



**ADOPTED  
ANNUAL BUDGET**

**For the Fiscal Year October 1, 2023 to September 30, 2024**

**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 2023-2024  
ADOPTED ANNUAL BUDGET**

This budget will raise more revenue from property taxes than last year’s budget by an amount of \$431,361, which is a 18.68 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 \$58,741.

City Council Record Vote

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

FOR: Tim Barker, Burnell Neal, Steven Schneider, Terry Freese, Donald Mueller, Russell Machann, Larry Pittman

AGAINST: none

PRESENT and not voting: none

ABSENT: none

Tax Rate	Adopted FY 2022-2023	Adopted FY 2023-2024
Property Tax Rate	0.41761	0.45386
No-New Revenue Tax Rate	0.37763	0.39037
No-New Revenue M&O Tax Rate	0.09018	0.09113
Voter-Approval Tax Rate	0.41355	0.45386
Debt Rate	0.32022	0.35955

The total amount of municipal debt obligation secured by property taxes for the City of Wharton is \$27,738,941.

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**City of Wharton  
Principal Officials**

**Wharton, Texas City Council**

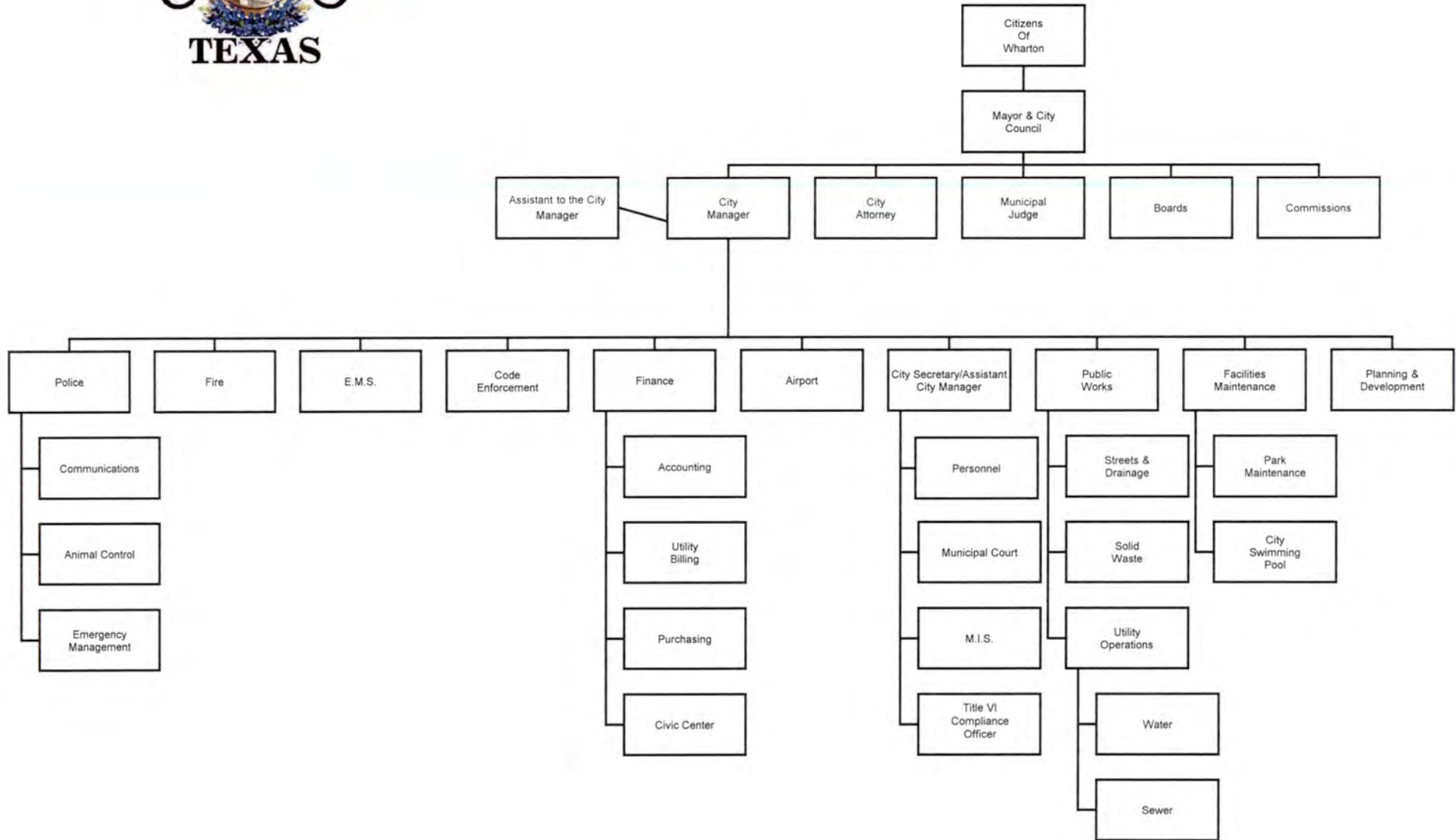
<u>Official</u>	<u>Elected Position</u>	<u>Term Expires</u>
Tim Barker	Mayor	May, 2024
Burnell Neal	Councilmember, District 1	May, 2025
Steven Schneider	Councilmember, District 2	May, 2024
Terry Freese	Councilmember, District 3	May, 2025
Donald Mueller	Councilmember, District 4	May, 2024
Russell Machann	Councilmember, At Large District 5	May, 2025
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
Hector Hernandez, Jr.	Volunteer Fire Chief
Claudia Velasquez	Building Official
Roderick Semien	Public Works Director
Makyla Monroe	Community Services Manager
Christy Gonzales	EMS Director
Ben Guanajuato	Emergency Management Coordinator
Dwayne Pospisal	Interim Airport Manager
Gwyn Teves	Planning and Development Director



# Organizational Chart





# City of Wharton

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

September 25, 2023

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 2023-2024 Adopted Annual Budget. The FY2024 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, Mayor, and City Council, all who provided the necessary input to balance the budget.

There were many challenges to overcome, but a voter approval property tax rate of \$0.45386 was used in preparing the adopted budget. The adopted budget for the water and sewer utility fund includes an increase of ten (10) percent to utility services and a solid waste increase of five (5) percent. The 2024 overall budget of \$21,154,219 is \$1,531,291 more than the 2022-2023 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. Construction for the USACE project is projected to begin in November 2023. At this time Phase II is currently ninety (90) percent 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 Texas Department of Transportation (TxDOT) and the City are working together on this project through an advance funding agreement. The City has made its financial contribution in accordance with the advance funding agreement to TxDOT. TxDOT is responsible for the construction phase of the project. Please note, the construction of the project began in March 2023.

The City is also in the process of constructing a new water plant that will insure the City's ability to adhere to the requirements of the Texas Commission on Environmental Quality (TCEQ) and to the City's future growth. The City was able to secure funding through a loan from the USDA Rural Development Agency to construct the new water plant. Construction of

the water well plant is estimated to be completed in the last quarter of 2023. 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 FY2024, the City's financial outlook continues to remain steady. Sales tax revenue has shown a great improvement compared to FY2023 with building permits remaining comparable to FY2023, 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 \$2M 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 has prioritized the use of these funds and projects have been identified. The majority of the projects will be completed by the end of FY2024.

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). Administrative services contractor is being selected and projects will then be determined.

**REVENUES**

Adopted revenues for all funds total \$21,029,656 which does not include transfers since transfers do not meet the definition of revenue. The following table reflects budgeted revenues for the 2022-23 fiscal year with the 2023-24 budget for comparison:

Category	2022-23	2023-24	%
Ad Valorem	2,671,248	3,072,068	+15.00%
Sales Tax	1,644,389	1,976,792	+20.21%
Other Taxes	1,412,795	1,529,361	+8.25%
Licenses & Permits	482,107	478,162	-0.82%
Industrial District Payment	1,679,581	1,520,653	-9.46%
Fines & Forfeitures	236,834	180,050	-31.54%
Charges for Services	8,912,550	9,292,820	+4.26%
Intergovernmental	2,435,386	2,505,732	+2.76%
Miscellaneous	73,540	295,999	+302.50%
Fund Balance	74,498	302,582	+322.76%
	<u>19,622,928</u>	<u>21,029,656</u>	<u>7.17%</u>

Overall, revenues increased by approximately 7.80%. This increase is due to many factors. The following summarizes the changes to overall revenues:

- Increase in Sales Tax of \$332,403.
- Increase in the Charges for Services of \$380,270
- Increase in Miscellaneous of \$222,459
- Decrease in Industrial District Payments of \$158,928
- Increase in Ad Valorem Taxes of \$400,820
- Decrease in Fines & Forfeitures of \$56,784

## APPROPRIATIONS

Adopted appropriations for the year for all funds are \$21,441,219, not including transfers. The following table reflects appropriations for the 2022-23 fiscal year with the 2023-24 budget for comparison:

Category	2022-23	2023-24	%
Administration	1,244,751	1,353,998	+8.78%
Public Safety	6,628,137	7,067,258	+6.66%
Public Works	6,521,316	6,790,827	+4.13%
Community Services	643,059	675,878	+5.10%
Grant/Donations	258,053	233,238	-9.61%
Debt	3,736,940	3,738,168	+0.03%
Depreciation & Bad Debt	926,352	926,352	0%
Capital Outlay & Improvements	350,000	655,500	+87.30%
Total	20,308,608	21,441,219	+5.57%

The adopted budget also includes a 21% contribution increase to the TML Multi-State Intergovernmental Employee Benefit Pool for employee medical insurance. The flex contribution from the City is \$1,250 per year per full-time employee.

## GENERAL FUND

Estimated revenues for the General Fund for the FY2024 are adopted at \$8,392,137 which are \$651,709 more than revenues budgeted for fiscal year 2023 and include transfers in of \$1,548,463. Overall, property tax revenues will increase with a voter approval tax rate being adopted at \$0.45386.

Appropriations for the year are adopted at \$8,392,137. 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 \$1,353,998 represents approximately 16.14% of the total budget.

The adopted appropriation for Public Safety is \$4,496,708. Public Safety is structured to include Police, Fire, Code Enforcement, Emergency Management, Animal Control and Communications. Public Safety represents approximately 53.61% of the General Fund budget.

Public Works' appropriations are adopted at \$1,770,060. Public Works consists of Streets & Drainage, Garage and Facilities Maintenance and is approximately 21.07% of the total General Fund budget.

Community Services is a department consisting of grant administration, recreation and pool and is approximately 1.27% of the total General Fund budget at \$108,230.

Grant/Donations is a department consisting of grant monies received and donations adopted by City Council for individual groups. The total of \$233,238.

Capital Outlay appropriations are adopted at \$400,500.

### **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 \$2,500 while expenditures for facilities/capital cost also total \$2,500.

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 \$300,100. The expenditures also total \$300,100 with \$228,952 being transferred to the Civic Center operations, \$13,000 being transferred to the Rail Road Depot, \$49,648 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 \$4,700 with expenditures for operations being \$4,700.



## **DEBT SERVICE**

The Debt Service Fund includes \$2,684,587 of revenues, which is generated from \$2,342,732 of current ad valorem taxes, \$27,000 from delinquent taxes and penalties, \$164,855 from interest & Miscellaneous income, \$150,000 Wharton Economic Development. Appropriations total \$2,684,587 which include \$2,297,927 for principal, \$381,660 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 proposed budget includes funding for street or drainage improvements for the 2023-2024 fiscal year in the amount of \$100,000.

## **ENTERPRISE FUNDS**

There are five enterprise funds for the 2024 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 \$6,244,724. The Water and Sewer appropriations are \$3,234,572 which includes administrative costs of \$244,710, planning costs of \$219,779, water operations of \$1,668,015, and sewer operations of \$1,102,068. Additional costs for the Water and Sewer Fund include a transfers-out to the General Fund of \$1,1150,051 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 \$604,020 with interest expense being \$260,881. This amount of depreciation will allow the fund to build reserves for 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 \$1,793,195 in revenue. Appropriations of \$1,793,195 include \$101,123 of franchise taxes to the General Fund and \$53,630 to provide a full-time employee for City beautification efforts. The adopted budget includes a 5% 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 \$856,100. 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 \$1,956,244 to the City to provide the EMS service through an Interlocal agreement. Appropriations are budgeted at \$2,832,344 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 \$331,781, which includes \$73,426 from user fees, \$228,952 in transfers from the Hotel/Motel Fund and \$29,403 in transfers from the General Fund. Expenses total \$331,781.

The Airport Fund is established to account for sources and uses of airport operations. The adopted budget includes \$374,969 in revenues. Appropriations are budgeted at \$374,969 of which \$223,927 for personnel and airport operations, \$125,250 is for depreciation and \$25,792 in interest payments.

## **PERSONNEL**

The adopted budget includes 111 full-time positions for the 2023-2024 fiscal year.

The City's total base payroll for the year is estimated at approximately \$6.1 million. The City will continue to cover 100% of full-time employees' health benefits with the City experiencing a 21% 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:

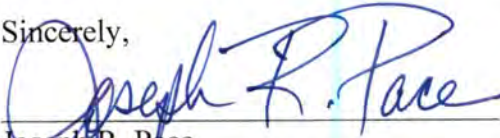
- Passing of Senate Bill 2, the Texas Property Tax Reform and Transparency Act by the Texas Legislature lowering the tax rate that a municipality can adopt without a mandatory election
- Improving the City's aging infrastructure to address growth, to include water, wastewater and street improvements.
- Providing for a long-term sustainable employee base
- Address 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 I-69 corridor
- Address retirement benefits to employees

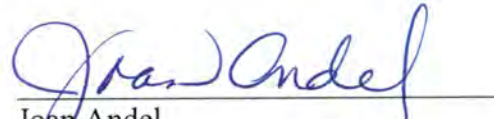
## CONCLUSION

The 2023-2024 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
<b>Revenues:</b>						
Ad Valorem Taxes	702,336	0	2,369,732	0	0	3,072,068
Sales Taxes	1,976,792	0	0	0	0	1,976,792
Other Taxes	1,226,861	302,500	0	0	0	1,529,361
Licenses & Permits	478,162	0	0	0	0	478,162
Fines & Forfeitures	180,050	0	0	0	0	180,050
Industrial District Pmt	1,520,653	0	0	0	0	1,520,653
Charges for Services	14,250	0	0	0	9,278,570	9,292,820
Interest and Miscellaneous	96,500	800	164,855	0	33,844	295,999
Intergovernmental	345,488	4,000	150,000	0	2,006,244	2,505,732
Fund Balance	302,582	0	0	0	0	302,582
Total Estimated Revenues	6,843,674	307,300	2,684,587	0	11,318,658	21,154,219
<b>Appropriations:</b>						
Administration	1,353,998	0	0	0	0	1,353,998
Public Safety	4,496,708	4,700	0	0	2,565,850	7,067,258
Public Works	1,772,060	0	0	0	5,018,767	6,790,827
Community Services	106,230	60,648	0	0	509,000	675,878
Grant/Donations	233,238	0	0	0	0	233,238
Debt	0	0	2,684,587	0	1,053,581	3,738,168
Capital Improvements	400,500	0	0	100,000	155,000	655,500
Depreciation & Bad Debt	0	0	0	0	926,352	926,352
Total Appropriations	8,362,734	65,348	2,684,587	100,000	10,228,550	21,441,219
<b>Excess (Deficit) Rev. over Exp Before Transfers (in/out)</b>	(1,519,060)	241,952	0	0	1,090,108	(287,000)
<b>Transfers-in/out</b>						
Operating Transfer - in	1,548,463	0	0	100,000	258,355	1,906,818
Operating Transfer-out	(29,403)	(241,952)	0	0	(1,348,463)	(1,619,818)
Net Transfers	1,519,060	(241,952)	0	100,000	(1,090,108)	287,000
<b>Excess (Deficit) Rev. over Exp After Transfers (in/out)</b>	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 &amp; APPROPRIATIONS

General Fund #10

Account Description	Actual FY 2022	Budget FY 2023	Projected FY 2024	Adopted FY 2023-24
<b>Estimated Revenues:</b>				
3000 Ad Valorem Taxes	581,205	848,625	702,336	702,336
3100 Sales Tax	1,833,798	1,644,389	1,976,792	1,976,792
3200 Other Taxes	1,151,778	1,169,295	1,226,861	1,226,861
3300 Licenses & Permits	543,480	482,107	478,162	478,162
3400 Fines & Forfeitures	223,547	236,834	180,050	180,050
3501 Industrial District Pmt	1,678,320	1,679,581	1,520,653	1,520,653
3600 Charges for Services	24,632	13,750	14,250	14,250
3700 Interest & Miscellaneous	32,380	46,500	96,500	96,500
3800 Intergovernmental	269,156	364,705	345,488	345,488
3900 Funds from Fund Balance	0	74,498	302,582	302,582
Total Estimated Revenues	6,338,296	6,560,284	6,843,674	6,843,674
<b>Appropriations:</b>				
1000 General Government	1,106,969	1,244,751	1,353,998	1,353,998
2000 Public Safety	3,739,849	4,231,295	4,496,708	4,496,708
4000 Public Works	1,377,496	1,644,956	1,770,060	1,770,060
5000 Community Services	81,311	86,875	108,230	108,230
6000 Grant/Donations	317,727	258,053	233,238	233,238
7000 Debt Service	0	0	0	0
8000 Capital Outlay	429,591	200,000	400,500	400,500
Total Appropriations	7,052,943	7,665,930	8,362,734	8,362,734
<b>Excess (Deficit) Revenues Over Appropriations Before Transfer-in/out</b>	(714,647)	(1,105,646)	(1,519,060)	(1,519,060)
3900 Transfers-in				
Seizure	0	0	0	0
2020 Tax Notes	0	0	300,000	300,000
Water & Sewer Fund	894,517	1,081,732	1,150,051	1,150,051
Solid Waste				
Dispatch Service	98,412	98,412	98,412	98,412
Total Transfers-In	992,929	1,180,144	1,548,463	1,548,463
9000 Transfers-out	0	74,498	29,403	29,403
Total Transfers Out	0	74,498	29,403	29,403
Net Transfers-in/out	992,929	1,105,646	1,519,060	1,519,060
<b>Excess (Deficit) Revenues Over Approp. After Transfers-in/out</b>	278,284	0	0	0
<b>Fund Balance- Beginning of Year</b>	2,925,251	3,203,535	3,203,535	3,203,535
<b>Fund Balance- End of Year</b>	3,203,535	3,203,535	3,203,535	3,203,535

## SUMMARY SCHEDULE OF REVENUES &amp; APPROPRIATIONS

General Fund #10

Account Description		Actual FY 2022	Budget FY 2023	Projected FY 2024	Adopted FY 2023-24
<b>Summary of Proposed Appropriations by Department</b>					
10	Mayor & Council	15,947	30,325	30,325	30,325
11	City Manager	269,474	276,311	283,369	283,369
12	City Secretary	181,358	244,989	275,287	275,287
13	Legal and Professional Services	59,126	74,000	74,000	74,000
14	Finance	312,012	348,855	395,990	395,990
17	Municipal Court	164,944	178,371	188,677	188,677
19	Central Services	104,108	91,900	106,350	106,350
	Total General Government	1,106,969	1,244,751	1,353,998	1,353,998
21	Police	2,274,433	2,462,278	2,783,350	2,783,350
25	Fire	444,990	480,501	423,204	423,204
26	Code Enforcement	323,139	437,185	424,335	424,335
24	Emergency Management	73,192	134,045	142,110	142,110
28	Animal Control	67,545	79,608	82,341	82,341
29	Communications	556,550	637,678	641,368	641,368
	Total Public Safety	3,739,849	4,231,295	4,496,708	4,496,708
40	Street & Drainage	1,000,554	1,138,430	1,291,452	1,291,452
42	Garage	153,193	206,051	198,528	198,528
43	Facilities Maintenance	223,749	300,475	280,080	280,080
	Total Public Works	1,377,496	1,644,956	1,770,060	1,770,060
52	Recreation	24,275	29,650	38,150	38,150
53	Pool	57,036	57,225	70,080	70,080
	Total Recreation/Leisure	81,311	86,875	108,230	108,230
60	Grant /Donations	317,727	258,053	233,238	233,238
	Total Grant Payments	317,727	258,053	233,238	233,238
	Capital Outlay-Equipment	49,737	100,000	178,000	178,000
	Capital Outlay-Building Improvement	0	0	0	0
80	Capital Outlay-Vehicles Police	102,716	100,000	100,000	100,000
	Capital Outlay-Fire Equip	0	0	0	0
	Capital Outlay-Improvement Plan	277,138	0	122,500	122,500
	Total Capital Outlay	429,591	200,000	400,500	400,500
90	Transfer Out-	0	74,498	29,403	74,498
	Total Transfers Out	0	74,498	29,403	74,498
	Total Expenditures & Uses:	7,052,943	7,740,428	8,392,137	8,437,232

ADOPTED BUDGET FY 2024  
AS OF: AUGUST 31ST, 2023

10 -General  
FINANCIAL SUMMARY

ACCT NO#	ACCT NAME	Actual YTD 9/30/22	Budget For Yr 9/30/22	YTD Actual	Budget For Yr 9/30/23	Projected 9/30/23	Adopted FY 2024
<b>REVENUE SUMMARY</b>							
	Ad Valorum Taxes	581,205	596,371	611,360	848,625	740,425	702,336
	Sales Tax	1,833,798	1,537,000	1,861,506	1,644,389	1,480,884	1,976,792
	Other Taxes	1,151,778	1,132,270	984,898	1,169,295	1,069,907	1,226,861
	License and Permits	543,480	232,107	223,377	482,107	164,507	478,162
	Fines and Forfeitures	223,547	267,050	139,578	236,834	269,750	180,050
	Industrial District Pmt.	1,678,320	1,678,320	1,503,285	1,679,581	1,700,000	1,520,653
	Charges for Services	24,632	13,500	9,761	13,750	10,000	14,250
	Interest and Miscellaneous	32,380	61,500	149,884	46,500	82,000	96,500
	Intergovernmental	267,041	357,814	229,712	364,705	342,000	345,488
	Transfers In	992,929	992,929	999,855	1,254,642	975,851	1,851,045
	<b>** TOTAL REVENUE **</b>	<b>7,329,109</b>	<b>6,868,861</b>	<b>6,713,217</b>	<b>7,740,428</b>	<b>6,835,324</b>	<b>8,392,137</b>
<b>EXPENDITURE SUMMARY</b>							
	Mayor & Council	15,947	30,325	14,832	30,325	30,325	30,325
	City Manager	269,474	260,953	249,558	276,311	272,356	283,369
	City Secretary	181,358	186,427	209,811	244,989	133,722	275,287
	Legal and Professional Se	59,126	74,000	62,123	74,000	74,000	74,000
	Finance	312,012	327,888	305,392	348,855	318,923	395,990
	Municipal Courts	164,944	172,002	151,874	178,371	161,798	188,677
	Central Services	104,108	91,900	92,955	91,900	84,800	106,350
	Police	2,274,433	2,381,800	2,100,638	2,462,278	2,421,368	2,783,350
	Fire	444,990	446,055	397,715	480,501	434,947	423,204
	Code Enforcement	323,139	325,770	297,263	437,185	314,605	424,335
	Emergency Management	73,192	125,475	114,223	134,045	114,025	142,110
	Animal Control	67,545	73,907	66,492	79,608	70,107	82,341
	Communications	556,550	610,192	522,523	637,678	612,416	641,368
	Streets & Drainage	1,000,554	968,597	967,744	1,138,430	900,348	1,291,452
	Garage	153,193	138,533	163,534	206,051	165,309	198,528
	Facilities Maintenance	223,749	277,320	255,567	300,475	272,374	280,080
	Grant Admin/Housing	0	0	0	0	0	0
	Recreation	24,275	26,650	29,825	29,650	19,300	38,150
	Pool	57,036	55,375	69,269	57,225	55,275	70,080
	Grants	121,823	95,692	192,225	258,053	79,326	233,238
	Lease Payments	( 45,738)	0	0	0	0	0
	Capital Outlay	475,329	200,000	318,781	200,000	300,000	400,500
	Transfers-Out	0	0	0	74,498	0	29,403
	<b>** TOTAL EXPENDITURES **</b>	<b>6,857,037</b>	<b>6,868,861</b>	<b>6,582,342</b>	<b>7,740,428</b>	<b>6,835,324</b>	<b>8,392,137</b>
	<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>472,073</b>	<b>0</b>	<b>130,875</b>	<b>0</b>	<b>0</b>	<b>0</b>



ADOPTED BUDGET FY 2024  
AS OF: AUGUST 31ST, 2023

10 -General  
REVENUES

ACCT NO#	ACCT NAME	Actual YTD 9/30/22	Budget For Yr 9/30/22	YTD Actual	Budget For Yr 9/30/23	Projected 9/30/23	Adopted FY 2024
<b>Ad Valorum Taxes</b>							
3011	Ad Valorem Taxes - Current	552,138	551,371	589,283	803,625	695,425	657,336
3012	Delinquent Taxes	13,761	25,000	9,009	25,000	25,000	25,000
3013	Penalty and Interest	15,307	20,000	13,068	20,000	20,000	20,000
<b>TOTAL Ad Valorum Taxes</b>		<b>581,205</b>	<b>596,371</b>	<b>611,360</b>	<b>848,625</b>	<b>740,425</b>	<b>702,336</b>
<b>Sales Tax</b>							
3110	Sales Tax	1,833,798	1,550,000	1,861,506	1,657,389	1,480,884	1,976,792
3115	Sales Tax Rebate	0 (	13,000)	0 (	13,000)	0	0
<b>TOTAL Sales Tax</b>		<b>1,833,798</b>	<b>1,537,000</b>	<b>1,861,506</b>	<b>1,644,389</b>	<b>1,480,884</b>	<b>1,976,792</b>
<b>Other Taxes</b>							
3220	Electric Franchise Tax	500,427	500,000	416,991	500,000	500,000	500,000
3221	Gas Franchise Tax	49,190	46,000	51,980	46,000	46,000	50,000
3222	Telecommunications Franchise	44,947	50,000	42,330	50,000	65,000	50,000
3223	WCEC Franchise Tax	3,819	3,500	4,097	3,500	3,500	3,500
3224	Cable TV Franchise Tax	15,503	17,000	11,503	17,000	23,000	17,000
3225	Solid Waste Franchise Tax	102,700	87,050	87,043	87,050	86,007	118,623
3226	Cable Television Access Fund	0	0	0	0	0	0
3228	Water/Sewer Franchise Tax	435,192	428,720	370,953	465,745	346,400	487,738
<b>TOTAL Other Taxes</b>		<b>1,151,778</b>	<b>1,132,270</b>	<b>984,898</b>	<b>1,169,295</b>	<b>1,069,907</b>	<b>1,226,861</b>
<b>License and Permits</b>							
3331	Mixed Beverage License	11,742	11,000	7,230	11,000	13,000	11,000
3340	Mobile Home Permits/License	950	540	1,095	540	540	1,095
3341	Occupational Licenses	3,660	5,000	3,633	5,000	8,500	5,000
3342	Plan Review	125,669	0	39,538	150,000	0	150,000
3343	Variance Application Fee	1,050	1,500	700	1,500	1,500	1,000
3344	Building Permits	331,054	160,000	127,176	250,000	103,250	250,000
3345	Plumbing Permits	16,157	10,000	9,689	15,000	8,500	15,000
3346	Mechanical Permits	16,555	12,000	15,434	15,000	10,000	17,000
3347	Electrical Permits	19,834	13,000	8,662	15,000	1,250	15,000
3348	Demolition Permits	2,050	3,000	650	3,000	3,000	1,500
3349	Flood Permits	2,700	3,500	1,000	3,500	2,500	1,500

ADOPTED BUDGET FY 2024  
AS OF: AUGUST 31ST, 2023

10 -General  
REVENUES

ACCT NO#	ACCT NAME	Actual YTD 9/30/22	Budget For Yr 9/30/22	YTD Actual	Budget For Yr 9/30/23	Projected 9/30/23	Adopted FY 2024
3350	Sign Permit	8,750	7,500	5,000	7,500	7,500	7,500
3351	Hay Permits	220	267	200	267	267	267
3352	Grease Trap fees	2,255	4,500	2,975	4,500	4,500	2,000
3361	Animal License Fees	835	300	395	300	200	300
TOTAL License and Permits		543,480	232,107	223,377	482,107	164,507	478,162
Fines and Forfeitures							
3448	Time Payment - Local Share	2,413	1,800	1,768	1,800	2,500	1,800
3449	Time Payment -Local Efficiency	73	300	28	300	600	300
3450	Fines for Criminal and Traffic	158,489	185,000	99,348	163,870	185,000	130,000
3451	Failure to appear fine	1,127	1,200	914	1,200	2,400	1,200
3453	Fees for Driving Safety Cours	2,080	2,750	680	2,750	2,750	1,250
3460	Fee for Concealed Weapons	0	0	0	0	0	0
3461	Reports	936	1,500	704	1,500	2,000	1,000
3462	Administration Fees	54,364	67,000	34,075	57,914	67,000	40,000
3466	Arrest Fees	165	500	259	500	500	500
3467	Child Safety Fees	1,336	3,000	576	3,000	3,000	1,500
3471	Traffic City Fees	2,564	4,000	1,226	4,000	4,000	2,500
3475	Cash Bond Forfeiture	0	0	0	0	0	0
TOTAL Fines and Forfeitures		223,547	267,050	139,578	236,834	269,750	180,050
Industrial District Pmt.							
3501	Industrial District # 1	1,678,320	1,678,320	1,503,285	1,679,581	1,700,000	1,520,653
TOTAL Industrial District Pmt.		1,678,320	1,678,320	1,503,285	1,679,581	1,700,000	1,520,653
Charges for Services							
3601	Weedy Lots	14,885	5,000	375	5,000	1,500	5,000
3602	Demolitions	0	0	0	0	0	0
3670	Swimming Pool	7,367	7,500	8,281	7,500	7,500	8,000
3675	Parks Rentals	2,380	1,000	1,105	1,250	1,000	1,250
TOTAL Charges for Services		24,632	13,500	9,761	13,750	10,000	14,250



ADOPTED BUDGET FY 2024  
AS OF: AUGUST 31ST, 2023

10 -General  
REVENUES

ACCT NO#	ACCT NAME	Actual YTD 9/30/22	Budget For Yr 9/30/22	YTD Actual	Budget For Yr 9/30/23	Projected 9/30/23	Adopted FY 2024
3999	Funds From Fund Balance	0	0	0	74,498	0	302,582
	TOTAL Transfers In	992,929	992,929	999,855	1,254,642	975,851	1,851,045
**	TOTAL REVENUES **	7,329,109	6,868,861	6,713,217	7,740,428	6,835,324	8,392,137

