



**ADOPTED
ANNUAL BUDGET**

For the Fiscal Year October 1, 2024 to September 30, 2025

**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 2024-2025
ADOPTED ANNUAL BUDGET**

This budget will raise more revenue from property taxes than last year's budget by an amount of \$7,173 which is a 0.26 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 \$14,135.

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, Michael Voulgaris, Russell Machann, Larry Pittman

AGAINST:

PRESENT and not voting:

ABSENT:

Tax Rate	Adopted FY 2023-2024	Adopted FY 2024-2025
Property Tax Rate	0.45386	0.43663
No-New Revenue Tax Rate	0.39037	0.43663
No-New Revenue M&O Tax Rate	0.09113	0.09523
Voter-Approval Tax Rate	0.45386	0.43555
Debt Rate	0.35955	0.34140

The total amount of municipal debt obligation secured by property taxes for the City of Wharton is \$ 25,477,114.

CITY OF WHARTON

ANNUAL BUDGET

For Fiscal Year Ending September 30, 2025

Wharton, Texas City Council

Tim Barker	Mayor
Burnell Neal	Councilmember, District 1
Steven Schneider	Councilmember, District 2
Terry Freese	Councilmember, District 3
Michael David Voulgaris	Councilmember, District 4
Russell Machann	Councilmember, At Large District 5
Larry Pittman	Councilmember, At Large District 6

Proposed By:
Joseph R. Pace
City Manager

Prepared By:
Joan Andel, CPA
Finance Director

**City of Wharton
Principal Officials**

Wharton, Texas City Council

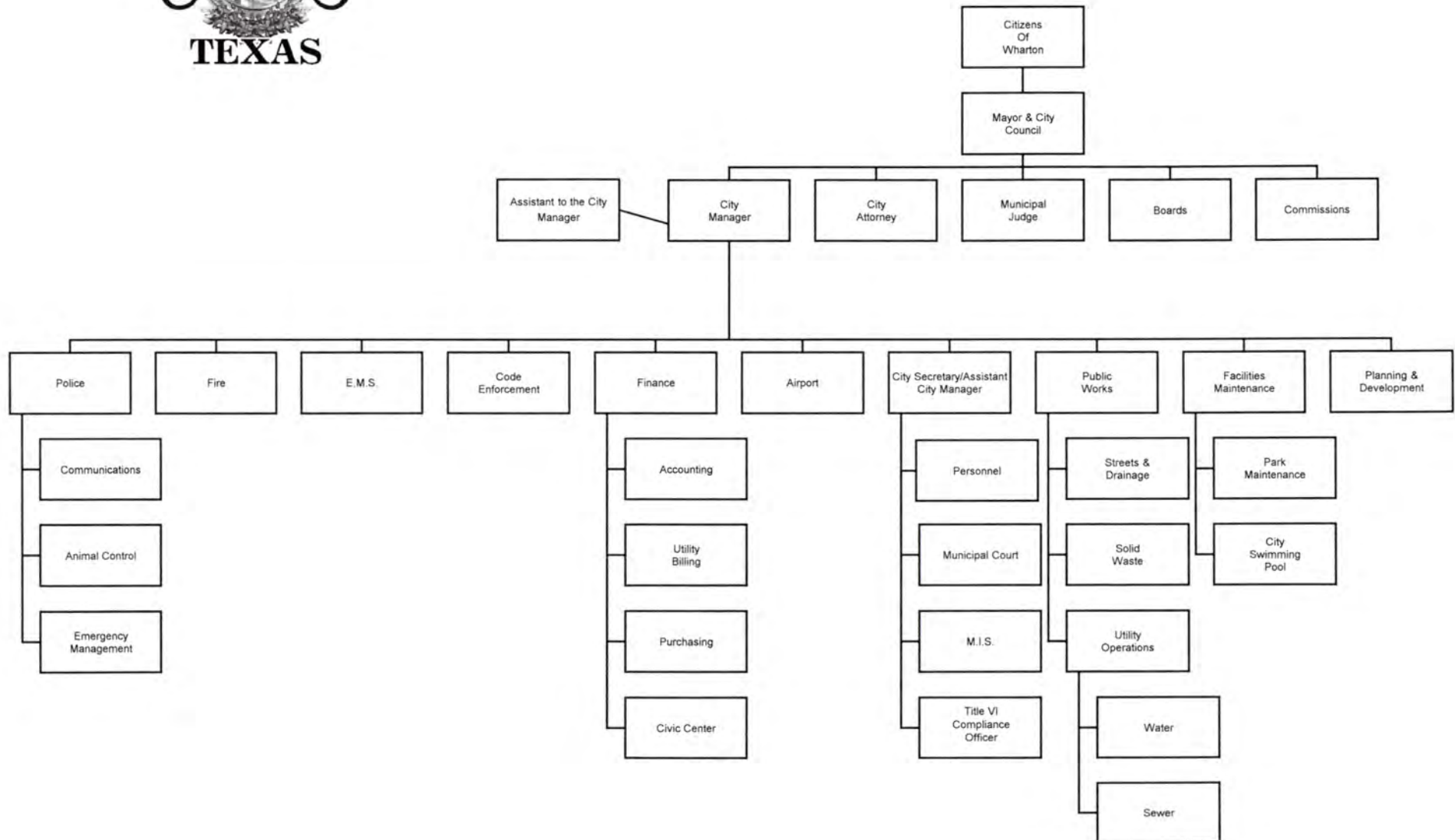
<u>Official</u>	<u>Elected Position</u>	<u>Term Expires</u>
Tim Barker	Mayor	May, 2026
Burnell Neal	Councilmember, District 1	May, 2025
Steven Schneider	Councilmember, District 2	May, 2026
Terry Freese	Councilmember, District 3	May, 2025
Michael David Voulgaris	Councilmember, District 4	May, 2026
Russell Machann	Councilmember, At Large District 5	May, 2025
Larry Pittman	Councilmember, At Large District 6	May, 2026

