<u>3,608,872.00</u>	<u>850,685.58</u>	<u>340,900.00</u>	<u>100,677.22</u>	<u>528,950.00</u>	<u>127,151.90</u>

CITY OF WHARTON, TEXAS
LONG-TERM DEBT
FYE 9/30/23

Tax and Revenue Certificates of Obligation, Series 2013

YEAR	TOTAL		GLTDAG 43.88%		Water and Sewer ENTERPRISE FUND 56.12%	
	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST
2023	245,000.00	133,093.76	107,506.00	58,401.54	137,494.00	74,692.22
2024	255,000.00	123,293.76	111,894.00	54,101.30	143,106.00	69,192.46
2025	265,000.00	113,093.76	116,282.00	49,625.54	148,718.00	63,468.22
2026	275,000.00	102,493.76	120,670.00	44,974.26	154,330.00	57,519.50
2027	285,000.00	91,493.76	125,058.00	40,147.46	159,942.00	51,346.30
2028	300,000.00	80,093.76	131,640.00	35,145.14	168,360.00	44,948.62
2029	310,000.00	68,093.76	136,028.00	29,879.54	173,972.00	38,214.22
2030	320,000.00	55,693.76	140,416.00	24,438.42	179,584.00	31,255.34
2031	335,000.00	42,893.76	146,998.00	18,821.78	188,002.00	24,071.98
2032	350,000.00	29,493.76	153,580.00	12,941.86	196,420.00	16,551.90
2033	365,000.00	15,056.26	160,162.00	6,606.69	204,838.00	8,449.57
	3,305,000.00	854,793.86	1,450,234.00	375,083.55	1,854,766.00	479,710.31
LESS CURRENT PORTION	<u>245,000.00</u>	<u>133,093.76</u>	<u>107,506.00</u>	<u>58,401.54</u>	<u>137,494.00</u>	<u>74,692.22</u>
	<u>3,060,000.00</u>	<u>721,700.10</u>	<u>1,342,728.00</u>	<u>316,682.00</u>	<u>1,717,272.00</u>	<u>405,018.10</u>

CITY OF WHARTON, TEXAS
LONG-TERM DEBT
FYE 9/30/23

Tax and Revenue Certificates of Obligation, Series 2015

YEAR	TOTAL		GLTDAG 27.08%		Water and Sewer ENTERPRISE FUND 58.00%		Airport ENTERPRISE FUND 14.92%	
	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST
2023	145,000.00	61,538.00	39,266.00	16,664.49	84,100.00	35,692.04	21,634.00	9,181.47
2024	150,000.00	57,475.00	40,620.00	15,564.23	87,000.00	33,335.50	22,380.00	8,575.27
2025	155,000.00	52,900.00	41,974.00	14,325.32	89,900.00	30,682.00	23,126.00	7,892.68
2026	160,000.00	47,775.00	43,328.00	12,937.47	92,800.00	27,709.50	23,872.00	7,128.03
2027	165,000.00	42,088.00	44,682.00	11,397.43	95,700.00	24,411.04	24,618.00	6,279.53
2028	170,000.00	36,225.00	46,036.00	9,809.73	98,600.00	21,010.50	25,364.00	5,404.77
2029	175,000.00	30,188.00	47,390.00	8,174.91	101,500.00	17,509.04	26,110.00	4,504.05
2030	185,000.00	23,888.00	50,098.00	6,468.87	107,300.00	13,855.04	27,602.00	3,564.09
2031	190,000.00	17,325.00	51,452.00	4,691.61	110,200.00	10,048.50	28,348.00	2,584.89
2032	195,000.00	10,588.00	52,806.00	2,867.23	113,100.00	6,141.04	29,094.00	1,579.73
2033	205,000.00	3,588.00	55,514.00	971.63	118,900.00	2,081.04	30,586.00	535.33
	1,895,000.00	383,578.00	513,166.00	103,872.92	1,099,100.00	222,475.24	282,734.00	57,229.84
LESS CURRENT PORTION	145,000.00	61,538.00	39,266.00	16,664.49	84,100.00	35,692.04	21,634.00	9,181.47
	<u>1,750,000.00</u>	<u>322,040.00</u>	<u>473,900.00</u>	<u>87,208.43</u>	<u>1,015,000.00</u>	<u>186,783.20</u>	<u>261,100.00</u>	<u>48,048.37</u>

CITY OF WHARTON, TEXAS
LONG-TERM DEBT
FYE 9/30/23

Certificates of Obligation 2019

YEAR	TOTAL		GLTDAG 39%		Water and Sewer ENTERPRISE FUND 36%		Civic Center ENTERPRISE FUND 14%		Airport ENTERPRISE FUND 11%	
	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST
2023	105,000.00	91,069.00	40,950.00	35,516.91	37,800.00	32,784.84	14,700.00	12,749.66	11,550.00	10,017.59
2024	110,000.00	85,819.00	42,900.00	33,469.41	39,600.00	30,894.84	15,400.00	12,014.66	12,100.00	9,440.09
2025	115,000.00	80,319.00	44,850.00	31,324.41	41,400.00	28,914.84	16,100.00	11,244.66	12,650.00	8,835.09
2026	125,000.00	74,569.00	48,750.00	29,081.91	45,000.00	26,844.84	17,500.00	10,439.66	13,750.00	8,202.59
2027	130,000.00	68,319.00	50,700.00	26,644.41	46,800.00	24,594.84	18,200.00	9,564.66	14,300.00	7,515.09
2028	135,000.00	61,819.00	52,650.00	24,109.41	48,600.00	22,254.84	18,900.00	8,654.66	14,850.00	6,800.09
2029	145,000.00	55,069.00	56,550.00	21,476.91	52,200.00	19,824.84	20,300.00	7,709.66	15,950.00	6,057.59
2030	145,000.00	50,719.00	56,550.00	19,780.41	52,200.00	18,258.84	20,300.00	7,100.66	15,950.00	5,579.09
2031	150,000.00	46,369.00	58,500.00	18,083.91	54,000.00	16,692.84	21,000.00	6,491.66	16,500.00	5,100.59
2032	155,000.00	41,869.00	60,450.00	16,328.91	55,800.00	15,072.84	21,700.00	5,861.66	17,050.00	4,605.59
2033	160,000.00	37,219.00	62,400.00	14,515.41	57,600.00	13,398.84	22,400.00	5,210.66	17,600.00	4,094.09
2034	165,000.00	32,419.00	64,350.00	12,643.41	59,400.00	11,670.84	23,100.00	4,538.66	18,150.00	3,566.09
2035	170,000.00	27,469.00	66,300.00	10,712.91	61,200.00	9,888.84	23,800.00	3,845.66	18,700.00	3,021.59
2036	175,000.00	22,369.00	68,250.00	8,723.91	63,000.00	8,052.84	24,500.00	3,131.66	19,250.00	2,460.59
2037	180,000.00	17,119.00	70,200.00	6,676.41	64,800.00	6,162.84	25,200.00	2,396.66	19,800.00	1,883.09
2038	185,000.00	11,719.00	72,150.00	4,570.41	66,600.00	4,218.84	25,900.00	1,640.66	20,350.00	1,289.09
2039	190,000.00	5,938.00	74,100.00	2,315.82	68,400.00	2,137.68	26,600.00	831.32	20,900.00	653.18
	2,540,000.00	810,192.00	990,600.00	315,974.88	914,400.00	291,669.12	355,600.00	113,426.88	279,400.00	89,121.12
LESS CURRENT PORTION	105,000.00	91,069.00	40,950.00	35,516.91	37,800.00	32,784.84	14,700.00	12,749.66	11,550.00	10,017.59
	2,435,000.00	719,123.00	949,650.00	280,457.97	876,600.00	258,884.28	340,900.00	100,677.22	267,850.00	79,103.53

CITY OF WHARTON, TEXAS
LONG-TERM DEBT
FYE 9/30/23

Tax & Revenue Cert of Obligation 2021-TWDB Flood Infrastructure

YEAR	TOTAL		GLTDAG 1.00	
	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST
2023	87,000.00	-	87,000.00	-
2024	87,000.00	-	87,000.00	-
2025	87,000.00	-	87,000.00	-
2026	87,000.00	-	87,000.00	-
2027	87,000.00	-	87,000.00	-
2028	87,000.00	-	87,000.00	-
2029	87,000.00	-	87,000.00	-
2030	87,000.00	-	87,000.00	-
2031	87,000.00	-	87,000.00	-
2032	87,000.00	-	87,000.00	-
2033	87,000.00	-	87,000.00	-
2034	87,000.00	-	87,000.00	-
2035	87,000.00	-	87,000.00	-
2036	87,000.00	-	87,000.00	-
2037	87,000.00	-	87,000.00	-
2038	87,000.00	-	87,000.00	-
2039	87,000.00	-	87,000.00	-
2040	87,000.00	-	87,000.00	-
2041	87,000.00	-	87,000.00	-
2042	86,000.00	-	86,000.00	-
2043	86,000.00	-	86,000.00	-
2044	86,000.00	-	86,000.00	-
2045	86,000.00	-	86,000.00	-
2046	86,000.00	-	86,000.00	-
2047	86,000.00	-	86,000.00	-
2048	86,000.00	-	86,000.00	-
2049	86,000.00	-	86,000.00	-
2050	86,000.00	-	86,000.00	-
2051	87,000.00	-	87,000.00	-
	2,514,000.00	-	2,514,000.00	-
LESS CURRENT PORTION	87,000.00	-	87,000.00	-
	2,427,000.00	-	2,427,000.00	-

CITY OF WHARTON, TEXAS
LONG-TERM DEBT
FYE 9/30/23

Tax and Revenue Cert of Obligation 2021-FM 1301

YEAR	TOTAL		GLTDAG		TOTAL
	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	
2023	300,000.00	-	300,000.00	-	300,000.00
2024	300,000.00	-	300,000.00	-	300,000.00
2025	300,000.00	-	300,000.00	-	300,000.00
2026	300,000.00	-	300,000.00	-	300,000.00
2027	288,105.00	259,305.12	288,105.00	259,305.12	547,410.12
2028	427,355.00	259,775.12	427,355.00	259,775.12	687,130.12
2029	436,959.00	252,339.12	436,959.00	252,339.12	689,298.12
2030	446,562.00	244,728.12	446,562.00	244,728.12	691,290.12
2031	451,364.00	236,742.12	451,364.00	236,742.12	688,106.12
2032	460,967.00	228,867.12	460,967.00	228,867.12	689,834.12
2033	470,571.00	220,815.12	470,571.00	220,815.12	691,386.12
2034	475,373.00	212,389.12	475,373.00	212,389.12	687,762.12
2035	484,976.00	204,074.12	484,976.00	204,074.12	689,050.12
2036	494,580.00	195,582.12	494,580.00	195,582.12	690,162.12
2037	504,183.00	186,915.12	504,183.00	186,915.12	691,098.12
2038	508,985.00	177,873.12	508,985.00	177,873.12	686,858.12
2039	518,588.00	168,942.12	518,588.00	168,942.12	687,530.12
2040	528,192.00	159,834.12	528,192.00	159,834.12	688,026.12
2041	537,795.00	150,551.12	537,795.00	150,551.12	688,346.12
2042	547,399.00	141,091.12	547,399.00	141,091.12	688,490.12
2043	557,002.00	131,456.12	557,002.00	131,456.12	688,458.12
2044	566,606.00	121,644.12	566,606.00	121,644.12	688,250.12
2045	576,209.00	111,657.12	576,209.00	111,657.12	687,866.12
2046	585,813.00	101,493.12	585,813.00	101,493.12	687,306.12
2047	600,218.00	91,352.12	600,218.00	91,352.12	691,570.12
2048	609,821.00	80,749.12	609,821.00	80,749.12	690,570.12
2049	619,425.00	69,969.12	619,425.00	69,969.12	689,394.12
2050	629,028.00	59,014.12	629,028.00	59,014.12	688,042.12
2051	638,632.00	47,882.12	638,632.00	47,882.12	686,514.12
2052	535,292.00	31,911.84	535,292.00	31,911.84	567,203.84
	14,700,000.00	4,146,952.84	14,700,000.00	4,146,952.84	18,846,952.84
LESS CURRENT PORTION	300,000.00	-	300,000.00	-	300,000.00
	14,400,000.00	4,146,952.84	14,400,000.00	4,146,952.84	18,546,952.84

CITY OF WHARTON, TEXAS
LONG-TERM DEBT
FYE 9/30/23

Total General Obligation Bonds

YEAR	TOTAL		GLTDAG		Water and Sewer ENTERPRISE FUND		Civic Center ENTERPRISE FUND		Airport Enterprise Fund	
	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST
2023	650,000.00	232,400.00	520,230.00	184,747.35	113,090.00	41,872.55			16,680.00	5,780.10
2024	685,000.00	202,875.00	548,255.00	161,205.10	119,165.00	36,634.55			17,580.00	5,035.35
2025	715,000.00	170,900.00	572,130.00	135,680.60	124,540.00	30,994.80			18,330.00	4,224.60
2026	755,000.00	136,900.00	604,100.00	108,526.60	131,550.00	25,012.80			19,350.00	3,360.60
2027	780,000.00	101,100.00	624,030.00	79,940.10	135,990.00	18,708.30			19,980.00	2,451.60
2028	600,000.00	68,400.00	473,400.00	53,967.60	112,200.00	12,790.80			14,400.00	1,641.60
2029	630,000.00	38,400.00	497,070.00	30,297.60	117,810.00	7,180.80			15,120.00	921.60
2030	650,000.00	19,500.00	512,850.00	15,385.50	121,550.00	3,646.50			15,600.00	468.00
	5,465,000.00	970,475.00	4,352,065.00	769,750.45	975,895.00	176,841.10	-	-	137,040.00	23,883.45
LESS CURRENT PORTION	650,000.00	232,400.00	520,230.00	184,747.35	113,090.00	41,872.55	-	-	16,680.00	5,780.10
	<u>4,815,000.00</u>	<u>738,075.00</u>	<u>3,831,835.00</u>	<u>585,003.10</u>	<u>862,805.00</u>	<u>134,968.55</u>	<u>-</u>	<u>-</u>	<u>120,360.00</u>	<u>18,103.35</u>