ADOPTED BUDGET FY 2024  
AS OF: AUGUST 31ST, 2023

10 -General  
DEPARTMENT - Mayor & Council  
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/22	Budget For Yr 9/30/22	YTD Actual	Budget For Yr 9/30/23	Projected 9/30/23	Adopted FY 2024
<b>Personnel and Benefits</b>							
510-00-161	Social Security	941	1,000	878	1,000	1,000	1,000
510-00-164	Workers Comp	145	325	262	325	325	325
<b>TOTAL Personnel and Benefits</b>		<b>1,086</b>	<b>1,325</b>	<b>1,140</b>	<b>1,325</b>	<b>1,325</b>	<b>1,325</b>
<b>Supplies and Materials</b>							
510-00-210	Office Supplies	192	600	169	600	600	600
510-00-215	Printing and Reproduction	0	0	0	0	0	0
510-00-220	Postage and Freight	0	100	0	100	100	100
<b>TOTAL Supplies and Materials</b>		<b>192</b>	<b>700</b>	<b>169</b>	<b>700</b>	<b>700</b>	<b>700</b>
<b>Operational Expenses</b>							
510-00-530	Insurance	1,166	1,700	1,383	1,700	1,700	1,700
510-00-550	Continuing Education	780	7,500	260	7,500	7,500	7,500
510-00-551	Dues and Subscriptions	345	5,500	345	5,500	5,500	5,500
510-00-553	Disabilities Committee	0	0	0	0	0	0
<b>TOTAL Operational Expenses</b>		<b>2,291</b>	<b>14,700</b>	<b>1,989</b>	<b>14,700</b>	<b>14,700</b>	<b>14,700</b>
<b>Other Operational Expense</b>							
510-00-602	Compensation	3,224	3,600	3,027	3,600	3,600	3,600
510-00-603	Council Expense	9,154	10,000	8,507	10,000	10,000	10,000
<b>TOTAL Other Operational Expense</b>		<b>12,378</b>	<b>13,600</b>	<b>11,534</b>	<b>13,600</b>	<b>13,600</b>	<b>13,600</b>
<b>TOTAL Mayor &amp; Council</b>		<b>15,947</b>	<b>30,325</b>	<b>14,832</b>	<b>30,325</b>	<b>30,325</b>	<b>30,325</b>

ADOPTED BUDGET FY 2024  
AS OF: AUGUST 31ST, 2023

10 -General  
DEPARTMENT - City Manager  
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/22	Budget For Yr 9/30/22	YTD Actual	Budget For Yr 9/30/23	Projected 9/30/23	Adopted FY 2024
<b>Personnel and Benefits</b>							
511-00-110	Salaries and Wages	182,489	178,750	173,566	189,574	193,500	190,906
511-00-121	Longevity	390	390	450	450	330	510
511-00-122	Allowances	10,200	10,140	8,993	10,140	9,000	10,140
511-00-130	Overtime	0	0	0	0	0	0
511-00-161	Social Security	14,421	14,550	13,944	15,460	15,577	15,605
511-00-162	Deferred Compensation	0	0	0	0	0	0
511-00-163	Retirement Expense	10,394	10,220	9,948	10,770	13,162	11,321
511-00-164	Workers Comp	837	1,200	433	350	1,200	350
511-00-165	Health Insurance	19,974	20,945	21,568	23,346	6,978	28,163
511-00-166	Long Term Disability Insuranc	633	792	580	792	792	905
511-00-167	Flex Medical	2,639	2,590	2,390	2,590	12,600	2,590
511-00-168	City Mgr Contract Retirement	0	0	0	0	0	0
511-00-169	Housing allowance	0	0	0	0	0	0
511-00-170	Dental Insurance	827	827	758	827	0	827
511-00-197	Salary Increase	0	874	0	1,337	642	1,377
511-00-198	EOY Lump Salary	1,000	1,000	1,000	1,000	0	1,000
<b>TOTAL Personnel and Benefits</b>		<b>243,804</b>	<b>242,278</b>	<b>233,630</b>	<b>256,636</b>	<b>253,781</b>	<b>263,694</b>
<b>Supplies and Materials</b>							
511-00-210	Office Supplies	1,374	2,000	833	2,000	2,000	2,000
511-00-220	Postage and Freight	139	500	6	500	1,000	500
511-00-245	Computer Software and Supplie	1,212	1,500	1,484	1,500	1,500	1,500
511-00-250	Fuel, Oil and Lubricants	0	0	0	0	0	0
511-00-297	Hurricane Expense	0	0	0	0	0	0
<b>TOTAL Supplies and Materials</b>		<b>2,725</b>	<b>4,000</b>	<b>2,323</b>	<b>4,000</b>	<b>4,500</b>	<b>4,000</b>
<b>Equipment Maintenance</b>							
511-00-420	Equipment Maintenance	30	200	90	200	200	200
511-00-430	Vehicle Maintenance	0	0	0	0	0	0
<b>TOTAL Equipment Maintenance</b>		<b>30</b>	<b>200</b>	<b>90</b>	<b>200</b>	<b>200</b>	<b>200</b>
<b>Operational Expenses</b>							
511-00-524	Telephone - Long Distance	0	0	0	0	0	0
511-00-525	Telephone - Cellular	0	500	0	0	900	0
511-00-530	Insurance	363	425	513	425	425	425
511-00-550	Continuing Education	8,539	7,000	3,512	7,500	6,000	7,500
511-00-551	Dues and Subscriptions	8,924	6,500	9,440	7,500	6,500	7,500

ADOPTED BUDGET FY 2024  
AS OF: AUGUST 31ST, 2023

10 -General  
DEPARTMENT - City Manager  
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/22	Budget For Yr 9/30/22	YTD Actual	Budget For Yr 9/30/23	Projected 9/30/23	Adopted FY 2024
511-00-560	Professional Fees	5,088	50	50	50	50	50
	TOTAL Operational Expenses	22,915	14,475	13,515	15,475	13,875	15,475
	TOTAL City Manager	269,474	260,953	249,558	276,311	272,356	283,369

ADOPTED BUDGET FY 2024  
AS OF: AUGUST 31ST, 2023

10 -General  
DEPARTMENT - City Secretary  
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/22	Budget For Yr 9/30/22	YTD Actual	Budget For Yr 9/30/23	Projected 9/30/23	Adopted FY 2024
<b>Personnel and Benefits</b>							
512-00-110	Salaries and Wages	101,012	95,909	124,754	137,821	65,250	152,235
512-00-115	Part-time wages	4,961	9,000	2,051	9,000	0	9,000
512-00-121	Longevity	875	875	935	935	815	1,330
512-00-122	Allowances	3,259	3,240	2,934	3,240	3,240	3,480
512-00-125	Proficiency Pay	1,504	1,500	1,653	1,500	1,500	2,700
512-00-130	Overtime	52	0	0	500	2,600	500
512-00-161	Social Security	8,174	7,930	9,952	12,097	5,726	12,685
512-00-163	Retirement Expense	5,740	5,500	7,044	7,880	3,800	9,832
512-00-164	Workers Comp	418	650	217	275	650	275
512-00-165	Health Insurance	6,441	6,978	11,831	15,366	6,978	18,593
512-00-166	Long Term Disability Insuranc	275	275	361	500	194	500
512-00-167	Flex Medical	1,294	1,250	1,943	2,590	1,250	2,590
512-00-197	Salary Increase	0	1,920	0	4,135	969	4,567
512-00-198	EOY Lump Salary	500	500	500	1,000	0	1,000
<b>TOTAL Personnel and Benefits</b>		<b>134,506</b>	<b>135,527</b>	<b>164,174</b>	<b>196,839</b>	<b>92,972</b>	<b>219,287</b>
<b>Supplies and Materials</b>							
512-00-210	Office Supplies	889	1,000	1,573	1,000	1,000	4,500
512-00-220	Postage and Freight	304	500	137	500	500	550
512-00-245	Computer Software and Supplie	469	850	2,546	850	500	3,100
<b>TOTAL Supplies and Materials</b>		<b>1,662</b>	<b>2,350</b>	<b>4,256</b>	<b>2,350</b>	<b>2,000</b>	<b>8,150</b>
<b>Equipment Maintenance</b>							
512-00-420	Equipment Maintenance	32	100	117	100	100	150
<b>TOTAL Equipment Maintenance</b>		<b>32</b>	<b>100</b>	<b>117</b>	<b>100</b>	<b>100</b>	<b>150</b>
<b>Operational Expenses</b>							
512-00-524	Telephone - Long Distancee	0	0	0	0	0	0
512-00-525	Telephone - Cellular	0	0	0	0	0	0
512-00-530	Insurance	182	200	256	200	200	200
512-00-540	Advertising	4,597	3,000	1,165	3,000	3,000	3,000
512-00-550	Continuing Education	3,024	5,000	3,991	6,000	4,000	6,000
512-00-551	Dues and Subscription	3,173	3,000	4,258	4,000	2,200	4,000
512-00-560	Professional Services	15,478	12,750	8,325	10,000	750	10,000
512-00-592	Codification Ordinances	5,047	5,500	5,352	5,500	4,500	5,500
512-00-593	Records Management	1,036	4,000	2,898	2,000	4,000	3,000
<b>TOTAL Operational Expenses</b>		<b>32,537</b>	<b>33,450</b>	<b>26,245</b>	<b>30,700</b>	<b>18,650</b>	<b>31,700</b>



ADOPTED BUDGET FY 2024  
AS OF: AUGUST 31ST, 2023

10 -General  
DEPARTMENT - City Secretary  
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/22	Budget For Yr 9/30/22	YTD Actual	Budget For Yr 9/30/23	Projected 9/30/23	Adopted FY 2024
Other Operational Expense							
512-00-605	Election Officials	5,124	5,000	7,244	5,000	10,000	6,000
512-00-690	Contingent Other	7,497	10,000	7,775	10,000	10,000	10,000
TOTAL Other Operational Expense		12,621	15,000	15,019	15,000	20,000	16,000
TOTAL City Secretary		181,358	186,427	209,811	244,989	133,722	275,287

ADOPTED BUDGET FY 2024  
AS OF: AUGUST 31ST, 2023

10 -General  
DEPARTMENT - Legal and Professional Se  
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/22	Budget For Yr 9/30/22	YTD Actual	Budget For Yr 9/30/23	Projected 9/30/23	Adopted FY 2024
Operational Expenses							
513-00-560	Professional Services	14,769	20,000	0	20,000	20,000	20,000
513-00-561	Contracted Legal Service	44,357	54,000	62,123	54,000	54,000	54,000
513-00-562	Cable TV Franchise	0	0	0	0	0	0
513-00-564	Ordinanace Review	0	0	0	0	0	0
513-00-565	City Properties Exp.	0	0	0	0	0	0
513-00-569	ADA Compliance	0	0	0	0	0	0
513-00-572	Police Dept. Litigation	0	0	0	0	0	0
513-00-573	Natural Gas Franchise Expense	0	0	0	0	0	0
513-00-574	Annexation Expenses	0	0	0	0	0	0
513-00-575	Kansas City Railroad	0	0	0	0	0	0
513-00-576	Hazard Mitigation Grant Ap.	0	0	0	0	0	0
513-00-577	Overpass Grant Applications	0	0	0	0	0	0
TOTAL Operational Expenses		59,126	74,000	62,123	74,000	74,000	74,000
TOTAL Legal and Professional Se		59,126	74,000	62,123	74,000	74,000	74,000

ADOPTED BUDGET FY 2024  
AS OF: AUGUST 31ST, 2023

10 -General  
DEPARTMENT - Finance  
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/22	Budget For Yr 9/30/22	YTD Actual	Budget For Yr 9/30/23	Projected 9/30/23	Adopted FY 2024
<b>Personnel and Benefits</b>							
514-00-110	Salaries and Wages	161,948	157,830	152,871	161,762	157,100	176,176
514-00-115	Part-Time Wages	0	0	0	0	0	0
514-00-121	Longevity	1,360	1,360	1,510	1,510	1,210	1,660
514-00-122	Allowances	3,259	3,240	2,874	3,240	3,240	3,240
514-00-125	Proficiency Pay	0	0	300	0	0	2,400
514-00-130	Overtime	97	1,007	188	1,007	1,007	1,007
514-00-161	Social Security	12,426	12,744	11,964	13,282	12,468	14,613
514-00-163	Retirement Expense	9,001	9,000	8,626	9,170	9,281	11,327
514-00-164	Workers Comp	262	600	135	350	600	350
514-00-165	Health Insurance	15,884	17,490	17,809	19,207	17,490	23,458
514-00-166	Long Term Disability Insuranc	699	697	641	697	697	697
514-00-167	Flex Medical	3,236	3,181	3,043	3,240	3,125	3,240
514-00-197	Salary Increase	0	3,157	0	4,853	2,334	5,285
514-00-198	EOY Lump Salary	1,250	1,250	1,250	1,250	0	1,250
<b>TOTAL Personnel and Benefits</b>		<b>209,422</b>	<b>211,556</b>	<b>201,210</b>	<b>219,568</b>	<b>208,552</b>	<b>244,703</b>
<b>Supplies and Materials</b>							
514-00-210	Office Supplies	2,999	2,500	1,937	3,000	2,500	3,000
514-00-215	Printing and Reproduction	65	250	57	250	250	250
514-00-220	Postage and Freight	1,503	1,500	1,461	1,500	1,500	1,650
514-00-240	Small Tools and Equipment	0	200	198	200	200	200
514-00-245	Computer Software and Supplie	484	2,500	0	1,500	2,500	1,500
<b>TOTAL Supplies and Materials</b>		<b>5,050</b>	<b>6,950</b>	<b>3,653</b>	<b>6,450</b>	<b>6,950</b>	<b>6,600</b>
<b>Equipment Maintenance</b>							
514-00-420	Equipment Maintenance	88	200	89	200	200	200
514-00-421	Computer Maintenance	0	0	0	0	0	0
514-00-422	Computer Software Maintenance	24,547	25,000	24,896	25,000	22,257	26,070
<b>TOTAL Equipment Maintenance</b>		<b>24,635</b>	<b>25,200</b>	<b>24,985</b>	<b>25,200</b>	<b>22,457</b>	<b>26,270</b>
<b>Operational Expenses</b>							
514-00-524	Telephone - Long Distance	0	0	0	0	0	0
514-00-530	Insurance	425	1,000	503	750	1,000	750
514-00-550	Continuing Education	2,853	6,500	1,889	6,500	5,500	8,000
514-00-551	Dues and Subscriptions	2,801	2,000	14,935	2,250	1,700	21,530
514-00-560	Professional Fees	26,697	35,000	23,771	35,000	35,000	35,000
514-00-561	Wharton CAD	40,129	39,682	34,446	43,137	37,764	43,137

ADOPTED BUDGET FY 2024  
AS OF: AUGUST 31ST, 2023

10 -General  
DEPARTMENT - Finance  
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/22	Budget For Yr 9/30/22	YTD Actual	Budget For Yr 9/30/23	Projected 9/30/23	Adopted FY 2024
514-00-562	Capital Outlay	0	0	0	10,000	0	10,000
	TOTAL Operational Expenses	72,905	84,182	75,543	97,637	80,964	118,417
	TOTAL Finance	312,012	327,888	305,392	348,855	318,923	395,990

ADOPTED BUDGET FY 2024  
AS OF: AUGUST 31ST, 2023

10 -General  
DEPARTMENT - Municipal Courts  
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/22	Budget For Yr 9/30/22	YTD Actual	Budget For Yr 9/30/23	Projected 9/30/23	Adopted FY 2024
<b>Personnel and Benefits</b>							
517-00-110	Salaries and Wages	75,530	73,000	71,421	74,506	72,250	78,603
517-00-115	Part Time Wages	30,628	32,000	29,780	32,000	30,000	34,000
517-00-121	Longevity	490	490	565	565	1,780	685
517-00-125	Proficiency Pay	602	600	541	600	600	600
517-00-130	Overtime	0	250	0	250	250	250
517-00-161	Social Security	7,778	8,475	7,433	8,580	8,110	9,066
517-00-163	Retirement Expense	4,161	4,200	3,969	4,215	4,200	5,012
517-00-164	Workers Comp	366	600	190	225	600	225
517-00-165	Health Insurance	13,812	13,992	14,417	15,366	13,992	18,593
517-00-166	Long Term Disability Insuranc	366	345	339	345	345	345
517-00-167	Flex Medical	2,593	2,500	2,369	2,500	2,500	2,500
517-00-197	Salary Increase	0	3,000	0	3,194	2,011	3,378
517-00-198	BOY Lump Salary	1,000	1,000	1,000	1,000	0	1,000
<b>TOTAL Personnel and Benefits</b>		<b>137,325</b>	<b>140,452</b>	<b>132,024</b>	<b>143,346</b>	<b>136,638</b>	<b>154,257</b>
<b>Supplies and Materials</b>							
517-00-210	Office Supplies	1,408	2,000	572	2,000	3,250	5,000
517-00-220	Postage and Freight	515	2,000	1,059	4,800	2,875	1,500
517-00-230	Janitorial & Cleaning Supplies	0	200	0	200	200	200
517-00-290	Other Supplies	184	100	0	100	100	100
<b>TOTAL Supplies and Materials</b>		<b>2,106</b>	<b>4,300</b>	<b>1,631</b>	<b>7,100</b>	<b>6,425</b>	<b>6,800</b>
<b>Infrastructure Maintenance</b>							
517-00-320	Building Maintenance	570	500	154	500	500	500
<b>TOTAL Infrastructure Maintenanc</b>		<b>570</b>	<b>500</b>	<b>154</b>	<b>500</b>	<b>500</b>	<b>500</b>
<b>Equipment Maintenance</b>							
517-00-420	Equipment Maintenance	10,579	9,000	2,968	9,000	1,000	6,000
517-00-425	Copy Machine Maintenance	1,793	2,000	1,494	2,000	2,000	2,000
<b>TOTAL Equipment Maintenance</b>		<b>12,372</b>	<b>11,000</b>	<b>4,462</b>	<b>11,000</b>	<b>3,000</b>	<b>8,000</b>

ADOPTED BUDGET FY 2024  
AS OF: AUGUST 31ST, 2023

10 -General  
DEPARTMENT - Municipal Courts  
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/22	Budget For Yr 9/30/22	YTD Actual	Budget For Yr 9/30/23	Projected 9/30/23	Adopted FY 2024
Operational Expenses							
517-00-521	Utility - Electric	2,438	2,500	1,993	2,550	3,250	2,600
517-00-523	Utility - Telephone	1,537	2,500	1,436	2,500	2,500	2,500
517-00-524	Telephone - Long Distance	26	50	14	50	100	50
517-00-525	Cellular Phone	0	0	0	0	0	0
517-00-526	Utility - Gas	93	75	71	75	75	120
517-00-530	Insurance	914	1,300	996	1,300	100	1,300
517-00-550	Continuing Education	1,012	2,000	994	2,000	2,000	3,000
517-00-551	Dues and Subscription	48	250	0	250	250	250
517-00-559	Mileage Reimbursement	0	0	0	0	0	0
517-00-560	Professional Services	193	300	179	300	300	300
517-00-561	Collection Service Fee	0	1,200	1,148	1,200	1,200	1,200
517-00-562	Credit Card Fee	6,310	5,575	6,772	6,200	5,460	7,800
TOTAL Operational Expenses		12,571	15,750	13,602	16,425	15,235	19,120
TOTAL Municipal Courts		164,944	172,002	151,874	178,371	161,798	188,677

ADOPTED BUDGET FY 2024  
AS OF: AUGUST 31ST, 2023

10 -General  
DEPARTMENT - Central Services  
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/22	Budget For Yr 9/30/22	YTD Actual	Budget For Yr 9/30/23	Projected 9/30/23	Adopted FY 2024
<b>Personnel and Benefits</b>							
519-00-115	Part-Time Wages	9,173	10,000	17,028	10,000	10,000	19,000
519-00-130	Overtime	0	0	0	0	0	0
519-00-161	Social Security	682	500	1,322	500	500	1,450
519-00-163	Retirement Expense	0	0	0	0	0	0
519-00-164	Worker's Compensation	209	500	971	500	500	500
519-00-165	Health Insurance	0	0	0	0	0	0
519-00-167	Flex Medical	0	0	0	0	0	0
519-00-168	Withholding taxes	0	0	0	0	0	0
519-00-197	Salary Increase	0	0	0	0	0	0
<b>TOTAL Personnel and Benefits</b>		<b>10,064</b>	<b>11,000</b>	<b>19,321</b>	<b>11,000</b>	<b>11,000</b>	<b>20,950</b>
<b>Supplies and Materials</b>							
519-00-210	Office Supplies	1,984	3,000	2,676	3,000	4,000	3,000
519-00-220	Postage and Freight	0	500	0	500	500	50
519-00-230	Janitorial & Cleaning Supplie	1,368	2,000	1,186	2,000	2,000	2,000
519-00-290	Other Supplies	1,408	2,500	1,496	2,500	2,500	2,500
519-00-291	Vending Expense	0	0	0	0	0	0
519-00-292	Meeting Expenses	3,034	3,500	1,215	3,500	3,500	3,500
519-00-296	Hurricane Supplies	0	0	0	0	0	0
<b>TOTAL Supplies and Materials</b>		<b>7,793</b>	<b>11,500</b>	<b>6,573</b>	<b>11,500</b>	<b>12,500</b>	<b>11,050</b>
<b>Infrastructure Maintenanac</b>							
519-00-320	Building Maintenance	8,702	10,000	5,164	10,000	10,000	10,000
<b>TOTAL Infrastructure Maintenanac</b>		<b>8,702</b>	<b>10,000</b>	<b>5,164</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
<b>Equipment Maintenance</b>							
519-00-420	Equipment Maintenance	13,969	10,000	16,322	10,000	10,000	14,000
519-00-425	Copy Machine Maintenance	7,287	5,500	5,798	5,500	5,500	5,500
<b>TOTAL Equipment Maintenance</b>		<b>21,255</b>	<b>15,500</b>	<b>22,120</b>	<b>15,500</b>	<b>15,500</b>	<b>19,500</b>
<b>Operational Expenses</b>							
519-00-521	Utility - Electric	7,053	7,000	5,395	7,000	7,000	7,300
519-00-523	Utility Telephone	7,782	9,000	7,015	9,000	9,000	9,000
519-00-524	Telephone - Long Distance	122	800	25	800	800	300
519-00-526	Utility - Gas	718	600	565	600	600	750

ADOPTED BUDGET FY 2024  
AS OF: AUGUST 31ST, 2023

10 -General  
DEPARTMENT - Central Services  
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/22	Budget For Yr 9/30/22	YTD Actual	Budget For Yr 9/30/23	Projected 9/30/23	Adopted FY 2024
519-00-530	Insurance	11,927	11,500	10,319	11,500	10,000	11,500
519-00-560	Professional Services	28,692	15,000	16,459	15,000	8,400	16,000
519-00-565	Covid-19	0	0	0	0	0	0
	TOTAL Operational Expenses	56,293	43,900	39,777	43,900	35,800	44,850
	TOTAL Central Services	104,108	91,900	92,955	91,900	84,800	106,350



ADOPTED BUDGET FY 2024  
AS OF: AUGUST 31ST, 2023

10 -General  
DEPARTMENT - Police  
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/22	Budget For Yr 9/30/22	YTD Actual	Budget For Yr 9/30/23	Projected 9/30/23	Adopted FY 2024
<b>Personnel and Benefits</b>							
521-00-110	Salaries and Wages	1,329,657	1,415,395	1,235,935	1,424,556	1,474,821	1,649,556
521-00-115	Part-Time Wages	12,161	13,260	12,156	14,500	13,260	14,500
521-00-121	Longevity	8,220	9,175	5,650	5,800	9,000	6,195
521-00-122	Allowances	8,571	9,900	7,043	10,200	9,600	10,500
521-00-125	Proficiency Pay	27,601	33,120	26,504	27,750	19,800	34,920
521-00-130	Overtime	109,157	86,340	90,242	86,340	84,647	95,000
521-00-161	Social Security	111,872	126,700	103,685	130,900	125,767	143,297
521-00-163	Retirement Expense	80,389	90,000	74,130	90,420	97,813	110,219
521-00-164	Workers Comp	43,812	45,337	23,514	41,250	45,337	41,250
521-00-165	Health Insurance	137,399	172,812	137,691	192,072	174,455	241,706
521-00-166	Long Term Disability Insuranc	5,758	6,792	4,902	6,792	6,649	7,000
521-00-167	Flex Medical	27,511	32,361	22,646	32,361	29,956	33,670
521-00-170	Unemployment Benefits	0	0	0	0	0	0
521-00-175	Salary- Corporal	0	0	0	0	0	0
521-00-176	On call pay	0	0	0	0	0	0
521-00-197	Salary Increase	0	29,508	0	42,737	22,163	49,487
521-00-198	EOY Lump Salary	11,500	12,000	9,000	12,500	0	13,000
<b>TOTAL Personnel and Benefits</b>		<b>1,913,608</b>	<b>2,082,700</b>	<b>1,753,099</b>	<b>2,118,178</b>	<b>2,113,268</b>	<b>2,450,300</b>
<b>Supplies and Materials</b>							
521-00-210	Office Supplies	9,803	10,000	11,917	10,000	10,000	10,000
521-00-215	Printing and Reproduction	0	0	0	0	1,000	0
521-00-220	Postage and Freight	544	800	584	800	600	800
521-00-230	Janitorial & Cleaning Supplie	2,182	2,000	1,213	2,000	2,000	2,000
521-00-240	Small Tools and Equipment	895	750	13,167	750	750	750
521-00-241	Special Grant Equipment	0	0	0	0	0	0
521-00-242	Uniforms and Clothing	13,579	9,000	16,698	9,000	6,000	10,000
521-00-243	Vest Partnership Expense	6,375	4,500	6,548	4,500	4,500	5,500
521-00-245	Computer Software and Supplie	264	1,100	354	1,100	750	600
521-00-246	Promotional Supplies	1,758	0	944	0	0	0
521-00-250	Fuel, Oil and Lubricants	84,016	55,000	68,691	90,000	58,000	77,000
521-00-260	Medical and Chemical	4	250	0	250	250	100
521-00-272	Investigative Supplies	2,613	3,500	3,865	3,500	3,500	3,500
521-00-273	Animal Supplies	0	1,000	0	0	2,000	0
521-00-290	Other Supplies	281	1,000	1,181	1,000	1,000	500
521-00-291	Ammunition	3,870	3,750	0	3,750	4,500	3,750
521-00-296	Hurricane Supplies	0	0	0	0	0	0
<b>TOTAL Supplies and Materials</b>		<b>126,184</b>	<b>92,650</b>	<b>125,163</b>	<b>126,650</b>	<b>94,850</b>	<b>114,500</b>

ADOPTED BUDGET FY 2024  
AS OF: AUGUST 31ST, 2023

10 -General  
DEPARTMENT - Police  
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/22	Budget For Yr 9/30/22	YTD Actual	Budget For Yr 9/30/23	Projected 9/30/23	Adopted FY 2024
<b>Infrastructure Maintenance</b>							
521-00-320	Building Maintenance	29,277	10,000	10,918	20,000	10,000	20,000
521-00-321	Range Maint or Tank Maint	0	4,000	0	3,500	4,500	2,000
<b>TOTAL Infrastructure Maintenance</b>		<b>29,277</b>	<b>14,000</b>	<b>10,918</b>	<b>23,500</b>	<b>14,500</b>	<b>22,000</b>
<b>Equipment Maintenance</b>							
521-00-420	Equipment Maintenance	30,830	15,000	22,331	15,000	14,500	15,000
521-00-421	Computer Maintenance	0	1,000	0	2,500	4,500	2,500
521-00-422	Computer Software Maintenance	27,172	25,000	16,949	25,000	25,000	25,000
521-00-425	Copy Machine Maintenance	3,525	3,750	2,938	3,750	3,750	3,750
521-00-430	Vehicle Maintenance	15,975	15,500	25,973	15,500	15,500	17,500
521-00-440	Radio Maintenance	2,455	3,000	6,256	3,000	3,000	3,000
521-00-441	Radio/Phone Repairs-Lightning	0	0	0	0	0	0
<b>TOTAL Equipment Maintenance</b>		<b>79,958</b>	<b>63,250</b>	<b>74,447</b>	<b>64,750</b>	<b>66,250</b>	<b>66,750</b>
<b>Operational Expenses</b>							
521-00-521	Utility - Electric	16,960	15,000	12,424	15,000	20,000	15,500
521-00-523	Utility - Telephone	8,744	10,000	7,123	10,000	11,500	10,000
521-00-524	Telephone long distance	1,743	1,700	1,723	1,700	1,500	2,000
521-00-525	Telephone - Cellular	7,512	8,500	6,681	8,500	9,200	8,500
521-00-526	Utility - Gas	619	600	433	600	900	600
521-00-527	Cellular Data	6,822	7,400	4,682	7,400	7,400	7,200
521-00-530	Insurance	51,856	53,000	66,058	53,000	50,000	53,000
521-00-548	Abandoned Motor Vehicle Exp	487	500	91	500	500	500
521-00-549	LEOSE Expense	1,375	2,500	1,765	2,500	2,500	2,500
521-00-550	Continuing Education	12,421	13,000	15,837	13,000	12,000	13,000
521-00-551	Dues and Subscription	5,276	4,500	8,512	4,500	4,500	4,500
521-00-552	Citizens Police Academy Exp.	0	1,000	0	1,000	1,000	1,000
521-00-555	Grants	0	0	0	0	0	0
521-00-560	Professional Fees	7,319	6,500	9,369	6,500	6,500	6,500
521-00-590	Other Contractual Service	0	0	0	0	0	0
521-00-591	Prisoner Keep	4,272	5,000	2,314	5,000	5,000	5,000
<b>TOTAL Operational Expenses</b>		<b>125,406</b>	<b>129,200</b>	<b>137,011</b>	<b>129,200</b>	<b>132,500</b>	<b>129,800</b>
<b>TOTAL Police</b>		<b>2,274,433</b>	<b>2,381,800</b>	<b>2,100,638</b>	<b>2,462,278</b>	<b>2,421,368</b>	<b>2,783,350</b>