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 Anel	Finance Director
Paula Favors	City Secretary/Assistant City Manager
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 23, 2024

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 2024-2025 Adopted Annual Budget. The FY2025 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 property tax rate of \$0.43663 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. The 2025 overall budget of \$21,693,361 is \$539,142 more than the 2023-2024 budget.

MAJOR INITIATIVES

The City's most important initiative continues to be to provide flood reduction improvements in the City. Due to the securing of \$127 million from the United States Army Corp of Engineers (USACE), for the construction phase of Phase I of the flood reduction project, the project is in progress and is scheduled for completion in March 2025. Phase II is currently in the final design stage and USACE is coordinating with the Cost Control Board (CCB) to determine if federal funds are available for Phase II of the overall project. The City will be responsible for all maintenance and costs associated with the levee(s) 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. Texas Department of Transportation (TxDOT), the City, and the Wharton Economic Development Corporation are working together through an advance funding agreement for the FM1301 Extension and Overpass Project. The project began in March of 2023 and completion of this project is scheduled for Fall of 2024.

The City has received a grant to incorporate 3.5 miles of new sidewalks throughout the city. Surveying and engineering design of the project began August 19, 2024, and the completion date of this project is anticipated to be Spring of FY2026.

Texas Department of Transportation (TxDOT) is upgrading Business Highway 59 to Interstate 69 standards. A groundbreaking for this improvement was held on May 22, 2024. Utility relocations are being performed and should be completed by Fall 2024. The completion date of this project is anticipated to be in FY2029. The enhancement of this roadway should increase the availability of economic development within this area of the City and ETJ.

The City has entered into a major housing development through the use of a Tax Increment Reinvestment Zone (TIRZ) for a subdivision with approximately 223 homes. Homes are currently being built and will continue through FY2025.