CITY OF WHARTON, TEXAS
LONG-TERM DEBT
FYE 9/30/23

General Obligation Refunding Bonds 2013

YEAR	TOTAL		GLTDAG 83.00%		Water and Sewer ENTERPRISE FUND 14.00%		Airport ENTERPRISE FUND 3.00%	
	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST
2023	180,000.00	33,750.00	149,400.00	28,012.50	25,200.00	4,725.00	5,400.00	1,012.50
2024	190,000.00	27,725.00	157,700.00	23,011.75	26,600.00	3,881.50	5,700.00	831.75
2025	195,000.00	20,500.00	161,850.00	17,015.00	27,300.00	2,870.00	5,850.00	615.00
2026	205,000.00	12,500.00	170,150.00	10,375.00	28,700.00	1,750.00	6,150.00	375.00
2027	210,000.00	4,200.00	174,300.00	3,486.00	29,400.00	588.00	6,300.00	126.00
	980,000.00	98,675.00	813,400.00	81,900.25	137,200.00	13,814.50	29,400.00	2,960.25
LESS CURRENT PORTION	180,000.00	33,750.00	149,400.00	28,012.50	25,200.00	4,725.00	5,400.00	1,012.50
	<u>800,000.00</u>	<u>64,925.00</u>	<u>664,000.00</u>	<u>53,887.75</u>	<u>112,000.00</u>	<u>9,089.50</u>	<u>24,000.00</u>	<u>1,947.75</u>

CITY OF WHARTON, TEXAS
LONG-TERM DEBT
FYE 9/30/23

General Obligation and Refunding 2019

YEAR	TOTAL		GLTDAG 0.78900		Water and Sewer ENTERPRISE FUND 0.1870		Airport ENTERPRISE FUND 0.0240	
	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST
2023	470,000.00	198,650.00	370,830.00	156,734.85	87,890.00	37,147.55	11,280.00	4,767.60
2024	495,000.00	175,150.00	390,555.00	138,193.35	92,565.00	32,753.05	11,880.00	4,203.60
2025	520,000.00	150,400.00	410,280.00	118,665.60	97,240.00	28,124.80	12,480.00	3,609.60
2026	550,000.00	124,400.00	433,950.00	98,151.60	102,850.00	23,262.80	13,200.00	2,985.60
2027	570,000.00	96,900.00	449,730.00	76,454.10	106,590.00	18,120.30	13,680.00	2,325.60
2028	600,000.00	68,400.00	473,400.00	53,967.60	112,200.00	12,790.80	14,400.00	1,641.60
2029	630,000.00	38,400.00	497,070.00	30,297.60	117,810.00	7,180.80	15,120.00	921.60
2030	650,000.00	19,500.00	512,850.00	15,385.50	121,550.00	3,646.50	15,600.00	468.00
	4,485,000.00	871,800.00	3,538,665.00	687,850.20	838,695.00	163,026.60	107,640.00	20,923.20
LESS CURRENT PORTION	470,000.00	198,650.00	370,830.00	156,734.85	87,890.00	37,147.55	11,280.00	4,767.60
	<u>4,015,000.00</u>	<u>673,150.00</u>	<u>3,167,835.00</u>	<u>531,115.35</u>	<u>750,805.00</u>	<u>125,879.05</u>	<u>96,360.00</u>	<u>16,155.60</u>

CITY OF WHARTON, TEXAS
LONG-TERM DEBT
FYE 9/30/23

TOTAL TAX NOTES

<u>YEAR</u>	<u>TOTAL</u>		<u>GLTDAG</u>		<u>Water and Sewer ENTERPRISE FUND</u>		<u>Civic Center ENTERPRISE FUND</u>		<u>Fund 75 Harvey ENTERPRISE FUND</u>	
	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>
2023	1,170,000.00	146,082.00	1,075,650.00	142,084.88	55,500.00	2,351.25	3,700.00	156.75	35,150.00	1,489.13
2024	1,200,000.00	115,003.00	1,103,100.00	112,977.79	57,000.00	1,191.30	3,800.00	79.42	36,100.00	754.49
2025	1,045,000.00	83,125.50	1,045,000.00	83,125.50	-	-	-	-	-	-
2026	1,070,000.00	51,480.50	1,070,000.00	51,480.50	-	-	-	-	-	-
2027	855,000.00	24,709.50	855,000.00	24,709.50	-	-	-	-	-	-
	5,340,000.00	420,400.50	5,148,750.00	414,378.17	112,500.00	3,542.55	7,500.00	236.17	71,250.00	2,243.62
LESS CURRENT PORTION	<u>1,170,000.00</u>	<u>146,082.00</u>	<u>1,075,650.00</u>	<u>142,084.88</u>	<u>55,500.00</u>	<u>2,351.25</u>	<u>3,700.00</u>	<u>156.75</u>	<u>35,150.00</u>	<u>1,489.13</u>
	<u>4,170,000.00</u>	<u>274,318.50</u>	<u>4,073,100.00</u>	<u>272,293.29</u>	<u>57,000.00</u>	<u>1,191.30</u>	<u>3,800.00</u>	<u>79.42</u>	<u>36,100.00</u>	<u>754.49</u>

CITY OF WHARTON, TEXAS
 LONG-TERM DEBT
 FYE 9/30/23

Tax Notes 2017

YEAR	TOTAL		GLTDAG 49.00%		Water and Sewer ENTERPRISE FUND 30.00%		Civic Center ENTERPRISE FUND 2.00%		Fund 75 Harvey ENTERPRISE FUND 19.00%	
	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST
2023	185,000.00	7,837.50	90,650.00	3,840.38	55,500.00	2,351.25	3,700.00	156.75	35,150.00	1,489.13
2024	<u>190,000.00</u>	<u>3,971.00</u>	<u>93,100.00</u>	<u>1,945.79</u>	<u>57,000.00</u>	<u>1,191.30</u>	<u>3,800.00</u>	<u>79.42</u>	<u>36,100.00</u>	<u>754.49</u>
	375,000.00	11,808.50	183,750.00	5,786.17	112,500.00	3,542.55	7,500.00	236.17	71,250.00	2,243.62
LESS CURRENT PORTION	185,000.00	7,837.50	90,650.00	3,840.38	55,500.00	2,351.25	3,700.00	156.75	35,150.00	1,489.13
	<u>190,000.00</u>	<u>3,971.00</u>	<u>93,100.00</u>	<u>1,945.79</u>	<u>57,000.00</u>	<u>1,191.30</u>	<u>3,800.00</u>	<u>79.42</u>	<u>36,100.00</u>	<u>754.49</u>

CITY OF WHARTON, TEXAS
 LONG-TERM DEBT
 FYE 9/30/23

Tax Notes 2019

YEAR	TOTAL		GLTDAG 100.0%	
	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST
2023	220,000.00	21,344.00	220,000.00	21,344.00
2024	225,000.00	16,240.00	225,000.00	16,240.00
2025	235,000.00	11,020.00	235,000.00	11,020.00
2026	240,000.00	2,784.00	240,000.00	2,784.00
	920,000.00	51,388.00	920,000.00	51,388.00
LESS CURRENT PORTION	220,000.00	21,344.00	220,000.00	21,344.00
	<u>700,000.00</u>	<u>30,044.00</u>	<u>700,000.00</u>	<u>30,044.00</u>

CITY OF WHARTON, TEXAS
 LONG-TERM DEBT
 FYE 9/30/23

Tax Notes 2020

YEAR	TOTAL		GLTDAG 1.00000	
	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST
2023	765,000.00	116,900.50	765,000.00	116,900.50
2024	785,000.00	94,792.00	785,000.00	94,792.00
2025	810,000.00	72,105.50	810,000.00	72,105.50
2026	830,000.00	48,696.50	830,000.00	48,696.50
2027	855,000.00	24,709.50	855,000.00	24,709.50
	4,045,000.00	357,204.00	4,045,000.00	357,204.00
LESS CURRENT PORTION	765,000.00	116,900.50	765,000.00	116,900.50
	<u>3,280,000.00</u>	<u>240,303.50</u>	<u>3,280,000.00</u>	<u>240,303.50</u>

CITY OF WHARTON, TEXAS
LONG-TERM DEBT
FYE 9/30/23

Waterworks & Sanitary Sewer System Revenue Bonds 2021-USDA

YEAR	TOTAL		Water	
	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST
2023	87,000.00	83,773.00	87,000.00	83,773.00
2024	88,000.00	82,475.00	88,000.00	82,475.00
2025	90,000.00	80,710.00	90,000.00	80,710.00
2026	91,000.00	79,135.00	91,000.00	79,135.00
2027	93,000.00	77,543.00	93,000.00	77,543.00
2028	95,000.00	76,123.00	95,000.00	76,123.00
2029	96,000.00	74,253.00	96,000.00	74,253.00
2030	98,000.00	72,573.00	98,000.00	72,573.00
2031	100,000.00	70,858.00	100,000.00	70,858.00
2032	101,000.00	69,297.00	101,000.00	69,297.00
2033	103,000.00	67,340.00	103,000.00	67,340.00
2034	105,000.00	65,538.00	105,000.00	65,538.00
2035	107,000.00	63,700.00	107,000.00	63,700.00
2036	109,000.00	61,997.00	109,000.00	61,997.00
2037	111,000.00	59,920.00	111,000.00	59,920.00
2038	112,000.00	57,978.00	112,000.00	57,978.00
2039	114,000.00	56,018.00	114,000.00	56,018.00
2040	116,000.00	54,171.00	116,000.00	54,171.00
2041	118,000.00	51,993.00	118,000.00	51,993.00
2042	120,000.00	49,928.00	120,000.00	49,928.00
2043	123,000.00	47,828.00	123,000.00	47,828.00
2044	125,000.00	45,800.00	125,000.00	45,800.00
2045	127,000.00	43,488.00	127,000.00	43,488.00
2046	129,000.00	41,265.00	129,000.00	41,265.00
2047	131,000.00	39,008.00	131,000.00	39,008.00
2048	134,000.00	36,816.00	134,000.00	36,816.00
2049	136,000.00	34,370.00	136,000.00	34,370.00
2050	138,000.00	31,990.00	138,000.00	31,990.00
2051	141,000.00	29,575.00	141,000.00	29,575.00
2052	143,000.00	27,182.00	143,000.00	27,182.00
2053	146,000.00	24,605.00	146,000.00	24,605.00
2054	148,000.00	22,050.00	148,000.00	22,050.00
2055	151,000.00	19,460.00	151,000.00	19,460.00
2056	154,000.00	16,864.00	154,000.00	16,864.00
2057	156,000.00	14,123.00	156,000.00	14,123.00
2058	159,000.00	11,393.00	159,000.00	11,393.00
2059	162,000.00	8,610.00	162,000.00	8,610.00
2060	165,000.00	5,791.00	165,000.00	5,791.00
2061	165,000.00	2,888.00	165,000.00	2,888.00
	4,787,000.00	1,858,429.00	4,787,000.00	1,858,429.00
LESS CURRENT PORTION	87,000.00	83,773.00	87,000.00	83,773.00
	4,700,000.00	1,774,656.00	4,700,000.00	1,774,656.00

CAPITAL IMPROVEMENT FUNDS

This fund is established to secure resources for street and drainage improvements within the City.
Resources are from the General Fund, Water/Sewer Fund, and Solid Waste Fund.

CITY OF WHARTON

CAPITAL IMPROVEMENT FUND

ANNUAL ADOPTED BUDGET 2022-2023

Department/Expense Classification	Actual 2021	Budget FY 2022	Projected FY 2023	Adopted FY 2023
Capital Improvement Fund				
Revenues				
Interest and Miscellaneous	2,187	0	0	0
Intergovernmental				
Operating Transfers In	100,000	100,000	100,000	100,000
Total Estimated Revenues	102,187	100,000	100,000	100,000
Appropriations				
Capital Outlay	551,495	100,000	100,000	100,000
Total Appropriations	551,495	100,000	100,000	100,000
Excess (Deficit) Revenue over Expenditures	(449,308)	0	0	0
Est. Retained Earnings (Beginning)	668,654	668,295	219,346	219,346
Est. Retained Earnings (Ending)	219,346	668,295	219,346	219,346

ADOPTED BUDGET FY 2023
AS OF: SEPTEMBER 30TH, 2022

30 -Capital Improvement Fund
REVENUES

ACCT NO#	ACCT NAME	Actual YTD 9/30/21	Budget For Yr 9/30/21	YTD Actual	Budget For Yr 9/30/22	Projected 9/30/22	Adopted FY 2023
Interest and Miscellaneou							
3773	Interest Income	2,187	0	483	0	0	0
TOTAL Interest and Miscellaneou		2,187	0	483	0	0	0
Intergovernmental							
3830	Contributions	0	0	0	0	0	0
TOTAL Intergovernmental		0	0	0	0	0	0
Transfers In							
3936	Transfer In- 2019 Tax Notes	0	0	0	0	0	0
3937	Transfer In- 2019 Bond	0	0	0	0	0	0
3940	Transfer In- General Fund	0	0	0	0	0	0
3941	Transfer In - Water/Sewer Fun	100,000	100,000	100,000	100,000	100,000	100,000
3942	Transfer In - Solid Waste	0	0	0	0	0	0
TOTAL Transfers In		100,000	100,000	100,000	100,000	100,000	100,000
** TOTAL REVENUES **		102,187	100,000	100,483	100,000	100,000	100,000

ADOPTED BUDGET FY 2023
AS OF: SEPTEMBER 30TH, 2022

30 -Capital Improvement Fund
DEPARTMENT - Capital Outlay
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/21	Budget For Yr 9/30/21	YTD Actual	Budget For Yr 9/30/22	Projected 9/30/22	Adopted FY 2023
Personnel and Benefits							

580-00-110	Salaries & Wages	0	0	0	0	0	0
580-00-115	Part-time Wages	0	0	0	0	0	0
580-00-121	Longevity	0	0	0	0	0	0
580-00-125	Proficiency Pay	0	0	0	0	0	0
580-00-130	Overtime	0	0	0	0	0	0
580-00-161	Social Security	0	0	0	0	0	0
580-00-163	Retirement Expense	0	0	0	0	0	0
580-00-165	Health Insurance	0	0	0	0	0	0
580-00-166	Long Term Disability Ins	0	0	0	0	0	0
580-00-167	Flex Medical	0	0	0	0	0	0
TOTAL Personnel and Benefits		0	0	0	0	0	0

Capital Outlay							

580-00-856	Street Improvments	550,914	100,000	6,300	100,000	100,000	100,000
580-00-862	Sante Fe Outfall Ditch	0	0	0	0	0	0
580-00-863	Overpass Grant Application	0	0	0	0	0	0
580-00-864	FM 1301 Extension	581	0	0	0	0	0
580-00-865	Water System Improvements	0	0	0	0	0	0
580-00-866	Quiet Zone	0	0	0	0	0	0
580-00-867	Wharton Industrial Foundation	0	0	0	0	0	0
TOTAL Capital Outlay		551,495	100,000	6,300	100,000	100,000	100,000

TOTAL Capital Outlay		551,495	100,000	6,300	100,000	100,000	100,000

** TOTAL EXPENDITURES **		551,495	100,000	6,300	100,000	100,000	100,000

*** END OF REPORT ***

ENTERPRISE FUNDS

WATER & SEWER FUND #41

The Water and Sewer Fund is used to account for the resources and uses associated with the delivery of utility services to citizens of Wharton. This fund operates as a user fee basis from users of the system.