ADOPTED BUDGET FY 2024  
AS OF: AUGUST 31ST, 2023

10 General  
DEPARTMENT - Fire  
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/22	Budget For Yr 9/30/22	YTD Actual	Budget For Yr 9/30/23	Projected 9/30/23	Adopted FY 2024
<b>Personnel and Benefits</b>							
525-00-110	Salaries and Wages	159,568	127,317	153,053	164,383	126,200	107,000
525-00-115	Part Time Wages	7,402	55,000	0	0	52,000	0
525-00-121	Longevity	320	320	500	505	190	410
525-00-122	Allowances	0	0	0	0	0	0
525-00-130	Overtime	749	2,500	1,234	2,500	2,500	2,500
525-00-161	Social Security	14,727	14,442	14,081	15,950	12,285	8,768
525-00-163	Retirement Expense	8,686	5,500	8,465	11,110	5,392	6,797
525-00-164	Workers Comp	3,451	4,000	4,521	3,850	4,000	3,850
525-00-165	Health Insurance	20,166	13,956	21,364	30,731	13,956	27,889
525-00-166	Long Term Disability Insuranc	812	424	745	483	424	875
525-00-167	Flex Medical	4,733	3,750	4,768	6,472	3,750	3,885
525-00-191	Volunteer Firefighters Retire	22,020	20,000	19,135	30,800	20,000	30,800
525-00-192	Volunteer Firefighters Allowa	25,200	28,000	24,800	28,000	28,000	28,000
525-00-193	Retired Firefighters Benefit	24,125	30,000	28,234	30,000	30,000	30,000
525-00-194	Volt. Fireman Certifications	2,520	3,000	2,480	3,000	3,000	3,000
525-00-195	Vol Fireman Add Retirement	0	0	0	0	0	0
525-00-197	Salary Increase	0	3,646	0	5,967	2,050	3,210
525-00-198	EOY Lump Salary	2,000	2,000	2,000	2,500	0	1,500
<b>TOTAL Personnel and Benefits</b>		<b>296,480</b>	<b>313,855</b>	<b>285,380</b>	<b>336,251</b>	<b>303,747</b>	<b>258,484</b>
<b>Supplies and Materials</b>							
525-00-210	Office Supplies	616	750	127	750	750	750
525-00-215	Printing and Reproduction	0	300	0	300	300	300
525-00-220	Postage and Freight	32	300	76	300	300	300
525-00-230	Janitorial & Cleaning Supplie	1,160	1,000	451	1,000	1,000	1,000
525-00-240	Small Tools and Equipment	11,507	5,000	4,248	5,000	5,000	5,000
525-00-242	Uniforms and Clothing	0	2,500	4,630	3,000	2,500	3,000
525-00-245	Computer Software and Supplie	675	5,000	2,663	5,000	5,000	5,000
525-00-250	Fuel, Oil and Lubricants	18,654	12,000	16,222	18,000	12,000	18,000
525-00-260	Medical and Chemical	528	3,000	0	3,000	3,000	3,000
525-00-290	Other Supplies	503	1,000	0	1,000	1,000	1,000
525-00-296	Hurricane Supplies	0	2,000	0	2,000	2,000	2,000
<b>TOTAL Supplies and Materials</b>		<b>33,676</b>	<b>32,850</b>	<b>28,417</b>	<b>39,350</b>	<b>32,850</b>	<b>39,350</b>
<b>Infrastructure Maintenanac</b>							
525-00-320	Building Maintenance	4,999	12,000	3,779	12,000	12,000	12,000
<b>TOTAL Infrastructure Maintenanac</b>		<b>4,999</b>	<b>12,000</b>	<b>3,779</b>	<b>12,000</b>	<b>12,000</b>	<b>12,000</b>

ADOPTED BUDGET FY 2024  
AS OF: AUGUST 31ST, 2023

10 -General  
DEPARTMENT - Fire  
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/22	Budget For Yr 9/30/22	YTD Actual	Budget For Yr 9/30/23	Projected 9/30/23	Adopted FY 2024
Equipment Maintenance							
525-00-420	Equipment Maintenance	3,863	4,000	1,552	4,000	4,000	4,000
525-00-425	Copy Machine Maintenance	2,856	2,950	2,474	2,950	2,950	2,950
525-00-430	Vehicle Maintenance	36,231	20,000	22,924	20,000	20,000	20,000
525-00-440	Radio Maintenance	10,795	10,000	3,713	10,000	10,000	30,000
525-00-450	Equipment Inspection	7,700	6,000	3,387	6,000	6,000	6,000
TOTAL Equipment Maintenance		61,445	42,950	34,049	42,950	42,950	62,950
Operational Expenses							
525-00-521	Utility - Electric	5,226	5,000	3,961	5,450	5,000	5,720
525-00-523	Utility - Telephone	4,897	5,000	4,637	5,100	5,000	5,300
525-00-524	Telephone - Long Distance	405	500	375	500	500	500
525-00-525	Telephone - Cellular	5,273	5,000	4,066	5,000	5,000	5,000
525-00-526	Utility - Gas	729	800	821	800	800	800
525-00-530	Insurance	29,517	25,000	30,537	30,000	25,000	30,000
525-00-550	Continuing Education	801	1,100	119	1,100	100	1,100
525-00-551	Dues and Subscriptions	653	1,000	503	1,000	1,000	1,000
525-00-559	Mileage Reimbursement	0	0	0	0	0	0
525-00-560	Professional Fees	890	1,000	1,070	1,000	1,000	1,000
TOTAL Operational Expenses		48,390	44,400	46,089	49,950	43,400	50,420
Other Operational Expense							
525-00-691	Property Taxes	0	0	0	0	0	0
TOTAL Other Operational Expense		0	0	0	0	0	0
Transfers Out							
525-00-925	Transfer to Wharton Fire Dept	0	0	0	0	0	0
TOTAL Transfers Out		0	0	0	0	0	0
TOTAL Fire		444,990	446,055	397,715	480,501	434,947	423,204

ADOPTED BUDGET FY 2024  
AS OF: AUGUST 31ST, 2023

10 -General  
DEPARTMENT - Code Enforcement  
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/22	Budget For Yr 9/30/22	YTD Actual	Budget For Yr 9/30/23	Projected 9/30/23	Adopted FY 2024
<b>Personnel and Benefits</b>							
526-00-110	Salaries and Wages	147,833	145,000	140,282	167,410	145,800	138,900
526-00-115	Part-Time Wages	16,371	20,000	10,803	20,000	18,000	20,000
526-00-121	Longevity	2,705	2,705	3,155	2,885	2,525	780
526-00-122	Allowances	12,313	12,500	11,096	12,500	12,500	12,000
526-00-125	Proficiency pay	1,504	2,000	415	2,000	2,000	0
526-00-130	Overtime	7,980	2,966	6,539	3,500	2,966	8,600
526-00-131	Weedy Lot/Demolition Hours	0	3,500	0	0	0	0
526-00-161	Social Security	14,046	14,500	13,366	16,310	14,276	14,227
526-00-163	Retirement Expense	9,310	9,500	8,821	10,300	10,500	9,843
526-00-164	Workers Comp	266	500	394	2,500	500	2,500
526-00-165	Health Insurance	19,405	20,740	18,352	23,049	20,935	27,889
526-00-166	Long Term Disability Insuranc	631	800	477	800	938	986
526-00-167	Flex Medical	4,102	3,884	2,974	3,884	5,000	3,885
526-00-197	Salary Increase	0	3,300	0	5,622	2,490	4,200
526-00-198	EOY Lump Salary	1,500	1,500	1,500	1,500	0	1,500
<b>TOTAL Personnel and Benefits</b>		<b>237,967</b>	<b>243,395</b>	<b>218,175</b>	<b>272,260</b>	<b>238,430</b>	<b>245,310</b>
<b>Supplies and Materials</b>							
526-00-210	Office Supplies	854	1,500	2,111	2,500	1,500	2,500
526-00-215	Printing and Reproduction	490	1,500	1,228	1,500	1,500	1,500
526-00-220	Postage and Freight	1,910	2,500	3,522	2,500	2,500	3,500
526-00-230	Code Book & Publications	52	2,500	58	2,500	2,500	2,500
526-00-240	Small Tools and Equipment	0	300	572	300	300	1,000
526-00-242	Uniform and Clothing	393	500	754	500	800	800
526-00-245	Computer Software and Supplie	481	7,800	1,952	7,800	6,300	5,000
526-00-250	Fuel, Oil and Lubricants	0	0	0	2,500	0	2,500
<b>TOTAL Supplies and Materials</b>		<b>4,180</b>	<b>16,600</b>	<b>10,197</b>	<b>20,100</b>	<b>15,400</b>	<b>19,300</b>
<b>Equipment Maintenance</b>							
526-00-420	Equipment Maintenance	9	515	399	515	515	515
526-00-422	Computer Software Maintenance	2,946	3,800	4,401	3,800	3,300	8,000
526-00-430	Vehicle Maintenance	88	0	0	500	0	500
<b>TOTAL Equipment Maintenance</b>		<b>3,043</b>	<b>4,315</b>	<b>4,800</b>	<b>4,815</b>	<b>3,815</b>	<b>9,015</b>

ADOPTED BUDGET FY 2024  
AS OF: AUGUST 31ST, 2023

10 -General  
DEPARTMENT - Code Enforcement  
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/22	Budget For Yr 9/30/22	YTD Actual	Budget For Yr 9/30/23	Projected 9/30/23	Adopted FY 2024
<b>Operational Expenses</b>							
526-00-524	Telephone - Long Distance	0	0	0	0	0	0
526-00-525	Telephone - Cellular	0	0	1,083	1,500	0	2,000
526-00-530	Insurance	665	710	865	710	710	710
526-00-540	Advertising	139	1,300	534	1,300	1,300	500
526-00-550	Continuing Education	2,366	5,250	5,367	6,000	4,250	6,000
526-00-551	Dues and Subscriptions	885	1,200	330	1,500	1,200	1,500
526-00-552	Contract Services	10,916	0	45,380	120,000	0	120,000
526-00-560	Professional Fees	60,344	45,000	8,324	3,000	45,000	7,000
526-00-561	Credit Card Fees	56	0	1,802	0	0	2,000
<b>TOTAL Operational Expenses</b>		<b>75,371</b>	<b>53,460</b>	<b>63,684</b>	<b>134,010</b>	<b>52,460</b>	<b>139,710</b>
<b>Other Operational Expense</b>							
526-00-610	Building Standards	0	3,000	0	3,000	0	3,000
526-00-613	Demolition	0	2,000	0	0	3,000	5,000
526-00-614	Mowing Weedy Lots	0	0	0	0	0	0
526-00-615	Filing Fees	2,578	3,000	408	3,000	1,500	3,000
<b>TOTAL Other Operational Expense</b>		<b>2,578</b>	<b>8,000</b>	<b>408</b>	<b>6,000</b>	<b>4,500</b>	<b>11,000</b>
<b>TOTAL Code Enforcement</b>		<b>323,139</b>	<b>325,770</b>	<b>297,263</b>	<b>437,185</b>	<b>314,605</b>	<b>424,335</b>

ADOPTED BUDGET FY 2024  
AS OF: AUGUST 31ST, 2023

10 -General  
DEPARTMENT - Emergency Management  
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/22	Budget For Yr 9/30/22	YTD Actual	Budget For Yr 9/30/23	Projected 9/30/23	Adopted FY 2024
<b>Personnel and Benefits</b>							
527-00-110	Salaries and Wages	42,008	72,294	73,707	74,056	63,162	81,120
527-00-115	Part Time Wages	0	0	0	0	0	0
527-00-121	Longevity	1,690	1,690	1,670	1,670	1,630	1,730
527-00-122	Allowances	18	0	532	600	0	600
527-00-125	Proficiency Pay	3,636	0	2,164	7,200	0	2,400
527-00-130	Overtime	0	500	0	500	500	0
527-00-161	Social Security	3,553	5,800	6,089	6,556	4,957	6,792
527-00-163	Retirement Expense	2,625	3,910	4,242	4,560	3,925	5,265
527-00-164	Workers Comp	418	500	217	1,900	650	1,900
527-00-165	Health Insurance	505	6,978	7,998	7,683	6,978	9,296
527-00-166	Long Term Disability Insuranc	39	283	291	320	283	395
527-00-167	Flex Medical	54	1,250	1,183	1,250	1,250	1,250
527-00-197	Salary Increase	0	1,270	0	2,222	940	2,434
527-00-198	EOY Lump Salary	0	500	500	500	0	500
<b>TOTAL Personnel and Benefits</b>		<b>54,546</b>	<b>94,975</b>	<b>98,593</b>	<b>109,017</b>	<b>84,275</b>	<b>113,682</b>
<b>Supplies and Materials</b>							
527-00-210	Office Supplies	500	1,000	0	1,000	1,000	1,000
527-00-215	Printing & Reproduction	0	250	0	500	500	500
527-00-220	CERT Program Supplies	0	0	0	0	0	0
527-00-242	Uniforms and Clothing	0	300	0	300	300	300
527-00-245	Computers, Software & Supplie	444	1,500	70	1,500	1,500	2,000
527-00-250	Fuel, Oil & Lubricants	264	1,300	1,675	1,300	1,650	2,200
<b>TOTAL Supplies and Materials</b>		<b>1,209</b>	<b>4,350</b>	<b>1,745</b>	<b>4,600</b>	<b>4,950</b>	<b>6,000</b>
<b>Equipment Maintenance</b>							
527-00-420	Equipment Maintenance	3,181	2,100	389	1,000	0	2,000
527-00-422	Computer Software Maintenance	0	1,700	0	0	1,700	0
527-00-430	Vehicle Maintenance	614	1,000	77	1,000	2,000	2,000
<b>TOTAL Equipment Maintenance</b>		<b>3,795</b>	<b>4,800</b>	<b>466</b>	<b>2,000</b>	<b>3,700</b>	<b>4,000</b>
<b>Operational Expenses</b>							
527-00-521	Utility - Electric	0	100	0	0	100	0
527-00-523	Utility - Telephone	310	1,500	244	328	2,000	328
527-00-525	Telephone - Cellular	2,077	3,800	2,051	2,200	3,000	2,600
527-00-526	Telephone - Satellite	174	300	173	300	550	300
527-00-527	Cellular Data	591	1,200	1,167	1,100	0	1,000

ADOPTED BUDGET FY 2024  
AS OF: AUGUST 31ST, 2023

10 -General  
DEPARTMENT - Emergency Management  
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/22	Budget For Yr 9/30/22	YTD Actual	Budget For Yr 9/30/23	Projected 9/30/23	Adopted FY 2024
527-00-530	Insurance	891	1,200	1,016	1,200	1,200	1,200
527-00-550	Continuing Education	4,555	5,000	4,262	5,000	4,000	6,500
527-00-551	Dues and Subscription	0	250	441	300	250	1,000
527-00-560	Professional Fees	5,043	8,000	4,065	8,000	10,000	5,500
TOTAL Operational Expenses		13,642	21,350	13,419	18,428	21,100	18,428
Capital Outlay							
527-00-820	Homeland Security Expenditure	0	0	0	0	0	0
TOTAL Capital Outlay		0	0	0	0	0	0
TOTAL Emergency Management		73,192	125,475	114,223	134,045	114,025	142,110



ADOPTED BUDGET FY 2024  
AS OF: AUGUST 31ST, 2023

10 -General  
DEPARTMENT - Animal Control  
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/22	Budget For Yr 9/30/22	YTD Actual	Budget For Yr 9/30/23	Projected 9/30/23	Adopted FY 2024
<b>Personnel and Benefits</b>							
528-00-110	Salaries and Wages	42,659	42,250	41,446	45,250	42,250	45,614
528-00-121	Longevity	750	750	810	810	690	870
528-00-130	Overtime	2,693	2,700	1,206	2,700	2,700	3,200
528-00-161	Social Security	3,553	3,500	3,410	3,840	2,798	3,944
528-00-163	Retirement Expense	2,498	2,500	2,372	2,675	2,400	3,057
528-00-164	Workers Comp	854	1,267	1,129	1,175	1,267	1,175
528-00-165	Health Insurance	6,445	6,978	7,118	7,683	6,978	9,296
528-00-166	Long Term Disability Insuranc	205	217	188	217	217	217
528-00-167	Flex Medical	1,294	1,250	1,183	1,250	1,250	1,250
528-00-197	Salary Increase	0	845	0	1,358	607	1,368
528-00-198	EOY Lump Salary	500	500	500	500	0	500
<b>TOTAL Personnel and Benefits</b>		<b>61,451</b>	<b>62,757</b>	<b>59,362</b>	<b>67,458</b>	<b>61,157</b>	<b>70,491</b>
<b>Supplies and Materials</b>							
528-00-210	Office Supplies	68	100	122	100	100	100
528-00-230	Janitorial & Cleaning Supplie	13	150	0	150	200	100
528-00-240	Small Tools and Equipment	151	500	0	500	500	250
528-00-242	Uniforms and Clothing	228	200	215	200	200	200
528-00-260	Medical and Chemical	64	0	0	0	0	0
528-00-273	Animal Supplies	91	0	0	1,000	0	500
<b>TOTAL Supplies and Materials</b>		<b>614</b>	<b>950</b>	<b>337</b>	<b>1,950</b>	<b>1,000</b>	<b>1,150</b>
<b>Infrastructure Maintenan</b>							
528-00-320	Building Maintenance	493	3,500	0	3,500	1,500	3,500
<b>TOTAL Infrastructure Maintenan</b>		<b>493</b>	<b>3,500</b>	<b>0</b>	<b>3,500</b>	<b>1,500</b>	<b>3,500</b>
<b>Equipment Maintenance</b>							
528-00-430	Vehicle Maintenance	506	1,500	2,325	1,500	500	2,000
<b>TOTAL Equipment Maintenance</b>		<b>506</b>	<b>1,500</b>	<b>2,325</b>	<b>1,500</b>	<b>500</b>	<b>2,000</b>
<b>Operational Expenses</b>							
528-00-521	Utility - Electric	1,057	1,000	734	1,000	1,250	1,000
528-00-530	Insurance	1,075	1,100	1,530	1,100	1,100	1,100
528-00-550	Continuing Education	150	600	0	600	600	600
528-00-560	Professional Fees	2,198	2,500	2,204	2,500	3,000	2,500
<b>TOTAL Operational Expenses</b>		<b>4,480</b>	<b>5,200</b>	<b>4,468</b>	<b>5,200</b>	<b>5,950</b>	<b>5,200</b>
<b>TOTAL Animal Control</b>		<b>67,545</b>	<b>73,907</b>	<b>66,492</b>	<b>79,608</b>	<b>70,107</b>	<b>82,341</b>

ADOPTED BUDGET FY 2024  
AS OF: AUGUST 31ST, 2023

10 -General  
DEPARTMENT - Communications  
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/22	Budget For Yr 9/30/22	YTD Actual	Budget For Yr 9/30/23	Projected 9/30/23	Adopted FY 2024
<b>Personnel and Benefits</b>							
529-00-110	Salaries and Wages	340,986	371,610	294,512	381,762	379,610	345,000
529-00-115	Part Time Wages	1,012	1,000	1,656	1,000	6,120	1,500
529-00-121	Longevity	1,470	1,380	1,770	2,340	930	1,875
529-00-122	Allowances	2,555	3,000	1,705	3,000	3,300	3,000
529-00-125	Proficiency Pay	6,672	6,240	4,123	6,540	1,500	6,540
529-00-130	Overtime	57,508	52,500	64,801	59,850	48,110	60,000
529-00-161	Social Security	30,860	34,120	27,680	35,700	34,144	37,674
529-00-163	Retirement Expense	22,250	24,000	20,035	24,820	26,874	28,845
529-00-164	Workers Comp	1,046	1,300	12,625	2,600	1,300	2,600
529-00-165	Health Insurance	48,558	59,250	55,160	61,463	62,805	92,964
529-00-166	Long Term Disability Insuranc	1,558	1,950	1,423	1,950	1,349	2,500
529-00-167	Flex Medical	8,683	11,650	9,249	11,650	11,250	12,950
529-00-170	Unemployment Benefits	0	0	0	0	0	0
529-00-197	Salary Increase	0	7,592	0	11,453	6,274	11,870
529-00-198	EOY Lump Salary	3,500	4,500	3,730	4,500	0	4,500
<b>TOTAL Personnel and Benefits</b>		<b>526,658</b>	<b>580,092</b>	<b>498,469</b>	<b>608,628</b>	<b>583,566</b>	<b>611,818</b>
<b>Supplies and Materials</b>							
529-00-210	Office Supplies	1,100	1,500	406	1,500	750	1,500
529-00-215	Printing and Reproduction	0	0	0	0	0	0
529-00-220	Postage and Freight	0	50	0	50	50	50
529-00-240	Small Tools and Equipment	0	100	0	100	100	100
529-00-242	Uniforms and Clothing	1,155	1,000	549	1,000	1,000	1,000
529-00-245	Computer Software and Supplie	3,534	250	0	250	250	250
<b>TOTAL Supplies and Materials</b>		<b>5,789</b>	<b>2,900</b>	<b>955</b>	<b>2,900</b>	<b>2,150</b>	<b>2,900</b>
<b>Equipment Maintenance</b>							
529-00-420	Equipment Maintenance	6,877	7,500	6,593	7,500	7,500	7,500
529-00-421	Computer Maintenance	0	400	0	400	400	400
529-00-422	Computer Software Maintenance	8,000	8,000	8,386	8,000	8,000	8,500
529-00-440	Radio Maintenance	2,916	3,500	2,693	3,500	3,000	3,500
<b>TOTAL Equipment Maintenance</b>		<b>17,793</b>	<b>19,400</b>	<b>17,672</b>	<b>19,400</b>	<b>18,900</b>	<b>19,900</b>

ADOPTED BUDGET FY 2024  
AS OF: AUGUST 31ST, 2023

10 -General  
DEPARTMENT - Communications  
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/22	Budget For Yr 9/30/22	YTD Actual	Budget For Yr 9/30/23	Projected 9/30/23	Adopted FY 2024
<b>Operational Expenses</b>							
529-00-523	Utility - Telephone	930	2,550	811	1,500	2,550	1,200
529-00-524	Telephone - Long Distance	0	0	0	0	0	0
529-00-530	Insurance	1,700	2,000	2,013	2,000	2,000	2,000
529-00-540	Advertising	0	0	0	0	0	0
529-00-550	Continuing Education	2,009	1,500	0	1,500	1,500	1,500
529-00-551	Dues and Subscriptions	0	250	250	250	250	250
529-00-560	Professional Fees	1,670	1,500	2,354	1,500	1,500	1,800
<b>TOTAL Operational Expenses</b>		<b>6,309</b>	<b>7,800</b>	<b>5,427</b>	<b>6,750</b>	<b>7,800</b>	<b>6,750</b>
<b>TOTAL Communications</b>		<b>556,550</b>	<b>610,192</b>	<b>522,523</b>	<b>637,678</b>	<b>612,416</b>	<b>641,368</b>

ADOPTED BUDGET FY 2024  
AS OF: AUGUST 31ST, 2023

10 -General  
DEPARTMENT - Streets & Drainage  
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/22	Budget For Yr 9/30/22	YTD Actual	Budget For Yr 9/30/23	Projected 9/30/23	Adopted FY 2024
<b>Personnel and Benefits</b>							
540-00-110	Salaries and Wages	362,392	348,308	354,324	423,124	345,274	451,000
540-00-115	Part-Time Wages	18,272	35,000	20,749	20,000	25,000	60,000
540-00-121	Longevity	3,510	3,505	3,720	3,953	3,165	4,028
540-00-122	Allowances	4,081	2,000	3,640	2,400	5,000	4,200
540-00-125	Proficiency Pay	1,204	2,000	657	2,000	2,000	2,000
540-00-130	Overtime	12,893	18,000	21,473	19,000	22,000	25,000
540-00-161	Social Security	30,121	32,000	31,296	38,226	30,461	44,782
540-00-163	Retirement Expense	21,740	22,000	21,887	26,635	21,000	29,846
540-00-164	Workers Comp	11,554	20,000	14,018	15,125	20,000	15,125
540-00-165	Health Insurance	57,078	58,756	65,337	80,670	52,338	97,613
540-00-166	Long Term Disability Insuranc	1,774	1,850	1,698	1,850	1,626	1,796
540-00-167	Flex Medical	11,790	11,650	10,843	15,533	9,375	14,238
540-00-170	Unemployment Benefits	0	0	0	0	0	0
540-00-197	Salary Increase	0	7,666	0	13,294	5,497	17,354
540-00-198	EOY Lump Salary	5,250	4,750	5,750	5,750	0	5,750
<b>TOTAL Personnel and Benefits</b>		<b>541,660</b>	<b>567,485</b>	<b>555,391</b>	<b>667,560</b>	<b>542,736</b>	<b>772,732</b>
<b>Supplies and Materials</b>							
540-00-210	Office Supplies	1,465	1,500	1,010	1,500	1,500	1,500
540-00-215	Printing and Reproduction	0	50	0	50	50	50
540-00-220	Postage and Freight	31	100	3	100	100	100
540-00-230	Janitorial & Cleaning Supplie	196	150	45	150	150	150
540-00-240	Small Tools and Equipment	5,556	3,500	2,697	5,000	2,500	5,000
540-00-242	Uniforms and Clothing	4,074	3,000	7,419	5,000	3,000	10,000
540-00-245	Computer Software & Supplies	0	0	18	4,600	0	4,600
540-00-250	Fuel, Oil and Lubricants	54,186	37,000	50,836	60,000	38,500	60,000
540-00-260	Medical and Chemical	428	250	1,041	500	250	500
540-00-296	Hurricane Supplies	0	0	0	5,000	0	5,000
<b>TOTAL Supplies and Materials</b>		<b>65,935</b>	<b>45,550</b>	<b>63,071</b>	<b>81,900</b>	<b>46,050</b>	<b>86,900</b>
<b>Infrastructure Maintenan</b>							
540-00-320	Building Maintenance	418	0	1,415	0	1,800	0
540-00-330	Street Maintenance	68,442	35,000	42,033	40,000	35,000	50,000
540-00-333	Sidewalk maintenance	0	0	0	0	0	0
540-00-335	Street Sign Maintenance	5,955	20,000	10,661	20,000	15,000	15,000
540-00-338	Right of Way Maintenance	23,217	25,000	9,898	25,000	25,000	25,000
540-00-340	Drainage Maintenance	19,427	25,000	18,256	30,000	17,500	30,000
<b>TOTAL Infrastructure Maintenan</b>		<b>117,460</b>	<b>105,000</b>	<b>82,263</b>	<b>115,000</b>	<b>94,300</b>	<b>120,000</b>

ADOPTED BUDGET FY 2024  
AS OF: AUGUST 31ST, 2023

10 -General  
DEPARTMENT - Streets & Drainage  
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/22	Budget For Yr 9/30/22	YTD Actual	Budget For Yr 9/30/23	Projected 9/30/23	Adopted FY 2024
<b>Equipment Maintenance</b>							
540-00-420	Equipment Maintenance	103,188	79,012	66,181	80,000	79,012	90,000
540-00-425	Copy Machine Maintenance	2,627	2,750	2,027	2,750	2,000	2,750
540-00-430	Vehicle Maintenance	16,784	20,000	24,021	20,000	20,000	25,000
540-00-455	Dirt Box Expense	13,777	20,000	9,620	20,000	12,250	20,000
<b>TOTAL Equipment Maintenance</b>		<b>136,376</b>	<b>121,762</b>	<b>101,849</b>	<b>122,750</b>	<b>113,262</b>	<b>137,750</b>
<b>Operational Expenses</b>							
540-00-510	Rentals	0	0	39,984	10,000	0	10,000
540-00-521	Utility - Electric	2,155	2,000	1,544	2,000	2,500	2,000
540-00-522	Utility street lights	86,933	77,000	72,281	84,650	56,500	90,000
540-00-523	Utility - Telephone	1,453	2,650	1,409	2,650	2,850	2,650
540-00-524	Telephone long distance	0	0	0	0	0	0
540-00-525	Telephone - Cellular	2,409	1,100	1,637	2,720	1,100	2,720
540-00-530	Insurance	25,391	25,000	32,039	25,000	25,000	35,000
540-00-550	Continuing Education	3,411	800	2,844	1,500	800	2,000
540-00-551	Dues and Subscription	0	150	0	200	150	200
540-00-552	Contract Services	0	0	2,793	19,000	0	19,000
540-00-559	Mileage Reimbursement	0	100	0	500	100	500
540-00-560	Professional Fees	17,371	20,000	10,639	3,000	15,000	10,000
540-00-562	FM 1301 Extension Project	0	0	0	0	0	0
540-00-563	Union Pacific Railroad	0	0	0	0	0	0
540-00-564	Caney Creek Conservation	0	0	0	0	0	0
<b>TOTAL Operational Expenses</b>		<b>139,122</b>	<b>128,800</b>	<b>165,169</b>	<b>151,220</b>	<b>104,000</b>	<b>174,070</b>
<b>TOTAL Streets &amp; Drainage</b>		<b>1,000,554</b>	<b>968,597</b>	<b>967,744</b>	<b>1,138,430</b>	<b>900,348</b>	<b>1,291,452</b>

ADOPTED BUDGET FY 2024  
AS OF: AUGUST 31ST, 2023

10 -General  
DEPARTMENT - Garage  
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/22	Budget For Yr 9/30/22	YTD Actual	Budget For Yr 9/30/23	Projected 9/30/23	Adopted FY 2024
<b>Personnel and Benefits</b>							
542-00-110	Salaries and Wages	44,694	43,722	74,600	89,587	81,000	85,488
542-00-115	Part-time Wages	24,867	20,727	588	0	0	0
542-00-121	Longevity	1,255	1,255	1,640	1,315	1,195	1,760
542-00-122	Allowances	241	540	413	780	540	780
542-00-125	Proficiency Pay	301	300	496	300	300	1,200
542-00-130	Overtime	2,558	2,500	3,202	3,000	2,500	3,700
542-00-161	Social Security	5,511	5,380	6,079	7,480	6,467	7,480
542-00-163	Retirement Expense	2,651	2,750	4,362	5,215	3,750	5,722
542-00-164	Workers Comp	2,763	3,200	1,578	2,100	3,500	2,100
542-00-165	Health Insurance	6,362	6,920	13,397	15,366	13,956	18,593
542-00-166	Long Term Disability Insuranc	214	250	348	430	848	500
542-00-167	Flex Medical	1,277	1,300	2,250	2,590	2,500	2,590
542-00-197	Salary Increase	0	1,289	0	2,688	1,253	2,565
542-00-198	BOY Lump Salary	500	1,000	1,000	1,000	0	1,000
<b>TOTAL Personnel and Benefits</b>		<b>93,195</b>	<b>91,133</b>	<b>109,953</b>	<b>131,851</b>	<b>117,809</b>	<b>133,478</b>
<b>Supplies and Materials</b>							
542-00-210	Office Supplies	406	800	104	800	800	800
542-00-230	Janitorial & Cleaning Supplie	5,360	4,500	3,775	4,500	4,000	4,500
542-00-240	Small Tools and Equipment	365	1,500	2,915	2,000	2,500	2,000
542-00-242	Uniforms and Clothing	0	0	0	0	0	0
542-00-245	Computer Software and Supplie	0	0	0	0	0	0
542-00-250	Fuel, Oil and Lubricants	8,283	3,000	5,214	8,000	2,000	7,000
542-00-260	Medical and Chemical	1,077	1,250	919	1,250	1,250	1,250
542-00-290	Other Supplies	3,058	5,800	1,947	5,800	5,800	4,500
542-00-296	Hurricane Supplies	0	0	0	5,000	0	5,000
<b>TOTAL Supplies and Materials</b>		<b>18,550</b>	<b>16,850</b>	<b>14,875</b>	<b>27,350</b>	<b>16,350</b>	<b>25,050</b>
<b>Infrastructure Maintenan</b>							
542-00-320	Building Maintenance	13,982	10,000	13,934	15,000	10,000	14,000
<b>TOTAL Infrastructure Maintenan</b>		<b>13,982</b>	<b>10,000</b>	<b>13,934</b>	<b>15,000</b>	<b>10,000</b>	<b>14,000</b>
<b>Equipment Maintenance</b>							
542-00-420	Equipment Maintenance	16,292	10,500	11,736	10,500	10,000	13,000
542-00-430	Vehicle Maintenance	3,122	1,000	5,063	1,500	1,000	2,500
542-00-435	Fuel Tank Maintenance	0	0	0	500	500	0
<b>TOTAL Equipment Maintenance</b>		<b>19,414</b>	<b>11,500</b>	<b>16,799</b>	<b>12,500</b>	<b>11,500</b>	<b>15,500</b>