The City has identified infrastructure improvements to the utility department, street department, and the municipal airport. The City is actively pursuing other grant opportunities for both housing and infrastructure. The City will continue to work with developer(s) willing to invest their capital in the City of Wharton and work towards completion of ongoing projects funded through both Federal and State funds which will keep the burden of the cost off of the local taxpayers.

FINANCIAL AND ECONOMIC OUTLOOK

For FY2025, the City's financial outlook continues to remain steady. Sales tax revenue has shown an improvement compared to FY2024.

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 authorized by December 2024.

The City has also been allotted \$4,360,800 through the Houston Galveston Area Council (HGAC) from the Texas Community Development Block Grant Mitigation (CDBG-MIT). The application was submitted on January 9, 2023, and multiple requests for information (RFI) have been submitted. The City is pending any further requests for information or approval of the submission.

REVENUES

Adopted revenues for all funds total \$21,693,361 which does not include transfers since transfers do not meet the definition of revenue. The following table reflects budgeted revenues for the 2023-24 fiscal year with the 2024-25 budget for comparison:

Category	2023-24	2024-25	%
Ad Valorem	3,072,068	3,159,261	+2.76%
Sales Tax	1,976,792	2,065,329	+4.48%
Other Taxes	1,529,361	1,523,406	-99.61%
Licenses & Permits	478,162	348,112	-72.80%
Industrial District Payment	1,520,653	1,520,653	0.00%
Fines & Forfeitures	180,050	208,850	+16.00%
Charges for Services	9,292,820	9,618,630	+3.51%
Intergovernmental	2,505,732	2,829,053	+12.90%
Interest and Miscellaneous	295,999	153,169	-51.74%
Fund Balance	302,582	266,898	-13.37%
	<u>21,154,219</u>	<u>21,693,361</u>	<u>2.49%</u>

Overall, revenues increased by approximately 2.49%. This increase is due to many factors. The following summarizes the changes to overall revenues:

- Increase in Sales Tax of \$88,537
- Increase in the Charges for Services of \$325,810
- Increase in Intergovernmental of \$323,321
- Decrease in Licenses & Permits of \$130,050
- Increase in Ad Valorem Taxes of \$87,193
- Increase in Fines & Forfeitures of \$28,800

APPROPRIATIONS

Adopted appropriations for the year for all funds are \$22,032,835, not including transfers. The following table reflects appropriations for the 2023-24 fiscal year with the 2024-25 budget for comparison:

Category	2023-24	2024-25	%
Administration	1,353,998	1,396,031	+3.10%
Public Safety	7,067,258	7,770,684	+9.95%
Public Works	6,790,827	6,933,253	+2.10%
Community Services	675,878	776,646	+14.91%
Grant/Donations	233,238	111,960	-9.61%
Debt	3,738,168	3,767,409	+0.08%
Depreciation & Bad Debt	926,352	926,352	0%
Capital Outlay & Improvements	655,500	350,500	-53.47%
Total	<u>21,441,219</u>	<u>22,032,835</u>	<u>+2.76%</u>

The adopted budget also includes a 12.6% contribution decrease to the TML Multi-State ntergovernmental Employee Benefit Pool for employee medical insurance, as well as a 2.5% contribution increase to the Texas Municipal Retirement System (TMRS) for employee retirement. 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 FY2025 are adopted at \$8,317,772 which is \$74,365 less than revenues budgeted for fiscal year 2024, but include transfers in of \$1,559,387. Overall, property tax revenues will increase with a property tax rate being adopted at \$0.43663.

Appropriations for the year are adopted at \$8,317,772. 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 \$1,396,031 represents approximately 16.75% of the total budget.

The adopted appropriation for Public Safety is \$4,680,885. Public Safety is structured to include Police, Fire, Code Enforcement, Emergency Management, Animal Control and Communications. Public Safety represents approximately 56.28% of the General Fund budget.