SOLID WASTE FUND #42

The Solid Waste Fund is used to account for the activities of the city's solid waste collection contract in delivery of services to citizens of Wharton. This fund operates as a user fee basis from users of the system.

EMERGENCY MEDICAL SERVICES FUND #43

The EMS Fund accounts for the delivery of emergency medical services to the city and surrounding area. This fund operates as a user fee basis from users of the system.

CIVIC CENTER FUND #44

The Civic Center Fund accounts for the resources and uses of the Wharton Civic Center. This fund operates as a user fee basis from users of the system and Hotel Motel tax revenues.

AIRPORT FUND #45

The Airport Fund is used to account for the resources and uses of the Wharton Airport directed by the Airport Board and the City Council. The activities are user fee based.

SUMMARY OF ENTERPRISE FUNDS

Acct	Account Description	W&S Fund #41	Solid Waste Fund #42	EMS Fund #43	Civic Ctr Fund #44	Airport Fund #45	Total
Estimated Revenues:							
3600	Charges for Service	6,021,900	1,690,549	801,500	69,851	315,000	8,898,800
3700	Miscellaneous	11,000	800	2,455	575	1,410	16,240
3800	Intergovernmental	0	0	1,853,681	0	62,000	1,915,681
3900	Operating Transfer-in	0	0	0	244,098	0	244,098
3900	Funds From Fund Balance	0	0	0	0	0	0
	Total Estimated Revenues	6,032,900	1,691,349	2,657,636	314,524	378,410	11,074,819
Appropriations:							
100	Personnel & Benefits	1,243,418	50,858	1,975,313	156,805	85,381	3,511,775
200	Supplies & Materials	178,600	100	156,435	9,150	14,050	358,335
300	Infrastructure Maintenance	407,500	0	6,100	23,157	30,180	466,937
400	Equipment Maintenance	231,125	0	91,682	4,500	36,500	363,807
500	Operational Expenses	586,123	1,541,884	159,432	36,000	59,300	2,382,739
600	Other Operational Expenses	543,245	93,507	2,180	14,912	25,249	679,093
700	Lease/Debt Payments	1,053,137	0	0	0	2,500	1,055,637
800	Capital Outlay	0	0	50,000	0	0	50,000
900	Transfer-out	1,181,732	0	98,412	0	0	1,280,144
000	Depreciation & Bad Debt	608,020	5,000	118,082	70,000	125,250	926,352
	Total Appropriations	6,032,900	1,691,349	2,657,636	314,524	378,410	11,074,819
	Excess (Deficit) Revenues over Expenditures	0	0	0	0	0	0

ADOPTED BUDGET FY 2023

41 -Water & Sewer Fund
REVENUES

AS OF: SEPTEMBER 30TH, 2022

ACCT NO#	ACCT NAME	Actual YTD 9/30/21	Budget For Yr 9/30/21	YTD Actual	Budget For Yr 9/30/22	Projected 9/30/22	Adopted FY 2023
Charges for Services							
3661	Water Sales	2,584,475	2,432,669	2,816,891	2,750,000	2,432,669	3,025,000
3662	Sewer Charges	2,416,499	2,252,844	2,623,013	2,609,000	2,252,844	2,869,900
3663	Water Connections	50,265	40,000	57,491	40,000	40,000	55,000
3664	Sewer Connections	9,109	7,000	8,159	7,000	7,000	7,000
3666	Bulk Water Sales	2,474	5,000	6,620	5,000	5,000	5,000
3669	Penalties	50,086	50,000	64,108	50,000	50,000	60,000
TOTAL Charges for Services		5,112,910	4,787,513	5,576,281	5,461,000	4,787,513	6,021,900
Interest and Miscellaneous							
3773	Interest Income	2,724	500	5,850	500	500	3,000
3775	Miscellaneous Income	3,277	8,000	7,149	8,000	8,000	8,000
3776	Aid-in-Construction Revenues	0	0	0	0	0	0
3781	Cash Over (Short)	(16)	0	33	0	0	0
3787	Bond Proceeds	0	0	0	0	0	0
3791	Rental Properties	0	0	0	0	0	0
TOTAL Interest and Miscellaneous		5,986	8,500	13,032	8,500	8,500	11,000
Intergovernmental							
3827	Capital Contribution	58,159	0	0	0	0	0
3830	Capital Contribution - CIP	0	0	0	0	0	0
3833	Capital Contribution - Indust	0	0	0	0	0	0
3834	Contributed Capital - Ahldag	0	0	0	0	0	0
3840	Contributed Capital - 2004 Bo	0	0	0	0	0	0
3841	Grant Funds	0	0	7,782	0	0	0
3851	Capital Contribution - WEDC	0	0	0	0	0	0
3860	Lease Proceeds	0	0	0	0	0	0
3881	WEDC Contribution	0	0	9,000	0	0	0
TOTAL Intergovernmental		58,159	0	16,782	0	0	0
** TOTAL REVENUES **		5,177,054	4,796,013	5,606,095	5,469,500	4,796,013	6,032,900

ADOPTED BUDGET FY 2023

AS OF: SEPTEMBER 30TH, 2022

41 -Water & Sewer Fund

DEPARTMENT - Planning and Comm Develop

DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/21	Budget For Yr 9/30/21	YTD Actual	Budget For Yr 9/30/22	Projected 9/30/22	Adopted FY 2023
Personnel and Benefits							
516-00-110	Salaries and Wages	114,173	105,750	105,595	106,205	105,750	108,312
516-00-111	Compensated Absences Expense(	1,191)	0	0	0	0	0
516-00-115	Part-Time Wages	0	0	0	0	0	0
516-00-121	Longevity	440	440	620	560	440	680
516-00-122	Allowances	3,501	3,480	3,357	3,480	3,480	3,480
516-00-125	Proficiency Pay	604	600	586	600	600	600
516-00-130	Overtime	4,758	7,000	4,726	7,000	7,000	7,000
516-00-161	Social Security	9,087	8,895	8,626	9,200	8,895	9,810
516-00-163	Retirement Expense	7,011	6,227	6,310	6,550	6,227	6,840
516-00-164	Workers Comp	212	225	209	225	225	225
516-00-165	Health Insurance	12,689	13,992	11,077	13,992	13,992	15,366
516-00-166	Long Term Disability	486	451	416	530	451	530
516-00-167	Flex Medical	2,693	2,700	2,263	2,600	2,700	2,700
516-00-197	Salary Increase	0	1,562	0	2,124	1,562	3,396
516-00-198	EOY Lump Salary	0	0	1,000	1,000	0	1,000
TOTAL Personnel and Benefits		154,463	151,322	144,785	154,066	151,322	159,939
Supplies and Materials							
516-00-210	Office Supplies	938	1,150	1,095	1,150	1,150	1,150
516-00-215	Printing and Reproduction	144	400	411	400	400	400
516-00-220	Postage and Freight	90	500	219	500	500	500
516-00-240	Small Tools and Equipment	0	100	0	100	100	100
516-00-245	Computer Software and Supplie	2,777	3,500	38,213	4,300	3,500	7,000
TOTAL Supplies and Materials		3,948	5,650	39,938	6,450	5,650	9,150
Equipment Maintenance							
516-00-421	Computer Maintenance	0	100	0	100	100	100
516-00-422	Software Maintenance	0	225	0	225	225	225
TOTAL Equipment Maintenance		0	325	0	325	325	325
Operational Expenses							
516-00-524	Telephone - Long Distance	0	0	0	0	0	0
516-00-525	Telephone - Cell Phone	0	0	0	0	0	0
516-00-530	Insurance	289	225	340	320	225	320
516-00-550	Continuing Education	4,585	6,000	1,901	7,000	6,000	7,000
516-00-551	Dues and Subscriptions	643	800	556	800	800	800
516-00-560	Professional Services	26,378	40,000	112,636	60,000	40,000	83,755

ADOPTED BUDGET FY 2023

AS OF: SEPTEMBER 30TH, 2022

41 -Water & Sewer Fund
 DEPARTMENT - Planning and Comm Develop
 DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/21	Budget For Yr 9/30/21	YTD Actual	Budget For Yr 9/30/22	Projected 9/30/22	Adopted FY 2023
516-00-570	Comprehensive Plan fees	0	0	0	0	0	0
	TOTAL Operational Expenses	31,895	47,025	115,433	68,120	47,025	91,875
	TOTAL Planning and Comm Develop	190,306	204,322	300,157	228,961	204,322	261,289

ADOPTED BUDGET FY 2023
AS OF: SEPTEMBER 30TH, 2022

41 -Water & Sewer Fund
DEPARTMENT - Water/Sewer Admin.
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/21	Budget For Yr 9/30/21	YTD Actual	Budget For Yr 9/30/22	Projected 9/30/22	Adopted FY 2023
Personnel and Benefits							
544-00-110	Salaries and Wages	86,227	84,500	90,032	85,343	84,500	94,780
544-00-111	Comp Absences Expense	1,695	0	0	0	0	0
544-00-115	Part-Time Wages	0	0	0	0	0	0
544-00-121	Longevity	815	815	965	965	815	1,115
544-00-130	Overtime	1,295	1,000	772	2,500	1,000	1,750
544-00-161	Social Security	6,568	6,507	6,985	6,850	6,507	7,715
544-00-163	Retirement Expense	5,018	5,500	5,052	4,800	5,500	5,380
544-00-164	Workers Comp	265	415	262	415	415	200
544-00-165	Health Insurance	15,493	17,448	16,203	17,286	17,448	19,207
544-00-166	Long Term Disability Insuranc	451	424	451	550	424	550
544-00-167	Flex Medical	3,236	3,250	3,236	3,250	3,250	3,250
544-00-197	Salary Increase	0	1,246	0	1,707	1,246	2,843
544-00-198	EOY Lump Salary	0	0	1,250	1,250	0	1,250
TOTAL Personnel and Benefits		121,064	121,105	125,208	124,916	121,105	138,040
Supplies and Materials							
544-00-210	Office Supplies	2,811	5,000	5,678	5,000	5,000	6,700
544-00-220	Postage and Freight	13,072	13,500	15,497	13,500	13,500	13,500
544-00-245	Computers, Software & Supplie	39	2,500	196	1,000	2,500	1,000
TOTAL Supplies and Materials		15,921	21,000	21,371	19,500	21,000	21,200
Equipment Maintenance							
544-00-420	Equipment Maintenance	360	1,000	1,721	1,000	1,000	1,300
544-00-421	Computer Maintenance	0	0	0	0	0	0
544-00-422	Computer Software Maintenance	9,646	10,000	12,189	11,000	10,000	12,000
544-00-425	Copy Machine Maintenance	3,120	3,000	3,011	3,000	3,000	3,000
TOTAL Equipment Maintenance		13,125	14,000	16,920	15,000	14,000	16,300
Operational Expenses							
544-00-523	Utility - Telephone	833	950	833	950	950	950
544-00-524	Telephone - Long Distance	0	0	0	0	0	0
544-00-525	Telephone - Cellular	682	610	782	775	610	775
544-00-530	Insurance	409	550	425	550	550	550
544-00-550	Continuing Education	0	600	150	600	600	600
544-00-551	Dues and Subscriptions	490	500	530	500	500	600
544-00-560	Professional Services	100	200	2,079	200	200	200
544-00-561	Credit Card Fee	37,141	19,500	45,599	36,000	19,500	46,350
TOTAL Operational Expenses		39,654	22,910	50,397	39,575	22,910	50,025
TOTAL Water/Sewer Admin.		189,765	179,015	213,896	198,991	179,015	225,565

ADOPTED BUDGET FY 2023

41 -Water & Sewer Fund

AS OF: SEPTEMBER 30TH, 2022

DEPARTMENT - Water Operations

DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/21	Budget For Yr 9/30/21	YTD Actual	Budget For Yr 9/30/22	Projected 9/30/22	Adopted FY 2023
Personnel and Benefits							
545-00-110	Salaries and Wages	378,820	408,500	390,670	433,275	408,500	477,808
545-00-111	Comp Absences Expense	12,318	0	0	0	0	0
545-00-115	Part-Time Wages	0	0	0	0	0	0
545-00-121	Longevity	3,330	3,300	3,730	3,720	3,300	4,038
545-00-122	Allowances	3,627	1,800	3,043	1,800	1,800	1,800
545-00-125	Proficiency Pay	2,094	2,100	2,250	2,100	2,100	2,100
545-00-130	Overtime	42,108	45,000	47,653	50,000	45,000	55,000
545-00-161	Social Security	31,861	35,000	33,895	37,830	35,000	42,550
545-00-163	Retirement Expense	24,538	27,800	24,554	26,750	27,800	29,640
545-00-164	Workers Comp	7,859	11,000	5,371	11,000	11,000	9,150
545-00-165	Health Insurance	53,052	69,782	54,863	69,500	69,782	88,353
545-00-166	Long Term Disability Insuranc	1,719	2,147	1,734	2,300	2,147	2,300
545-00-167	Flex Medical	11,053	12,500	11,014	12,500	12,500	14,300
545-00-170	Unemployment Benefits	0	0	0	0	0	0
545-00-197	Salary Increase	0	4,466	0	8,593	4,466	13,088
545-00-198	EOY Lump Salary	0	0	4,500	4,250	0	6,000
TOTAL Personnel and Benefits		523,301	623,395	583,277	663,618	623,395	746,127
Supplies and Materials							
545-00-210	Office Supplies	47	300	234	300	300	300
545-00-220	Postage and Freight	389	1,800	454	1,800	1,800	1,800
545-00-230	Janitorial & Cleaning Supplie	69	100	20	100	100	500
545-00-240	Small Tools and Equipment	5,623	10,000	6,339	7,500	10,000	10,000
545-00-242	Uniforms and Clothing	1,819	2,000	1,981	3,300	2,000	3,300
545-00-245	Computer Software and Supplie	65	0	0	0	0	4,600
545-00-250	Fuel, Oil and Lubricants	17,199	22,000	27,724	20,000	22,000	30,000
545-00-260	Medical and Chemical	9,511	9,800	5,719	9,800	9,800	10,800
545-00-271	Safety Supplies	1,694	1,000	1,479	1,000	1,000	1,500
545-00-290	Other Supplies	337	1,750	3,975	1,000	1,750	1,000
TOTAL Supplies and Materials		36,754	48,750	47,925	44,800	48,750	63,800
Infrastructure Maintenanc							
545-00-320	Building Maintenance	7,344	3,000	2,430	3,000	3,000	5,000
545-00-321	Storage Tank Maintenance	7,378	8,000	7,000	8,000	8,000	10,000
545-00-350	Main Line Maintenance	19,671	20,000	475	20,000	20,000	20,000
545-00-351	Service Line Maintenance	113,319	55,000	97,583	75,000	55,000	100,000
545-00-390	Well Maintenance	21,078	10,000	13,408	75,000	10,000	95,000
545-00-391	Vahalla Water Well Maintenanc	10,263	0	2,361	15,000	0	15,000
TOTAL Infrastructure Maintenanc		179,053	96,000	123,257	196,000	96,000	245,000