ADOPTED BUDGET FY 2024  
AS OF: AUGUST 31ST, 2023

10 -General  
DEPARTMENT - Garage  
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/22	Budget For Yr 9/30/22	YTD Actual	Budget For Yr 9/30/23	Projected 9/30/23	Adopted FY 2024
<b>Operational Expenses</b>							
542-00-510	Rentals	0	0	0	10,000	100	0
542-00-521	Utility - Electric	2,058	2,000	1,464	2,000	2,000	2,000
542-00-523	Utility- Telephone	1,181	2,000	1,067	2,000	2,500	2,000
542-00-524	Telephone - Long Distance	418	500	506	500	500	500
542-00-526	Utility - Gas	2,843	2,700	2,906	2,700	2,700	3,500
542-00-530	Insurance	1,541	1,650	1,831	1,650	1,650	2,000
542-00-550	Continuing Education	10	200	199	500	200	500
<b>TOTAL Operational Expenses</b>		<b>8,052</b>	<b>9,050</b>	<b>7,973</b>	<b>19,350</b>	<b>9,650</b>	<b>10,500</b>
<b>TOTAL Garage</b>		<b>153,193</b>	<b>138,533</b>	<b>163,534</b>	<b>206,051</b>	<b>165,309</b>	<b>198,528</b>

ADOPTED BUDGET FY 2024  
AS OF: AUGUST 31ST, 2023

10 -General  
DEPARTMENT - Facilities Maintenance  
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/22	Budget For Yr 9/30/22	YTD Actual	Budget For Yr 9/30/23	Projected 9/30/23	Adopted FY 2024
<b>Personnel and Benefits</b>							
543-00-110	Salaries and Wages	133,419	166,005	149,902	176,529	165,750	156,624
543-00-115	Part-time Wages	0	0	4,095	0	0	0
543-00-121	Longevity	2,585	2,585	3,310	2,560	3,515	890
543-00-122	Allowances	7,484	7,680	4,739	7,680	7,680	0
543-00-125	Proficiency Pay	388	0	887	0	0	1,200
543-00-130	Overtime	1,705	5,000	1,970	5,000	5,000	5,000
543-00-161	Social Security	11,158	14,150	12,871	15,100	13,766	13,037
543-00-163	Retirement Expense	7,881	9,800	8,773	10,520	10,083	10,106
543-00-164	Workers Comp	650	1,000	385	2,950	1,000	2,950
543-00-165	Health Insurance	18,101	27,650	19,221	30,732	27,931	37,186
543-00-166	Long Term Disability Insuranc	627	880	554	880	849	910
543-00-167	Flex Medical	3,664	3,900	3,218	5,178	5,000	5,178
543-00-197	Salary Increase	0	3,320	0	5,296	2,450	4,699
543-00-198	EOY Lump Salary	1,500	1,500	1,500	2,000	0	2,000
<b>TOTAL Personnel and Benefits</b>		<b>189,162</b>	<b>243,470</b>	<b>211,425</b>	<b>264,425</b>	<b>243,024</b>	<b>239,780</b>
<b>Supplies and Materials</b>							
543-00-210	Office Supplies	18	50	874	50	50	50
543-00-230	Janitorial & Cleaning Supplie	72	350	10	350	350	350
543-00-240	Small Tools and Equipment	1,376	1,000	2,194	1,000	1,000	1,000
543-00-242	Uniforms and Clothing	494	1,000	821	1,000	1,000	1,500
543-00-250	Fuel, Oil and Lubricants	7,719	5,750	6,505	6,000	5,750	6,000
543-00-264	Pesticides and Ag. Supplies	925	4,000	959	4,400	4,000	4,400
543-00-290	Other Supplies	125	300	313	300	500	300
<b>TOTAL Supplies and Materials</b>		<b>10,729</b>	<b>12,450</b>	<b>11,676</b>	<b>13,100</b>	<b>12,650</b>	<b>13,600</b>
<b>Infrastructure Maintenanc</b>							
543-00-310	Ground Maintenance	0	0	0	0	0	0
543-00-320	Building Maintenance	2,428	500	700	500	500	500
<b>TOTAL Infrastructure Maintenanc</b>		<b>2,428</b>	<b>500</b>	<b>700</b>	<b>500</b>	<b>500</b>	<b>500</b>
<b>Equipment Maintenance</b>							
543-00-420	Equipment Maintenance	3,438	2,000	6,874	2,000	2,000	4,000
543-00-430	Vehicle Maintenance	395	2,000	5,497	2,000	2,000	4,500
<b>TOTAL Equipment Maintenance</b>		<b>3,833</b>	<b>4,000</b>	<b>12,372</b>	<b>4,000</b>	<b>4,000</b>	<b>8,500</b>



ADOPTED BUDGET FY 2024  
AS OF: AUGUST 31ST, 2023

10 -General  
DEPARTMENT - Facilities Maintenance  
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/22	Budget For Yr 9/30/22	YTD Actual	Budget For Yr 9/30/23	Projected 9/30/23	Adopted FY 2024
<b>Operational Expenses</b>							
543-00-521	Utility - Electric	993	800	826	850	800	950
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	266	1,000	54	1,000	1,000	750
543-00-530	Insurance	14,886	13,500	18,002	15,000	9,800	15,000
543-00-550	Continuing Education	671	1,200	130	1,200	200	600
543-00-551	Dues and Subscription	0	0	0	0	0	0
543-00-560	Professional Services	781	400	382	400	400	400
<b>TOTAL Operational Expenses</b>		<b>17,598</b>	<b>16,900</b>	<b>19,394</b>	<b>18,450</b>	<b>12,200</b>	<b>17,700</b>
<b>TOTAL Facilities Maintenance</b>		<b>223,749</b>	<b>277,320</b>	<b>255,567</b>	<b>300,475</b>	<b>272,374</b>	<b>280,080</b>



ADOPTED BUDGET FY 2024  
AS OF: AUGUST 31ST, 2023

10 -General  
DEPARTMENT - Recreation  
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/22	Budget For Yr 9/30/22	YTD Actual	Budget For Yr 9/30/23	Projected 9/30/23	Adopted FY 2024
<b>Infrastructure Maintenan</b>							
552-00-310	Parks Maintenance	6,294	5,000	13,906	5,000	5,000	15,000
<b>TOTAL Infrastructure Maintenan</b>		<b>6,294</b>	<b>5,000</b>	<b>13,906</b>	<b>5,000</b>	<b>5,000</b>	<b>15,000</b>
<b>Operational Expenses</b>							
552-00-521	Utility - Electric	7,631	5,000	7,028	8,000	5,000	8,000
552-00-551	Dues and Sunscriptions	0	50	0	50	50	50
<b>TOTAL Operational Expenses</b>		<b>7,631</b>	<b>5,050</b>	<b>7,028</b>	<b>8,050</b>	<b>5,050</b>	<b>8,050</b>
<b>Other Operational Expense</b>							
552-00-682	Little League Activities	5,011	8,000	4,478	8,000	2,250	6,000
552-00-683	Babe Ruth Activities	0	3,000	0	3,000	3,000	3,000
552-00-684	Girls Softball Activities	2,069	1,500	1,974	1,500	1,000	2,000
552-00-685	Boys and Girls Club Activites	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	3,221	3,600	2,175	3,600	2,500	3,600
552-00-691	Community Involvement	49	500	265	500	500	500
<b>TOTAL Other Operational Expense</b>		<b>10,350</b>	<b>16,600</b>	<b>8,891</b>	<b>16,600</b>	<b>9,250</b>	<b>15,100</b>
<b>TOTAL Recreation</b>		<b>24,275</b>	<b>26,650</b>	<b>29,825</b>	<b>29,650</b>	<b>19,300</b>	<b>38,150</b>

ADOPTED BUDGET FY 2024  
AS OF: AUGUST 31ST, 2023

10 -General  
DEPARTMENT - Pool  
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/22	Budget For Yr 9/30/22	YTD Actual	Budget For Yr 9/30/23	Projected 9/30/23	Adopted FY 2024
<b>Personnel and Benefits</b>							
553-00-115	Part-Time Wages	25,669	23,000	23,677	23,000	23,000	25,000
553-00-130	Overtime	0	200	0	200	200	200
553-00-161	Social Security	1,964	1,775	1,811	1,775	1,775	1,920
553-00-164	Workers Comp	2,167	3,050	1,284	3,050	3,050	3,050
<b>TOTAL Personnel and Benefits</b>		<b>29,800</b>	<b>28,025</b>	<b>26,772</b>	<b>28,025</b>	<b>28,025</b>	<b>30,170</b>
<b>Supplies and Materials</b>							
553-00-210	Office Supplies	173	200	61	200	200	200
553-00-230	Janitorial & Cleaning Supplie	129	250	330	250	150	300
553-00-240	Small Tools and Equipment	748	500	0	500	500	500
553-00-260	Medical and Chemical	14,020	7,000	14,565	8,700	7,000	15,000
553-00-290	Other Supplies	332	550	583	550	550	750
<b>TOTAL Supplies and Materials</b>		<b>15,402</b>	<b>8,500</b>	<b>15,540</b>	<b>10,200</b>	<b>8,400</b>	<b>16,750</b>
<b>Infrastructure Maintenan</b>							
553-00-310	Grounds Maintenance	0	0	0	0	0	0
553-00-320	Building Maintenance	125	1,000	5,184	1,000	1,000	5,000
<b>TOTAL Infrastructure Maintenan</b>		<b>125</b>	<b>1,000</b>	<b>5,184</b>	<b>1,000</b>	<b>1,000</b>	<b>5,000</b>
<b>Equipment Maintenance</b>							
553-00-420	Equipment Maintenance	1,614	5,000	2,970	5,000	5,000	3,000
<b>TOTAL Equipment Maintenance</b>		<b>1,614</b>	<b>5,000</b>	<b>2,970</b>	<b>5,000</b>	<b>5,000</b>	<b>3,000</b>
<b>Operational Expenses</b>							
553-00-521	Utility - Electric	4,093	6,000	6,269	6,000	6,000	6,000
553-00-523	Utility - Telephone	619	450	586	600	450	760
553-00-530	Insurance	44	1,750	436	1,750	1,750	1,750
553-00-550	Continuing Education	1,225	1,500	3,375	1,500	1,500	1,500
553-00-560	Professional Services	4,114	3,150	8,137	3,150	3,150	5,150
<b>TOTAL Operational Expenses</b>		<b>10,095</b>	<b>12,850</b>	<b>18,803</b>	<b>13,000</b>	<b>12,850</b>	<b>15,160</b>
<b>TOTAL Pool</b>		<b>57,036</b>	<b>55,375</b>	<b>69,269</b>	<b>57,225</b>	<b>55,275</b>	<b>70,080</b>

ADOPTED BUDGET FY 2024  
AS OF: AUGUST 31ST, 2023

10 -General  
DEPARTMENT - Grants  
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/22	Budget For Yr 9/30/22	YTD Actual	Budget For Yr 9/30/23	Projected 9/30/23	Adopted FY 2024
<b>Personnel and Benefits</b>							
560-00-110	CVG - Salary	61,919	57,370	23,485	58,401	53,784	0
560-00-122	CVG - Uniforms	277	300	66	300	300	0
560-00-161	CVG FICA	4,369	4,520	2,087	4,580	4,100	0
560-00-163	CVG TMRS	3,117	3,200	1,316	3,200	3,053	0
560-00-165	CVG TML Pretax	6,745	6,912	2,916	7,683	6,978	0
560-00-166	CVG - Disability ins	238	270	94	270	172	0
560-00-167	CVG TML Flex	1,288	1,294	529	1,294	1,294	0
560-00-168	CVG - Supplies	0	0	0	0	0	0
560-00-197	CVG- Salary Increase	0	1,141	0	1,746	795	0
560-00-198	CVG- EOY Lump Salary	500	0	500	500	0	0
560-21-110	Lone Star Grant-Salary	5,204	0	13,997	52,000	0	62,094
560-21-130	Lone Star Grant- Overtime	0	0	0	0	0	25,000
560-21-161	Lone Star Grant- FICA	384	0	1,085	0	0	4,750
560-21-163	Lone Star Grant-Retirement Ex	0	0	0	0	0	3,806
560-21-164	Lone Star Grant- Workers Comp	0	0	0	0	0	1,720
560-21-165	Lone Star Grant- Health Ins.	0	0	0	0	0	8,072
560-21-166	Lone Star Grant-Long Term Dis	0	0	0	0	0	286
<b>TOTAL Personnel and Benefits</b>		<b>84,041</b>	<b>75,007</b>	<b>46,075</b>	<b>129,974</b>	<b>70,476</b>	<b>105,728</b>
<b>Supplies and Materials</b>							
560-00-220	Postage and Freight	174	0	47	0	100	0
560-00-290	FEMA Expense	0	0	0	0	0	0
560-21-210	Lone Star Grant- Supplies	221	0	19,074	12,000	0	5,010
560-21-250	Lone Star Grant- Fuel	0	0	1,255	0	0	5,000
<b>TOTAL Supplies and Materials</b>		<b>395</b>	<b>0</b>	<b>20,375</b>	<b>12,000</b>	<b>100</b>	<b>10,010</b>
<b>Operational Expenses</b>							
560-00-550	Lone Star Grant- Continuing E	1,362	0	3,174	0	0	5,000
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	6,683	8,935	2,407	8,935	0	0
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	5,000
560-00-571	SPOT	3,000	3,000	3,000	3,000	0	3,000
560-00-572	Mayor's Committee	4,244	750	5,671	750	750	2,500
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

ADOPTED BUDGET FY 2024  
AS OF: AUGUST 31ST, 2023

10 -General  
DEPARTMENT - Grants  
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/22	Budget For Yr 9/30/22	YTD Actual	Budget For Yr 9/30/23	Projected 9/30/23	Adopted FY 2024
560-00-577	HOME Grant	0	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	7,000	7,000	5,000	7,000
560-00-580	Wharton Youth Soccer League	0	0	0	0	0	0
560-00-581	Housing Finance Corp (	5,901)	0	0	0	0	0
560-00-582	Emergency Warning Siren	0	0	0	0	0	0
560-00-583	Friends of Wharton A Control	3,000	3,000	5,000	5,000	3,000	10,000
560-00-584	Satellite Interconnectivity g	0	0	0	0	0	0
560-00-585	CDBG-DR Housing 2016 Grant	20,000	0	33,384	0	0	0
560-00-586	Lone Star Grant - Capital Out	0	0	66,139	91,394	0	85,000
560-00-587	TWDB FIF Grant	0	0	0	0	0	0
TOTAL Operational Expenses		37,388	20,685	125,775	116,079	8,750	117,500
TOTAL Grants		121,823	95,692	192,225	258,053	79,326	233,238

ADOPTED BUDGET FY 2024  
AS OF: AUGUST 31ST, 2023

10 -General  
DEPARTMENT - Lease Payments  
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/22	Budget For Yr 9/30/22	YTD Actual	Budget For Yr 9/30/23	Projected 9/30/23	Adopted FY 2024
Lease Payments							
570-00-751	Principal	0	0	0	0	0	0
570-00-752	Interest Expense	0	0	0	0	0	0
570-00-753	Lease Financing Principal	0	0	0	0	0	0
570-00-756	Lease Financing	( 45,738)	0	0	0	0	0
570-00-757	Non-Lease Component	0	0	0	0	0	0
570-00-758	Amortization Expense	0	0	0	0	0	0
TOTAL Lease Payments		( 45,738)	0	0	0	0	0
TOTAL Lease Payments		( 45,738)	0	0	0	0	0

ADOPTED BUDGET FY 2024  
AS OF: AUGUST 31ST, 2023

10 -General  
DEPARTMENT - Capital Outlay  
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/22	Budget For Yr 9/30/22	YTD Actual	Budget For Yr 9/30/23	Projected 9/30/23	Adopted FY 2024
Capital Outlay							
580-00-827	Lease Asset	45,738	0	0	0	0	0
580-00-828	Equipment	49,737	100,000	48,781	100,000	150,000	178,000
580-21-825	Building Improvements	0	0	0	0	0	0
580-21-830	Vehicles - Police	102,716	100,000	0	100,000	150,000	100,000
580-25-827	Fire equipment	0	0	0	0	0	0
580-26-830	Vehicles	0	0	0	0	0	0
580-41-835	Capital Improvement Program	277,138	0	270,000	0	0	122,500
TOTAL Capital Outlay		475,329	200,000	318,781	200,000	300,000	400,500
TOTAL Capital Outlay		475,329	200,000	318,781	200,000	300,000	400,500



ADOPTED BUDGET FY 2024  
AS OF: AUGUST 31ST, 2023

10 -General  
DEPARTMENT - Transfers-Out  
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/22	Budget For Yr 9/30/22	YTD Actual	Budget For Yr 9/30/23	Projected 9/30/23	Adopted FY 2024
Transfers Out							
590-00-912	Transfer out - Hotel Motel	0	0	0	41,750	0	0
590-00-929	Transfer Out	0	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	32,748	0	29,403
TOTAL Transfers Out		0	0	0	74,498	0	29,403
TOTAL Transfers-Out		0	0	0	74,498	0	29,403
** TOTAL EXPENDITURES **		6,857,037	6,868,861	6,582,342	7,740,428	6,835,324	8,392,137

\*\*\* 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
<b>Estimated Revenues:</b>					
3200	Other Taxes	2,500	300,000	0	302,500
3700	Interest and Miscellaneous	0	100	700	800
3800	Intergovernmental	0	0	4,000	4,000
3900	Operating Transfer	0	0	0	0
	Total Estimated Revenues	2,500	300,100	4,700	307,300
<b>Appropriations:</b>					
100	Personnel & Benefits	0	0	0	0
200	Supplies & Materials	2,500	8,500	3,200	14,200
500	Operational Expenses	0	0	0	0
600	Other Operational Expenses	0	49,648	1,500	51,148
800	Capital Outlay	0	0	0	0
900	Transfer-out	0	241,952	0	241,952
	Total Appropriations	2,500	300,100	4,700	307,300
<b>Excess (Deficit) Revenues over Expenditures/ (To be Funded from Prior Year Fund Balance)</b>		0	0	0	0
<b>Est. Fund Balance-Beginning of Year</b>		16,859	65,228	25,977	108,064
<b>Fund Balance-End of Year</b>		16,859	65,228	25,977	108,064

ADOPTED BUDGET FY 2024  
AS OF: AUGUST 31ST, 2023

11 - PEG FUND  
FINANCIAL SUMMARY

ACCT NO#	ACCT NAME	Actual YTD 9/30/22	Budget For Yr 9/30/22	YTD Actual	Budget For Yr 9/30/23	Projected 9/30/23	Adopted FY 2024
REVENUE SUMMARY							
	Other Taxes	3,101	3,500	1,828	3,500	4,000	2,500
	Interest and Miscellaneou	33	0	38	0	0	0
** TOTAL REVENUE **		3,134	3,500	1,866	3,500	4,000	2,500
EXPENDITURE SUMMARY							
	Operations	4,984	3,500	3,397	3,500	4,000	2,500
** TOTAL EXPENDITURES **		4,984	3,500	3,397	3,500	4,000	2,500
REVENUES OVER/(UNDER) EXPENDITURES		( 1,851)	0	( 1,531)	0	0	0

ADOPTED BUDGET FY 2024  
AS OF: AUGUST 31ST, 2023

11 - PEG FUND  
REVENUES

ACCT NO#	ACCT NAME	Actual YTD 9/30/22	Budget For Yr 9/30/22	YTD Actual	Budget For Yr 9/30/23	Projected 9/30/23	Adopted FY 2024
Other Taxes							
3226	Cable televsion franchise fee	3,101	3,500	1,828	3,500	4,000	2,500
TOTAL Other Taxes		3,101	3,500	1,828	3,500	4,000	2,500
Interest and Miscellaneou							
3773	Interest Income	33	0	38	0	0	0
3775	Miscellaneous Revenue	0	0	0	0	0	0
TOTAL Interest and Miscellaneou		33	0	38	0	0	0
** TOTAL REVENUES **		3,134	3,500	1,866	3,500	4,000	2,500

ADOPTED BUDGET FY 2024  
AS OF: AUGUST 31ST, 2023

11 - PEG FUND  
DEPARTMENT - Operations  
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/22	Budget For Yr 9/30/22	YTD Actual	Budget For Yr 9/30/23	Projected 9/30/23	Adopted FY 2024
Supplies and Materials							
500-00-245	Equipment	4,984	3,500	3,397	3,500	4,000	2,500
TOTAL Supplies and Materials		4,984	3,500	3,397	3,500	4,000	2,500
TOTAL Operations		4,984	3,500	3,397	3,500	4,000	2,500
** TOTAL EXPENDITURES **		4,984	3,500	3,397	3,500	4,000	2,500

\*\*\* END OF REPORT \*\*\*

ADOPTED BUDGET FY 2024  
AS OF: AUGUST 31ST, 2023

12 -Hotel/Motel  
FINANCIAL SUMMARY

ACCT NO#	ACCT NAME	Actual YTD 9/30/22	Budget For Yr 9/30/22	YTD Actual	Budget For Yr 9/30/23	Projected 9/30/23	Adopted FY 2024
<b>REVENUE SUMMARY</b>							
-----							
	Other Taxes	239,450	220,000	281,810	240,000	256,898	300,000
	Interest and Miscellaneou	38	100	37	100	100	100
	Intergovernmental	0	50,000	0	0	0	0
	Transfers In	0	0	0	41,750	0	0
-----							
**	TOTAL REVENUE **	239,488	270,100	281,847	281,850	256,998	300,100
<b>EXPENDITURE SUMMARY</b>							
-----							
	Operations	37,512	56,750	59,465	57,500	20,750	58,148
	Transfers-Out	213,000	213,350	207,200	224,350	236,248	241,952
-----							
**	TOTAL EXPENDITURES **	250,512	270,100	266,665	281,850	256,998	300,100
=====							
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>							
		( 11,024)	0	15,182	0	0	0
=====							

ADOPTED BUDGET FY 2024  
AS OF: AUGUST 31ST, 2023

12 -Hotel/Motel  
REVENUES

ACCT NO#	ACCT NAME	Actual YTD 9/30/22	Budget For Yr 9/30/22	YTD Actual	Budget For Yr 9/30/23	Projected 9/30/23	Adopted FY 2024
<b>Other Taxes</b>							
3215	Motel Occupancy Tax	239,450	220,000	281,810	240,000	256,898	300,000
<b>TOTAL Other Taxes</b>		<b>239,450</b>	<b>220,000</b>	<b>281,810</b>	<b>240,000</b>	<b>256,898</b>	<b>300,000</b>
<b>Interest and Miscellaneous</b>							
3773	Interest Income	38	100	37	100	100	100
<b>TOTAL Interest and Miscellaneous</b>		<b>38</b>	<b>100</b>	<b>37</b>	<b>100</b>	<b>100</b>	<b>100</b>
<b>Intergovernmental</b>							
3841	Grant Funds	0	50,000	0	0	0	0
<b>TOTAL Intergovernmental</b>		<b>0</b>	<b>50,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Transfers In</b>							
3910	Transfer In - General Fund	0	0	0	41,750	0	0
3999	Funds from Fund Balance	0	0	0	0	0	0
<b>TOTAL Transfers In</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>41,750</b>	<b>0</b>	<b>0</b>
<b>** TOTAL REVENUES **</b>		<b>239,488</b>	<b>270,100</b>	<b>281,847</b>	<b>281,850</b>	<b>256,998</b>	<b>300,100</b>



ADOPTED BUDGET FY 2024  
AS OF: AUGUST 31ST, 2023

12 -Hotel/Motel  
DEPARTMENT - Operations  
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/22	Budget For Yr 9/30/22	YTD Actual	Budget For Yr 9/30/23	Projected 9/30/23	Adopted FY 2024
<b>Supplies and Materials</b>							
500-00-276	Promotional Supplies	2,118	1,250	50	2,000	1,250	2,000
500-00-277	Holiday Lighting Expense	3,435	3,500	6,370	3,500	3,500	6,500
<b>TOTAL Supplies and Materials</b>		<b>5,553</b>	<b>4,750</b>	<b>6,420</b>	<b>5,500</b>	<b>4,750</b>	<b>8,500</b>
<b>Operational Expenses</b>							
500-00-522	Festivals Expense	224	9,600	169	0	4,000	0
500-00-560	Professional Fees	0	0	0	0	0	0
<b>TOTAL Operational Expenses</b>		<b>224</b>	<b>9,600</b>	<b>169</b>	<b>0</b>	<b>4,000</b>	<b>0</b>
<b>Other Operational Expense</b>							
500-00-630	Convention and Tourism	30,735	30,000	52,875	52,000	12,000	49,648
500-00-635	Signage	0	10,000	0	0	0	0
500-00-640	Advertising for Tourism	0	0	0	0	0	0
500-00-650	Plaza Theatre	0	0	0	0	0	0
500-00-660	Wharton Downtown Business	1,000	2,400	0	0	0	0
<b>TOTAL Other Operational Expense</b>		<b>31,735</b>	<b>42,400</b>	<b>52,875</b>	<b>52,000</b>	<b>12,000</b>	<b>49,648</b>
<b>TOTAL Operations</b>		<b>37,512</b>	<b>56,750</b>	<b>59,465</b>	<b>57,500</b>	<b>20,750</b>	<b>58,148</b>

ADOPTED BUDGET FY 2024  
AS OF: AUGUST 31ST, 2023

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

ACCT NO#	ACCT NAME	Actual YTD 9/30/22	Budget For Yr 9/30/22	YTD Actual	Budget For Yr 9/30/23	Projected 9/30/23	Adopted FY 2024
Transfers Out							
590-00-944	Transfer Out - Civic Center	210,000	211,350	204,500	211,350	234,248	228,952
590-00-973	Transfer Out - RR Depot	3,000	2,000	2,700	13,000	2,000	13,000
TOTAL Transfers Out		213,000	213,350	207,200	224,350	236,248	241,952
TOTAL Transfers-Out		213,000	213,350	207,200	224,350	236,248	241,952
** TOTAL EXPENDITURES **		250,512	270,100	266,665	281,850	256,998	300,100

\*\*\* END OF REPORT \*\*\*

ADOPTED BUDGET FY 2024  
AS OF: AUGUST 31ST, 2023

14 -Seizure  
FINANCIAL SUMMARY

ACCT NO#	ACCT NAME	Actual YTD 9/30/22	Budget For Yr 9/30/22	YTD Actual	Budget For Yr 9/30/23	Projected 9/30/23	Adopted FY 2024
<b>REVENUE SUMMARY</b>							
	Interest and Miscellaneou	71	1,700	199	700	1,750	700
	Intergovernmental	4,451	5,000	1,690	5,000	5,250	4,000
	Transfers In	0	0	0	0	0	0
<b>** TOTAL REVENUE **</b>		<b>4,522</b>	<b>6,700</b>	<b>1,889</b>	<b>5,700</b>	<b>7,000</b>	<b>4,700</b>
<b>EXPENDITURE SUMMARY</b>							
	Operations	13,617	6,700	12,064	5,700	7,000	4,700
	Transfers-Out	0	0	0	0	0	0
<b>** TOTAL EXPENDITURES **</b>		<b>13,617</b>	<b>6,700</b>	<b>12,064</b>	<b>5,700</b>	<b>7,000</b>	<b>4,700</b>
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>		<b>( 9,095)</b>	<b>0</b>	<b>( 10,175)</b>	<b>0</b>	<b>0</b>	<b>0</b>

ADOPTED BUDGET FY 2024  
AS OF: AUGUST 31ST, 2023

14 -Seizure  
REVENUES

ACCT NO#	ACCT NAME	Actual YTD 9/30/22	Budget For Yr 9/30/22	YTD Actual	Budget For Yr 9/30/23	Projected 9/30/23	Adopted FY 2024
<b>Interest and Miscellaneous</b>							
3773	Interest Income	71	200	199	200	250	200
3775	Miscellaneous Revenue	0	1,500	0	500	1,500	500
<b>TOTAL Interest and Miscellaneous</b>		<b>71</b>	<b>1,700</b>	<b>199</b>	<b>700</b>	<b>1,750</b>	<b>700</b>
<b>Intergovernmental</b>							
3862	Federal Seizure Revenue	0	0	0	0	0	0
3863	State Seizure Revenue	4,451	5,000	1,690	5,000	5,000	4,000
3864	Local Funds	0	0	0	0	0	0
3865	Revenue - Sharing Agency	0	0	0	0	0	0
3866	Restitution	0	0	0	0	250	0
<b>TOTAL Intergovernmental</b>		<b>4,451</b>	<b>5,000</b>	<b>1,690</b>	<b>5,000</b>	<b>5,250</b>	<b>4,000</b>
<b>Transfers In</b>							
3999	Funds from Fund Balance	0	0	0	0	0	0
<b>TOTAL Transfers In</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>** TOTAL REVENUES **</b>		<b>4,522</b>	<b>6,700</b>	<b>1,889</b>	<b>5,700</b>	<b>7,000</b>	<b>4,700</b>