Public Works' appropriations are adopted at \$1,749,847. Public Works consists of Streets & Drainage, Garage and Facilities Maintenance and is approximately 21.04% of the total General Fund budget.

Community Services is a department consisting of grant administration, recreation and pool and is approximately 1.72% of the total General Fund budget at \$143,770.

Grant/Donations is a department consisting of grant monies received and donations adopted by City Council for individual groups totaling \$111,960.

Capital Outlay appropriations are adopted at \$200,500.

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 \$1,500 while expenditures for facilities/capital cost also total \$1,500.

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 the tourism and convention industry. The total revenue is budgeted at \$295,952. The expenditures also total \$295,952 with \$228,952 being transferred to the Civic Center operations, \$7,000 being transferred to the Rail Road Depot, \$50,000 being transferred to the Wharton Chamber of Commerce.

The Narcotics/Seizure Fund is used to account for the resources and uses of assets seized in illegal narcotics activities. The uses are limited to law enforcement activities and must be made in compliance with applicable state and federal regulations. The adopted budget includes total revenue of \$4,700 with expenditures for operations being \$4,700.

DEBT SERVICE

The Debt Service Fund includes \$2,596,963 of revenues, which is generated from \$2,252,963 of current ad valorem taxes, \$27,000 from delinquent taxes and penalties, \$10,000 from interest & Miscellaneous income, \$150,000 from Wharton Economic Development, and \$157,000 as a Transfer-In. Appropriations total \$2,557,963 which include \$2,235,719 for principal, \$317,244 for interest payments and \$5,000 for service charges.

CAPITAL IMPROVEMENT FUND

The Capital Improvement Fund is funded from the Water/Sewer Fund which is used to fund street and drainage improvements. The adopted budget includes funding for street or drainage improvements for the 2024-2025 fiscal year in the amount of \$100,000.

ENTERPRISE FUNDS

There are five enterprise funds for the 2025 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 \$6,457,886. The Water and Sewer appropriations are \$3,234,572 which includes administrative costs of \$256,052, planning costs of \$189,521, water operations of \$1,813,397, and sewer operations of \$1,176,975. Additional costs for the Water and Sewer Fund include a transfers-out to the General Fund of \$1,160,975 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 \$624,020 with interest expense being \$241,079. 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 \$30,000 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 \$1,800,218 in revenue. Appropriations of \$1,800,218 include \$92,044 of franchise taxes to the General Fund and \$62,041 to provide a full-time employee for City beautification efforts.

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 \$956,500. Additionally, the Wharton County Emergency Services District No. 3 was authorized by the voters to provide EMS services in East Wharton County. The District will fund \$2,353,093 to the City to provide the EMS service through an Interlocal agreement. Appropriations are budgeted at \$3,339,593 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 \$349,157, which includes \$84,851 from user fees, \$228,952 in transfers from the Hotel/Motel Fund and \$34,779 in transfers from the General Fund. Expenses total \$349,157.

The Airport Fund is established to account for sources and uses of airport operations. The adopted budget includes \$419,969 in revenues. Appropriations are budgeted at \$419,969 of which \$271,054 for personnel and airport operations, \$125,250 is for depreciation and \$23,665 in interest payments.

PERSONNEL

The adopted budget includes 111 full-time positions for the 2024-2025 fiscal year.

The City's total base payroll for the year is estimated at approximately \$6.2 million. The City will continue to cover 100% of full-time employees' health benefits with the City experiencing a 12.6% decrease in contributions to the TML Multi-State Intergovernmental Employee Benefit Pool, and 2.5% increase in contributions to the Texas Municipal Retirement System (TMRS).

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:

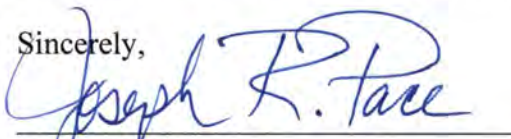
- Passing of Senate Bill 2, the Texas Property Tax Reform and Transparency Act by the Texas Legislature lowering the tax rate that a municipality can adopt without a mandatory election
- Improving the City's aging infrastructure to address growth, including water, wastewater and street improvements.
- 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.