ADOPTED BUDGET FY 2023
AS OF: SEPTEMBER 30TH, 2022

41 -Water & Sewer Fund
DEPARTMENT - Water Operations
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/21	Budget For Yr 9/30/21	YTD Actual	Budget For Yr 9/30/22	Projected 9/30/22	Adopted FY 2023
Equipment Maintenance							
545-00-420	Equipment Maintenance	15,099	10,000	11,348	25,000	10,000	25,000
545-00-422	Software Maintenance	0	0	0	0	0	0
545-00-430	Vehicle Maintenance	11,526	11,000	7,838	11,000	11,000	15,000
545-00-450	Pump and Motor Maintenance	24,803	15,000	1,929	55,000	15,000	55,000
TOTAL Equipment Maintenance		51,427	36,000	21,114	91,000	36,000	95,000
Operational Expenses							
545-00-521	Utility - Electric	56,272	45,000	50,587	57,200	45,000	62,000
545-00-523	Utility - Telephone	36,738	20,000	8,088	35,000	20,000	35,000
545-00-524	Telephone-Long Distance	0	0	0	0	0	0
545-00-525	Telephone - Cellular	3,518	3,500	1,980	3,500	3,500	3,500
545-00-526	Utility - Gas	550	650	641	600	650	600
545-00-530	Insurance	25,516	25,000	28,872	25,000	25,000	29,500
545-00-540	Advertising	0	1,000	111	1,000	1,000	2,000
545-00-550	Continuing Education	4,623	3,500	2,240	6,000	3,500	6,000
545-00-551	Dues and Subscriptions	186	400	97	3,500	400	1,000
545-00-552	Contract Services	0	0	0	0	0	0
545-00-560	Professional Services	49,721	50,000	120,209	80,000	50,000	100,000
545-00-576	Hazard Mitigation Grant Ap	0	0	0	0	0	0
TOTAL Operational Expenses		177,123	149,050	212,826	211,800	149,050	239,600
Other Operational Expense							
545-00-621	Laboratory/Permits Fess	10,676	7,500	5,592	7,500	7,500	15,000
545-00-625	Governmental Fees	8,177	14,000	7,972	14,000	14,000	14,000
545-00-671	Franchise Taxes	205,012	175,100	225,351	220,000	175,100	239,257
545-00-672	Waste Disposal Fees	0	0	0	0	0	0
TOTAL Other Operational Expense		223,865	196,600	238,915	241,500	196,600	268,257
Deprecitation and Bad Deb							
545-00-070	Bad Debt Expense	8,844	2,000 (	556)	2,000	2,000	2,000
TOTAL Deprecitation and Bad Deb		8,844	2,000 (	556)	2,000	2,000	2,000
TOTAL Water Operations		1,200,367	1,151,795	1,226,757	1,450,718	1,151,795	1,659,784

ADOPTED BUDGET FY 2023

AS OF: SEPTEMBER 30TH, 2022

41 -Water & Sewer Fund

DEPARTMENT - Sewer Operations

DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/21	Budget For Yr 9/30/21	YTD Actual	Budget For Yr 9/30/22	Projected 9/30/22	Adopted FY 2023
Personnel and Benefits							

546-00-110	Salaries and Wages	111,029	146,525	75,004	125,000	146,525	125,000
546-00-111	Comp Absences Expense	(10)	0	0	0	0	0
546-00-121	Longevity	2,565	2,475	2,035	1,955	2,475	1,085
546-00-122	Allowances	1,700	2,000	566	2,000	2,000	480
546-00-125	Proficiency Pay	2,878	4,000	1,725	4,000	4,000	4,000
546-00-130	Overtime	16,487	17,000	10,917	17,000	17,000	17,000
546-00-161	Social Security	10,290	13,024	6,967	13,500	13,024	11,700
546-00-163	Retirement Expense	7,727	9,425	4,942	9,425	9,425	8,050
546-00-164	Workers Comp	3,026	3,100	2,784	3,100	3,100	3,700
546-00-165	Health Insurance	12,938	17,445	9,004	17,490	17,445	19,207
546-00-166	Long Term Disability Insuranc	507	636	322	850	636	850
546-00-167	Flex Medical	3,020	4,375	1,941	3,125	4,375	3,240
546-00-197	Salary Increase	0	1,766	0	2,967	1,766	3,750
546-00-198	EOY Lump Salary	0	0	750	1,000	0	1,250
TOTAL Personnel and Benefits		172,157	221,771	116,955	201,412	221,771	199,312
Supplies and Materials							

546-00-210	Office Supplies	282	200	2,554	200	200	500
546-00-220	Postage and Freight	62	100	110	100	100	100
546-00-230	Janitorial & Cleaning Supplie	18	300	281	200	300	200
546-00-240	Small Tools and Equipment	5,919	12,000	6,626	18,000	12,000	18,000
546-00-242	Uniforms and Clothing	432	800	296	1,150	800	1,150
546-00-250	Fuel, Oil and Lubricants	4,832	5,500	8,924	5,500	5,500	12,000
546-00-260	Medical and Chemical	46,914	50,000	32,594	50,000	50,000	50,000
546-00-271	Safety Supplies	1,603	1,000	688	2,250	1,000	1,500
546-00-290	Other Supplies	475	1,000	1,867	1,000	1,000	1,000
546-00-296	Hurricane Supplies	0	0	0	0	0	0
TOTAL Supplies and Materials		60,535	70,900	53,941	78,400	70,900	84,450
Infrastructure Maintenan							

546-00-320	Building Maintenance	838	5,000	8,770	2,250	5,000	5,000
546-00-360	Main Line Maintenance	1,857	7,500	0	7,500	7,500	7,500
546-00-361	Service Line Maintenance	61,788	15,000	60,041	30,000	15,000	30,000
546-00-363	Black Base Material	0	0	0	25,000	0	25,000
546-00-390	Plant Maintenance	51,982	80,000	72,763	93,229	80,000	95,000
TOTAL Infrastructure Maintenan		116,465	107,500	141,574	157,979	107,500	162,500

ADOPTED BUDGET FY 2023

AS OF: SEPTEMBER 30TH, 2022

41 -Water & Sewer Fund

DEPARTMENT - Sewer Operations

DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/21	Budget For Yr 9/30/21	YTD Actual	Budget For Yr 9/30/22	Projected 9/30/22	Adopted FY 2023
Equipment Maintenance							
546-00-420	Equipment Maintenance	12,146	10,000	13,024	30,000	10,000	25,000
546-00-430	Vehicle Maintenance	1,849	3,500	4,248	3,500	3,500	4,500
546-00-450	Pump and Motor Maintenance (	5,491)	37,500	40,338	60,000	37,500	60,000
546-00-455	City Sludge Expense	23,832	25,000	24,433	25,000	25,000	30,000
TOTAL Equipment Maintenance		32,335	76,000	82,043	118,500	76,000	119,500
Operational Expenses							
546-00-521	Utility - Electric	105,498	108,000	77,869	108,000	108,000	108,000
546-00-523	Utility - Telephone	2,407	3,000	2,294	3,000	3,000	3,000
546-00-524	Telephone - Long Distance	739	1,000	797	1,000	1,000	1,000
546-00-525	Telephone - Cellular	2,625	1,635	2,239	1,800	1,635	2,700
546-00-526	Utility - Gas	0	0	0	0	0	0
546-00-530	Insurance	14,081	14,500	14,777	14,500	14,500	14,500
546-00-550	Continuing Education	807	1,500	2,510	5,000	1,500	5,000
546-00-551	Dues and Subscriptions	80	500	111	500	500	500
546-00-552	Contract Services	0	0	0	0	0	0
546-00-559	Mileage Reimbursements	0	0	0	0	0	0
546-00-560	Professional Services	43,721	12,500	189,538	30,000	12,500	69,923
546-00-561	Lightening Damage Expenses	0	0	0	0	0	0
546-00-576	Hazard Mitigation Grant Ap.	0	0	0	0	0	0
TOTAL Operational Expenses		169,957	142,635	290,135	163,800	142,635	204,623
Other Operational Expense							
546-00-621	Laboratory/Permit Fees	23,673	30,000	24,305	30,000	30,000	30,000
546-00-625	Governmental Fees	16,999	22,000	16,999	19,500	22,000	19,500
546-00-671	Franchise Taxes	192,115	178,828	209,841	208,720	178,828	225,488
TOTAL Other Operational Expense		232,786	230,828	251,145	258,220	230,828	274,988
Deprecitation and Bad Deb							
546-00-070	Bad Debt Expense	8,003	2,000 (	683)	2,000	2,000	2,000
TOTAL Deprecitation and Bad Deb		8,003	2,000 (	683)	2,000	2,000	2,000
TOTAL Sewer Operations		792,239	851,634	935,111	980,311	851,634	1,047,373

ADOPTED BUDGET FY 2023

AS OF: SEPTEMBER 30TH, 2022

41 -Water & Sewer Fund

DEPARTMENT - Solid Waste Operations

DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/21	Budget For Yr 9/30/21	YTD Actual	Budget For Yr 9/30/22	Projected 9/30/22	Adopted FY 2023
Deprecitation and Bad Deb							

541-00-070		0	0	0	0	0	0

	TOTAL Deprecitation and Bad Deb	0	0	0	0	0	0

	TOTAL Solid Waste Operations	0	0	0	0	0	0
=====							

ADOPTED BUDGET FY 2023
AS OF: SEPTEMBER 30TH, 2022

41 -Water & Sewer Fund
DEPARTMENT - Lease Payments
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/21	Budget For Yr 9/30/21	YTD Actual	Budget For Yr 9/30/22	Projected 9/30/22	Adopted FY 2023
Lease Payments							
570-00-750	Bond Issuance Cost	0	0	0	0	0	0
570-00-751	Principal Payment	0	426,765	85,000	554,675	426,765	570,146
570-00-752	Interest Expense	197,346	231,254	227,856	287,538	231,254	279,160
570-00-753	Service charges	0	0	915	0	0	0
570-00-755	Payable to General Fund	0	100,000	0	100,000	100,000	100,000
570-00-756	USDA - Debt service	0	20,112	40,224	20,112	20,112	20,112
570-00-757	USDA - Asset Reserve	0	27,567	55,134	27,567	27,567	27,567
570-00-758	Capital lease	0	0	0	0	0	56,152
TOTAL Lease Payments		197,346	805,698	409,129	989,892	805,698	1,053,137
TOTAL Lease Payments		197,346	805,698	409,129	989,892	805,698	1,053,137

ADOPTED BUDGET FY 2023
AS OF: SEPTEMBER 30TH, 2022

41 -Water & Sewer Fund
DEPARTMENT - Transfers-Out
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/21	Budget For Yr 9/30/21	YTD Actual	Budget For Yr 9/30/22	Projected 9/30/22	Adopted FY 2023
Transfers Out							
590-00-905	Transfer Out- CIP	100,000	100,000	100,000	100,000	100,000	100,000
590-00-910	Transfer Out - General Admin.	877,439	877,439	894,517	894,517	877,439	1,081,732
590-00-925	Transfer Out- Bond 25	0	0	0	0	0	0
590-00-930	Transfer Out - Street Improv	0	0	0	0	0	0
TOTAL Transfers Out		977,439	977,439	994,517	994,517	977,439	1,181,732
TOTAL Transfers-Out		977,439	977,439	994,517	994,517	977,439	1,181,732
** TOTAL EXPENDITURES **		4,149,142	4,796,013	4,079,566	5,469,500	4,796,013	6,032,900

*** END OF REPORT ***

ADOPTED BUDGET FY 2023
AS OF: SEPTEMBER 30TH, 2022

42 -Solid Waste Fund
REVENUES

ACCT NO#	ACCT NAME	Actual YTD 9/30/21	Budget For Yr 9/30/21	YTD Actual	Budget For Yr 9/30/22	Projected 9/30/22	Adopted FY 2023
Charges for Services							
3666	Solid Waste Revenues	1,441,612	1,439,361	1,481,919	1,520,280	1,439,361	1,584,533
3670	Collection Fees	105,807	106,016	86,598	106,016	106,016	106,016
TOTAL Charges for Services		1,547,419	1,545,377	1,568,517	1,626,296	1,545,377	1,690,549
Interest and Miscellaneous							
3773	Interst Income	378	300	156	300	300	300
3775	Miscellaneous Revenue	998	500	2,218	500	500	500
3781	Cash Over/Short	0	0	(197)	0	0	0
TOTAL Interest and Miscellaneous		1,376	800	2,177	800	800	800
** TOTAL REVENUES **		1,548,794	1,546,177	1,570,693	1,627,096	1,546,177	1,691,349