ADOPTED BUDGET FY 2024  
AS OF: AUGUST 31ST, 2023

14 -Seizure  
DEPARTMENT - Operations  
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/22	Budget For Yr 9/30/22	YTD Actual	Budget For Yr 9/30/23	Projected 9/30/23	Adopted FY 2024
<b>Supplies and Materials</b>							
500-00-240	Small Tools and Equipment	9,855	4,000	0	3,000	2,000	2,000
500-00-271	Investigative supplies	0	0	0	0	0	0
500-00-290	Other Supplies	2,287	1,200	0	1,200	3,500	1,200
<b>TOTAL Supplies and Materials</b>		<b>12,142</b>	<b>5,200</b>	<b>0</b>	<b>4,200</b>	<b>5,500</b>	<b>3,200</b>
<b>Operational Expenses</b>							
500-00-550	Continuing Education	975	0	3,250	0	0	0
<b>TOTAL Operational Expenses</b>		<b>975</b>	<b>0</b>	<b>3,250</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Operational Expense</b>							
500-00-692	Criminal Intelligence Inform.	0	0	0	0	0	0
500-00-693	Informant Information	500	1,500	500	1,500	1,500	1,500
500-00-694	Shared with Other Agency	0	0	0	0	0	0
<b>TOTAL Other Operational Expense</b>		<b>500</b>	<b>1,500</b>	<b>500</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>
<b>Capital Outlay</b>							
500-00-820	C/O Machinery and Equipment	0	0	8,314	0	0	0
500-00-830	C/O Vehicles	0	0	0	0	0	0
<b>TOTAL Capital Outlay</b>		<b>0</b>	<b>0</b>	<b>8,314</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL Operations</b>		<b>13,617</b>	<b>6,700</b>	<b>12,064</b>	<b>5,700</b>	<b>7,000</b>	<b>4,700</b>

ADOPTED BUDGET FY 2024  
AS OF: AUGUST 31ST, 2023

14 -Seizure  
DEPARTMENT - Transfers-Out  
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/22	Budget For Yr 9/30/22	YTD Actual	Budget For Yr 9/30/23	Projected 9/30/23	Adopted FY 2024
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 **		13,617	6,700	12,064	5,700	7,000	4,700

\*\*\* END OF REPORT \*\*\*

**CITY OF WHARTON**

**DEBT SERVICE FUNDS**

**ANNUAL ADOPTED 2023-2024**

<b>Department/Expense Classification</b>	<b>Actual 2022</b>	<b>Budget FY 2023</b>	<b>Projected FY 2024</b>	<b>Adopted FY 2024</b>
<b>Debt Service Fund</b>				
Revenues				
Ad Valorum Taxes	1,826,083	1,822,623	2,369,732	2,369,732
Interest and Miscellaneous	1,207	10,000	164,855	164,855
Intergovernmental	150,000	150,000	150,000	150,000
Operating Transfers In	465,000	698,680		0
Total Estimated Revenues	2,442,290	2,681,303	2,684,587	2,684,587
Appropriations				
Bond Issuance Costs	0			
Principal	2,114,251	2,233,392	2,297,927	2,297,927
Interest Expense	487,095	442,911	381,660	381,660
Service Charges	3,945	5,000	5,000	5,000
Transfer out - Escrow				
Total Appropriations	2,605,291	2,681,303	2,684,587	2,684,587
<b>Excess (Deficit) Revenue over Expenditures</b>	(163,001)	0	0	0
<b>Est. Fund Balance (Beginning)</b>	464,033	301,032	301,032	301,032
<b>Est. Fund Balance (Ending)</b>	301,032	301,032	301,032	301,032

ADOPTED BUDGET FY 2024  
AS OF: AUGUST 31ST, 2023

20 -Debt Service Fund  
FINANCIAL SUMMARY

ACCT NO#	ACCT NAME	Actual YTD 9/30/22	Budget For Yr 9/30/22	YTD Actual	Budget For Yr 9/30/23	Projected 9/30/23	Adopted FY 2024
<b>REVENUE SUMMARY</b>							
	Ad Valorum Taxes	1,826,083	1,822,623	1,985,873	1,822,623	1,596,028	2,369,732
	Interest and Miscellaneou	1,207	10,000	4,454	10,000	10,000	164,855
	Intergovernmental	150,000	0	150,000	150,000	0	150,000
	Transfers In	465,000	0	698,680	698,680	0	0
	<b>** TOTAL REVENUE **</b>	<b>2,442,290</b>	<b>1,832,623</b>	<b>2,839,007</b>	<b>2,681,303</b>	<b>1,606,028</b>	<b>2,684,587</b>
<b>EXPENDITURE SUMMARY</b>							
	Lease Payments	2,605,291	1,800,622	2,640,728	2,681,303	1,574,028	2,684,587
	Transfers-Out	0	0	0	0	0	0
	<b>** TOTAL EXPENDITURES **</b>	<b>2,605,291</b>	<b>1,800,622</b>	<b>2,640,728</b>	<b>2,681,303</b>	<b>1,574,028</b>	<b>2,684,587</b>
	<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>( 163,000)</b>	<b>32,001</b>	<b>198,279</b>	<b>0</b>	<b>32,000</b>	<b>0</b>



ADOPTED BUDGET FY 2024  
AS OF: AUGUST 31ST, 2023

20 -Debt Service Fund  
REVENUES

ACCT NO#	ACCT NAME	Actual YTD 9/30/22	Budget For Yr 9/30/22	YTD Actual	Budget For Yr 9/30/23	Projected 9/30/23	Adopted FY 2024
<b>Ad Valorum Taxes</b>							
3011	Ad Valorem Taxes	1,761,344	1,795,623	1,937,571	1,795,623	1,569,028	2,342,732
3012	Delinquent Taxes	34,916	15,000	26,725	15,000	15,000	15,000
3013	Penalty and Interest	29,823	12,000	21,577	12,000	12,000	12,000
<b>TOTAL Ad Valorum Taxes</b>		<b>1,826,083</b>	<b>1,822,623</b>	<b>1,985,873</b>	<b>1,822,623</b>	<b>1,596,028</b>	<b>2,369,732</b>
<b>Interest and Miscellaneous</b>							
3773	Interest Income	1,207	10,000	1,603	10,000	10,000	10,000
3775	Miscellaneous Revenue	0	0	2,851	0	0	154,855
3776	Premium on Bonds	0	0	0	0	0	0
3787	Bond Proceeds	0	0	0	0	0	0
<b>TOTAL Interest and Miscellaneous</b>		<b>1,207</b>	<b>10,000</b>	<b>4,454</b>	<b>10,000</b>	<b>10,000</b>	<b>164,855</b>
<b>Intergovernmental</b>							
3881	WEDCO Contribution	150,000	0	150,000	150,000	0	150,000
<b>TOTAL Intergovernmental</b>		<b>150,000</b>	<b>0</b>	<b>150,000</b>	<b>150,000</b>	<b>0</b>	<b>150,000</b>
<b>Transfers In</b>							
3915	Transfer In - Tax Notes	465,000	0	698,680	698,680	0	0
3999	Funds from Fund Balance	0	0	0	0	0	0
<b>TOTAL Transfers In</b>		<b>465,000</b>	<b>0</b>	<b>698,680</b>	<b>698,680</b>	<b>0</b>	<b>0</b>
<b>** TOTAL REVENUES **</b>		<b>2,442,290</b>	<b>1,832,623</b>	<b>2,839,007</b>	<b>2,681,303</b>	<b>1,606,028</b>	<b>2,684,587</b>

ADOPTED BUDGET FY 2024  
AS OF: AUGUST 31ST, 2023

20 -Debt Service Fund  
DEPARTMENT - Lease Payments  
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/22	Budget For Yr 9/30/22	YTD Actual	Budget For Yr 9/30/23	Projected 9/30/23	Adopted FY 2024
<b>Lease Payments</b>							
570-00-750	Bond Issuance Costs	0	0	0	0	0	0
570-00-751	Principal	2,114,251	1,433,400	2,198,241	2,233,392	1,171,028	2,297,927
570-00-752	Interest Expense	487,095	362,222	441,187	442,911	398,000	381,660
570-00-753	Service Charges	3,945	5,000	1,300	5,000	5,000	5,000
570-00-754	Payment to Escrow	0	0	0	0	0	0
<b>TOTAL Lease Payments</b>		<b>2,605,291</b>	<b>1,800,622</b>	<b>2,640,728</b>	<b>2,681,303</b>	<b>1,574,028</b>	<b>2,684,587</b>
<b>TOTAL Lease Payments</b>		<b>2,605,291</b>	<b>1,800,622</b>	<b>2,640,728</b>	<b>2,681,303</b>	<b>1,574,028</b>	<b>2,684,587</b>

ADOPTED BUDGET FY 2024  
AS OF: AUGUST 31ST, 2023

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

ACCT NO#	ACCT NAME	Actual YTD 9/30/22	Budget For Yr 9/30/22	YTD Actual	Budget For Yr 9/30/23	Projected 9/30/23	Adopted FY 2024
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 **		2,605,291	1,800,622	2,640,728	2,681,303	1,574,028	2,684,587
		=====	=====	=====	=====	=====	=====

\*\*\* END OF REPORT \*\*\*

CITY OF WHARTON, TEXAS  
LONG-TERM DEBT  
FYE 9/30/24

LONG TERM DEBT TOTALS  
PRINCIPAL AND INTEREST

YEAR	TOTAL		GLTDAG		Water and Sewer ENTERPRISE FUND		Civic Center ENTERPRISE FUND		Airport ENTERPRISE FUND		Harvey 75	
	PRINCIPAL	INTEREST										
2024	3,084,995.00	679,722.62	2,261,826.88	380,905.14	699,868.20	260,881.49	33,249.30	13,889.93	53,949.91	23,292.29	36,100.00	754.49
2025	3,198,510.00	592,315.19	2,235,718.84	317,243.75	876,403.60	241,079.34	30,362.16	12,827.66	56,024.54	21,165.31		
2026	3,291,048.00	517,285.81	2,302,762.24	249,731.74	897,386.88	236,873.40	31,978.24	11,806.59	58,919.61	18,875.10		
2027	3,085,714.00	702,164.74	2,103,927.10	444,437.11	888,013.04	230,615.97	32,897.56	10,712.25	60,875.11	16,400.59		
2028	2,220,549.00	613,813.91	1,247,877.70	384,655.55	882,228.64	205,609.25	33,820.26	9,579.58	56,621.07	13,970.88		
2029	2,289,761.00	548,855.57	1,291,244.74	343,565.35	903,851.12	185,305.94	35,446.18	8,408.54	59,217.46	11,577.25		
2030	2,344,998.00	494,011.87	1,324,182.07	311,740.48	923,918.16	165,028.66	35,675.76	7,570.07	61,220.34	9,674.32		
2031	1,730,457.00	437,457.42	826,484.86	278,813.52	820,414.08	144,200.31	36,608.57	6,728.13	46,947.66	7,717.29		
2032	1,655,967.00	399,709.11	814,803.00	261,005.12	773,320.00	126,657.01	21,700.00	5,861.66	46,144.00	6,185.32		
2033	1,699,571.00	361,610.61	835,647.00	242,908.85	793,338.00	108,861.68	22,400.00	5,210.66	48,186.00	4,629.42		
2034	1,143,373.00	325,923.35	626,723.00	225,032.53	475,400.00	92,786.07	23,100.00	4,538.66	18,150.00	3,566.09		
2035	1,161,976.00	308,792.35	638,276.00	214,787.03	481,200.00	87,138.07	23,800.00	3,845.66	18,700.00	3,021.59		
2036	1,180,580.00	291,456.35	649,830.00	204,306.03	487,000.00	81,558.07	24,500.00	3,131.66	19,250.00	2,460.59		
2037	1,200,183.00	273,405.10	661,383.00	193,591.53	493,800.00	75,533.82	25,200.00	2,396.66	19,800.00	1,883.09		
2038	1,212,985.00	254,947.60	668,135.00	182,443.53	498,600.00	69,574.32	25,900.00	1,640.66	20,350.00	1,289.09		
2039	1,231,588.00	236,189.10	679,688.00	171,257.94	504,400.00	63,446.66	26,600.00	831.32	20,900.00	653.18		
2040	1,057,192.00	217,190.10	615,192.00	159,834.12	442,000.00	57,355.98						
2041	1,069,761.29	203,606.86	624,795.00	150,551.12	444,966.29	53,055.74						
2042	754,399.00	191,019.12	634,399.00	141,091.12	120,000.00	49,928.00						
2043	767,002.00	179,284.12	644,002.00	131,456.12	123,000.00	47,828.00						
2044	778,606.00	167,444.12	653,606.00	121,644.12	125,000.00	45,800.00						
2045	790,209.00	155,145.12	663,209.00	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	678,292.00	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						
	44,042,653.29	8,999,711.70	27,738,941.42	5,705,030.48	15,139,108.01	3,038,595.78	463,238.02	108,979.69	665,255.68	146,361.41	36,100.00	754.49
LESS CURRENT PORTION	3,084,995.00	679,722.62	2,261,826.88	380,905.14	699,868.20	260,881.49	33,249.30	13,889.93	53,949.91	23,292.29	36,100.00	754.49
	<u>40,957,658.29</u>	<u>8,319,989.08</u>	<u>25,477,114.55</u>	<u>5,324,125.33</u>	<u>14,439,239.81</u>	<u>2,777,714.29</u>	<u>429,988.73</u>	<u>95,089.76</u>	<u>611,305.78</u>	<u>123,069.12</u>	<u>-</u>	<u>-</u>

CITY OF WHARTON, TEXAS  
LONG-TERM DEBT  
FYE 9/30/24

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
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	634,399.00	141,091.12	634,399.00	141,091.12						
2043	644,002.00	131,456.12	644,002.00	131,456.12						
2044	653,606.00	121,644.12	653,606.00	121,644.12						
2045	663,209.00	111,657.12	663,209.00	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						
	24,076,000.00	5,909,815.94	19,597,278.00	4,831,301.25	3,608,872.00	850,685.58	340,900.00	100,677.22	528,950.00	127,151.90
LESS CURRENT PORTION	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
	<u>23,174,000.00</u>	<u>5,643,228.18</u>	<u>19,014,864.00</u>	<u>4,728,166.30</u>	<u>3,339,166.00</u>	<u>717,262.78</u>	<u>325,500.00</u>	<u>88,662.56</u>	<u>494,470.00</u>	<u>109,136.54</u>

**CITY OF WHARTON, TEXAS**  
**LONG-TERM DEBT**  
**FYE 9/30/24**

*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
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
	3,060,000.00	721,700.10	1,342,728.00	316,682.00	1,717,272.00	405,018.10
LESS CURRENT PORTION	<u>255,000.00</u>	<u>123,293.76</u>	<u>111,894.00</u>	<u>54,101.30</u>	<u>143,106.00</u>	<u>69,192.46</u>
	<u>2,805,000.00</u>	<u>598,406.34</u>	<u>1,230,834.00</u>	<u>262,580.70</u>	<u>1,574,166.00</u>	<u>335,825.64</u>

**CITY OF WHARTON, TEXAS**  
**LONG-TERM DEBT**  
**FYE 9/30/24**

*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
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
	1,750,000.00	322,040.00	473,900.00	87,208.43	1,015,000.00	186,783.20	261,100.00	48,048.37
LESS CURRENT PORTION	150,000.00	57,475.00	40,620.00	15,564.23	87,000.00	33,335.50	22,380.00	8,575.27
	<u>1,600,000.00</u>	<u>264,565.00</u>	<u>433,280.00</u>	<u>71,644.20</u>	<u>928,000.00</u>	<u>153,447.70</u>	<u>238,720.00</u>	<u>39,473.10</u>

CITY OF WHARTON, TEXAS  
LONG-TERM DEBT  
FYE 9/30/24

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
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
	2,435,000.00	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
LESS CURRENT PORTION	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
	<u>2,325,000.00</u>	<u>633,304.00</u>	<u>906,750.00</u>	<u>246,988.56</u>	<u>837,000.00</u>	<u>227,989.44</u>	<u>325,500.00</u>	<u>88,662.56</u>	<u>255,750.00</u>	<u>69,663.44</u>



CITY OF WHARTON, TEXAS  
 LONG-TERM DEBT  
 FYE 9/30/24

Tax & Revenue Cert of Obligation 2021-TWDB Flood Infrastructure

YEAR	TOTAL		GLTDAG	
	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST
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	87,000.00	-	87,000.00	-
2043	87,000.00	-	87,000.00	-
2044	87,000.00	-	87,000.00	-
2045	87,000.00	-	87,000.00	-
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	-
	2,431,000.00	-	2,431,000.00	-
LESS CURRENT PORTION	87,000.00	-	87,000.00	-
	2,344,000.00	-	2,344,000.00	-

CITY OF WHARTON, TEXAS  
LONG-TERM DEBT  
FYE 9/30/24

Tax and Revenue Cert of Obligation 2021-FM 1301

YEAR	TOTAL		GLTDAG		TOTAL
	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	
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
	14,400,000.00	4,146,952.84	14,400,000.00	4,146,952.84	18,546,952.84
LESS CURRENT PORTION	300,000.00	-	300,000.00	-	300,000.00
	14,100,000.00	4,146,952.84	14,100,000.00	4,146,952.84	18,246,952.84

CITY OF WHARTON, TEXAS  
LONG-TERM DEBT  
FYE 9/30/24

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
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
	4,815,000.00	738,075.00	3,831,835.00	585,003.10	862,805.00	134,968.55	-	-	120,360.00	18,103.35
LESS CURRENT PORTION	685,000.00	202,875.00	548,255.00	161,205.10	119,165.00	36,634.55	-	-	17,580.00	5,035.35
	<u>4,130,000.00</u>	<u>535,200.00</u>	<u>3,283,580.00</u>	<u>423,798.00</u>	<u>743,640.00</u>	<u>98,334.00</u>	<u>-</u>	<u>-</u>	<u>102,780.00</u>	<u>13,068.00</u>

CITY OF WHARTON, TEXAS  
LONG-TERM DEBT  
FYE 9/30/24

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
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
	800,000.00	64,925.00	664,000.00	53,887.75	112,000.00	9,089.50	24,000.00	1,947.75
LESS CURRENT PORTION	190,000.00	27,725.00	157,700.00	23,011.75	26,600.00	3,881.50	5,700.00	831.75
	<u>610,000.00</u>	<u>37,200.00</u>	<u>506,300.00</u>	<u>30,876.00</u>	<u>85,400.00</u>	<u>5,208.00</u>	<u>18,300.00</u>	<u>1,116.00</u>

CITY OF WHARTON, TEXAS  
LONG-TERM DEBT  
FYE 9/30/24

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
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
	4,015,000.00	673,150.00	3,167,835.00	531,115.35	750,805.00	125,879.05	96,360.00	16,155.60
LESS CURRENT PORTION	495,000.00	175,150.00	390,555.00	138,193.35	92,565.00	32,753.05	11,880.00	4,203.60
	3,520,000.00	498,000.00	2,777,280.00	392,922.00	658,240.00	93,126.00	84,480.00	11,952.00





CITY OF WHARTON, TEXAS  
 LONG-TERM DEBT  
 FYE 9/30/24

Tax Notes 2019

YEAR	TOTAL		GLTDAG 100.0%	
	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST
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
	700,000.00	30,044.00	700,000.00	30,044.00
LESS CURRENT PORTION	225,000.00 #	16,240.00	225,000.00	16,240.00
	<u>475,000.00</u>	<u>13,804.00</u>	<u>475,000.00</u>	<u>13,804.00</u>



CITY OF WHARTON, TEXAS  
LONG-TERM DEBT  
FYE 9/30/24

Tax Notes 2020

YEAR	TOTAL		GLTDAG 1.00000	
	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST
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
	3,280,000.00	240,303.50	3,280,000.00	240,303.50
LESS CURRENT PORTION	785,000.00	94,792.00	785,000.00	94,792.00
	<u>2,495,000.00</u>	<u>145,511.50</u>	<u>2,495,000.00</u>	<u>145,511.50</u>

CITY OF WHARTON, TEXAS  
LONG-TERM DEBT  
FYE 9/30/24

Waterworks & Sanitary Sewer System Revenue Bonds 2021-USDA

YEAR	TOTAL		Water	
	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST
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
	4,700,000.00	1,774,656.00	4,700,000.00	1,774,656.00
LESS CURRENT PORTION	88,000.00	82,475.00	88,000.00	82,475.00
	4,612,000.00	1,692,181.00	4,612,000.00	1,692,181.00

CITY OF WHARTON, TEXAS  
LONG-TERM DEBT  
FYE 9/30/24

QEGB Bonds 2015

YEAR	TOTAL		GLTDAG 28.05%		Water and Sewer ENTERPRISE FUND 56.00%		Civic Center ENTERPRISE FUND 14.05%		Airport ENTERPRISE FUND 1.89%	
	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST
2024	99,995.00	12,781.86	28,057.88	3,587.31	55,997.20	7,157.84	14,049.30	1,795.85	1,889.91	241.58
2025	101,510.00	11,266.93	28,482.84	3,162.37	56,845.60	6,309.48	14,262.16	1,583.00	1,918.54	212.94
2026	103,048.00	9,729.06	28,914.24	2,731.00	57,706.88	5,448.27	14,478.24	1,366.93	1,947.61	183.88
2027	104,609.00	8,167.88	29,352.10	2,293.09	58,581.04	4,574.01	14,697.56	1,147.59	1,977.11	154.37
2028	106,194.00	6,583.05	29,796.70	1,848.55	59,468.64	3,686.51	14,920.26	924.92	2,007.07	124.42
2029	107,802.00	4,974.21	30,247.74	1,397.27	60,369.12	2,785.56	15,146.18	698.88	2,037.46	94.01
2030	109,436.00	3,341.01	30,706.07	939.15	61,284.16	1,870.97	15,375.76	469.41	2,068.34	63.15
2031	111,093.00	1,683.06	31,170.86	474.10	62,212.08	942.51	15,608.57	236.47	2,099.66	31.81
	843,687.00	58,527.06	236,728.42	16,432.84	472,464.72	32,775.15	118,538.02	8,223.05	15,945.68	1,106.16
LESS CURRENT PORTION	99,995.00	12,781.86	28,057.88	3,587.31	55,997.20	7,157.84	14,049.30	1,795.85	1,889.91	241.58
	<u>743,692.00</u>	<u>45,745.20</u>	<u>208,670.55</u>	<u>12,845.53</u>	<u>416,467.52</u>	<u>25,617.31</u>	<u>104,488.73</u>	<u>6,427.20</u>	<u>14,055.78</u>	<u>864.58</u>

CITY OF WHARTON, TEXAS  
LONG-TERM DEBT  
FYE 9/30/24

2021 State Infrastructure Utility SIB

YEAR	TOTAL		Water and Sewer ENTERPRISE FUND 1.00		TOTAL
	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	
2024	110,000.00	-	110,000.00	-	110,000.00
2025	325,000.00	-	325,000.00	-	325,000.00
2026	325,000.00	15,203.49	325,000.00	15,203.49	340,203.49
2027	298,000.00	29,438.48	298,000.00	29,438.48	327,438.48
2028	300,000.00	24,794.98	300,000.00	24,794.98	324,794.98
2029	302,000.00	25,538.48	302,000.00	25,538.48	327,538.48
2030	304,000.00	23,568.98	304,000.00	23,568.98	327,568.98
2031	306,000.00	21,586.48	306,000.00	21,586.48	327,586.48
2032	307,000.00	19,594.23	307,000.00	19,594.23	326,594.23
2033	309,000.00	17,592.23	309,000.00	17,592.23	326,592.23
2034	311,000.00	15,577.23	311,000.00	15,577.23	326,577.23
2035	313,000.00	13,549.23	313,000.00	13,549.23	326,549.23
2036	315,000.00	11,508.23	315,000.00	11,508.23	326,508.23
2037	318,000.00	9,450.98	318,000.00	9,450.98	327,450.98
2038	320,000.00	7,377.48	320,000.00	7,377.48	327,377.48
2039	322,000.00	5,290.98	322,000.00	5,290.98	327,290.98
2040	326,000.00	3,184.98	326,000.00	3,184.98	329,184.98
2041	326,966.29	1,062.74	326,966.29	1,062.74	328,029.03
	5,437,966.29	244,319.20	5,437,966.29	244,319.20	5,682,285.49
LESS CURRENT PORTION	110,000.00	-	110,000.00	-	110,000.00
	5,327,966.29	244,319.20	5,327,966.29	244,319.20	5,572,285.49

**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 2023-2024

Department/Expense Classification	Actual 2022	Budget FY 2023	Projected FY 2024	Adopted FY 2024
<b>Capital Improvement Fund</b>				
Revenues				
Interest and Miscellaneous	537	0	0	0
Intergovernmental				
Operating Transfers In	100,000	100,000	100,000	100,000
Total Estimated Revenues	100,537	100,000	100,000	100,000
Appropriations				
Capital Outlay	6,300	100,000	100,000	100,000
Total Appropriations	6,300	100,000	100,000	100,000
<b>Excess (Deficit) Revenue over Expenditures</b>	94,237	0	0	0
<b>Est. Retained Earnings (Beginning)</b>	219,346	313,583	313,583	313,583
<b>Est. Retained Earnings (Ending)</b>	313,583	313,583	313,583	313,583

ADOPTED BUDGET FY 2024  
AS OF: AUGUST 31ST, 2023

30 -Capital Improvement Fund  
FINANCIAL SUMMARY

ACCT NO#	ACCT NAME	Actual YTD 9/30/22	Budget For Yr 9/30/22	YTD Actual	Budget For Yr 9/30/23	Projected 9/30/23	Adopted FY 2024
REVENUE SUMMARY							
	Interest and Miscellaneou	537	0	10,374	0	0	0
	Intergovernmental	0	0	0	0	0	0
	Transfers In	100,000	100,000	100,000	100,000	100,000	100,000
** TOTAL REVENUE **		100,537	100,000	110,374	100,000	100,000	100,000
EXPENDITURE SUMMARY							
	Capital Outlay	6,300	100,000	46,950	100,000	100,000	100,000
** TOTAL EXPENDITURES **		6,300	100,000	46,950	100,000	100,000	100,000
REVENUES OVER/(UNDER) EXPENDITURES		94,237	0	63,424	0	0	0

ADOPTED BUDGET FY 2024  
AS OF: AUGUST 31ST, 2023

30 -Capital Improvement Fund  
REVENUES

ACCT NO#	ACCT NAME	Actual YTD 9/30/22	Budget For Yr 9/30/22	YTD Actual	Budget For Yr 9/30/23	Projected 9/30/23	Adopted FY 2024
Interest and Miscellaneous							
3773	Interest Income	537	0	724	0	0	0
3775	Miscellaneous Revenue	0	0	9,650	0	0	0
TOTAL Interest and Miscellaneous		537	0	10,374	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 **		100,537	100,000	110,374	100,000	100,000	100,000



ADOPTED BUDGET FY 2024  
AS OF: AUGUST 31ST, 2023

30 -Capital Improvement Fund  
DEPARTMENT - Capital Outlay  
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/22	Budget For Yr 9/30/22	YTD Actual	Budget For Yr 9/30/23	Projected 9/30/23	Adopted FY 2024
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	6,300	100,000	46,950	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	0	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		6,300	100,000	46,950	100,000	100,000	100,000
TOTAL Capital Outlay		6,300	100,000	46,950	100,000	100,000	100,000
** TOTAL EXPENDITURES **		6,300	100,000	46,950	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.