CONCLUSION

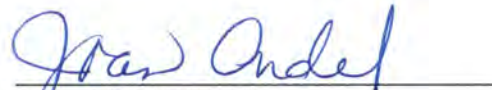
The 2024-2025 adopted budget is a significant document as it sets forth the financial plan for the next year. The primary goal was to balance the budget(s) while continuing to maintain service levels without eliminating any positions that are currently filled by employees of the City.

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

Sincerely,



 Joseph R. Pace
 City Manager



 Joan Andel
 Finance Director

SUMMARY BY FUND TYPE

ALL FUNDS

Category	General Fund	Special Rev. Funds	Debt Funds	CIP Funds	Enterprise Funds	Memo Total
Revenues:						
Ad Valorem Taxes	789,529	0	2,369,732	0	0	3,159,261
Sales Taxes	2,065,329	0	0	0	0	2,065,329
Other Taxes	1,226,054	297,352	0	0	0	1,523,406
Licenses & Permits	348,112	0	0	0	0	348,112
Fines & Forfeitures	208,850	0	0	0	0	208,850
Industrial District Pmt	1,520,653	0	0	0	0	1,520,653
Charges for Services	14,500	0	0	0	9,604,130	9,618,630
Interest and Miscellaneous	96,500	800	10,000	0	45,869	153,169
Intergovernmental	221,960	4,000	150,000	0	2,453,093	2,829,053
Fund Balance	266,898	0	0	0	0	266,898
Total Estimated Revenues	6,758,385	302,152	2,529,732	0	12,103,092	21,693,361
Appropriations:						
Administration	1,396,031	0	0	0	0	1,396,031
Public Safety	4,680,885	4,700	0	0	3,073,099	7,758,684
Public Works	1,749,847	0	0	0	5,177,163	6,927,010
Community Services	143,770	61,500	0	0	571,376	776,646
Grant/Donations	111,960	0	0	0	0	111,960
Debt	0	0	2,557,963	0	1,209,446	3,767,409
Capital Improvements	200,500	0	0	100,000	50,000	350,500
Depreciation & Bad Debt	0	0	0	0	926,352	926,352
Total Appropriations	8,282,993	66,200	2,557,963	100,000	11,007,436	22,014,592
Excess (Deficit) Rev. over Exp Before Transfers (in/out)	(1,524,608)	235,952	(28,231)	0	1,095,656	(321,231)
Transfers-in/out						
Operating Transfer - in	1,559,387	0	67,231	100,000	263,731	1,990,349
Operating Transfer-out	(34,779)	(235,952)	0	0	(1,359,387)	(1,630,118)
Net Transfers	1,524,608	(235,952)	67,231	100,000	(1,095,656)	360,231
Excess (Deficit) Rev. over Exp After Transfers (in/out)	0	0	39,000	0	0	39,000