ADOPTED BUDGET FY 2023

AS OF: SEPTEMBER 30TH, 2022

42 -Solid Waste Fund

DEPARTMENT - Solid Waste Operations

DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/21	Budget For Yr 9/30/21	YTD Actual	Budget For Yr 9/30/22	Projected 9/30/22	Adopted FY 2023
Personnel and Benefits							
541-00-110	Salaries and Wages	33,057	32,300	32,999	32,718	32,300	33,384
541-00-111	Comp Absences Expense	0	0	0	0	0	0
541-00-121	Longevity	905	905	965	965	905	1,025
541-00-122	Allowance	241	250	234	250	250	250
541-00-130	Overtime	665	900	159	900	900	900
541-00-161	Social Security	2,594	2,590	2,619	2,715	2,590	2,743
541-00-163	Retirement Expense	1,982	1,814	1,896	1,900	1,814	1,911
541-00-164	Workers Comp	0	0	0	0	0	0
541-00-165	Health Insurance	6,019	6,978	6,408	6,912	6,978	7,683
541-00-166	Long Term Disability	172	190	171	210	190	210
541-00-167	Flex Medical	1,294	1,250	1,294	1,250	1,250	1,250
541-00-197	Salary Increase	0	476	0	654	476	1,002
541-00-198	EOY Lump Salary	0	0	500	500	0	500
TOTAL Personnel and Benefits		46,930	47,653	47,248	48,974	47,653	50,858
Supplies and Materials							
541-00-210	Office Supplies	65	100	69	100	100	100
541-00-240	Small Tools and Equipment	0	0	0	0	0	0
TOTAL Supplies and Materials		65	100	69	100	100	100
Operational Expenses							
541-00-560	Professional Services	0	500	0	0	500	0
541-00-561	Transfer Station Expense	0	0	0	0	0	0
541-00-565	Solid Waste Services	1,434,078	1,394,417	1,333,869	1,474,515	1,394,417	1,536,884
541-00-566	Recycling	1,978	5,000	412	5,000	5,000	5,000
TOTAL Operational Expenses		1,436,056	1,399,917	1,334,281	1,479,515	1,399,917	1,541,884
Other Operational Expense							
541-00-671	Franchise Taxes	82,243	86,007	70,112	86,007	86,007	86,007
541-00-692	Beautification Program	5,037	7,500	1,875	7,500	7,500	7,500
TOTAL Other Operational Expense		87,280	93,507	71,986	93,507	93,507	93,507

ADOPTED BUDGET FY 2023

AS OF: SEPTEMBER 30TH, 2022

42 -Solid Waste Fund
DEPARTMENT - Lease Payments
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/21	Budget For Yr 9/30/21	YTD Actual	Budget For Yr 9/30/22	Projected 9/30/22	Adopted FY 2023
Lease Payments							
570-00-755	Payable to General Fund	0	0	0	0	0	0
	TOTAL Lease Payments	0	0	0	0	0	0
	TOTAL Lease Payments	0	0	0	0	0	0

ADOPTED BUDGET FY 2023
AS OF: SEPTEMBER 30TH, 2022

42 -Solid Waste Fund
DEPARTMENT - Transfers-Out
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/21	Budget For Yr 9/30/21	YTD Actual	Budget For Yr 9/30/22	Projected 9/30/22	Adopted FY 2023
Transfers Out							
590-00-905	Transfer Out- CIP	0	0	0	0	0	0
590-00-910	Transfer Out - GF Admin.	0	0	0	0	0	0
590-00-930	Transfer Out - Street Imp	0	0	0	0	0	0
TOTAL Transfers Out		0	0	0	0	0	0
TOTAL Transfers-Out		0	0	0	0	0	0
** TOTAL EXPENDITURES **		1,574,318	1,546,177	1,453,105	1,627,096	1,546,177	1,691,349

*** END OF REPORT ***

ADOPTED BUDGET FY 2023
AS OF: SEPTEMBER 30TH, 2022

43 -EMS Fund
REVENUES

ACCT NO#	ACCT NAME	Actual YTD 9/30/21	Budget For Yr 9/30/21	YTD Actual	Budget For Yr 9/30/22	Projected 9/30/22	Adopted FY 2023
Charges for Services							
3665	Medical Records	980	1,000	1,050	1,000	1,000	1,000
3668	Emergency Medical Services	1,392,246	720,000	793,229	760,488	720,000	800,500
TOTAL Charges for Services		1,393,226	721,000	794,279	761,488	721,000	801,500
Interest and Miscellaneous							
3773	Interest Income	2,400	4,500	4,065	2,455	4,500	2,455
3775	Miscellaneous Revenue	0	0	5	0	0	0
3781	Cash Over/Short	0	0	0	0	0	0
3785	Sale of Equipment	14,800	0	0	0	0	0
TOTAL Interest and Miscellaneous		17,200	4,500	4,070	2,455	4,500	2,455
Intergovernmental							
3841	Grant Funds	212,686	0	40,340	0	0	0
3845	Capital Contribution	0	0	0	0	0	0
3896	Wharton County Interlocal	0	0	0	0	0	0
3897	ESD #3- Interlocal	1,641,705	1,641,705	1,811,070	1,811,070	1,641,705	1,853,681
3898	ESD #3 INTERLOCAL SUPPLEMENT	0	0	0	0	0	0
TOTAL Intergovernmental		1,854,391	1,641,705	1,851,410	1,811,070	1,641,705	1,853,681
Transfers In							
3999	Funds from Fund Balance	0	0	0	0	0	0
TOTAL Transfers In		0	0	0	0	0	0
** TOTAL REVENUES **		3,264,816	2,367,205	2,649,759	2,575,013	2,367,205	2,657,636

ADOPTED BUDGET FY 2023

AS OF: SEPTEMBER 30TH, 2022

43 -EMS Fund

DEPARTMENT - EMS Operations

DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/21	Budget For Yr 9/30/21	YTD Actual	Budget For Yr 9/30/22	Projected 9/30/22	Adopted FY 2023
Personnel and Benefits							
547-00-110	Salaries and Wages	770,088	803,296	691,624	803,795	803,296	818,368
547-00-111	Comp Absences Expense	(12,653)	0	0	0	0	0
547-00-115	Part-Time Wages	350,790	190,572	339,353	424,880	190,572	350,000
547-00-121	Longevity	9,640	7,640	4,060	4,595	7,640	4,070
547-00-122	Allowances	2,446	3,000	0	3,000	3,000	0
547-00-130	Overtime	345,986	400,000	299,474	350,000	400,000	350,000
547-00-161	Social Security	109,329	106,642	100,610	108,800	106,642	126,100
547-00-163	Retirement Expense	(15,293)	75,350	53,054	72,000	75,350	64,700
547-00-164	Workers Comp	33,111	42,607	26,108	35,000	42,607	32,750
547-00-165	Health Insurance	90,404	139,566	93,038	138,000	139,566	153,658
547-00-166	Long Term Disability Insuranc	4,696	4,312	4,362	4,312	4,312	4,312
547-00-167	Flex Medical	19,972	25,000	19,905	26,000	25,000	26,000
547-00-175	Additional positions	0	0	0	0	0	0
547-00-197	Salary Increase	0	12,981	0	19,887	12,981	35,355
547-00-198	EOY Lump Salary	0	0	11,500	8,000	0	10,000
TOTAL Personnel and Benefits		1,708,517	1,810,966	1,643,086	1,998,269	1,810,966	1,975,313
Supplies and Materials							
547-00-210	Office Supplies	816	1,500	1,082	1,500	1,500	2,340
547-00-215	Printing and Reproduction	160	250	208	250	250	250
547-00-220	Postage and Freight	68	100	103	100	100	250
547-00-230	Janitorial & Cleaning Supplie	2,516	2,000	1,956	2,500	2,000	2,500
547-00-240	Small Tools and Equipment	603	500	180	500	500	500
547-00-242	Uniforms and Clothing	7,229	8,000	6,863	13,000	8,000	16,600
547-00-245	Computer Software and Supplie	2,224	1,500	2,256	2,250	1,500	3,445
547-00-246	Medical Equipment	139	1,500	1,518	1,500	1,500	1,700
547-00-247	Special Equipment	0	0	0	0	0	0
547-00-250	Fuel, Oil and Lubricants	25,170	27,000	41,681	27,000	27,000	52,400
547-00-260	Medical and Chemical	79,855	65,000	57,710	67,000	65,000	73,700
547-00-265	Covid-19 supplies	3,410	0	0	0	0	0
547-00-290	Other Supplies	2,981	1,750	2,150	1,750	1,750	2,750
547-00-296	Hurricane Supplies	0	0	0	0	0	0
TOTAL Supplies and Materials		125,172	109,100	115,707	117,350	109,100	156,435
Infrastructure Maintenan							
547-00-320	Building Maintenance	9,019	5,000	14,017	5,500	5,000	6,100
TOTAL Infrastructure Maintenan		9,019	5,000	14,017	5,500	5,000	6,100

ADOPTED BUDGET FY 2023
AS OF: SEPTEMBER 30TH, 2022

43 -EMS Fund
DEPARTMENT - EMS Operations
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/21	Budget For Yr 9/30/21	YTD Actual	Budget For Yr 9/30/22	Projected 9/30/22	Adopted FY 2023
Deprecitation and Bad Deb							

547-00-070	Bad Debt Expense	602,703	0	0	0	0	0
547-00-080	Depreciation Expense	101,331	118,082	0	118,082	118,082	118,082

	TOTAL Deprecitation and Bad Deb	704,034	118,082	0	118,082	118,082	118,082

	TOTAL EMS Operations	2,749,305	2,268,793	2,009,397	2,476,601	2,268,793	2,559,224

ADOPTED BUDGET FY 2023
AS OF: SEPTEMBER 30TH, 2022

43 -EMS Fund
DEPARTMENT - Lease Payments
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/21	Budget For Yr 9/30/21	YTD Actual	Budget For Yr 9/30/22	Projected 9/30/22	Adopted FY 2023
Lease Payments							
570-00-751	Principle	0	0	0	0	0	0
570-00-752	Interest Expense	0	0	0	0	0	0
TOTAL Lease Payments		0	0	0	0	0	0
TOTAL Lease Payments		0	0	0	0	0	0

ADOPTED BUDGET FY 2023

AS OF: SEPTEMBER 30TH, 2022

43 -EMS Fund

DEPARTMENT - Transfers-Out

DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/21	Budget For Yr 9/30/21	YTD Actual	Budget For Yr 9/30/22	Projected 9/30/22	Adopted FY 2023
Transfers Out							

590-00-905	Other Expense	0	0	0	0	0	0
590-00-910	Transfer Out-Dispatch Service	98,412	98,412	98,412	98,412	98,412	98,412

	TOTAL Transfers Out	98,412	98,412	98,412	98,412	98,412	98,412

	TOTAL Transfers-Out	98,412	98,412	98,412	98,412	98,412	98,412

** TOTAL EXPENDITURES **		2,847,717	2,367,205	2,107,809	2,575,013	2,367,205	2,657,636
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*** END OF REPORT ***

ADOPTED BUDGET FY 2023
AS OF: SEPTEMBER 30TH, 2022

44 -Civic Center Fund
REVENUES

ACCT NO#	ACCT NAME	Actual YTD 9/30/21	Budget For Yr 9/30/21	YTD Actual	Budget For Yr 9/30/22	Projected 9/30/22	Adopted FY 2023
Charges for Services							
3670	Civic Center Rental	44,930	48,000	57,666	48,000	48,000	55,000
3671	WEDCO Contract Revenue	14,851	14,851	14,851	14,851	14,851	14,851
TOTAL Charges for Services		59,781	62,851	72,517	62,851	62,851	69,851
Interest and Miscellaneous							
3773	Interest Income	117	75	77	75	75	75
3775	Miscellaneous Revenue	40	500	383	500	500	500
TOTAL Interest and Miscellaneous		157	575	460	575	575	575
Intergovernmental							
3827	Capital Contribution	0	0	0	0	0	0
3841	Grant Funds	0	0	50,000	50,000	0	0
3860	Lease Proceeds	0	0	0	0	0	0
TOTAL Intergovernmental		0	0	50,000	50,000	0	0
Transfers In							
3910	Transfer In - General Fund	0	0	0	0	0	32,748
3912	Transfer In - Hotel Motel	215,021	234,248	210,000	211,350	234,248	211,350
3999	Funds from Fund Balance	0	0	0	0	0	0
TOTAL Transfers In		215,021	234,248	210,000	211,350	234,248	244,098
** TOTAL REVENUES **		274,959	297,674	332,977	324,776	297,674	314,524

ADOPTED BUDGET FY 2023

AS OF: SEPTEMBER 30TH, 2022

44 -Civic Center Fund

DEPARTMENT - Civic Center Operations

DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/21	Budget For Yr 9/30/21	YTD Actual	Budget For Yr 9/30/22	Projected 9/30/22	Adopted FY 2023
Personnel and Benefits							
548-00-110	Salaries and Wages	76,966	76,450	76,874	76,450	76,450	77,771
548-00-111	Comp Absences Expense	(361)	0	0	0	0	0
548-00-115	Part Time Wages	19,665	35,000	35,657	35,000	35,000	35,500
548-00-121	Longevity	430	430	550	550	430	670
548-00-122	Allowances	241	240	234	240	240	240
548-00-130	Overtime	4,613	7,500	6,098	5,000	7,500	5,500
548-00-161	Social Security	7,628	8,998	9,178	9,150	8,998	9,372
548-00-163	Retirement Expense	(2,858)	4,410	4,574	4,620	4,410	4,659
548-00-164	Workers Comp	1,815	320	314	320	320	320
548-00-165	Health Insurance	12,037	13,956	12,817	13,956	13,956	15,366
548-00-166	Long Term Disability Insuranc	396	509	396	509	509	509
548-00-167	Flex Medical	2,489	2,500	2,589	2,500	2,500	2,500
548-00-197	Salary Increase	0	1,116	0	2,229	1,116	3,398
548-00-198	EOY Lump Salary	0	0	1,000	1,000	0	1,000
TOTAL Personnel and Benefits		123,062	151,429	150,281	151,524	151,429	156,805
Supplies and Materials							
548-00-210	Office Supplies	847	1,500	1,254	1,500	1,500	1,500
548-00-215	Printing and Reproduction	0	300	0	0	300	0
548-00-220	Postage and Freight	1	100	14	100	100	100
548-00-230	Janitorial & Cleaning Supplie	3,465	5,000	4,358	5,000	5,000	5,000
548-00-240	Small Tools and Equipment	110	500	361	500	500	1,000
548-00-245	Computer software and supplie	281	1,500	76	500	1,500	500
548-00-260	Medical and Chemical	0	50	25	50	50	50
548-00-290	Other Supplies	741	1,000	1,106	1,000	1,000	1,000
TOTAL Supplies and Materials		5,445	9,950	7,193	8,650	9,950	9,150
Infrastructure Maintenan							
548-00-310	Grounds Maintenance	10,018	2,500	2,723	2,500	2,500	2,500
548-00-320	Building Maintenance	12,052	13,500	19,806	41,858	13,500	20,657
TOTAL Infrastructure Maintenan		22,071	16,000	22,528	44,358	16,000	23,157
Equipment Maintenance							
548-00-420	Equipment Maintenance	1,972	2,500	2,553	2,500	2,500	2,500
548-00-425	Copy Machine Maintenance	1,810	2,000	1,793	2,000	2,000	2,000
TOTAL Equipment Maintenance		3,782	4,500	4,345	4,500	4,500	4,500