ADOPTED BUDGET FY 2024  
AS OF: AUGUST 31ST, 2023

41 -Water & Sewer Fund  
REVENUES

ACCT NO#	ACCT NAME	Actual YTD 9/30/22	Budget For Yr 9/30/22	YTD Actual	Budget For Yr 9/30/23	Projected 9/30/23	Adopted FY 2024
<b>Charges for Services</b>							
3661	Water Sales	2,812,042	2,750,000	2,714,453	3,025,000	2,432,669	3,126,766
3662	Sewer Charges	2,618,311	2,609,000	2,509,482	2,869,900	2,252,844	2,969,958
3663	Water Connections	57,491	40,000	48,097	55,000	40,000	55,000
3664	Sewer Connections	8,159	7,000	4,142	7,000	7,000	7,000
3666	Bulk Water Sales	6,620	5,000	5,135	5,000	5,000	5,000
3669	Penalties	64,070	50,000	67,158	60,000	50,000	70,000
<b>TOTAL Charges for Services</b>		<b>5,566,692</b>	<b>5,461,000</b>	<b>5,348,467</b>	<b>6,021,900</b>	<b>4,787,513</b>	<b>6,233,724</b>
<b>Interest and Miscellaneous</b>							
3773	Interest Income	8,092	500	71,364	3,000	500	3,000
3775	Miscellaneous Income	7,149	8,000	29,781	8,000	8,000	8,000
3776	Aid-in-Construction Revenues	0	0	0	0	0	0
3781	Cash Over (Short)	33	0	5	0	0	0
3787	Bond Proceeds	0	0	0	0	0	0
3791	Rental Properties	0	0	0	0	0	0
<b>TOTAL Interest and Miscellaneous</b>		<b>15,274</b>	<b>8,500</b>	<b>101,150</b>	<b>11,000</b>	<b>8,500</b>	<b>11,000</b>
<b>Intergovernmental</b>							
3827	Capital Contribution	682,296	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	73,746	0	268,105	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	20,919	0	197,102	0	0	0
<b>TOTAL Intergovernmental</b>		<b>776,961</b>	<b>0</b>	<b>465,207</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>** TOTAL REVENUES **</b>		<b>6,358,928</b>	<b>5,469,500</b>	<b>5,914,824</b>	<b>6,032,900</b>	<b>4,796,013</b>	<b>6,244,724</b>

ADOPTED BUDGET FY 2024  
AS OF: AUGUST 31ST, 2023

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

ACCT NO#	ACCT NAME	Actual YTD 9/30/22	Budget For Yr 9/30/22	YTD Actual	Budget For Yr 9/30/23	Projected 9/30/23	Adopted FY 2024
<b>Personnel and Benefits</b>							
516-00-110	Salaries and Wages	106,546	106,205	60,906	108,312	105,750	120,714
516-00-111	Compensated Absences Expense(	5,439)	0	0	0	0	0
516-00-115	Part-Time Wages	0	0	4,281	0	0	0
516-00-121	Longevity	620	560	535	680	440	595
516-00-122	Allowances	3,454	3,480	2,874	3,480	3,480	3,480
516-00-125	Proficiency Pay	604	600	982	600	600	3,000
516-00-130	Overtime	4,726	7,000	1,825	7,000	7,000	7,000
516-00-161	Social Security	8,626	9,200	5,283	9,810	8,895	10,665
516-00-163	Retirement Expense	6,310	6,550	3,655	6,840	6,227	8,267
516-00-164	Workers Comp	209	225	54	225	225	225
516-00-165	Health Insurance	11,077	13,992	7,317	15,366	13,992	18,593
516-00-166	Long Term Disability	416	530	228	530	451	624
516-00-167	Flex Medical	2,263	2,600	1,228	2,700	2,700	2,600
516-00-197	Salary Increase	0	2,124	0	3,396	1,562	3,621
516-00-198	BOY Lump Salary	1,000	1,000	500	1,000	0	1,000
<b>TOTAL Personnel and Benefits</b>		<b>140,412</b>	<b>154,066</b>	<b>89,668</b>	<b>159,939</b>	<b>151,322</b>	<b>180,384</b>
<b>Supplies and Materials</b>							
516-00-210	Office Supplies	1,095	1,150	1,002	1,150	1,150	1,150
516-00-215	Printing and Reproduction	417	400	232	400	400	400
516-00-220	Postage and Freight	219	500	111	500	500	300
516-00-240	Small Tools and Equipment	0	100	0	100	100	100
516-00-245	Computer Software and Supplie	38,321	4,300	2,622	7,000	3,500	7,000
<b>TOTAL Supplies and Materials</b>		<b>40,053</b>	<b>6,450</b>	<b>3,967</b>	<b>9,150</b>	<b>5,650</b>	<b>8,950</b>
<b>Equipment Maintenance</b>							
516-00-421	Computer Maintenance	0	100	0	100	100	100
516-00-422	Software Maintenance	0	225	0	225	225	225
<b>TOTAL Equipment Maintenance</b>		<b>0</b>	<b>325</b>	<b>0</b>	<b>325</b>	<b>325</b>	<b>325</b>
<b>Operational Expenses</b>							
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	340	320	201	320	225	320
516-00-550	Continuing Education	1,901	7,000	3,459	7,000	6,000	7,000
516-00-551	Dues and Subscriptions	556	800	653	800	800	2,800
516-00-560	Professional Services	20,808	60,000	13,876	83,755	40,000	20,000

ADOPTED BUDGET FY 2024  
 AS OF: AUGUST 31ST, 2023

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

ACCT NO#	ACCT NAME	Actual YTD 9/30/22	Budget For Yr 9/30/22	YTD Actual	Budget For Yr 9/30/23	Projected 9/30/23	Adopted FY 2024
516-00-570	Comprehensive Plan fees	0	0	0	0	0	0
	TOTAL Operational Expenses	23,606	68,120	18,189	91,875	47,025	30,120
	TOTAL Planning and Comm Develop	204,070	228,961	111,824	261,289	204,322	219,779

ADOPTED BUDGET FY 2024  
AS OF: AUGUST 31ST, 2023

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

ACCT NO#	ACCT NAME	Actual YTD 9/30/22	Budget For Yr 9/30/22	YTD Actual	Budget For Yr 9/30/23	Projected 9/30/23	Adopted FY 2024
<b>Personnel and Benefits</b>							
544-00-110	Salaries and Wages	91,296	85,343	75,569	94,780	84,500	90,584
544-00-111	Comp Absences Expense	483	0	0	0	0	0
544-00-115	Part-Time Wages	0	0	0	0	0	0
544-00-121	Longevity	965	965	1,115	1,115	815	930
544-00-130	Overtime	798	2,500	1,193	1,750	1,000	1,750
544-00-161	Social Security	6,985	6,850	6,005	7,715	6,507	7,438
544-00-163	Retirement Expense	5,052	4,800	4,279	5,380	5,500	5,766
544-00-164	Workers Comp	262	415	135	200	415	200
544-00-165	Health Insurance	16,203	17,286	16,832	19,207	17,448	23,241
544-00-166	Long Term Disability Insuranc	451	550	405	550	424	550
544-00-167	Flex Medical	3,236	3,250	2,853	3,250	3,250	3,250
544-00-197	Salary Increase	0	1,707	0	2,843	1,246	2,718
544-00-198	EOY Lump Salary	1,250	1,250	1,250	1,250	0	1,250
<b>TOTAL Personnel and Benefits</b>		<b>126,981</b>	<b>124,916</b>	<b>109,636</b>	<b>138,040</b>	<b>121,105</b>	<b>137,677</b>
<b>Supplies and Materials</b>							
544-00-210	Office Supplies	6,885	5,000	3,230	6,700	5,000	6,700
544-00-220	Postage and Freight	15,537	13,500	15,838	13,500	13,500	16,570
544-00-245	Computers, Software & Supplie	196	1,000	0	1,000	2,500	1,000
<b>TOTAL Supplies and Materials</b>		<b>22,618</b>	<b>19,500</b>	<b>19,068</b>	<b>21,200</b>	<b>21,000</b>	<b>24,270</b>
<b>Equipment Maintenance</b>							
544-00-420	Equipment Maintenance	1,721	1,000	894	1,300	1,000	1,300
544-00-421	Computer Maintenance	0	0	74	0	0	0
544-00-422	Computer Software Maintenance	12,189	11,000	10,635	12,000	10,000	12,000
544-00-425	Copy Machine Maintenance	43	3,000	2,672	3,000	3,000	3,000
<b>TOTAL Equipment Maintenance</b>		<b>13,952</b>	<b>15,000</b>	<b>14,275</b>	<b>16,300</b>	<b>14,000</b>	<b>16,300</b>
<b>Operational Expenses</b>							
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	782	775	524	775	610	775
544-00-530	Insurance	425	550	503	550	550	550
544-00-550	Continuing Education	150	600	0	600	600	600
544-00-551	Dues and Subscriptions	530	500	580	600	500	600
544-00-560	Professional Services	2,079	200	623	200	200	200
544-00-561	Credit Card Fee	47,962	36,000	53,944	46,350	19,500	62,788
<b>TOTAL Operational Expenses</b>		<b>52,760</b>	<b>39,575</b>	<b>57,007</b>	<b>50,025</b>	<b>22,910</b>	<b>66,463</b>



ADOPTED BUDGET FY 2024  
AS OF: AUGUST 31ST, 2023

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

ACCT NO#	ACCT NAME	Actual YTD 9/30/22	Budget For Yr 9/30/22	YTD Actual	Budget For Yr 9/30/23	Projected 9/30/23	Adopted FY 2024
Other Operational Expense							
544-00-673	Amortization Expense	2,560	0	0	0	0	0
544-00-674	Non-Lease Component Expense	365	0	0	0	0	0
TOTAL Other Operational Expense		3,925	0	0	0	0	0
TOTAL Water/Sewer Admin.		219,236	198,991	199,985	225,565	179,015	244,710

ADOPTED BUDGET FY 2024  
AS OF: AUGUST 31ST, 2023

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

ACCT NO#	ACCT NAME	Actual YTD 9/30/22	Budget For Yr 9/30/22	YTD Actual	Budget For Yr 9/30/23	Projected 9/30/23	Adopted FY 2024
<b>Personnel and Benefits</b>							
545-00-110	Salaries and Wages	396,233	433,275	401,201	477,808	408,500	486,632
545-00-111	Comp Absences Expense	( 1,640)	0	0	0	0	0
545-00-115	Part-Time Wages	0	0	0	0	0	0
545-00-121	Longevity	3,730	3,720	4,060	4,038	3,300	4,493
545-00-122	Allowances	3,132	1,800	2,651	1,800	1,800	3,720
545-00-125	Proficiency Pay	2,281	2,100	3,419	2,100	2,100	6,900
545-00-130	Overtime	48,285	50,000	44,882	55,000	45,000	55,000
545-00-161	Social Security	33,895	37,830	34,651	42,550	35,000	44,120
545-00-163	Retirement Expense	( 39,957)	26,750	24,892	29,640	27,800	31,705
545-00-164	Workers Comp	5,371	11,000	3,617	9,150	11,000	9,150
545-00-165	Health Insurance	54,863	69,500	68,028	88,353	69,782	102,261
545-00-166	Long Term Disability Insuranc	1,734	2,300	1,779	2,300	2,147	2,736
545-00-167	Flex Medical	11,014	12,500	11,138	14,300	12,500	14,245
545-00-170	Unemployment Benefits	0	0	0	0	0	0
545-00-197	Salary Increase	0	8,593	0	13,088	4,466	14,599
545-00-198	EOY Lump Salary	4,500	4,250	5,000	6,000	0	5,500
<b>TOTAL Personnel and Benefits</b>		<b>523,439</b>	<b>663,618</b>	<b>605,318</b>	<b>746,127</b>	<b>623,395</b>	<b>781,061</b>
<b>Supplies and Materials</b>							
545-00-210	Office Supplies	234	300	129	300	300	300
545-00-220	Postage and Freight	496	1,800	318	1,800	1,800	1,000
545-00-230	Janitorial & Cleaning Supplie	20	100	28	500	100	150
545-00-240	Small Tools and Equipment	6,358	7,500	5,451	10,000	10,000	8,000
545-00-242	Uniforms and Clothing	2,173	3,300	2,635	3,300	2,000	3,300
545-00-245	Computer Software and Supplie	0	0	0	4,600	0	0
545-00-250	Fuel, Oil and Lubricants	30,695	20,000	26,626	30,000	22,000	30,000
545-00-260	Medical and Chemical	9,222	9,800	5,809	10,800	9,800	10,800
545-00-271	Safety Supplies	1,517	1,000	2,607	1,500	1,000	3,000
545-00-290	Other Supplies	4,012	1,000	1,666	1,000	1,750	1,000
<b>TOTAL Supplies and Materials</b>		<b>54,726</b>	<b>44,800</b>	<b>45,268</b>	<b>63,800</b>	<b>48,750</b>	<b>57,550</b>
<b>Infrastructure Maintenanac</b>							
545-00-320	Building Maintenance	2,430	3,000	3,422	5,000	3,000	5,000
545-00-321	Storage Tank Maintenance	7,000	8,000	7,547	10,000	8,000	10,000
545-00-350	Main Line Maintenance	475	20,000	475	20,000	20,000	20,000
545-00-351	Service Line Maintenance	108,483	75,000	266,702	100,000	55,000	100,263
545-00-390	Well Maintenance	13,408	75,000	19,727	95,000	10,000	95,000
545-00-391	Vahalla Water Well Maintenanc	2,506	15,000	431	15,000	0	15,000
<b>TOTAL Infrastructure Maintenanac</b>		<b>134,301</b>	<b>196,000</b>	<b>298,304</b>	<b>245,000</b>	<b>96,000</b>	<b>245,263</b>

ADOPTED BUDGET FY 2024  
AS OF: AUGUST 31ST, 2023

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

ACCT NO#	ACCT NAME	Actual YTD 9/30/22	Budget For Yr 9/30/22	YTD Actual	Budget For Yr 9/30/23	Projected 9/30/23	Adopted FY 2024
<b>Equipment Maintenance</b>							
545-00-420	Equipment Maintenance	11,348	25,000	9,510	25,000	10,000	25,000
545-00-422	Software Maintenance	0	0	0	0	0	0
545-00-430	Vehicle Maintenance	8,392	11,000	7,549	15,000	11,000	15,000
545-00-450	Pump and Motor Maintenance	1,929	55,000	4,953	55,000	15,000	55,000
<b>TOTAL Equipment Maintenance</b>		<b>21,668</b>	<b>91,000</b>	<b>22,012</b>	<b>95,000</b>	<b>36,000</b>	<b>95,000</b>
<b>Operational Expenses</b>							
545-00-521	Utility - Electric	61,395	57,200	47,793	62,000	45,000	64,000
545-00-523	Utility - Telephone	8,088	35,000	1,702	35,000	20,000	2,500
545-00-524	Telephone-Long Distance	0	0	0	0	0	0
545-00-525	Telephone - Cellular	1,964	3,500	2,111	3,500	3,500	3,500
545-00-526	Utility - Gas	667	600	648	600	650	900
545-00-530	Insurance	28,872	25,000	36,418	29,500	25,000	29,500
545-00-540	Advertising	111	1,000	342	2,000	1,000	2,000
545-00-550	Continuing Education	2,240	6,000	2,451	6,000	3,500	6,000
545-00-551	Dues and Subscriptions	97	3,500	120	1,000	400	5,100
545-00-552	Contract Services	0	0	0	0	0	0
545-00-560	Professional Services	46,733	80,000	28,817	100,000	50,000	100,000
545-00-576	Hazard Mitigation Grant Ap	0	0	0	0	0	0
<b>TOTAL Operational Expenses</b>		<b>150,167</b>	<b>211,800</b>	<b>120,402</b>	<b>239,600</b>	<b>149,050</b>	<b>213,500</b>
<b>Other Operational Expense</b>							
545-00-621	Laboratory/Permits Fess	12,453	7,500	6,625	15,000	7,500	15,000
545-00-625	Governmental Fees	7,972	14,000	7,970	14,000	14,000	8,500
545-00-671	Franchise Taxes	225,351	220,000	190,228	239,257	175,100	250,141
545-00-672	Waste Disposal Fees	0	0	0	0	0	0
<b>TOTAL Other Operational Expense</b>		<b>245,776</b>	<b>241,500</b>	<b>204,824</b>	<b>268,257</b>	<b>196,600</b>	<b>273,641</b>
<b>Deprecitation and Bad Deb</b>							
545-00-070	Bad Debt Expense	13,314	2,000	( 132)	2,000	2,000	2,000
<b>TOTAL Deprecitation and Bad Deb</b>		<b>13,314</b>	<b>2,000</b>	<b>( 132)</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>
<b>TOTAL Water Operations</b>		<b>1,143,393</b>	<b>1,450,718</b>	<b>1,295,995</b>	<b>1,659,784</b>	<b>1,151,795</b>	<b>1,668,015</b>

ADOPTED BUDGET FY 2024  
AS OF: AUGUST 31ST, 2023

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

ACCT NO#	ACCT NAME	Actual YTD 9/30/22	Budget For Yr 9/30/22	YTD Actual	Budget For Yr 9/30/23	Projected 9/30/23	Adopted FY 2024
<b>Personnel and Benefits</b>							
546-00-110	Salaries and Wages	76,062	125,000	74,634	125,000	146,525	126,631
546-00-111	Comp Absences Expense	( 1,113)	0	0	0	0	0
546-00-121	Longevity	2,035	1,955	1,110	1,085	2,475	1,160
546-00-122	Allowances	566	2,000	0	480	2,000	480
546-00-125	Proficiency Pay	1,743	4,000	1,807	4,000	4,000	4,000
546-00-130	Overtime	11,027	17,000	10,915	17,000	17,000	22,000
546-00-161	Social Security	6,967	13,500	6,823	11,700	13,024	12,188
546-00-163	Retirement Expense	4,942	9,425	4,813	8,050	9,425	9,448
546-00-164	Workers Comp	2,784	3,100	1,860	3,700	3,100	3,700
546-00-165	Health Insurance	9,004	17,490	10,641	19,207	17,445	23,241
546-00-166	Long Term Disability Insuranc	322	850	335	850	636	684
546-00-167	Flex Medical	1,941	3,125	1,776	3,240	4,375	3,240
546-00-197	Salary Increase	0	2,967	0	3,750	1,766	3,799
546-00-198	EOY Lump Salary	750	1,000	750	1,250	0	1,250
<b>TOTAL Personnel and Benefits</b>		<b>117,029</b>	<b>201,412</b>	<b>115,464</b>	<b>199,312</b>	<b>221,771</b>	<b>211,821</b>
<b>Supplies and Materials</b>							
546-00-210	Office Supplies	2,554	200	401	500	200	500
546-00-220	Postage and Freight	110	100	12	100	100	100
546-00-230	Janitorial & Cleaning Supplie	281	200	149	200	300	200
546-00-240	Small Tools and Equipment	6,722	18,000	3,550	18,000	12,000	10,000
546-00-242	Uniforms and Clothing	324	1,150	430	1,150	800	1,150
546-00-250	Fuel, Oil and Lubricants	9,748	5,500	9,915	12,000	5,500	12,000
546-00-260	Medical and Chemical	33,003	50,000	42,865	50,000	50,000	50,000
546-00-271	Safety Supplies	726	2,250	1,432	1,500	1,000	1,500
546-00-290	Other Supplies	1,905	1,000	781	1,000	1,000	1,000
546-00-296	Hurricane Supplies	0	0	0	0	0	0
<b>TOTAL Supplies and Materials</b>		<b>55,374</b>	<b>78,400</b>	<b>59,536</b>	<b>84,450</b>	<b>70,900</b>	<b>76,450</b>
<b>Infrastructure Maintenan</b>							
546-00-320	Building Maintenance	8,770	2,250	3,341	5,000	5,000	5,000
546-00-360	Main Line Maintenance	0	7,500	0	7,500	7,500	7,500
546-00-361	Service Line Maintenance	106,156	30,000	53,729	30,000	15,000	60,000
546-00-363	Black Base Material	0	25,000	0	25,000	0	25,000
546-00-390	Plant Maintenance	81,881	93,229	66,979	95,000	80,000	95,000
<b>TOTAL Infrastructure Maintenan</b>		<b>196,808</b>	<b>157,979</b>	<b>124,049</b>	<b>162,500</b>	<b>107,500</b>	<b>192,500</b>

ADOPTED BUDGET FY 2024  
AS OF: AUGUST 31ST, 2023

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

ACCT NO#	ACCT NAME	Actual YTD 9/30/22	Budget For Yr 9/30/22	YTD Actual	Budget For Yr 9/30/23	Projected 9/30/23	Adopted FY 2024
<b>Equipment Maintenance</b>							
546-00-420	Equipment Maintenance	13,458	30,000	29,422	25,000	10,000	20,000
546-00-430	Vehicle Maintenance	9,211	3,500	2,684	4,500	3,500	4,500
546-00-450	Pump and Motor Maintenance	40,431	60,000	5,345	60,000	37,500	60,000
546-00-455	City Sludge Expense	28,690	25,000	28,133	30,000	25,000	30,000
<b>TOTAL Equipment Maintenance</b>		<b>91,791</b>	<b>118,500</b>	<b>65,583</b>	<b>119,500</b>	<b>76,000</b>	<b>114,500</b>
<b>Operational Expenses</b>							
546-00-521	Utility - Electric	89,689	108,000	77,098	108,000	108,000	110,000
546-00-523	Utility - Telephone	2,294	3,000	2,239	3,000	3,000	3,000
546-00-524	Telephone - Long Distance	797	1,000	810	1,000	1,000	1,000
546-00-525	Telephone - Cellular	2,305	1,800	1,617	2,700	1,635	3,700
546-00-526	Utility - Gas	0	0	0	0	0	0
546-00-530	Insurance	14,777	14,500	19,803	14,500	14,500	14,500
546-00-550	Continuing Education	2,510	5,000	1,223	5,000	1,500	5,000
546-00-551	Dues and Subscriptions	111	500	0	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	195,118	30,000	69,092	69,923	12,500	80,000
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
<b>TOTAL Operational Expenses</b>		<b>307,602</b>	<b>163,800</b>	<b>171,882</b>	<b>204,623</b>	<b>142,635</b>	<b>217,700</b>
<b>Other Operational Expense</b>							
546-00-621	Laboratory/Permit Fees	24,305	30,000	23,743	30,000	30,000	30,000
546-00-625	Governmental Fees	16,999	19,500	16,999	19,500	22,000	19,500
546-00-671	Franchise Taxes	209,841	208,720	180,725	225,488	178,828	237,597
<b>TOTAL Other Operational Expense</b>		<b>251,145</b>	<b>258,220</b>	<b>221,466</b>	<b>274,988</b>	<b>230,828</b>	<b>287,097</b>
<b>Deprecitation and Bad Deb</b>							
546-00-070	Bad Debt Expense	13,069	2,000 (	225)	2,000	2,000	2,000
<b>TOTAL Deprecitation and Bad Deb</b>		<b>13,069</b>	<b>2,000 (</b>	<b>225)</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>
<b>TOTAL Sewer Operations</b>		<b>1,032,818</b>	<b>980,311</b>	<b>757,755</b>	<b>1,047,373</b>	<b>851,634</b>	<b>1,102,068</b>

ADOPTED BUDGET FY 2024  
AS OF: AUGUST 31ST, 2023

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

ACCT NO#	ACCT NAME	Actual YTD 9/30/22	Budget For Yr 9/30/22	YTD Actual	Budget For Yr 9/30/23	Projected 9/30/23	Adopted FY 2024
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 2024  
AS OF: AUGUST 31ST, 2023

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

ACCT NO#	ACCT NAME	Actual YTD 9/30/22	Budget For Yr 9/30/22	YTD Actual	Budget For Yr 9/30/23	Projected 9/30/23	Adopted FY 2024
Lease Payments							
570-00-750	Bond Issuance Cost	0	0	0	0	0	0
570-00-751	Principal Payment	0	554,675	0	570,146	426,765	586,369
570-00-752	Interest Expense	263,956	287,538	256,905	279,160	231,254	260,881
570-00-753	Service charges	915	0	900	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	0	20,112	20,112	20,112
570-00-757	USDA - Asset Reserve	0	27,567	0	27,567	27,567	27,567
570-00-758	Capital lease	0	0	111,829	56,152	0	56,152
TOTAL Lease Payments		264,871	989,892	369,634	1,053,137	805,698	1,051,081
TOTAL Lease Payments		264,871	989,892	369,634	1,053,137	805,698	1,051,081

ADOPTED BUDGET FY 2024  
AS OF: AUGUST 31ST, 2023

41 -Water & Sewer Fund  
DEPARTMENT - Capital Outlay  
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/22	Budget For Yr 9/30/22	YTD Actual	Budget For Yr 9/30/23	Projected 9/30/23	Adopted FY 2024
Capital Outlay							
580-00-845	Ahldag project	0	0	0	0	0	0
580-00-846	SE Sanitary Sewer Project	0	0	0	0	0	105,000
TOTAL Capital Outlay		0	0	0	0	0	105,000
Deprecitation and Bad Deb							
580-00-080	Depreciation Expense	621,693	626,110	0	604,020	626,110	604,020
580-00-090	Gain/Loss on sale of asset	0	0	0	0	0	0
TOTAL Deprecitation and Bad Deb		621,693	626,110	0	604,020	626,110	604,020
TOTAL Capital Outlay		621,693	626,110	0	604,020	626,110	709,020



ADOPTED BUDGET FY 2024  
AS OF: AUGUST 31ST, 2023

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

ACCT NO#	ACCT NAME	Actual YTD 9/30/22	Budget For Yr 9/30/22	YTD Actual	Budget For Yr 9/30/23	Projected 9/30/23	Adopted FY 2024
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.	894,517	894,517	901,443	1,081,732	877,439	1,150,051
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
590-00-935	Transfer Out - USDA	95,358	0	0	0	0	0
TOTAL Transfers Out		1,089,875	994,517	1,001,443	1,181,732	977,439	1,250,051
TOTAL Transfers-Out		1,089,875	994,517	1,001,443	1,181,732	977,439	1,250,051
** TOTAL EXPENDITURES **		4,575,955	5,469,500	3,736,637	6,032,900	4,796,013	6,244,724

\*\*\* END OF REPORT \*\*\*

ADOPTED BUDGET FY 2024  
AS OF: AUGUST 31ST, 2023

42 -Solid Waste Fund  
FINANCIAL SUMMARY

ACCT NO#	ACCT NAME	Actual YTD 9/30/22	Budget For Yr 9/30/22	YTD Actual	Budget For Yr 9/30/23	Projected 9/30/23	Adopted FY 2024
REVENUE SUMMARY							
	Charges for Services	1,566,807	1,626,296	1,561,958	1,690,549	1,545,377	1,792,395
	Interest and Miscellaneou	2,286	800	1,232	800	800	800
** TOTAL REVENUE **		1,569,093	1,627,096	1,563,189	1,691,349	1,546,177	1,793,195
EXPENDITURE SUMMARY							
	Solid Waste Operations	1,497,795	1,627,096	1,361,857	1,691,349	1,546,177	1,793,195
	Lease Payments	0	0	0	0	0	0
	Transfers-Out	0	0	0	0	0	0
** TOTAL EXPENDITURES **		1,497,795	1,627,096	1,361,857	1,691,349	1,546,177	1,793,195
REVENUES OVER/(UNDER) EXPENDITURES		71,298	0	201,332	0	0	0

42 - Solid Waste Fund REVENUES

ADOPTED BUDGET FY 2024  
AS OF: AUGUST 31ST, 2023

ACCT NO#	ACCT NAME	Actual YTD	Budget For	YTD	Budget For	Projected	Adopted
		9/30/22	Yr 9/30/22	Actual	Yr 9/30/23	9/30/23	FY 2024

Charges for Services							
3666	Solid Waste Revenues	1,462,009	1,520,280	1,474,641	1,584,533	1,439,361	1,686,379
3670	Collection Fees	104,798	106,016	87,317	106,016	106,016	106,016
TOTAL Charges for Services		1,566,807	1,626,296	1,561,958	1,690,549	1,545,377	1,792,395

Interest and Miscellaneous							
3773	Interest Income	168	300	203	300	300	300
3775	Miscellaneous Revenue	2,218	500	1,028	500	500	500
3781	Cash Over/Short	(100)	0	0	0	0	0
TOTAL Interest and Miscellaneous		2,286	800	1,232	800	800	800

\*\* TOTAL REVENUES \*\* 1,569,093 1,627,096 1,563,189 1,691,349 1,546,177 1,793,195

ADOPTED BUDGET FY 2024  
AS OF: AUGUST 31ST, 2023

42 - Solid Waste Fund  
DEPARTMENT - Solid Waste Operations  
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/22	Budget For Yr 9/30/22	YTD Actual	Budget For Yr 9/30/23	Projected 9/30/23	Adopted FY 2024
<b>Personnel and Benefits</b>							
541-00-110	Salaries and Wages	33,457	32,718	31,241	33,384	32,300	34,382
541-00-111	Comp Absences Expense	8	0	0	0	0	0
541-00-121	Longevity	965	965	1,025	1,025	905	1,085
541-00-122	Allowance	241	250	213	250	250	250
541-00-130	Overtime	162	900	266	900	900	500
541-00-161	Social Security	2,619	2,715	2,510	2,743	2,590	2,888
541-00-163	Retirement Expense	1,896	1,900	1,794	1,911	1,814	2,238
541-00-164	Workers Comp	0	0	0	0	0	0
541-00-165	Health Insurance	6,408	6,912	7,118	7,683	6,978	9,296
541-00-166	Long Term Disability	171	210	157	210	190	210
541-00-167	Flex Medical	1,294	1,250	1,183	1,250	1,250	1,250
541-00-197	Salary Increase	0	654	0	1,002	476	1,031
541-00-198	EOY Lump Salary	500	500	500	500	0	500
<b>TOTAL Personnel and Benefits</b>		<b>47,723</b>	<b>48,974</b>	<b>46,007</b>	<b>50,858</b>	<b>47,653</b>	<b>53,630</b>
<b>Supplies and Materials</b>							
541-00-210	Office Supplies	69	100	77	100	100	100
541-00-240	Small Tools and Equipment	0	0	0	0	0	0
<b>TOTAL Supplies and Materials</b>		<b>69</b>	<b>100</b>	<b>77</b>	<b>100</b>	<b>100</b>	<b>100</b>
<b>Operational Expenses</b>							
541-00-560	Professional Services	0	0	70	0	500	0
541-00-561	Transfer Station Expense	0	0	0	0	0	0
541-00-565	Solid Waste Services	1,352,635	1,474,515	1,240,608	1,536,884	1,394,417	1,627,342
541-00-566	Recycling	412	5,000	466	5,000	5,000	2,500
<b>TOTAL Operational Expenses</b>		<b>1,353,046</b>	<b>1,479,515</b>	<b>1,241,144</b>	<b>1,541,884</b>	<b>1,399,917</b>	<b>1,629,842</b>
<b>Other Operational Expense</b>							
541-00-671	Franchise Taxes	87,879	86,007	71,905	86,007	86,007	101,123
541-00-692	Beautification Program	2,757	7,500	2,891	7,500	7,500	3,500
<b>TOTAL Other Operational Expense</b>		<b>90,636</b>	<b>93,507</b>	<b>74,796</b>	<b>93,507</b>	<b>93,507</b>	<b>104,623</b>

ADOPTED BUDGET FY 2024  
AS OF: AUGUST 31ST, 2023

42 -Solid Waste Fund  
DEPARTMENT - Solid Waste Operations  
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/22	Budget For Yr 9/30/22	YTD Actual	Budget For Yr 9/30/23	Projected 9/30/23	Adopted FY 2024
Deprecitation and Bad Deb							
541-00-070	Bad Debt Expense	6,320	5,000 (	166)	5,000	5,000	5,000
TOTAL Deprecitation and Bad Deb		6,320	5,000 (	166)	5,000	5,000	5,000
TOTAL Solid Waste Operations		1,497,795	1,627,096	1,361,857	1,691,349	1,546,177	1,793,195

ADOPTED BUDGET FY 2024  
AS OF: AUGUST 31ST, 2023

42 -Solid Waste Fund  
DEPARTMENT - Lease Payments  
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/22	Budget For Yr 9/30/22	YTD Actual	Budget For Yr 9/30/23	Projected 9/30/23	Adopted FY 2024
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 2024  
AS OF: AUGUST 31ST, 2023

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

ACCT NO#	ACCT NAME	Actual YTD 9/30/22	Budget For Yr 9/30/22	YTD Actual	Budget For Yr 9/30/23	Projected 9/30/23	Adopted FY 2024
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 **		1,497,795	1,627,096	1,361,857	1,691,349	1,546,177	1,793,195

\*\*\* END OF REPORT \*\*\*





ADOPTED BUDGET FY 2024  
AS OF: AUGUST 31ST, 2023

43 - EMS Fund  
REVENUES

ACCT NO#	ACCT NAME	Actual YTD 9/30/22	Budget For Yr 9/30/22	YTD Actual	Budget For Yr 9/30/23	Projected 9/30/23	Adopted FY 2024
<b>Charges for Services</b>							
3665	Medical Records	1,050	1,000	1,725	1,000	1,000	1,100
3668	Emergency Medical Services	1,520,446	760,488	917,297	800,500	720,000	855,000
<b>TOTAL Charges for Services</b>		<b>1,521,496</b>	<b>761,488</b>	<b>919,022</b>	<b>801,500</b>	<b>721,000</b>	<b>856,100</b>
<b>Interest and Miscellaneous</b>							
3773	Interest Income	6,128	2,455	67,584	2,455	4,500	20,000
3775	Miscellaneous Revenue	5	0	0	0	0	0
3781	Cash Over/Short	0	0	0	0	0	0
3785	Sale of Equipment	0	0	0	0	0	0
<b>TOTAL Interest and Miscellaneous</b>		<b>6,133</b>	<b>2,455</b>	<b>67,584</b>	<b>2,455</b>	<b>4,500</b>	<b>20,000</b>
<b>Intergovernmental</b>							
3841	Grant Funds	40,340	0	5,374	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	1,811,070	1,811,070	1,853,681	1,853,681	1,641,705	1,956,244
3898	ESD #3 INTERLOCAL SUPPLEMENT	0	0	0	0	0	0
<b>TOTAL Intergovernmental</b>		<b>1,851,410</b>	<b>1,811,070</b>	<b>1,859,055</b>	<b>1,853,681</b>	<b>1,641,705</b>	<b>1,956,244</b>
<b>Transfers In</b>							
3999	Funds from Fund Balance	0	0	0	0	0	0
<b>TOTAL Transfers In</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>** TOTAL REVENUES **</b>		<b>3,379,039</b>	<b>2,575,013</b>	<b>2,845,661</b>	<b>2,657,636</b>	<b>2,367,205</b>	<b>2,832,344</b>