GENERAL FUND

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

SUMMARY SCHEDULE OF REVENUES & APPROPRIATIONS

General Fund #10

Account Description	Actual FY 2023	Budget FY 2024	Projected FY 2025	Adopted FY 2024-25
Estimated Revenues:				
3000 Ad Valorem Taxes	766,474	702,336	789,529	789,529
3100 Sales Tax	2,023,740	1,976,792	2,065,329	2,065,329
3200 Other Taxes	1,161,887	1,226,861	1,226,054	1,226,054
3300 Licenses & Permits	220,428	478,162	348,112	348,112
3400 Fines & Forfeitures	156,863	180,050	208,850	208,850
3501 Industrial District Pmt	1,503,285	1,520,653	1,520,653	1,520,653
3600 Charges for Services	10,577	14,250	14,500	14,500
3700 Interest & Miscellaneous	161,681	96,500	96,500	96,500
3800 Intergovernmental	297,190	345,488	221,960	221,960
3900 Funds from Fund Balance	0	302,582	266,898	266,898
Total Estimated Revenues	6,302,125	6,843,674	6,758,385	6,758,385
Appropriations:				
1000 General Government	1,238,037	1,353,998	1,396,031	1,396,031
2000 Public Safety	3,844,772	4,496,708	4,680,885	4,680,885
4000 Public Works	1,571,685	1,770,060	1,749,847	1,749,847
5000 Community Services	109,940	108,230	143,770	143,770
6000 Grant/Donations	191,091	233,238	111,960	111,960
7000 Debt Service	0	0	0	0
8000 Capital Outlay	333,522	400,500	200,500	200,500
Total Appropriations	7,289,047	8,362,734	8,282,993	8,282,993
Excess (Deficit) Revenues Over Appropriations Before Transfer-in/out	(986,922)	(1,519,060)	(1,524,608)	(1,524,608)
3900 Transfers-in				
Seizure	0	0	0	0
2020 Tax Notes	0	300,000	300,000	300,000
Water & Sewer Fund	1,081,732	1,150,051	1,160,975	1,160,975
Solid Waste				
Dispatch Service	98,412	98,412	98,412	98,412
Total Transfers-In	1,180,144	1,548,463	1,559,387	1,559,387
9000 Transfers-out				
	32,748	29,403	34,779	34,779
Total Transfers Out	32,748	29,403	34,779	34,779
Net Transfers-in/out	1,147,396	1,519,060	1,524,608	1,524,608
Excess (Deficit) Revenues Over Approp. After Transfers-in/out	160,474	0	0	0
Fund Balance- Beginning of Year	3,396,402	3,556,876	3,556,876	3,556,876
Fund Balance- End of Year	3,556,876	3,556,876	3,556,876	3,556,876

SUMMARY SCHEDULE OF REVENUES & APPROPRIATIONS

General Fund #10

Account Description	Actual FY 2023	Budget FY 2024	Projected FY 2025	Adopted FY 2024-25
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Summary of Proposed Appropriations by Department

10	Mayor & Council	16,661	30,325	30,325	30,325
11	City Manager	272,933	283,369	259,431	259,431
12	City Secretary	234,220	275,287	279,731	279,731
13	Legal and Professional Services	75,581	74,000	74,000	74,000
14	Finance	360,649	395,990	439,632	439,632
17	Municipal Court	172,910	188,677	206,562	206,562
19	Central Services	105,083	106,350	106,350	106,350
	Total General Government	1,238,037	1,353,998	1,396,031	1,396,031
21	Police	2,310,856	2,783,350	2,801,146	2,801,146
25	Fire	440,931	423,204	518,138	518,138
26	Code Enforcement	322,879	424,335	393,909	393,909
24	Emergency Management	129,001	142,110	149,222	149,222
28	Animal Control	73,354	82,341	97,011	97,011
29	Communications	567,751	641,368	721,459	721,459
	Total Public Safety	3,844,772	4,496,708	4,680,885	4,680,885
40	Street & Drainage	1,118,929	1,291,452	1,229,412	1,229,412
42	Garage	176,300	198,528	213,180	213,180
43	Facilities Maintenance	276,456	280,080	307,255	307,255
	Total Public Works	1,571,685	1,770,060	1,749,847	1,749,847
52	Recreation	34,758	38,150	48,150	48,150
53	Pool	75,182	70,080	95,620	95,620
	Total Recreation/Leisure	109,940	108,230	143,770	143,770
60	Grant /Donations	191,091	233,238	111,960	111,960
	Total Grant Payments	191,091	233,238	111,960	111,960
	Capital Outlay-Equipment	63,522	178,000	78,000	78,000
	Capital Outlay-Building Improvement	0		0	0
80	Capital Outlay-Vehicles Police	0	100,000	0	0
	Capital Outlay-Fire Equip	0	0	0	0
	Capital Outlay-Improvement Plan	270,000	122,500	122,500	122,500
	Total Capital Outlay	333,522	400,500	200,500	200,500
90	Transfer Out-	0	74,498	29,403	74,498
	Total Transfers Out	0	74,498	29,403	74,498
	Total Expenditures & Uses:	7,289,047	8,437,232	8,312,396	8,357,491