ADOPTED BUDGET FY 2023
AS OF: SEPTEMBER 30TH, 2022

44 -Civic Center Fund
DEPARTMENT - Civic Center Operations
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/21	Budget For Yr 9/30/21	YTD Actual	Budget For Yr 9/30/22	Projected 9/30/22	Adopted FY 2023
Operational Expenses							
548-00-521	Utility - Electric	16,307	12,500	15,544	14,500	12,500	16,000
548-00-523	Utility - Telephone	2,786	5,000	2,326	5,000	5,000	3,000
548-00-524	Telephone - Long Distance	2	100	1	100	100	50
548-00-525	Telephone - Cellular	0	0	0	0	0	0
548-00-526	Utility - Gas	467	480	553	480	480	600
548-00-530	Insurance	9,832	13,868	10,918	13,868	13,868	12,000
548-00-540	Advertising	412	1,100	0	1,100	1,100	1,100
548-00-541	Special events	0	0	127	0	0	0
548-00-550	Continuing Education	0	250	0	250	250	250
548-00-551	Dues and Subscriptions	0	1,000	445	1,000	1,000	1,000
548-00-560	Professional Services	50	7,000	120	7,000	7,000	2,000
548-00-562	Tornado Damage Expense	0	0	0	0	0	0
548-00-563	Credit Card Fee	0	0	0	0	0	0
TOTAL Operational Expenses		29,855	41,298	30,034	43,298	41,298	36,000
Deprecitation and Bad Deb							
548-00-080	Depreciation Expense	79,160	56,550	0	56,550	56,550	70,000
TOTAL Deprecitation and Bad Deb		79,160	56,550	0	56,550	56,550	70,000
TOTAL Civic Center Operations		263,375	279,727	214,382	308,880	279,727	299,612

ADOPTED BUDGET FY 2023
AS OF: SEPTEMBER 30TH, 2022

44 -Civic Center Fund
DEPARTMENT - Lease Payments
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/21	Budget For Yr 9/30/21	YTD Actual	Budget For Yr 9/30/22	Projected 9/30/22	Adopted FY 2023
Other Operational Expense							
570-00-652	Interest Expense	16,130	17,947	15,893	15,896	17,947	14,912
TOTAL Other Operational Expense		16,130	17,947	15,893	15,896	17,947	14,912
Lease Payments							
570-00-750	Bond Issuance Cost	0	0	0	0	0	0
570-00-751	Principal Expense	0	0	0	0	0	0
TOTAL Lease Payments		0	0	0	0	0	0
TOTAL Lease Payments		16,130	17,947	15,893	15,896	17,947	14,912
** TOTAL EXPENDITURES **		279,505	297,674	230,275	324,776	297,674	314,524

*** END OF REPORT ***

ADOPTED BUDGET FY 2023
AS OF: SEPTEMBER 30TH, 2022

45 -Airport Fund
REVENUES

ACCT NO#	ACCT NAME	Actual YTD 9/30/21	Budget For Yr 9/30/21	YTD Actual	Budget For Yr 9/30/22	Projected 9/30/22	Adopted FY 2023
Charges for Services							
3672	Hanger Rentals	162,508	160,000	214,940	162,574	160,000	225,000
3673	Corporate Hanger Rentals	0	0	0	0	0	0
3674	Ground Lease	0	0	250	0	0	0
3680	Fuel Sales	294,745	390,646	407,104	319,205	390,646	360,000
3681	Cost of Goods Sold (Fuel)	(238,017)	(280,000)	(334,082)	(208,559)	(280,000)	(270,000)
TOTAL Charges for Services		219,235	270,646	288,212	273,220	270,646	315,000
Interest and Miscellaneous							
3773	Interest Income	447	910	215	910	910	910
3775	Miscellaneous Revenue	0	500	0	500	500	500
TOTAL Interest and Miscellaneous		447	1,410	215	1,410	1,410	1,410
Intergovernmental							
3841	Grant Funds	45,121	50,000	30,409	50,000	50,000	62,000
3845	Capital Grant	0	0	0	0	0	0
3874	Refunds on Projects	0	0	0	0	0	0
3875	Contribution for Capital Imp.	0	0	0	0	0	0
TOTAL Intergovernmental		45,121	50,000	30,409	50,000	50,000	62,000
Transfers In							
3999	Funds from Fund Balance	0	0	0	0	0	0
TOTAL Transfers In		0	0	0	0	0	0
** TOTAL REVENUES **		264,803	322,056	318,836	324,630	322,056	378,410

ADOPTED BUDGET FY 2023

AS OF: SEPTEMBER 30TH, 2022

45 -Airport Fund

DEPARTMENT - Airport Operations

DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/21	Budget For Yr 9/30/21	YTD Actual	Budget For Yr 9/30/22	Projected 9/30/22	Adopted FY 2023
Personnel and Benefits							
549-00-110	Salaries and Wages	41,688	41,025	41,634	41,288	41,025	45,000
549-00-111	Comp Absences Expense	(149)	0	0	0	0	0
549-00-115	Part Time Wages	23,276	24,500	9,662	24,500	24,500	10,000
549-00-121	Longevity	790	790	850	850	790	910
549-00-122	Vehicle Allowance	3,621	3,840	2,214	3,840	3,840	3,840
549-00-130	Overtime	365	1,500	1,061	1,500	1,500	5,000
549-00-161	Social Security	5,340	5,405	4,345	5,620	5,405	5,100
549-00-163	Retirement Expense	2,434	2,750	2,422	2,500	2,750	3,000
549-00-164	Workers Comp	1,217	1,550	1,072	1,550	1,550	1,250
549-00-165	Health Insurance	6,019	6,978	6,408	6,978	6,978	7,683
549-00-166	Long Term Disability Insuranc	205	198	205	198	198	198
549-00-167	Flex Medical	1,294	1,250	1,294	1,250	1,250	1,250
549-00-197	Salary Increase	0	1,316	0	1,316	1,316	1,650
549-00-198	EOY Lump Salary	0	0	500	1,000	0	500
TOTAL Personnel and Benefits		86,101	91,102	71,668	92,390	91,102	85,381
Supplies and Materials							
549-00-210	Office Supplies	119	500	79	500	500	500
549-00-220	Postage and Freight	144	500	162	500	500	300
549-00-240	Small Tools and Equipment	0	300	359	300	300	300
549-00-242	Uniforms and Clothing	41	0	0	0	0	0
549-00-250	Fuel, Oil & Lubricants	335	1,000	592	500	1,000	800
549-00-260	Chemical	0	500	5,460	500	500	10,500
549-00-290	Other Supplies	1,160	1,650	1,102	1,650	1,650	1,650
TOTAL Supplies and Materials		1,800	4,450	7,755	3,950	4,450	14,050
Infrastructure Maintenan							
549-00-320	Building Maintenance	16,744	15,000	25,965	15,000	15,000	30,180
TOTAL Infrastructure Maintenan		16,744	15,000	25,965	15,000	15,000	30,180
Equipment Maintenance							
549-00-420	Equipment Maintenance	27,371	35,000	20,544	35,000	35,000	35,000
549-00-430	Vehicle Maintenance	36	1,500	394	1,500	1,500	1,500
TOTAL Equipment Maintenance		27,406	36,500	20,939	36,500	36,500	36,500

ADOPTED BUDGET FY 2023
AS OF: SEPTEMBER 30TH, 2022

45 -Airport Fund
DEPARTMENT - Airport Operations
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/21	Budget For Yr 9/30/21	YTD Actual	Budget For Yr 9/30/22	Projected 9/30/22	Adopted FY 2023
Operational Expenses							
549-00-521	Utility - Electric	16,260	15,500	15,506	15,500	15,500	16,750
549-00-523	Utility - Telephone	2,269	2,000	2,281	2,000	2,000	2,500
549-00-524	Telephone - Long Distance	960	1,500	858	1,500	1,500	1,500
549-00-525	Cellular Phone	923	750	874	750	750	1,000
549-00-530	Insurance	14,409	13,500	23,950	13,500	13,500	25,000
549-00-540	Advertising	0	500	0	500	500	500
549-00-550	Continuing Education	632	3,500	1,294	4,500	3,500	4,500
549-00-551	Dues and Subscriptions	374	500	0	500	500	500
549-00-560	Professional Services	1,750	1,550	3,066	1,550	1,550	1,550
549-00-563	Credit Card Fee	0	0	0	0	0	0
549-00-565	Property Taxes	5,333	5,500	5,223	5,500	5,500	5,500
TOTAL Operational Expenses		42,909	44,800	53,053	45,800	44,800	59,300
Other Operational Expense							
549-00-610	Fuel Tank Rental	0	0	0	0	0	0
549-00-630	Processing Fee- Airport	0	0	0	0	0	0
TOTAL Other Operational Expense		0	0	0	0	0	0
Capital Outlay							
549-00-832	Drainage Project	0	0	0	0	0	0
TOTAL Capital Outlay		0	0	0	0	0	0
Deprecitation and Bad Deb							
549-00-070	Bad Debt Expense	0	0	0	0	0	0
549-00-080	Depreciation Expense	126,648	101,390	0	101,390	101,390	125,250
TOTAL Deprecitation and Bad Deb		126,648	101,390	0	101,390	101,390	125,250
TOTAL Airport Operations		301,609	293,242	179,380	295,030	293,242	350,661

ADOPTED BUDGET FY 2023
 AS OF: SEPTEMBER 30TH, 2022

45 -Airport Fund
 DEPARTMENT - Lease Payments
 DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/21	Budget For Yr 9/30/21	YTD Actual	Budget For Yr 9/30/22	Projected 9/30/22	Adopted FY 2023
<hr/>							
Other Operational Expense							

570-00-652	Interest Expense	24,252	28,814	27,056	27,100	28,814	25,249
TOTAL Other Operational Expense		24,252	28,814	27,056	27,100	28,814	25,249
Lease Payments							

570-00-750	Bond issuance -Amortization E	2,365	0	0	2,500	0	2,500
TOTAL Lease Payments		2,365	0	0	2,500	0	2,500
TOTAL Lease Payments		26,616	28,814	27,056	29,600	28,814	27,749
** TOTAL EXPENDITURES **		328,225	322,056	206,435	324,630	322,056	378,410

*** END OF REPORT ***

SUPPLEMENTAL SCHEDULES

PERSONNEL SCHEDULES

TAX SCHEDULES

SCHEDULE OF PERSONNEL BY DEPARTMENT

ALL FUNDS

Department	FY 2021	FY 2022	FY 2023	Appropriated FY 2022-2023
10-11 City Manager	2	2	2	189,574
10-12 City Secretary	1	1	2	137,821
10-14 Finance	2.5	2.5	2.5	161,762
10-17 Municipal Court	2.5	2.5	2.5	106,465
10-19 Central Services	0.8	0.8	0.5	26,000
10-21 Police	26.5	26.5	26	1,560,783
10-25 Fire	6	8	4	164,383
10-26 Code Enforcement	4	3.5	3.5	172,412
10-27 Emergency Management	1	1	1	74,048
10-28 Animal Control	1	1	1	42,120
10-29 Communications	9.5	9	9.5	400,648
10-40 Streets and Drainage	9.5	9.5	11	429,654
10-42 Garage	2	1.5	2	84,593
10-43 Facilities Maintenance	4	4	4	176,529
10-53 Swimming Pool	0	0	0	23,000
10-60 Crime Victims	0	1	1	58,181
41-16 Community Development	2	2	2	110,719
41-13 W&S Administration	2.5	2.5	2.5	92,018
41-45 Water Operations	10	10	11	467,438
41-46 Sewer Operations	3.5	2.5	2.5	125,000
42-51 Beautification	1	1	1	33,384
43-27 EMS	20	19	20	1,178,486
44-51 Civic Center	2.75	2.75	2.75	113,271
45-48- Airport	1.5	1.5	1.5	52,120
99-99 Grand Total Full Time	105	102	111	
Grand Total Part Time	9.1	10.1	3.3	
Grand Total Payroll Cost				5,980,409

DETAIL SCHEDULE OF PERSONNEL

ALL FUNDS

Dept	Position	FY 2021	FY 2022	FY 2023	Appropriated FY 2022-2023
City Manager					
10-11	City Manager	1.0	1.0	1.0	145,000
10-11	Assistant to City Manager	1.0	1.0	1.0	44,574
10-11	Total	2.0	2.0	2.0	189,574
City Secretary					
10-12	City Secretary/Asst City Manager	1.0	1.0	1.0	101,816
10-12	HR Generalist/Asst City Sec	0.0	0.0	1.0	36,005
10-12	Total	1.0	1.0	2.0	137,821
Finance					
10-14	Finance Director	1.0	1.0	1.0	92,602
10-14	Finance Accountant	1.0	1.0	1.0	46,842
10-14	Finance Clerk (50%) Note A	0.5	0.5	0.5	22,318
10-14	Total	2.5	2.5	2.5	161,762
Municipal Court					
10-17	Court Administrator	1.0	1.0	1.0	40,997
10-17	Municipal Judge-PT	0.5	0.5	0.5	31,959
10-17	Municipal Court Clerk	1.0	1.0	1.0	33,509
10-17	Total	2.5	2.5	2.5	106,465
Central Services					
10-19	Janitorial Service Worker-PT	0.3	0.3	0.0	0
10-19	IT Worker - PT	0.5	0.5	0.5	26,000
	Total	0.8	0.8	0.5	26,000
Police					
10-21	Police Chief	1.0	1.0	1.0	101,296
10-21	Police Lieutenant	2.0	2.0	2.0	148,112
10-21	Police Detective	5.0	5.0	6.0	381,014
10-21	Patrol Sgt	4.0	4.0	3.0	184,135
10-21	Patrol- Corporal	4.0	4.0	2.0	116,362
10-21	Patrolman III	6.0	5.0	5.0	276,526
10-21	Patrolman II	1.0	1.0	4.0	212,152
10-21	Patrolman I	1.0	1.0	2.0	101,916
10-21	Records Clerk	1.0	1.0	0.5	24,960
10-21	Janitorial Service Worker-PT	0.5	0.5	0.5	14,310
10-21	Total	25.5	24.5	26.0	1,560,783