ADOPTED BUDGET FY 2024  
AS OF: AUGUST 31ST, 2023

43 - EMS Fund  
DEPARTMENT - EMS Operations  
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/22	Budget For Yr 9/30/22	YTD Actual	Budget For Yr 9/30/23	Projected 9/30/23	Adopted FY 2024
<b>Personnel and Benefits</b>							
547-00-110	Salaries and Wages	702,888	803,795	669,343	818,368	803,296	918,368
547-00-111	Comp Absences Expense	3,206	0	0	0	0	0
547-00-115	Part-Time Wages	344,026	424,880	323,082	350,000	190,572	340,000
547-00-121	Longevity	4,076	4,595	4,044	4,070	7,640	4,795
547-00-122	Allowances	0	3,000	0	0	3,000	0
547-00-130	Overtime	303,080	350,000	286,365	350,000	400,000	315,000
547-00-161	Social Security	100,610	108,800	97,277	126,100	106,642	127,301
547-00-163	Retirement Expense	( 39,658)	72,000	51,872	64,700	75,350	77,301
547-00-164	Workers Comp	26,108	35,000	24,269	32,750	42,607	34,000
547-00-165	Health Insurance	93,038	138,000	111,877	153,658	139,566	185,928
547-00-166	Long Term Disability Insuranc	4,362	4,312	4,056	4,312	4,312	5,045
547-00-167	Flex Medical	19,905	26,000	18,469	26,000	25,000	26,000
547-00-175	Additional positions	0	0	0	0	0	0
547-00-197	Salary Increase	0	19,887	0	35,355	12,981	36,213
547-00-198	BOY Lump Salary	11,500	8,000	12,500	10,000	0	13,000
<b>TOTAL Personnel and Benefits</b>		<b>1,573,140</b>	<b>1,998,269</b>	<b>1,603,155</b>	<b>1,975,313</b>	<b>1,810,966</b>	<b>2,082,951</b>
<b>Supplies and Materials</b>							
547-00-210	Office Supplies	1,082	1,500	1,945	2,340	1,500	4,840
547-00-215	Printing and Reproduction	208	250	409	250	250	400
547-00-220	Postage and Freight	108	100	213	250	100	350
547-00-230	Janitorial & Cleaning Supplie	1,996	2,500	2,074	2,500	2,000	2,500
547-00-240	Small Tools and Equipment	180	500	2,086	500	500	1,500
547-00-242	Uniforms and Clothing	7,236	13,000	10,293	16,600	8,000	15,000
547-00-245	Computer Software and Supplie	2,317	2,250	2,471	3,445	1,500	11,445
547-00-246	Medical Equipment	1,518	1,500	2,292	1,700	1,500	2,500
547-00-247	Special Equipment	0	0	0	0	0	0
547-00-250	Fuel, Oil and Lubricants	46,759	27,000	45,331	52,400	27,000	55,000
547-00-260	Medical and Chemical	62,527	67,000	49,095	73,700	65,000	70,000
547-00-265	Covid-19 supplies	0	0	0	0	0	0
547-00-290	Other Supplies	2,172	1,750	1,487	2,750	1,750	2,750
547-00-296	Hurricane Supplies	0	0	0	0	0	0
<b>TOTAL Supplies and Materials</b>		<b>126,103</b>	<b>117,350</b>	<b>117,696</b>	<b>156,435</b>	<b>109,100</b>	<b>166,285</b>
<b>Infrastructure Maintenan</b>							
547-00-320	Building Maintenance	14,017	5,500	7,248	6,100	5,000	15,000
<b>TOTAL Infrastructure Maintenan</b>		<b>14,017</b>	<b>5,500</b>	<b>7,248</b>	<b>6,100</b>	<b>5,000</b>	<b>15,000</b>

ADOPTED BUDGET FY 2024  
AS OF: AUGUST 31ST, 2023

43 - EMS Fund  
DEPARTMENT - EMS Operations  
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/22	Budget For Yr 9/30/22	YTD Actual	Budget For Yr 9/30/23	Projected 9/30/23	Adopted FY 2024
<b>Equipment Maintenance</b>							
547-00-420	Equipment Maintenance	35,402	40,000	34,561	42,345	43,500	42,345
547-00-421	Computer Maintenance	0	1,500	199	1,600	2,500	1,600
547-00-422	Computer Software Maintenance	8,324	8,100	8,728	8,100	8,100	9,200
547-00-425	Copy Machine Maintenance (	0)	1,900	1,494	1,900	1,900	2,400
547-00-430	Vehicle Maintenance	32,852	28,000	39,238	31,800	28,000	58,500
547-00-440	Radio Maintenance	6,962	4,800	3,818	5,437	4,800	7,500
547-00-490	Other Equipment Maintenance	0	500	0	500	500	469
<b>TOTAL Equipment Maintenance</b>		<b>83,539</b>	<b>84,800</b>	<b>88,038</b>	<b>91,682</b>	<b>89,300</b>	<b>122,014</b>
<b>Operational Expenses</b>							
547-00-515	Laundry	174	250	823	400	250	400
547-00-521	Utility - Electric	8,400	6,500	6,400	6,800	5,000	9,000
547-00-523	Utility - Telephone	6,438	8,000	7,480	8,000	8,000	9,100
547-00-524	Telephone - Long Distance	99	150	24	150	150	150
547-00-525	Utility - Cellular	9,218	9,000	5,328	9,000	8,000	9,000
547-00-526	Utility - Gas	1,257	1,250	1,204	1,675	1,250	2,000
547-00-530	Insurance	20,567	17,000	32,409	22,000	13,250	22,000
547-00-540	Advertising	0	0	0	0	0	0
547-00-550	Continuing Education	4,456	10,000	9,473	11,837	9,000	14,500
547-00-551	Dues and Subscriptions	860	1,000	1,659	1,360	1,000	1,360
547-00-560	Professional Services	4,984	3,000	4,345	3,000	3,000	3,000
547-00-561	Collection Service Fees	78,230	68,450	72,094	68,450	59,445	80,000
547-00-562	Medical Director Fees	26,285	26,000	24,530	26,760	26,000	26,760
547-00-563	Credit Card Fee	0	0	57	0	0	150
<b>TOTAL Operational Expenses</b>		<b>160,966</b>	<b>150,600</b>	<b>165,828</b>	<b>159,432</b>	<b>134,345</b>	<b>177,420</b>
<b>Other Operational Expense</b>							
547-00-625	Permits and Fees	805	2,000	1,410	2,180	2,000	2,180
547-00-673	Amortization Expense	1,547	0	0	0	0	0
547-00-674	Non-Lease Component Expense	220	0	0	0	0	0
<b>TOTAL Other Operational Expense</b>		<b>2,572</b>	<b>2,000</b>	<b>1,410</b>	<b>2,180</b>	<b>2,000</b>	<b>2,180</b>
<b>Capital Outlay</b>							
547-00-830	C/O - Vehicles	0	0	0	0	0	0
547-00-840	C/O Machinery and Equipment	0	0	0	50,000	0	50,000
<b>TOTAL Capital Outlay</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>50,000</b>	<b>0</b>	<b>50,000</b>

ADOPTED BUDGET FY 2024  
AS OF: AUGUST 31ST, 2023

43 - EMS Fund  
DEPARTMENT - EMS Operations  
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/22	Budget For Yr 9/30/22	YTD Actual	Budget For Yr 9/30/23	Projected 9/30/23	Adopted FY 2024
Deprecitation and Bad Deb							
547-00-070	Bad Debt Expense	662,868	0	0	0	0	0
547-00-080	Depreciation Expense	100,825	118,082	0	118,082	118,082	118,082
TOTAL Deprecitation and Bad Deb		763,693	118,082	0	118,082	118,082	118,082
TOTAL EMS Operations							
		2,724,031	2,476,601	1,983,374	2,559,224	2,268,793	2,733,932

ADOPTED BUDGET FY 2024  
AS OF: AUGUST 31ST, 2023

43 -EMS Fund  
DEPARTMENT - Lease Payments  
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/22	Budget For Yr 9/30/22	YTD Actual	Budget For Yr 9/30/23	Projected 9/30/23	Adopted FY 2024
Lease Payments							
570-00-751	Principle	0	0	0	0	0	0
570-00-752	Interest Expense	9	0	0	0	0	0
TOTAL Lease Payments		9	0	0	0	0	0
TOTAL Lease Payments		9	0	0	0	0	0

ADOPTED BUDGET FY 2024  
AS OF: AUGUST 31ST, 2023

43 -EMS Fund  
DEPARTMENT - Transfers-Out  
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/22	Budget For Yr 9/30/22	YTD Actual	Budget For Yr 9/30/23	Projected 9/30/23	Adopted FY 2024
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 **							
		2,822,452	2,575,013	2,081,786	2,657,636	2,367,205	2,832,344

\*\*\* END OF REPORT \*\*\*

ADOPTED BUDGET FY 2024  
AS OF: AUGUST 31ST, 2023

44 -Civic Center Fund  
FINANCIAL SUMMARY

ACCT NO#	ACCT NAME	Actual YTD 9/30/22	Budget For Yr 9/30/22	YTD Actual	Budget For Yr 9/30/23	Projected 9/30/23	Adopted FY 2024
REVENUE SUMMARY							
	Charges for Services	72,857	62,851	61,513	69,851	62,851	72,851
	Interest and Miscellaneous	462	575	90	575	575	575
	Intergovernmental	50,000	50,000	0	0	0	0
	Transfers In	210,000	211,350	204,500	244,098	234,248	258,355
	<b>** TOTAL REVENUE **</b>	<b>333,319</b>	<b>324,776</b>	<b>266,103</b>	<b>314,524</b>	<b>297,674</b>	<b>331,781</b>
EXPENDITURE SUMMARY							
	Civic Center Operations	311,632	308,880	206,089	299,612	279,727	317,891
	Lease Payments	14,445	15,896	14,911	14,912	17,947	13,890
	<b>** TOTAL EXPENDITURES **</b>	<b>326,077</b>	<b>324,776</b>	<b>221,000</b>	<b>314,524</b>	<b>297,674</b>	<b>331,781</b>
	REVENUES OVER/(UNDER) EXPENDITURES	7,243	0	45,103	0	0	0

ADOPTED BUDGET FY 2024  
AS OF: AUGUST 31ST, 2023

44 -Civic Center Fund  
REVENUES

ACCT NO#	ACCT NAME	Actual YTD 9/30/22	Budget For Yr 9/30/22	YTD Actual	Budget For Yr 9/30/23	Projected 9/30/23	Adopted FY 2024
<b>Charges for Services</b>							
3670	Civic Center Rental	58,006	48,000	50,375	55,000	48,000	58,000
3671	WEDCO Contract Revenue	14,851	14,851	11,138	14,851	14,851	14,851
<b>TOTAL Charges for Services</b>		<b>72,857</b>	<b>62,851</b>	<b>61,513</b>	<b>69,851</b>	<b>62,851</b>	<b>72,851</b>
<b>Interest and Miscellaneous</b>							
3773	Interest Income	79	75	50	75	75	75
3775	Miscellaneous Revenue	383	500	40	500	500	500
<b>TOTAL Interest and Miscellaneous</b>		<b>462</b>	<b>575</b>	<b>90</b>	<b>575</b>	<b>575</b>	<b>575</b>
<b>Intergovernmental</b>							
3827	Capital Contribution	0	0	0	0	0	0
3841	Grant Funds	50,000	50,000	0	0	0	0
3860	Lease Proceeds	0	0	0	0	0	0
<b>TOTAL Intergovernmental</b>		<b>50,000</b>	<b>50,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Transfers In</b>							
3910	Transfer In - General Fund	0	0	0	32,748	0	29,403
3912	Transfer In - Hotel Motel	210,000	211,350	204,500	211,350	234,248	228,952
3999	Funds from Fund Balance	0	0	0	0	0	0
<b>TOTAL Transfers In</b>		<b>210,000</b>	<b>211,350</b>	<b>204,500</b>	<b>244,098</b>	<b>234,248</b>	<b>258,355</b>
<b>** TOTAL REVENUES **</b>		<b>333,319</b>	<b>324,776</b>	<b>266,103</b>	<b>314,524</b>	<b>297,674</b>	<b>331,781</b>



ADOPTED BUDGET FY 2024  
AS OF: AUGUST 31ST, 2023

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

ACCT NO#	ACCT NAME	Actual YTD 9/30/22	Budget For Yr 9/30/22	YTD Actual	Budget For Yr 9/30/23	Projected 9/30/23	Adopted FY 2024
<b>Personnel and Benefits</b>							
548-00-110	Salaries and Wages	77,943	76,450	72,782	77,771	76,450	80,101
548-00-111	Comp Absences Expense	326	0	0	0	0	0
548-00-115	Part Time Wages	36,219	35,000	34,689	35,500	35,000	45,000
548-00-121	Longevity	550	550	670	670	430	790
548-00-122	Allowances	241	240	213	240	240	240
548-00-130	Overtime	6,098	5,000	10,579	5,500	7,500	8,500
548-00-161	Social Security	9,178	9,150	9,254	9,372	8,998	10,739
548-00-163	Retirement Expense	3,841	4,620	4,568	4,659	4,410	5,517
548-00-164	Workers Comp	314	320	162	320	320	320
548-00-165	Health Insurance	12,817	13,956	14,267	15,366	13,956	18,593
548-00-166	Long Term Disability Insuranc	396	509	364	509	509	461
548-00-167	Flex Medical	2,589	2,500	2,376	2,500	2,500	2,590
548-00-197	Salary Increase	0	2,229	0	3,398	1,116	3,753
548-00-198	ROY Lump Salary	1,000	1,000	2,000	1,000	0	2,000
<b>TOTAL Personnel and Benefits</b>		<b>151,512</b>	<b>151,524</b>	<b>151,923</b>	<b>156,805</b>	<b>151,429</b>	<b>178,604</b>
<b>Supplies and Materials</b>							
548-00-210	Office Supplies	1,275	1,500	995	1,500	1,500	1,500
548-00-215	Printing and Reproduction	0	0	0	0	300	0
548-00-220	Postage and Freight	14	100	16	100	100	100
548-00-230	Janitorial & Cleaning Supplie	4,714	5,000	4,332	5,000	5,000	5,000
548-00-240	Small Tools and Equipment	361	500	772	1,000	500	1,000
548-00-245	Computer software and supplie	76	500	85	500	1,500	500
548-00-260	Medical and Chemical	25	50	86	50	50	50
548-00-290	Other Supplies	1,106	1,000	1,473	1,000	1,000	1,500
<b>TOTAL Supplies and Materials</b>		<b>7,570</b>	<b>8,650</b>	<b>7,758</b>	<b>9,150</b>	<b>9,950</b>	<b>9,650</b>
<b>Infrastructure Maintenan</b>							
548-00-310	Grounds Maintenance	2,723	2,500	3,100	2,500	2,500	3,300
548-00-320	Building Maintenance	28,946	41,858	5,519	20,657	13,500	12,657
<b>TOTAL Infrastructure Maintenan</b>		<b>31,668</b>	<b>44,358</b>	<b>8,619</b>	<b>23,157</b>	<b>16,000</b>	<b>15,957</b>
<b>Equipment Maintenance</b>							
548-00-420	Equipment Maintenance	2,983	2,500	4,466	2,500	2,500	3,000
548-00-425	Copy Machine Maintenance	(0)	2,000	1,494	2,000	2,000	2,000
<b>TOTAL Equipment Maintenance</b>		<b>2,983</b>	<b>4,500</b>	<b>5,960</b>	<b>4,500</b>	<b>4,500</b>	<b>5,000</b>

ADOPTED BUDGET FY 2024  
AS OF: AUGUST 31ST, 2023

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

ACCT NO#	ACCT NAME	Actual YTD 9/30/22	Budget For Yr 9/30/22	YTD Actual	Budget For Yr 9/30/23	Projected 9/30/23	Adopted FY 2024
<b>Operational Expenses</b>							
548-00-521	Utility - Electric	19,432	14,500	14,396	16,000	12,500	18,500
548-00-523	Utility - Telephone	2,326	5,000	2,158	3,000	5,000	3,000
548-00-524	Telephone - Long Distance	1	100	3	50	100	50
548-00-525	Telephone - Cellular	0	0	0	0	0	0
548-00-526	Utility - Gas	608	480	535	600	480	780
548-00-530	Insurance	10,918	13,868	12,108	12,000	13,868	12,000
548-00-540	Advertising	0	1,100	416	1,100	1,100	1,100
548-00-541	Special events	127	0	0	0	0	0
548-00-550	Continuing Education	0	250	1,435	250	250	1,000
548-00-551	Dues and Subscriptions	445	1,000	506	1,000	1,000	1,000
548-00-560	Professional Services	120	7,000	120	2,000	7,000	1,000
548-00-562	Tornado Damage Expense	0	0	0	0	0	0
548-00-563	Credit Card Fee	0	0	151	0	0	250
<b>TOTAL Operational Expenses</b>		<b>33,977</b>	<b>43,298</b>	<b>31,829</b>	<b>36,000</b>	<b>41,298</b>	<b>38,680</b>
<b>Other Operational Expense</b>							
548-00-673	Amortization Expense	1,547	0	0	0	0	0
548-00-674	Non-Lease Component Expense	220	0	0	0	0	0
<b>TOTAL Other Operational Expense</b>		<b>1,767</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Deprecitation and Bad Deb</b>							
548-00-080	Depreciation Expense	82,155	56,550	0	70,000	56,550	70,000
<b>TOTAL Deprecitation and Bad Deb</b>		<b>82,155</b>	<b>56,550</b>	<b>0</b>	<b>70,000</b>	<b>56,550</b>	<b>70,000</b>
<b>TOTAL Civic Center Operations</b>		<b>311,632</b>	<b>308,880</b>	<b>206,089</b>	<b>299,612</b>	<b>279,727</b>	<b>317,891</b>

ADOPTED BUDGET FY 2024  
AS OF: AUGUST 31ST, 2023

44 -Civic Center Fund  
DEPARTMENT - Lease Payments  
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/22	Budget For Yr 9/30/22	YTD Actual	Budget For Yr 9/30/23	Projected 9/30/23	Adopted FY 2024
Other Operational Expense							
570-00-652	Interest Expense	14,445	15,896	14,911	14,912	17,947	13,890
TOTAL Other Operational Expense		14,445	15,896	14,911	14,912	17,947	13,890
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		14,445	15,896	14,911	14,912	17,947	13,890
** TOTAL EXPENDITURES **		326,077	324,776	221,000	314,524	297,674	331,781

\*\*\* END OF REPORT \*\*\*

ADOPTED BUDGET FY 2024  
AS OF: AUGUST 31ST, 2023

45 -Airport Fund  
FINANCIAL SUMMARY

ACCT NO#	ACCT NAME	Actual YTD 9/30/22	Budget For Yr 9/30/22	YTD Actual	Budget For Yr 9/30/23	Projected 9/30/23	Adopted FY 2024
<b>REVENUE SUMMARY</b>							
	Charges for Services	279,384	273,220	276,336	315,000	270,646	323,500
	Interest and Miscellaneou	948	1,410	3,126	1,410	1,410	1,469
	Intergovernmental	80,409	50,000	0	62,000	50,000	50,000
	Transfers In	0	0	0	0	0	0
<b>** TOTAL REVENUE **</b>		<b>360,742</b>	<b>324,630</b>	<b>279,463</b>	<b>378,410</b>	<b>322,056</b>	<b>374,969</b>
<b>EXPENDITURE SUMMARY</b>							
	Airport Operations	318,106	295,030	204,468	350,661	293,242	349,177
	Lease Payments	24,880	29,600	25,249	27,749	28,814	25,792
<b>** TOTAL EXPENDITURES **</b>		<b>342,986</b>	<b>324,630</b>	<b>229,717</b>	<b>378,410</b>	<b>322,056</b>	<b>374,969</b>
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>		<b>17,756</b>	<b>0</b>	<b>49,746</b>	<b>0</b>	<b>0</b>	<b>0</b>

ADOPTED BUDGET FY 2024  
AS OF: AUGUST 31ST, 2023

45 -Airport Fund  
REVENUES

ACCT NO#	ACCT NAME	Actual YTD 9/30/22	Budget For Yr 9/30/22	YTD Actual	Budget For Yr 9/30/23	Projected 9/30/23	Adopted FY 2024
<b>Charges for Services</b>							
3672	Hanger Rentals	192,274	162,574	197,300	225,000	160,000	225,000
3673	Corporate Hanger Rentals	0	0	0	0	0	0
3674	Ground Lease	250	0	0	0	0	0
3675	Lease Revenue	22,348	0	0	0	0	0
3680	Fuel Sales	434,388	319,205	357,148	360,000	390,646	383,500
3681	Cost of Goods Sold (Fuel)	( 369,876)	( 208,559)	( 278,112)	( 270,000)	( 280,000)	( 285,000)
<b>TOTAL Charges for Services</b>		<b>279,384</b>	<b>273,220</b>	<b>276,336</b>	<b>315,000</b>	<b>270,646</b>	<b>323,500</b>
<b>Interest and Miscellaneous</b>							
3773	Interest Income	948	910	3,126	910	910	969
3775	Miscellaneous Revenue	0	500	0	500	500	500
<b>TOTAL Interest and Miscellaneous</b>		<b>948</b>	<b>1,410</b>	<b>3,126</b>	<b>1,410</b>	<b>1,410</b>	<b>1,469</b>
<b>Intergovernmental</b>							
3841	Grant Funds	80,409	50,000	0	62,000	50,000	50,000
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
<b>TOTAL Intergovernmental</b>		<b>80,409</b>	<b>50,000</b>	<b>0</b>	<b>62,000</b>	<b>50,000</b>	<b>50,000</b>
<b>Transfers In</b>							
3999	Funds from Fund Balance	0	0	0	0	0	0
<b>TOTAL Transfers In</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>** TOTAL REVENUES **</b>		<b>360,742</b>	<b>324,630</b>	<b>279,463</b>	<b>378,410</b>	<b>322,056</b>	<b>374,969</b>

ADOPTED BUDGET FY 2024  
AS OF: AUGUST 31ST, 2023

45 -Airport Fund  
DEPARTMENT - Airport Operations  
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/22	Budget For Yr 9/30/22	YTD Actual	Budget For Yr 9/30/23	Projected 9/30/23	Adopted FY 2024
<b>Personnel and Benefits</b>							
549-00-110	Salaries and Wages	42,213	41,288	39,424	45,000	41,025	45,000
549-00-111	Comp Absences Expense	655	0	0	0	0	0
549-00-115	Part Time Wages	9,683	24,500	1,012	10,000	24,500	5,000
549-00-121	Longevity	850	850	910	910	790	970
549-00-122	Vehicle Allowance	2,304	3,840	2,661	3,840	3,840	3,000
549-00-130	Overtime	1,078	1,500	437	5,000	1,500	2,500
549-00-161	Social Security	4,345	5,620	3,492	5,100	5,405	5,100
549-00-163	Retirement Expense	2,422	2,500	2,374	3,000	2,750	3,310
549-00-164	Workers Comp	1,072	1,550	547	1,250	1,550	1,250
549-00-165	Health Insurance	6,408	6,978	7,123	7,683	6,978	9,296
549-00-166	Long Term Disability Insuranc	205	198	188	198	198	251
549-00-167	Flex Medical	1,294	1,250	1,183	1,250	1,250	1,250
549-00-197	Salary Increase	0	1,316	0	1,650	1,316	1,500
549-00-198	ROY Lump Salary	500	1,000	500	500	0	500
<b>TOTAL Personnel and Benefits</b>		<b>73,028</b>	<b>92,390</b>	<b>59,851</b>	<b>85,381</b>	<b>91,102</b>	<b>78,927</b>
<b>Supplies and Materials</b>							
549-00-210	Office Supplies	79	500	25	500	500	250
549-00-220	Postage and Freight	178	500	184	300	500	300
549-00-240	Small Tools and Equipment	359	300	31	300	300	300
549-00-242	Uniforms and Clothing	0	0	236	0	0	0
549-00-250	Fuel, Oil & Lubricants	592	500	814	800	1,000	1,000
549-00-260	Chemical	5,460	500	4,995	10,500	500	10,500
549-00-290	Other Supplies	1,102	1,650	1,463	1,650	1,650	1,650
<b>TOTAL Supplies and Materials</b>		<b>7,770</b>	<b>3,950</b>	<b>7,748</b>	<b>14,050</b>	<b>4,450</b>	<b>14,000</b>
<b>Infrastructure Maintenan</b>							
549-00-320	Building Maintenance	27,628	15,000	34,822	30,180	15,000	39,375
<b>TOTAL Infrastructure Maintenan</b>		<b>27,628</b>	<b>15,000</b>	<b>34,822</b>	<b>30,180</b>	<b>15,000</b>	<b>39,375</b>
<b>Equipment Maintenance</b>							
549-00-420	Equipment Maintenance	26,544	35,000	54,629	35,000	35,000	29,375
549-00-430	Vehicle Maintenance	394	1,500	396	1,500	1,500	1,500
<b>TOTAL Equipment Maintenance</b>		<b>26,939</b>	<b>36,500</b>	<b>55,025</b>	<b>36,500</b>	<b>36,500</b>	<b>30,875</b>

ADOPTED BUDGET FY 2024  
AS OF: AUGUST 31ST, 2023

45 - Airport Fund  
DEPARTMENT - Airport Operations  
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/22	Budget For Yr 9/30/22	YTD Actual	Budget For Yr 9/30/23	Projected 9/30/23	Adopted FY 2024
<b>Operational Expenses</b>							
549-00-521	Utility - Electric	16,962	15,500	14,547	16,750	15,500	18,500
549-00-523	Utility - Telephone	2,281	2,000	2,237	2,500	2,000	2,800
549-00-524	Telephone - Long Distance	943	1,500	736	1,500	1,500	1,500
549-00-525	Cellular Phone	874	750	724	1,000	750	1,000
549-00-530	Insurance	23,950	13,500	19,246	25,000	13,500	25,000
549-00-540	Advertising	0	500	0	500	500	500
549-00-550	Continuing Education	1,294	4,500	779	4,500	3,500	3,500
549-00-551	Dues and Subscriptions	0	500	1,247	500	500	500
549-00-560	Professional Services	3,066	1,550	2,275	1,550	1,550	1,550
549-00-563	Credit Card Fee	0	0	234	0	0	400
549-00-565	Property Taxes	5,223	5,500	4,997	5,500	5,500	5,500
<b>TOTAL Operational Expenses</b>		<b>54,594</b>	<b>45,800</b>	<b>47,022</b>	<b>59,300</b>	<b>44,800</b>	<b>60,750</b>
<b>Other Operational Expense</b>							
549-00-610	Fuel Tank Rental	0	0	0	0	0	0
549-00-630	Processing Fee- Airport	0	0	0	0	0	0
549-00-673	Amortization Expense	0	0	0	0	0	0
549-00-674	Non-Lease Component Expense	0	0	0	0	0	0
<b>TOTAL Other Operational Expense</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Capital Outlay</b>							
549-00-832	Drainage Project	0	0	0	0	0	0
<b>TOTAL Capital Outlay</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Deprecitation and Bad Deb</b>							
549-00-070	Bad Debt Expense	0	0	0	0	0	0
549-00-080	Depreciation Expense	128,147	101,390	0	125,250	101,390	125,250
<b>TOTAL Deprecitation and Bad Deb</b>		<b>128,147</b>	<b>101,390</b>	<b>0</b>	<b>125,250</b>	<b>101,390</b>	<b>125,250</b>
<b>TOTAL Airport Operations</b>		<b>318,106</b>	<b>295,030</b>	<b>204,468</b>	<b>350,661</b>	<b>293,242</b>	<b>349,177</b>

ADOPTED BUDGET FY 2024  
AS OF: AUGUST 31ST, 2023

45 - Airport Fund  
DEPARTMENT - Lease Payments  
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/22	Budget For Yr 9/30/22	YTD Actual	Budget For Yr 9/30/23	Projected 9/30/23	Adopted FY 2024
Other Operational Expense							
570-00-652	Interest Expense	22,515	27,100	25,249	25,249	28,814	23,292
TOTAL Other Operational Expense		22,515	27,100	25,249	25,249	28,814	23,292
Lease Payments							
570-00-750	Bond issuance -Amortization E	2,365	2,500	0	2,500	0	2,500
TOTAL Lease Payments		2,365	2,500	0	2,500	0	2,500
TOTAL Lease Payments		24,880	29,600	25,249	27,749	28,814	25,792
** TOTAL EXPENDITURES **		342,986	324,630	229,717	378,410	322,056	374,969

\*\*\* END OF REPORT \*\*\*



**SUPPLEMENTAL SCHEDULES**

**PERSONNEL SCHEDULES**

**TAX SCHEDULES**

## SCHEDULE OF PERSONNEL BY DEPARTMENT

ALL FUNDS

Department	FY 2022	FY 2023	FY 2024	Appropriated FY 2023-2024
10-11 City Manager	2	2	2	190,906
10-12 City Secretary	1	2	2	152,235
10-14 Finance	2.5	2.5	2.5	176,176
10-17 Municipal Court	2.5	2.5	2.5	112,603
10-19 Central Services	0.8	0.5	0.5	19,000
10-21 Police	26.5	26	26	1,664,056
10-25 Fire	8	4	3	107,000
10-26 Code Enforcement	3.5	3.5	3.5	158,900
10-27 Emergency Management	1	1	1	81,120
10-28 Animal Control	1	1	1	45,614
10-29 Communications	9	9.5	9.5	346,500
10-40 Streets and Drainage	9.5	11	11.5	511,000
10-42 Garage	1.5	2	2	85,488
10-43 Facilities Maintenance	4	4	4	156,624
10-53 Swimming Pool	0	0	0	25,000
10-60 Interdiction Officer	0	0.5	1	62,094
41-16 Community Development	2	2	2	120,714
41-13 W&S Administration	2.5	2.5	2.5	90,584
41-45 Water Operations	10	11	11	486,632
41-46 Sewer Operations	2.5	2.5	2.5	126,631
42-51 Beautification	1	1	1	34,382
43-27 EMS	19	20	20	1,250,086
44-51 Civic Center	2.8	2.8	2.8	125,101
45-48- Airport	1.5	1.5	1.5	50,000
99-99 Grand Total Full Time	102	111	111	
Grand Total Part Time	10.1	4.3	4.3	
Grand Total Payroll Cost				6,178,446