10 -General
FINANCIAL SUMMARYREVENUE & EXPENSE WORKSHEET
AS OF: AUGUST 31ST, 2024

ACCT NO#	ACCT NAME	Actual YTD	Budget For	YTD	Budget For	Projected	Department	Proposed	Next
		9/30/23	Yr 9/30/23	Actual	Yr 9/30/24	9/30/24	FY 2025	FY 2025	Revision
			AB			NY	DH		
REVENUE SUMMARY									

Ad Valorum Taxes		766,474	934,213	618,852	702,336	740,425	702,336	789,529	
Sales Tax		2,023,740	1,414,122	1,894,970	1,976,792	1,480,884	2,065,329	2,065,329	
Other Taxes		1,161,887	1,126,489	1,008,839	1,226,861	1,069,907	1,209,361	1,226,054	
License and Permits		220,428	85,400	241,857	478,162	164,507	348,112	348,112	
Fines and Forfeitures		156,863	267,119	225,475	180,050	269,750	208,850	208,850	
Industrial District Pmt.		1,503,285	826,465	1,520,351	1,520,653	1,700,000	1,520,653	1,520,653	
Charges for Services		10,577	12,250	11,353	14,250	10,000	14,500	14,500	
Interest and Miscellaneous		161,681	66,046	188,375	96,500	82,000	96,500	96,500	
Intergovernmental		297,190	309,750	329,702	345,488	342,000	345,488	221,960	
Transfers In		1,180,144	819,616	1,152,625	1,851,045	975,851	1,548,463	1,826,285	
** TOTAL REVENUE **		7,482,267	5,861,470	7,192,399	8,392,137	6,835,324	8,059,592	8,317,772	
EXPENDITURE SUMMARY									

Mayor & Council		16,661	31,225	15,421	30,325	30,325	30,325	30,325	
City Manager		272,933	264,932	253,064	283,369	272,356	259,824	259,431	
City Secretary		234,220	102,049	233,821	275,287	133,722	279,540	279,731	
Legal and Professional Se		75,581	84,250	67,525	74,000	74,000	74,000	74,000	
Finance		360,649	282,720	327,481	395,990	318,923	419,784	439,632	
Municipal Courts		172,910	143,705	167,595	188,677	161,798	208,425	206,562	
Central Services		105,083	74,597	130,015	106,350	84,800	106,350	106,350	
Police		2,310,856	2,092,721	2,418,229	2,783,350	2,421,368	3,063,307	2,801,146	
Fire		440,931	321,072	410,409	423,204	434,947	631,526	518,138	
Code Enforcement		322,879	290,021	281,144	424,335	314,605	522,774	393,909	
Emergency Management		129,001	113,643	127,411	142,110	114,025	149,025	149,222	
Animal Control		73,354	62,791	74,755	82,341	70,107	126,783	97,011	
Communications		567,751	488,908	624,761	641,368	612,416	860,300	721,459	
Streets & Drainage		1,118,929	791,627	961,859	1,291,452	900,348	1,371,664	1,229,412	
Garage		176,300	181,498	176,889	198,528	165,309	211,139	213,180	
Facilities Maintenance		276,456	245,428	264,435	280,080	272,374	363,207	307,255	
Grant Admin/Housing		0	10,896	0	0	0	0	0	
Recreation		34,758	45,500	41,735	38,150	19,300	48,150	48,150	
Pool		75,182	48,527	64,231	70,080	55,275	95,620	95,620	
Grants		191,091	8,000	38,007	233,238	79,326	111,591	111,960	
Lease Payments		0	22,100	0	0	0	0	0	
Capital Outlay		333,522	155,260	266,140	400,500	300,000	400,500	200,500	
Transfers-Out		32,748	0	0	29,403	0	0	34,779	
** TOTAL EXPENDITURES **		7,321,793	5,861,470	6,944,927	8,392,137	6,835,324	9,333,834	8,317,772	
REVENUES OVER/(UNDER) EXPENDITURES		160,474	0	247,472	0	0 (1,274,242)		0	