DETAIL SCHEDULE OF PERSONNEL

ALL FUNDS

Dept	Position	FY 2021	FY 2022	FY 2023	Appropriated FY 2022-2023
Fire					
10-25	Fire Maintenance Administrator- FT	1.0	1.0	1.0	60,861
10-25	Maintenance Attendant	1.0	2.0	3.0	103,521
10-25	Maintenance- PT	4.0	5.0	0.0	0
10-25	Total	6.0	8.0	4.0	164,382
Code Enforcement					
10-26	Building Official	1.0	1.0	1.0	66,581
10-26	Fire Inspector	0.5	0.5	0.5	25,002
10-26	Code Enforcement Officer	1.0	1.0	1.0	37,752
10-26	Administrative Assistant	1.0	1.0	1.0	43,077
10-26	Maintenance Worker-PT	0.5	0.0	0.0	0
10-26	Total	4.0	3.5	3.5	172,412
Emergency Management					
10-27	Coordinator	1.0	1.0	1.0	74,048
10-27	Total	1.0	1.0	1.0	74,048
Animal Control					
10-28	Animal Control Officer	1.0	1.0	1.0	42,120
10-28	Total	1.0	1.0	1.0	42,120
Communications					
10-29	Admin. Police Supervisor	1.0	1.0	0.5	24,960
10-29	Emer. Serv. Telecomm. III	4.0	4.0	4.0	176,716
10-29	Emer. Serv. Telecomm. II	1.5	2.0	3.0	124,092
10-29	Emer. Serv. Telecomm. I	3.0	2.0	2.0	74,880
10-29	Total	9.5	9.0	9.5	400,648
Street & Drainage					
10-40	Public Works Director (50%) Note B	0.5	0.5	0.5	43,482
10-40	Street Superintendent	1.0	1.0	1.0	51,355
10-40	Crew Leader	1.0	1.0	1.0	40,560
10-40	Heavy Equip. Operator	4.0	4.0	2.0	82,742
10-40	Equip. Operator	2.0	2.0	6.0	196,893
10-40	Janitorial Service Worker-PT	0.5	0.5	0.0	0
10-40	Sweeper/Equipment Operator PT	0.5	0.5	0.5	14,622
10-40	Total	9.5	9.5	11.0	429,654
Garage					
10-42	Lead Mechanic	1.0	1.0	1.0	44,595
10-42	Mechanic	0.5	0.5	1.0	39,998
10-42	Total	1.5	1.5	2.0	84,593
Facilities Maintenance					
10-43	Fac. Maint. Director	1.0	1.0	1.0	65,936
10-43	Maintenance Worker	1.0	1.0	1.0	32,427
10-43	Light Equip. Operator	2.0	2.0	2.0	78,166
10-43	Total	4.0	4.0	4.0	176,529

DETAIL SCHEDULE OF PERSONNEL

ALL FUNDS

Dept	Position	FY 2021	FY 2022	FY 2023	Appropriated FY 2022-2023
Swimming Pool					
10-53	Lifeguards-PT - Note E	*	*	*	23,000
10-53		0.0	0.0	0.0	23,000
Grants					
10-60	Crime Victims Assistant Officer	1.0	1.0	1.0	58,181
	Total	1.0	1.0	1.0	58,181
Communtiy Development					
41-16	Communtiy Development Director	1.0	1.0	1.0	62,005
41-16	Assistant to Community Development Dir	1.0	1.0	1.0	48,714
41-16	Total	2.0	2.0	2.0	110,719
W&S Administration					
41-44	Customer Service Clerk	2.0	2.0	1.0	28,870
41-44	Lead Customer Service Clerk	0.0	0.0	1.0	40,830
41-44	Finance Clerk (50%) Note A	0.5	0.5	0.5	22,318
41-44	Total	2.5	2.5	2.5	92,018
Water Operations					
41-45	Utilities Director (50%) Note B	0.5	0.5	0.5	43,482
41-45	Utilities Superintendent (50%) Note C	0.5	0.5	0.5	28,090
41-45	Utility Crew Chief	1.5	1.5	1.5	64,199
41-45	Utility Maintenance Worker II	1.0	1.0	3.0	100,152
41-45	Utility Maintenance Worker I	4.0	4.0	2.0	65,312
41-45	Customer Service Worker	1.0	1.0	1.0	47,986
41-45	Heavy Equipment Operator	0.5	0.5	1.5	58,791
41-45	Assistant to PW Director	1.0	1.0	1.0	59,426
41-45	Maintenance Worker PT	0.0	0.0	0.0	0
41-45	Total	10.0	10.0	11.0	467,438
Sewer Operations					
41-46	Utilities Superintendent (50%) Note C	0.5	0.5	0.5	28,090
41-46	Plant Operator I	3.0	2.0	2.0	96,910
41-46	Total	3.5	2.5	2.5	125,000
Beautification					
42-51	Maintenance Worker	1.0	1.0	1.0	33,384
	Total	1.0	1.0	1.0	33,384

DETAIL SCHEDULE OF PERSONNEL

ALL FUNDS

Dept	Position	FY 2021	FY 2022	FY 2023	Appropriated FY 2022-2023
Emergency Medical Services					
43-47	EMS Director	1.0	1.0	1.0	91,728
43-47	EMS Supervisor	2.0	3.0	4.0	194,252
43-47	Paramedic III	10.0	7.0	6.0	232,878
43-47	Paramedic II	1.0	2.0	2.0	79,414
43-47	Paramedic I	2.0	3.0	4.0	140,774
43-47	Advanced EMT	0.0	0.0	1.0	30,160
43-47	EMT Intermediate	0.0	1.0	0.0	0
43-47	EMT-Basic	4.0	2.0	2.0	59,280
43-47	EMT's - PT - Note D	*	*	*	350,000
43-27	Total	20.0	19.0	20.0	1,178,486
Civic Center					
44-51	Civic Center Manager	1.00	1.00	1.00	43,243
44-51	CC Maintenance-	1.0	1.0	1.0	34,528
44-51	Civic Center - PT	0.8	0.8	0.8	35,500
44-51	Total	2.80	2.80	2.75	113,271
Airport					
45-48	Airport Manager PT	0.5	0.5	0.5	10,000
45-48	Airport Attendant	1.0	1.0	1.0	42,120
45-48	Total	1.5	1.5	1.5	52,120
99-99	Grand Totals for Full Time	105.0	102.0	111.0	
	Grand Total for Part Time	9.1	10.1	3.3	
	(not including life guards and EMT's. See Note F below.)				
	Grand Total Payroll Cost				5,980,408

*Note A-Finance Clerk duties and budget are allocated to Finance and Water Administration.

*Note B-The Public Works Director's duties and budget are allocated to Streets and Drainage and Water/Sewer Fund.

*Note C-The Utilities Superintendent's duties and budget are allocated to the Water and Sewer Department.

*Note D-There are numerous part-time life guards and part-time emergency services personnel. Each year, the number varies based on the needs of the department.

 No New Revenue Rate

Tax02

Last Years Tax Rate:

Last Years Operating taxes	497,662
Last Years Debt taxes	1,594,244
Total Last Years total taxes	2,091,906
Last years tax base	499,059,117
Last years tax rate	0.41917 per \$100

This Years no-new revenue rate:

Adjusted 2020 Levy with Refunds and TIF Adjustment	2,079,738
/ This Years adjusted tax base (after adjustments for new property)	550,724,934
= This Years no new revenue rate	0.37763 per \$100

This years voter approval rate

Last years adjusted operating taxes (after adjustments)	496,670
/ This years adjusted tax base (after adjustments for new property)	550,724,934
= This years no new revenue operating rate	0.09018 per \$100
x maximum rate operating rate	0.09739 per \$100
+ This years debt rate	0.32022 per \$100
= This years voter approval rate	0.41761 per \$100

This years De Minimis Rate

2022 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Wharton

979-532-2491

Taxing Unit Name

Phone (area code and number)

120 E Caney Wharton TX 77488

www.cityofwharton.com

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

Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	2021 total taxable value. Enter the amount of 2021 taxable value on the 2021 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 584,897,514
2.	2021 tax ceilings. Counties, cities and junior college districts. Enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 88,174,257
3.	Preliminary 2021 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 496,723,257
4.	2021 total adopted tax rate.	\$ 0.41917 /\$100
5.	2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.	
	A. Original 2021 ARB values:	\$ 4,342,987
	B. 2021 values resulting from final court decisions:	-\$ 4,131,000
	C. 2021 value loss. Subtract B from A. ³	\$ 211,987
6.	2021 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2021 ARB certified value:	\$ 0
	B. 2021 disputed value:	-\$ 0
	C. 2021 undisputed value. Subtract B from A. ⁴	\$ 0
7.	2021 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 211,987

¹ Tex. Tax Code § 26.012(14)

² Tex. Tax Code § 26.012(14)

³ Tex. Tax Code § 26.012(13)

⁴ Tex. Tax Code § 26.012(13)

Line	No-New-Revenue-Tax-Rate-Worksheet	Amount/Rate
8.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 496,935,244
9.	2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021. Enter the 2021 value of property in deannexed territory. ⁵	\$ 0
10.	2021 taxable value lost because property first qualified for an exemption in 2022. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2022 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2021 market value:..... \$ 777,689 B. Partial exemptions. 2022 exemption amount or 2022 percentage exemption times 2021 value:..... + \$ 270,000 C. Value loss. Add A and B. ⁶	\$ 1,047,689
11.	2021 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2022. Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021. A. 2021 market value: \$ 0 B. 2022 productivity or special appraised value: - \$ 0 C. Value loss. Subtract B from A. ⁷	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 1,047,689
13.	2021 captured value of property in a TIF. Enter the total value of 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2021 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	2021 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 495,887,555
15.	Adjusted 2021 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 2,078,611
16.	Taxes refunded for years preceding tax year 2021. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2021. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021. ⁹	\$ 1,127
17.	Adjusted 2021 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 2,079,738
18.	Total 2022 taxable value on the 2022 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values: \$ 652,194,033 B. Counties: Include railroad rolling stock values certified by the Comptroller's office:..... + \$ C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:..... - \$ 0 D. Tax increment financing: Deduct the 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2022 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹² - \$ 0 E. Total 2022 value. Add A and B, then subtract C and D.	\$ 652,194,033

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³	
A.	2022 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ _____ 0	
B.	2022 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ _____ 0	
C.	Total value under protest or not certified. Add A and B.	\$ _____ 0
20.	2022 tax ceilings. Counties, cities and junior colleges enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ _____ 98,508,729
21.	2022 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ _____ 553,685,304
22.	Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021. Include both real and personal property. Enter the 2022 value of property in territory annexed. ¹⁸	\$ _____ 0
23.	Total 2022 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2021. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to exist-ing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2021 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2022. ¹⁹	\$ _____ 2,960,370
24.	Total adjustments to the 2022 taxable value. Add Lines 22 and 23.	\$ _____ 2,960,370
25.	Adjusted 2022 taxable value. Subtract Line 24 from Line 21.	\$ _____ 550,724,934
26.	2022 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ _____ 0.37763/\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2022 county NNR tax rate. ²¹	\$ _____ /\$100

SECTION 2: Voter-Approval Tax Rate

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	2021 M&O tax rate. Enter the 2021 M&O tax rate.	\$ _____ 0.09972/\$100
29.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ 496,935,244

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

Line	voter approval Tax Rate Worksheet	Amount/Rate
30.	Total 2021 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 495,543
31.	Adjusted 2021 levy for calculating NNR M&O rate.	
	A. M&O taxes refunded for years preceding tax year 2021. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021.	+ \$ 1,127
	B. 2021 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2022 captured appraised value in Line 18D, enter 0.	- \$ 0
	C. 2021 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0.	+/- \$ 0
	D. 2021 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.	\$ 1,127
	E. Add Line 30 to 31D.	\$ 496,670
32.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 550,724,934
33.	2022 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.09018 /\$100
34.	Rate adjustment for state criminal justice mandate. ²³	
	A. 2022 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.	\$ 0
	B. 2021 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.	- \$ 0
	C. Subtract B from A and divide by Line 32 and multiply by \$100.	\$ 0/\$100
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0/\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴	
	A. 2022 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose.	\$ 0
	B. 2021 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose.	- \$ 0
	C. Subtract B from A and divide by Line 32 and multiply by \$100.	\$ 0/\$100
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0/\$100

²³ [Reserved for expansion]