DETAIL SCHEDULE OF PERSONNEL

ALL FUNDS

Dept	Position	FY 2022	FY 2023	FY 2024	Appropriated FY 2023-2024
<b>City Manager</b>					
10-11	City Manager	1.0	1.0	1.0	145,000
10-11	Assistant to City Manager	1.0	1.0	1.0	45,906
10-11	Total	2.0	2.0	2.0	190,906
<b>City Secretary</b>					
10-12	City Secretary/Asst City Manager	1.0	1.0	1.0	106,267
10-12	HR Generalist/Asst City Sec	0.0	1.0	1.0	45,968
10-12	Total	1.0	2.0	2.0	152,235
<b>Finance</b>					
10-14	Finance Director	1.0	1.0	1.0	100,235
10-14	Finance Accountant	1.0	1.0	1.0	52,957
10-14	Finance Clerk (50%) Note A	0.5	0.5	0.5	22,984
10-14	Total	2.5	2.5	2.5	176,176
<b>Municipal Court</b>					
10-17	Court Administrator	1.0	1.0	1.0	43,035
10-17	Municipal Judge-PT	0.5	0.5	0.5	34,000
10-17	Municipal Court Clerk	1.0	1.0	1.0	35,568
10-17	Total	2.5	2.5	2.5	112,603
<b>Central Services</b>					
10-19	Janitorial Service Worker-PT	0.3	0.0	0.0	0
10-19	IT Worker - PT	0.5	0.5	0.5	19,000
	Total	0.8	0.5	0.5	19,000
<b>Police</b>					
10-21	Police Chief	1.0	1.0	1.0	104,333
10-21	Assistant Police Chief	0.0	0.0	1.0	83,554
10-21	Police Lieutenant	2.0	2.0	2.0	158,080
10-21	Police Detective	5.0	6.0	4.0	276,032
10-21	Patrol Sgt	4.0	3.0	4.0	276,772
10-21	Patrol- Corporal	4.0	2.0	0.0	0
10-21	Patrolman III	5.0	5.0	4.0	228,993
10-21	Patrolman II	1.0	4.0	3.0	162,023
10-21	Patrolman I	1.0	2.0	6.0	330,972
10-21	Records Clerk	1.0	0.5	0.5	28,798
10-21	Janitorial Service Worker-PT	0.5	0.5	0.5	14,500
10-21	Total	24.5	26.0	26.0	1,664,056

DETAIL SCHEDULE OF PERSONNEL

ALL FUNDS

Dept	Position	FY 2022	FY 2023	FY 2024	Appropriated FY 2023-2024
<b>Fire</b>					
10-25	Fire Maintenance Administrator- FT	1.0	1.0	0.0	0
10-25	Maintenance Attendant	2.0	3.0	3.0	107,000
10-25	Maintenance- PT	5.0	0.0	0.0	0
10-25	Total	8.0	4.0	3.0	107,000
<b>Code Enforcement</b>					
10-26	Building Official	1.0	1.0	1.0	58,510
10-26	Fire Inspector	0.5	0.5	0.5	20,040
10-26	Code Enforcement Officer	1.0	1.0	1.0	39,395
10-26	Administrative Assistant	1.0	1.0	1.0	40,955
10-26	Total	3.5	3.5	3.5	158,900
<b>Emergency Management</b>					
10-27	Coordinator	1.0	1.0	1.0	81,120
10-27	Total	1.0	1.0	1.0	81,120
<b>Animal Control</b>					
10-28	Animal Control Officer	1.0	1.0	1.0	45,614
10-28	Total	1.0	1.0	1.0	45,614
<b>Communications</b>					
10-29	Admin. Police Supervisor	1.0	0.5	0.5	28,798
10-29	Emer. Serv. Telecomm. III	4.0	4.0	3.0	141,732
10-29	Emer. Serv. Telecomm. II	2.0	3.0	1.0	45,157
10-29	Emer. Serv. Telecomm. I	2.0	2.0	5.0	130,813
10-29	Total	9.0	9.5	9.5	346,500
<b>Street &amp; Drainage</b>					
10-40	Public Works Director (50%) Note B	0.5	0.5	0.5	45,240
10-40	Street Superintendent	1.0	1.0	1.0	49,712
10-40	Crew Leader	1.0	1.0	2.0	78,250
10-40	Heavy Equip. Operator	4.0	2.0	3.0	121,097
10-40	Equip. Operator	2.0	6.0	4.0	156,701
10-40	Janitorial Service Worker-PT	0.5	0.0	0.0	0
10-40	Sweeper/Equipment Operator PT	0.5	0.5	1.0	60,000
10-40	Total	9.5	11.0	11.5	511,000
<b>Garage</b>					
10-42	Lead Mechanic	1.0	1.0	1.0	45,926
10-42	Mechanic	0.5	1.0	1.0	39,562
10-42	Total	1.5	2.0	2.0	85,488
<b>Facilities Maintenance</b>					
10-43	Fac. Maint. Director	1.0	1.0	0.0	0
10-43	Fac. Maint. Supervisor	0.0	0.0	1.0	43,680
10-43	Maintenance Worker	1.0	1.0	0.0	0
10-43	Light Equip. Operator	2.0	2.0	3.0	112,944
10-43	Total	4.0	4.0	4.0	156,624

## DETAIL SCHEDULE OF PERSONNEL

ALL FUNDS

Dept	Position	FY 2022	FY 2023	FY 2024	Appropriated FY 2023-2024
<b>Swimming Pool</b>					
10-53	Lifeguards-PT - Note E	*	*	*	25,000
10-53		0.0	0.0	0.0	25,000
<b>Grants</b>					
10-60	Interdiction Officer	0.0	0.5	1.0	62,094
10-60	Crime Victim Assistant Officer	1.0	1.0	0.0	0
	Total	1.0	1.5	1.0	62,094
<b>Communtiy Development</b>					
41-16	Director of Planning & Development	1.0	1.0	1.0	72,000
41-16	Assistant to Community Development Dir	1.0	1.0	1.0	48,714
41-16	Total	2.0	2.0	2.0	120,714
<b>W&amp;S Administration</b>					
41-44	Customer Service Clerk	2.0	2.0	2.0	67,600
41-44	Finance Clerk (50%) Note A	0.5	0.5	0.5	22,984
41-44	Total	2.5	2.5	2.5	90,584
<b>Water Operations</b>					
41-45	Utilities Director (50%) Note B	0.5	0.5	0.5	45,240
41-45	Utilities Superintendent (50%) Note C	0.5	0.5	0.5	28,933
41-45	Utility Crew Chief	1.5	1.5	1.5	66,124
41-45	Utility Maintenance Worker II	1.0	3.0	3.0	106,574
41-45	Utility Maintenance Worker I	4.0	2.0	2.0	68,764
41-45	Customer Service Worker	1.0	1.0	1.0	49,421
41-45	Heavy Equipment Operator	0.5	1.5	1.5	60,549
41-45	Assistant to PW Director	1.0	1.0	1.0	61,027
41-45	Maintenance Worker PT	0.0	0.0	0.0	0
41-45	Total	10.0	11.0	11.0	486,632
<b>Sewer Operations</b>					
41-46	Utilities Superintendent (50%) Note C	0.5	0.5	0.5	28,933
41-46	Plant Operator I	2.0	2.0	2.0	97,698
41-46	Total	2.5	2.5	2.5	126,631
<b>Beautification</b>					
42-51	Maintenance Worker	1.0	1.0	1.0	34,382
	Total	1.0	1.0	1.0	34,382

DETAIL SCHEDULE OF PERSONNEL

ALL FUNDS

Dept	Position	FY 2022	FY 2023	FY 2024	Appropriated FY 2023-2024
<b>Emergency Medical Services</b>					
43-47	EMS Director	1.0	1.0	1.0	94,474
43-47	EMS Supervisor	3.0	3.0	4.0	218,151
43-47	Paramedic III	7.0	7.0	5.0	223,600
43-47	Paramedic II	2.0	2.0	4.0	170,560
43-47	Paramedic I	3.0	4.0	4.0	162,240
43-47	Advanced EMT	0.0	0.0	1.0	34,341
43-47	EMT Intermediate	1.0	1.0	0.0	0
43-47	EMT-Basic	2.0	2.0	1.0	31,720
43-47	EMT's - PT - Note D	*	*	*	315,000
43-27	Total	19.0	20.0	20.0	1,250,086
<b>Civic Center</b>					
44-51	Civic Center Manager	1.00	1.00	1.0	44,533
44-51	CC Maintenance-	1.0	1.0	1.0	35,568
44-51	Civic Center - PT	0.8	0.8	0.8	45,000
44-51	Total	2.80	2.80	2.80	125,101
<b>Airport</b>					
45-48	Airport Manager PT	0.5	0.5	0.5	5,000
45-48	Airport Attendant	1.0	1.0	1.0	45,000
45-48	Total	1.5	1.5	1.5	50,000
99-99	Grand Totals for Full Time	102.0	111.0	111.0	
	Grand Total for Part Time	10.1	4.3	4.3	
	(not including life guards and EMT's. See Note F below.)				
	Grand Total Payroll Cost				6,178,446

\*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.

# 2023 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

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.	<b>2022 total taxable value.</b> Enter the amount of 2022 taxable value on the 2022 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). <sup>1</sup>	\$ 651,191,423
2.	<b>2022 tax ceilings.</b> Counties, cities and junior college districts. 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 2022 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$ 98,337,820
3.	<b>Preliminary 2022 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 552,853,603
4.	<b>2022 total adopted tax rate.</b>	\$ 0.41761 /\$100
5.	<b>2022 taxable value lost because court appeals of ARB decisions reduced 2022 appraised value.</b>	
	A. Original 2022 ARB values:..... \$ 0	
	B. 2022 values resulting from final court decisions:..... -\$ 0	
	C. 2022 value loss. Subtract B from A. <sup>3</sup>	\$ 0
6.	<b>2022 taxable value subject to an appeal under Chapter 42, as of July 25.</b>	
	A. 2022 ARB certified value:..... \$ 0	
	B. 2022 disputed value:..... -\$ 0	
	C. 2022 undisputed value. Subtract B from A. <sup>4</sup>	\$ 0
7.	<b>2022 Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$ 0

<sup>1</sup> Tex. Tax Code §26.012(14)  
<sup>2</sup> Tex. Tax Code §26.012(14)  
<sup>3</sup> Tex. Tax Code §26.012(13)  
<sup>4</sup> Tex. Tax Code §26.012(13)

No-New-Revenue Tax Rate Worksheet		Amount/Rate
8.	<b>2022 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$ 552,853,603
9.	<b>2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022.</b> Enter the 2022 value of property in deannexed territory. <sup>5</sup>	\$ 0
10.	<b>2022 taxable value lost because property first qualified for an exemption in 2023.</b> 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 2023 does not create a new exemption or reduce taxable value. A. <b>Absolute exemptions.</b> Use 2022 market value:..... \$ 37,185 B. <b>Partial exemptions.</b> 2023 exemption amount or 2023 percentage exemption times 2022 value:..... + \$ 280,984 C. <b>Value loss.</b> Add A and B. <sup>6</sup>	\$ 318,169
11.	<b>2022 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 2023.</b> Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022. A. <b>2022 market value:</b> ..... \$ 275,000 B. <b>2023 productivity or special appraised value:</b> ..... - \$ 3,576 C. <b>Value loss.</b> Subtract B from A. <sup>7</sup>	\$ 271,424
12.	<b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.	\$ 589,593
13.	<b>2022 captured value of property in a TIF.</b> Enter the total value of 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2022 taxes were deposited into the tax increment fund. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	<b>2022 total value.</b> Subtract Line 12 and Line 13 from Line 8.	\$ 552,264,010
15.	<b>Adjusted 2022 total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.	\$ 2,306,309
16.	<b>Taxes refunded for years preceding tax year 2022.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2022. 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 2022. This line applies only to tax years preceding tax year 2022. <sup>9</sup>	\$ 100
17.	<b>Adjusted 2022 levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>	\$ 2,306,409
18.	<b>Total 2023 taxable value on the 2023 certified appraisal roll today.</b> 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. <sup>11</sup> A. <b>Certified values:</b> ..... \$ 689,246,463 B. <b>Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: ..... + \$ ..... C. <b>Pollution control and energy storage system exemption:</b> 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. <b>Tax increment financing:</b> Deduct the 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2023 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. <sup>12</sup> ..... - \$ 0 E. <b>Total 2023 value.</b> Add A and B, then subtract C and D.	\$ 689,246,463

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



Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup>	
A.	<b>2023 taxable value of properties under protest.</b> 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. <sup>14</sup> ..... \$ 21,817,636	\$ 21,817,636
B.	<b>2023 value of properties not under protest or included on certified appraisal roll.</b> 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. <sup>15</sup> ..... + \$ 0	+ \$ 0
C.	<b>Total value under protest or not certified.</b> Add A and B.	\$ 21,817,636
20.	<b>2023 tax ceilings.</b> Counties, cities and junior colleges enter 2023 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 2022 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>16</sup>	\$ 107,302,589
21.	<b>2023 total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup>	\$ 603,761,510
22.	<b>Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022.</b> Include both real and personal property. Enter the 2023 value of property in territory annexed. <sup>18</sup>	\$ 0
23.	<b>Total 2023 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 2022. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing 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, 2022 and be located in a new improvement. New improvements <b>do</b> include property on which a tax abatement agreement has expired for 2023. <sup>19</sup>	\$ 12,942,537
24.	<b>Total adjustments to the 2023 taxable value.</b> Add Lines 22 and 23.	\$ 12,942,537
25.	<b>Adjusted 2023 taxable value.</b> Subtract Line 24 from Line 21.	\$ 590,818,973
26.	<b>2023 NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>	\$ 0.39037 /\$100
27.	<b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate. <sup>21</sup>	\$ _____ /\$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.	<b>2022 M&amp;O tax rate.</b> Enter the 2022 M&O tax rate.	\$ 0.09739 /\$100
29.	<b>2022 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 552,853,603

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	<b>Total 2022 M&amp;O levy.</b> Multiply Line 28 by Line 29 and divide by \$100	\$ 538,424
31.	<b>Adjusted 2022 levy for calculating NNR M&amp;O rate.</b>	
	<p><b>A. M&amp;O taxes refunded for years preceding tax year 2022.</b> Enter the amount of M&amp;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 2022. This line applies only to tax years preceding tax year 2022. .... + \$ 24</p> <p><b>B. 2022 taxes in TIF.</b> 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 2023 captured appraised value in Line 18D, enter 0. .... - \$ 0</p> <p><b>C. 2022 transferred function.</b> 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</p> <p><b>D. 2022 M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. .... \$ 24</p> <p><b>E.</b> Add Line 30 to 31D. ....</p>	\$ 538,448
32.	<b>Adjusted 2023 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 590,818,973
33.	<b>2023 NNR M&amp;O rate (unadjusted).</b> Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.09113 /\$100
34.	<b>Rate adjustment for state criminal justice mandate.</b> <sup>23</sup> <b>If not applicable or less than zero, enter 0.</b>	
	<p><b>A. 2023 state criminal justice mandate.</b> 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</p> <p><b>B. 2022 state criminal justice mandate.</b> 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</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100. .... \$ 0.00000 /\$100</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0. ....</p>	\$ 0.00000 /\$100
35.	<b>Rate adjustment for indigent health care expenditures.</b> <sup>24</sup> <b>If not applicable or less than zero, enter 0.</b>	
	<p><b>A. 2023 indigent health care expenditures.</b> 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, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose. .... \$ 0</p> <p><b>B. 2022 indigent health care expenditures.</b> 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</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100. .... \$ 0.00000 /\$100</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0. ....</p>	\$ 0.00000 /\$100

<sup>22</sup> [Reserved for expansion]

<sup>23</sup> Tex. Tax Code §26.044

<sup>24</sup> Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p><b>Rate adjustment for county indigent defense compensation.</b> <sup>25</sup>                      If not applicable or less than zero, enter 0.</p> <p><b>A. 2023 indigent defense compensation expenditures.</b> 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, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose.....</p> <p><b>B. 2022 indigent defense compensation expenditures.</b> 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.....</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100.....</p> <p><b>D.</b> Multiply B by 0.05 and divide by Line 32 and multiply by \$100.....</p> <p><b>E.</b> Enter the lesser of C and D. If not applicable, enter 0.</p>	<p>\$ 0</p> <p>\$ 0</p> <p>\$ 0.00000 /\$100</p> <p>\$ 0.00000 /\$100</p> <p>\$ 0.00000 /\$100</p>
37.	<p><b>Rate adjustment for county hospital expenditures.</b> <sup>26</sup>                      If not applicable or less than zero, enter 0.</p> <p><b>A. 2023 eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. ....</p> <p><b>B. 2022 eligible county hospital expenditures.</b> 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. ....</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100.....</p> <p><b>D.</b> Multiply B by 0.08 and divide by Line 32 and multiply by \$100.....</p> <p><b>E.</b> Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	<p>\$ 0</p> <p>\$ 0</p> <p>\$ 0.00000 /\$100</p> <p>\$ 0.00000 /\$100</p> <p>\$ 0.00000 /\$100</p>
38.	<p><b>Rate adjustment for defunding municipality.</b> 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 Section 26.0444 for more information.</p> <p><b>A. Amount appropriated for public safety in 2022.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year.....</p> <p><b>B. Expenditures for public safety in 2022.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.....</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100.....</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$ 0</p> <p>\$ 0</p> <p>\$ 0.00000 /\$100</p> <p>\$ 0.00000 /\$100</p>
39.	<b>Adjusted 2023 NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ 0.09113 /\$100
40.	<p><b>Adjustment for 2022 sales tax specifically to reduce property taxes.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&amp;O expenses in 2022 should complete this line. These entities will deduct the sales tax gain rate for 2023 in Section 3. Other taxing units, enter zero.</p> <p><b>A.</b> Enter the amount of additional sales tax collected and spent on M&amp;O expenses in 2022, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.....</p> <p><b>B.</b> Divide Line 40A by Line 32 and multiply by \$100.....</p> <p><b>C.</b> Add Line 40B to Line 39.</p>	<p>\$ 0</p> <p>\$ 0.00000 /\$100</p> <p>\$ 0.09113 /\$100</p>
41.	<p><b>2023 voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below.</p> <p><b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p><b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ 0.09431 /\$100

<sup>25</sup> Tex. Tax Code §26.0442  
<sup>26</sup> Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p><b>Disaster Line 41 (D41): 2023 voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> 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.<sup>27</sup> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ 0.00000 /\$100
42.	<p><b>Total 2023 debt to be paid with property taxes and additional sales tax revenue.</b> 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&amp;O expenses.</p> <p>A. <b>Debt</b> also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.<sup>28</sup></p> <p>Enter debt amount ..... \$ 3,764,717</p> <p>B. Subtract <b>unencumbered fund amount</b> used to reduce total debt. .... - \$ 0</p> <p>C. Subtract <b>certified amount spent from sales tax to reduce debt</b> (enter zero if none) ..... - \$ 0</p> <p>D. Subtract <b>amount paid</b> from other resources ..... - \$ 1,421,985</p> <p>E. <b>Adjusted debt.</b> Subtract B, C and D from A. .... \$ 2,342,732</p>	\$ 2,342,732
43.	<b>Certified 2022 excess debt collections.</b> Enter the amount certified by the collector. <sup>29</sup>	\$ 171,872
44.	<b>Adjusted 2023 debt.</b> Subtract Line 43 from Line 42E.	\$ 2,170,860
45.	<p><b>2023 anticipated collection rate.</b></p> <p>A. Enter the 2023 anticipated collection rate certified by the collector.<sup>30</sup> ..... 100.00 %</p> <p>B. Enter the 2022 actual collection rate. .... 101.00 %</p> <p>C. Enter the 2021 actual collection rate. .... 101.00 %</p> <p>D. Enter the 2020 actual collection rate. .... 100.00 %</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%.<sup>31</sup></p>	100.00 %
46.	<b>2023 debt adjusted for collections.</b> Divide Line 44 by Line 45E.	\$ 2,170,860
47.	<b>2023 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 603,761,510
48.	<b>2023 debt rate.</b> Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.35955 /\$100
49.	<b>2023 voter-approval tax rate.</b> Add Lines 41 and 48.	\$ 0.45386 /\$100
D49.	<p><b>Disaster Line 49 (D49): 2023 voter-approval tax rate for taxing unit affected by disaster declaration.</b> 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

<sup>27</sup> Tex. Tax Code §26.042(a)  
<sup>28</sup> Tex. Tax Code §26.012(7)  
<sup>29</sup> Tex. Tax Code §26.012(10) and 26.04(b)  
<sup>30</sup> Tex. Tax Code §26.04(b)  
<sup>31</sup> Tex. Tax Code §526.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	<b>COUNTIES ONLY.</b> Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2023 county voter-approval tax rate.	\$ 0.00000 /\$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.	<b>Taxable Sales.</b> For taxing units that adopted the sales tax in November 2022 or May 2023, enter the Comptroller’s estimate of taxable sales for the previous four quarters. <sup>32</sup> Estimates of taxable sales may be obtained through the Comptroller’s Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2022, enter 0.	\$ 0
52.	<b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>33</sup> <b>Taxing units that adopted the sales tax in November 2022 or in May 2023.</b> Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>34</sup> <b>- or -</b> <b>Taxing units that adopted the sales tax before November 2022.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
53.	<b>2023 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 603,761,510
54.	<b>Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.00000 /\$100
55.	<b>2023 NNR tax rate, unadjusted for sales tax.</b> <sup>35</sup> Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.39037 /\$100
56.	<b>2023 NNR tax rate, adjusted for sales tax.</b> <b>Taxing units that adopted the sales tax in November 2022 or in May 2023.</b> Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2022.	\$ 0.39037 /\$100
57.	<b>2023 voter-approval tax rate, unadjusted for sales tax.</b> <sup>36</sup> Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.45386 /\$100
58.	<b>2023 voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 54 from Line 57.	\$ 0.45386 /\$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.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>37</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>38</sup>	\$ 0
60.	<b>2023 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 603,761,510
61.	<b>Additional rate for pollution control.</b> Divide Line 59 by Line 60 and multiply by \$100.	\$ 0.00000 /\$100
62.	<b>2023 voter-approval tax rate, adjusted for pollution control.</b> 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).	\$ 0.45386 /\$100

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

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

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate adjusted to remove the unused increment rate for the prior three years.<sup>39</sup> In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the portion of the unused increment rate must be backed out of the calculation for that year.

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

- a tax year before 2020;<sup>40</sup>
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);<sup>41</sup> 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.<sup>42</sup>

Individual components can be negative, but the overall rate would be the greater of zero or the calculated rate.

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

Line	Unused Increment Rate Worksheet	Amount/Rate
<b>63.</b>	<b>Year 3 component.</b> Subtract the 2022 actual tax rate and the 2022 unused increment rate from the 2022 voter-approval tax rate.	
A.	Voter-approval tax rate (Line 67).....	\$ 0.41355 /\$100
B.	Unused increment rate (Line 66).....	\$ 0.00000 /\$100
C.	Subtract B from A.....	\$ 0.41355 /\$100
D.	Adopted Tax Rate.....	\$ 0.41761 /\$100
E.	Subtract D from C.....	\$ -0.00406 /\$100
<b>64.</b>	<b>Year 2 component.</b> Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate.	
A.	Voter-approval tax rate (Line 67).....	\$ 0.41917 /\$100
B.	Unused increment rate (Line 66).....	\$ 0.00000 /\$100
C.	Subtract B from A.....	\$ 0.41917 /\$100
D.	Adopted Tax Rate.....	\$ 0.41917 /\$100
E.	Subtract D from C.....	\$ 0.00000 /\$100
<b>65.</b>	<b>Year 1 component.</b> Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate.	
A.	Voter-approval tax rate (Line 65).....	\$ 0.43726 /\$100
B.	Unused increment rate (Line 64).....	\$ 0.00000 /\$100
C.	Subtract B from A.....	\$ 0.43726 /\$100
D.	Adopted Tax Rate.....	\$ 0.43726 /\$100
E.	Subtract D from C.....	\$ 0.00000 /\$100
<b>66.</b>	<b>2023 unused increment rate.</b> Add Lines 63E, 64E and 65E.	\$ 0.00000 /\$100
<b>67.</b>	<b>Total 2023 voter-approval tax rate, including the unused increment rate.</b> 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).	\$ 0.45386 /\$100

<sup>39</sup> Tex. Tax Code §26.013(a)

<sup>40</sup> Tex. Tax Code §26.013(c)

<sup>41</sup> Tex. Tax Code §26.0501(a) and (c)

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

<sup>43</sup> Tex. Tax Code §26.063(a)(1)

<sup>44</sup> Tex. Tax Code §26.012(8-a)

<sup>45</sup> Tex. Tax Code §26.063(a)(1)

**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.<sup>44</sup> 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.<sup>45</sup>

Line	De Minimis Rate Worksheet	Amount/Rate
68.	<b>Adjusted 2023 NNR M&amp;O tax rate.</b> Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ 0.09113 /\$100
69.	<b>2023 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 603,761,510
70.	<b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.08281 /\$100
71.	<b>2023 debt rate.</b> Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.35955 /\$100
72.	<b>De minimis rate.</b> Add Lines 68, 70 and 71.	\$ 0.53349 /\$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.<sup>46</sup>

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.<sup>47</sup>

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. 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.	<b>2022 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.41761 /\$100
74.	<b>Adjusted 2022 voter-approval tax rate.</b> Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line.  If a disaster occurred in 2022 and the taxing unit calculated its 2022 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2022 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2022 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 2022, 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 2022 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. <sup>48</sup> Enter the final adjusted 2022 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2022 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.	\$ 0.00000 /\$100
75.	<b>Increase in 2022 tax rate due to disaster.</b> Subtract Line 74 from Line 73.	\$ 0.00000 /\$100
76.	<b>Adjusted 2022 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 552,264,010
77.	<b>Emergency revenue.</b> Multiply Line 75 by Line 76 and divide by \$100.	\$ 0
78.	<b>Adjusted 2023 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 590,818,973
79.	<b>Emergency revenue rate.</b> Divide Line 77 by Line 78 and multiply by \$100. <sup>49</sup>	\$ 0.00000 /\$100

<sup>44</sup> Tex. Tax Code §26.042(b)

<sup>47</sup> Tex. Tax Code §26.042(f)

<sup>48</sup> Tex. Tax Code §26.042(c)

<sup>49</sup> Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
80.	<b>2023 voter-approval tax rate, adjusted for emergency revenue.</b> 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).	\$ 0.45386 /\$100

**SECTION 8: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

- No-new-revenue tax rate.** ..... \$ 0.39037 /\$100  
 As applicable, enter the 2023 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).  
 Indicate the line number used: 26
- Voter-approval tax rate.** ..... \$ 0.45386 /\$100  
 As applicable, enter the 2023 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: 49
- De minimis rate.** ..... \$ 0.53349 /\$100  
 If applicable, enter the 2023 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 the Tax Code.<sup>50</sup>

**print here** ▶

Cindy Hernandez  
 Printed Name of Taxing Unit Representative

**sign here** ▶

\_\_\_\_\_  
 Taxing Unit Representative Date

<sup>50</sup> Tex. Tax Code §§26.04(c-2) and (d-2)



**AUTHORIZING DOCUMENTS**

**BUDGET ORDINANCE**

**TAX RATE ORDINANCE**

**CITY OF WHARTON, TEXAS  
ORDINANCE NO. 2023-11**

**AN ORDINANCE ADOPTING THE FISCAL YEAR 2023-2024 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, 2024, which is attached hereto, was duly submitted to the City Council more than thirty (30) days prior to September 30, 2023; and,

**WHEREAS**, a Public Hearing was duly called and held on said Budget not less than seven days nor more than fourteen days after the 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, 2024, 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 \$6,843,674 estimated revenues and \$8,362,734 in appropriations and with transfers-in approved at \$1,548,463 and transfers-out approved at \$29,403. 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 \$2,500 in estimated revenues and \$2,500 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 \$300,100 in estimated revenues which includes \$300,100 in appropriations including transfers-out approved at \$241,952 with a beginning fund balance of approximately \$65,228.

**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 \$4,700 estimated revenues, and \$4,700 appropriations with a beginning fund balance of approximately \$25,977.

**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 \$2,684,587 in estimated revenues and \$2,684,587 in appropriations. The estimated beginning fund balance is \$301,032.

**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 \$313,583.

**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 \$6,244,724 in estimated revenues. Water and sewer is approved with \$6,244,724 in appropriations, which includes a franchise fee of 8% of water and sewer sales are approximately \$487,738, and transfers-out approved at \$1,250,051.

**Section 10.** 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 \$1,793,195 in estimated revenues and \$1,793,195 in appropriations which includes a franchise fee of 6% of solid waste revenues or approximately \$101,123.

**Section 11.** 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 \$2,832,344 in estimated revenues and \$2,832,344 in appropriations which includes transfers-out of \$98,412.

**Section 12.** **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 \$331,781 in estimated revenues and \$331,781 in appropriations. Transfers-in are approved at \$258,355.

**Section 13.** **THAT** the Airport Fund was created to account for the financial activities of the Wharton Regional Airport as an enterprise fund. The Airport Fund is approved with \$374,969 in estimated revenues and \$374,969 in appropriations.

**Section 14.** **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 25th day of September 2023, duly assembled in accordance with Article VI of the Charter of the City of Wharton, Texas, by the following vote:

Tim Barker, Mayor	YES
Burnell Neal, 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 is 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. 2023-12**

**AN ORDINANCE LEVYING A TAX RATE FOR THE CITY OF WHARTON, TEXAS, FOR THE TAX YEAR 2023; 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 2023 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 2023, 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	.09431/\$100 valuation
For Debt Service Requirements	.35955/\$100 valuation
Total Tax Rate	.45386/\$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 3.5 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$3.18.

**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 the 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 25th day of September 2023, duly assembled in accordance with Article VI of the Charter of the City of Wharton, Texas, by the following vote:

Tim Barker, Mayor	Yes
Burnell Neal, 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 is 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



the water well plant is estimated to be completed in the last quarter of 2023. 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 FY2024, the City’s financial outlook continues to remain steady. Sales tax revenue has shown a great improvement compared to FY2023 with building permits remaining comparable to FY2023, 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 \$2M 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 has prioritized the use of these funds and projects have been identified. The majority of the projects will be completed by the end of FY2024.

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). Administrative services contractor is being selected and projects will then be determined.

**REVENUES**

Adopted revenues for all funds total \$21,029,656 which does not include transfers since transfers do not meet the definition of revenue. The following table reflects budgeted revenues for the 2022-23 fiscal year with the 2023-24 budget for comparison:

Category	2022-23	2023-24	%
Ad Valorem	2,671,248	3,072,068	+15.00%
Sales Tax	1,644,389	1,976,792	+20.21%
Other Taxes	1,412,795	1,529,361	+8.25%
Licenses & Permits	482,107	478,162	-0.82%
Industrial District Payment	1,679,581	1,520,653	-9.46%
Fines & Forfeitures	236,834	180,050	-31.54%
Charges for Services	8,912,550	9,292,820	+4.26%
Intergovernmental	2,435,386	2,505,732	+2.76%
Miscellaneous	73,540	295,999	+302.50%
Fund Balance	74,498	302,582	+322.76%
	<u>19,622,928</u>	<u>21,029,656</u>	<u>7.17%</u>