²⁴ Tex. Tax Code § 26.044

²⁵ Tex. Tax Code § 26.0441

Voter-Approval Tax Rate Worksheet		Amount/Rate
36. Rate adjustment for county indigent defense compensation. ²⁵		
A. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose	\$ _____ 0	
B. 2021 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose.	\$ _____ 0	
C. Subtract B from A and divide by Line 32 and multiply by \$100.	\$ _____ 0/\$100	
D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100.	\$ _____ 0/\$100	
E. Enter the lesser of C and D. If not applicable, enter 0.		\$ _____ 0/\$100
37. Rate adjustment for county hospital expenditures. ²⁶		
A. 2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022.	\$ _____ 0	
B. 2021 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021.	\$ _____ 0	
C. Subtract B from A and divide by Line 32 and multiply by \$100.	\$ _____ 0/\$100	
D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100.	\$ _____ 0/\$100	
E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.		\$ _____ 0/\$100
38. Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information.		
A. Amount appropriated for public safety in 2021. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year	\$ _____ 0	
B. Expenditures for public safety in 2021. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year	\$ _____ 0	
C. Subtract B from A and divide by Line 32 and multiply by \$100	\$ _____ 0/\$100	
D. Enter the rate calculated in C. If not applicable, enter 0.		\$ _____ 0/\$100
39. Adjusted 2022 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.		\$ _____ 0.09018/\$100
40. Adjustment for 2021 sales tax specifically to reduce property values. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2021 should complete this line. These entities will deduct the sales tax gain rate for 2022 in Section 3. Other taxing units, enter zero.		
A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2021, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.	\$ _____ 0	
B. Divide Line 40A by Line 32 and multiply by \$100	\$ _____ 0/\$100	
C. Add Line 40B to Line 39.		\$ _____ 0.09018/\$100
41. 2022 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.		\$ _____ 0.09333/\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p>Disaster Line 41 (D41): 2022 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ _____ /\$100
42.	<p>Total 2022 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2022, verify if it meets the amended definition of debt before including it here.²⁸</p> <p>Enter debt amount \$ <u>3,649,732</u></p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ <u>0</u></p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ <u>0</u></p> <p>D. Subtract amount paid from other resources - \$ <u>1,876,674</u></p> <p>E. Adjusted debt. Subtract B, C and D from A. \$ <u>1,773,058</u></p>	\$ <u>1,773,058</u>
43.	Certified 2021 excess debt collections. Enter the amount certified by the collector. ²⁹	\$ <u>0</u>
44.	Adjusted 2022 debt. Subtract Line 43 from Line 42E.	\$ <u>1,773,058</u>
45.	<p>2022 anticipated collection rate.</p> <p>A. Enter the 2022 anticipated collection rate certified by the collector.³⁰ <u>100.00</u> %</p> <p>B. Enter the 2021 actual collection rate. <u>100.00</u> %</p> <p>C. Enter the 2020 actual collection rate. <u>101.00</u> %</p> <p>D. Enter the 2019 actual collection rate. <u>94.00</u> %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.³¹</p>	100.00%
46.	2022 debt adjusted for collections. Divide Line 44 by Line 45E.	\$ <u>1,773,058</u>
47.	2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>553,685,304</u>
48.	2022 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ <u>0.32022</u> /\$100
49.	2022 voter-approval tax rate. Add Lines 41 and 48.	\$ <u>0.41355</u> /\$100
D49.	<p>Disaster Line 49 (D49): 2022 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	\$ _____ /\$100

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

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

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

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue. This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November 2021 or May 2022, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2021, enter 0.	\$ _____ 0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2021 or in May 2022. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2021. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ _____ 0
53.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 553,685,304
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ _____ 0 /\$100
55.	2022 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.37763 /\$100
56.	2022 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2021 or in May 2022. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2021.	\$ 0.37763 /\$100
57.	2022 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.41355 /\$100
58.	2022 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.41355 /\$100

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ _____ 0
60.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 553,685,304
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ _____ 0 /\$100
62.	2022 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.41355 /\$100

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

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

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

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

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	2021 unused increment rate. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate. If the number is less than zero, enter zero.	\$ _____ 0/\$100
64.	2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero.	\$ _____ 0/\$100
65.	2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$ _____ 0/\$100
66.	2022 unused increment rate. Add Lines 63, 64 and 65.	\$ _____ 0/\$100
67.	2022 voter-approval tax rate, adjusted for unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ _____ 0.41355/\$100

SECTION 6: De Minimis Rate

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

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

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2022 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ _____ 0.09018/\$100
69.	2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ 553,685,304
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ _____ 0.09030/\$100
71.	2022 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ _____ 0.32022/\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ _____ 0.50070/\$100

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

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

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

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

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

³⁹ Tex. Tax Code § 26.013(a)

⁴⁰ Tex. Tax Code § 26.013(c)

⁴¹ Tex. Tax Code §§ 26.0501(a) and (c)

⁴² Tex. Local Gov't Code § 120.007(d), effective Jan. 1, 2022

⁴³ Tex. Tax Code § 26.063(a)(1)

⁴⁴ Tex. Tax Code § 26.012(B-a)

⁴⁵ Tex. Tax Code § 26.063(a)(1)

⁴⁶ Tex. Tax Code § 26.042(b)

⁴⁷ Tex. Tax Code § 26.042(f)

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	2021 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0.41917</u> /\$100
74.	Adjusted 2021 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2021 and the taxing unit calculated its 2021 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2021 worksheet due to a disaster, enter the 2021 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. - or - If a disaster occurred prior to 2021 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2021, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2021 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁸ Enter the final adjusted 2021 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2021 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ <u>0</u> /\$100
75.	Increase in 2021 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ <u>0.41917</u> /\$100
76.	Adjusted 2021 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>495,887,555</u>
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ <u>2,078,611</u>
78.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>550,724,934</u>
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ <u>0</u> /\$100
80.	2022 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ <u>0.41355</u> /\$100


SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate.	\$ <u>0.37763</u> /\$100
As applicable, enter the 2022 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: <u>26</u>	
Voter-approval tax rate.	\$ <u>0.41355</u> /\$100
As applicable, enter the 2022 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue). Indicate the line number used: <u>80</u>	
De minimis rate.	\$ <u>0.50070</u> /\$100
If applicable, enter the 2022 de minimis rate from Line 72.	

SECTION 9: Taxing Unit Representative Name and Signature

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

print here  _____
Printed Name of Taxing Unit Representative

sign here  _____
Taxing Unit Representative Date

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

AUTHORIZING DOCUMENTS

BUDGET ORDINANCE

TAX RATE ORDINANCE

**CITY OF WHARTON, TEXAS
ORDINANCE NO. 2022-15**

AN ORDINANCE ADOPTING THE FISCAL YEAR 2022-2023 ANNUAL BUDGET FOR THE CITY OF WHARTON, TEXAS; APPROPRIATING THE SUMS ESTABLISHED THEREIN; AND DIRECTING THE CITY SECRETARY TO FILE COPIES AS REQUIRED BY LAW.

WHEREAS, the City's Budget for the Fiscal Year ending September 30, 2023, which is attached hereto, was duly submitted to the City Council more than thirty (30) days prior to September 30, 2022; and,

WHEREAS, a Public Hearing was duly called and held on said Budget not less than seven days nor more than fourteen days after date of publication giving notice of such meeting and prior to the time the City Council of the City of Wharton levied taxes for such current Fiscal Year; and,

WHEREAS, all parties desiring to participate and be heard at said Public Hearing having been heard until no more evidence was offered, and such hearing having been concluded, and the City Council of said City having made such changes in such Budget as in its judgment the law warrants and the best interest of the taxpayers of the City of Wharton, Texas, demand, said Budget with such changes being attached hereto, as aforesaid.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF WHARTON, TEXAS:

Section 1. **THAT** the findings set out in the preamble of this ordinance are true and correct.

Section 2. **THAT** the Budget of the City of Wharton, Texas for the Fiscal Year ending September 30, 2023, be and the same is hereby, in all respects, finally approved and adopted including any changes approved by the City Council; and the same shall be and is hereby filed with the City Secretary of the City.

Section 3. **THAT** the General Fund is hereby established to account for resources associated with traditional government activities, which are not required legally or by sound financial management to be accounted for in another fund. The General Fund is hereby approved with \$6,560,284 estimated revenues and \$7,665,930 in appropriations and with transfers-in approved at \$1,180,144 and transfers-out approved at \$74,498. The amounts are specified for departmental purposes named in said Budget and they are hereby appropriated to and for such purposes at the departmental level.

Section 4. THAT, the PEG (Public, Educational, Government television access) Fund is created to account for all funds received from the 1% franchise fee provided through the local cable provider. The PEG Fund is hereby approved with \$3,500 in estimated revenues and \$3,500 in appropriations.

Section 5. THAT the Hotel Motel Fund is created to account for the occupancy tax levied on hotel rooms within the City as adopted by City Ordinance and consistently with Chapter 351 of the Texas Tax Code. The Hotel Motel Fund is hereby approved with \$281,850 in estimated revenues which includes \$281,850 in appropriations including transfers-out approved at \$224,350 with a beginning fund balance of approximately \$76,252.

Section 6. THAT the Narcotics Seizure Fund is created to account for the resources and uses of assets seized in illegal narcotics activities. The uses are limited to law enforcement activities. The Narcotics Seizure Fund is hereby approved with \$5,700 estimated revenues, \$5,700 appropriations with beginning fund balance of approximately \$35,072.

Section 7. THAT the Debt Service Fund is hereby created to account for the accumulation of resources collected for Interest and Sinking requirements and for the disbursement of those resources for debt requirements. The Debt Service Fund is hereby approved with \$2,681,303 in estimated revenues and \$2,681,303 in appropriations. The estimated beginning fund balance is \$496,033.

Section 8. THAT the Capital Improvement Fund is created to account for infrastructure improvements authorized by the City Council. The Capital Improvement Fund is approved with \$100,000 in estimated revenues and expenses. The estimated beginning fund balance is \$219,345.

Section 9. THAT the Water and Sewer Fund is created to account for the resources and uses associated with the delivery of utility services to citizens of Wharton as an enterprise fund. The Water & Sewer Fund is hereby approved with \$6,032,900 in estimated revenues. Water and sewer is approved with \$6,032,900 in appropriations, which includes a franchise fee of 8% of water and sewer sales are approximately \$464,745, and transfers-out approved at \$1,181,732.

Section 11. THAT the Solid Waste Fund is created to account for the financial activities of the City's solid waste collection contract and delivery to citizens of Wharton as an enterprise fund. The Solid Waste Fund is approved with \$1,691,349 in estimated revenues and \$1,691,349 in appropriations which includes a franchise fee of 6% of solid waste revenues or approximately \$86,007.

Section 12. THAT the Emergency Medical Services Fund is created to account for the financial activities of the emergency medical services provided to the city and surrounding areas as an enterprise fund. The Emergency Medical Services Fund is

approved with \$2,657,636 in estimated revenues and \$2,657,636 in appropriations which includes transfers-out of \$98,412.

Section 13. THAT the Civic Center Fund is created to account for the financial activities of the Civic Center as an enterprise fund. The Civic Center is approved with \$314,524 in estimated revenues and \$314,524 in appropriations. Transfers-in are approved at \$244,098.

Section 14. THAT the Airport Fund is created to account for the financial activities of the Wharton Regional Airport as an enterprise fund. The Airport Fund is approved with \$378,410 in estimated revenues and \$378,410 in appropriations.

Section 15. THAT the City Secretary shall file copies of this Ordinance and of such Budget with the County Clerk of Wharton County, Texas.

PASSED AND APPROVED by a favorable majority of the members of the City Council of the City of Wharton, Texas, in Council Meeting, this 26th day of September 2022 duly assembled in accordance with Article VI of the Charter of the City of Wharton, Texas, by the following vote:

Tim Barker, Mayor	<u>Yes</u>
Clifford Jackson, Councilmember District 1	<u>Yes</u>
Steven Schneider, Councilmember District 2	<u>Yes</u>
Terry Freese, Councilmember District 3	<u>Yes</u>
Donald Mueller, Councilmember District 4	<u>Yes</u>
Russell Machann, Councilmember at Large Place 5	<u>Yes</u>
Larry Pittman, Councilmember at Large Place 6	<u>Yes</u>

Separability

If any court of competent jurisdiction rules that any section, subsection, sentence, clause, phrase, or portion of this ordinance invalid or unconstitutional any such portion shall be deemed to be a separate, distinct, and independent provision, and any such ruling shall not affect the validity of the remaining portions hereof.

CITY OF WHARTON

By: *Tim Barker*
Tim Barker, Mayor

ATTEST:

Paula Favors
Paula Favors, City Secretary

APPROVED FOR ADMINISTRATION:

Joseph R. Pace
Joseph R. Pace, City Manager

APPROVED AS TO FORM:

Paul Webb
Paul Webb, City Attorney

APPROVED FOR FUNDING:

Joan Andel
Joan Andel, Finance Director



**CITY OF WHARTON, TEXAS
ORDINANCE NO. 2022-16**

AN ORDINANCE LEVYING A TAX RATE FOR THE CITY OF WHARTON, TEXAS, FOR THE TAX YEAR 2022; DIRECTING THE TAX ASSESSOR-COLLECTOR TO ASSESS, ACCOUNT FOR AND DISTRIBUTE THE TAXES AS HEREIN LEVIED; AND PROVIDING REPEALING AND SEVERABILITY CLAUSES.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF WHARTON, TEXAS:

Section 1. THAT there be and is hereby levied for the year 2022 on all real and personal property within and all real and personal property and mineral royalties owned within the city limits of the City of Wharton, Texas for the year 2022, except so much thereof as may be exempt by the constitution and of the State of Texas and of the United States, the following:

Maintenance and Operations	.09739/\$100 valuation
For Debt Service Requirements	.32022/\$100 valuation
Total Tax Rate	.41761/\$100 valuation

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE
and
THE TAX RATE WILL EFFECTIVELY BE RAISED BY 7.9 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$(-2.33).

Section2. THAT the Tax Assessor-Collector and/or Finance Director is hereby directed to assess, extend and enter upon the certified tax rolls of the City of Wharton, Texas, for the current taxable year, as provided by the Wharton County Appraisal District, the amounts and rates as herein levied, to keep correct amount of same, and when collected, to be distributed in accordance with this ordinance.

Passage and Approval

PASSED AND APPROVED by a favorable majority of the members of the City Council of the City of Wharton, Texas, in a Council Meeting, this 26th day of September, 2022, duly assembled in accordance with Article VI of the Charter of the City of Wharton, Texas, by the following vote:

Tim Barker, Mayor Yes

Clifford Jackson, Councilmember District 1 Yes

Steven Schneider, Councilmember District 2 **Yes**
Terry Freese, Councilmember District 3 **Yes**
Donald Mueller, Councilmember District 4 **Yes**
Russell Machann, Councilmember at Large Place 5 **Yes**
Larry Pittman, Councilmember at Large Place 6 **Yes**

Separability

If any court of competent jurisdiction rules that any section, subsection, sentence, clause, phrase, or portion of this ordinance invalid or unconstitutional any such portion shall be deemed to be a separate, distinct, and independent provision, and any such ruling shall not affect the validity of the remaining portions hereof.

CITY OF WHARTON

By: *Tim Barker*
Tim Barker, Mayor

ATTEST:

Paula Favors
Paula Favors, City Secretary

APPROVED FOR ADMINISTRATION:

Joseph R. Pace
Joseph R. Pace, City Manager

APPROVED AS TO FORM:

Paul Webb
Paul Webb, City Attorney

APPROVED FOR FUNDING:

Joan Andel
Joan Andel, Finance Director