REVENUE & EXPENSE WORKSHEET
AS OF: AUGUST 31ST, 2024

10 -General
REVENUES

ACCT NO#	ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23 AB	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24 NY	Department Requested FY 2025 DH	Proposed FY 2025	Next Revision
Ad Valorum Taxes									
3011	Ad Valorem Taxes - Current	742,235	874,213	600,814	657,336	695,425	657,336	744,529	
3012	Delinquent Taxes	10,146	35,000	9,140	25,000	25,000	25,000	25,000	
3013	Penalty and Interest	14,092	25,000	8,897	20,000	20,000	20,000	20,000	
	TOTAL Ad Valorum Taxes	766,474	934,213	618,852	702,336	740,425	702,336	789,529	
Sales Tax									
3110	Sales Tax	2,023,740	1,527,282	1,894,970	1,976,792	1,480,884	2,065,329	2,065,329	
3115	Sales Tax Rebate	0	(113,160)	0	0	0	0	0	
	TOTAL Sales Tax	2,023,740	1,414,122	1,894,970	1,976,792	1,480,884	2,065,329	2,065,329	
Other Taxes									
3220	Electric Franchise Tax	500,280	518,230	458,365	500,000	500,000	500,000	500,000	
3221	Gas Franchise Tax	49,993	49,660	43,810	50,000	46,000	50,000	50,000	
3222	Telecommunications Franchise	41,403	84,050	46,223	50,000	65,000	41,000	41,000	
3223	WCEC Franchise Tax	3,951	4,356	3,462	3,500	3,500	3,500	3,500	
3224	Cable TV Franchise Tax	9,391	41,422	7,622	17,000	23,000	8,500	8,500	
3225	Solid Waste Franchise Tax	100,694	86,100	89,215	118,623	86,007	118,623	118,623	
3226	Cable Television Access Fund	0	0	0	0	0	0	0	
3228	Water/Sewer Franchise Tax	456,175	342,671	360,142	487,738	346,400	487,738	504,431	
	TOTAL Other Taxes	1,161,887	1,126,489	1,008,839	1,226,861	1,069,907	1,209,361	1,226,054	
License and Permits									
3331	Mixed Beverage License	7,787	10,093	6,121	11,000	13,000	8,000	8,000	
3340	Mobile Home Permits/License	1,095	540	1,095	1,095	540	1,095	1,095	
3341	Occupational Licenses	3,633	5,400	6,013	5,000	8,500	5,000	5,000	
3342	Plan Review	24,638	0	55,410	150,000	0	150,000	150,000	
3343	Variance Application Fee	700	1,800	1,700	1,000	1,500	1,250	1,250	
3344	Building Permits	135,163	50,000	95,202	250,000	103,250	130,000	130,000	
3345	Plumbing Permits	10,808	4,800	8,789	15,000	8,500	11,000	11,000	
3346	Mechanical Permits	16,850	5,000	9,158	17,000	10,000	11,000	11,000	
3347	Electrical Permits	9,340	5,000	14,151	15,000	1,250	20,000	20,000	
3348	Demolition Permits	650	0	450	1,500	3,000	1,500	1,500	
3349	Flood Permits	1,100	1,500	900	1,500	2,500	1,500	1,500	
3350	Sign Permit	5,000	0	5,369	7,500	7,500	5,000	5,000	
3351	Hay Permits	200	267	300	267	267	267	267	
3352	Grease Trap fees	2,975	0	1,940	2,000	4,500	2,000	2,000	

REVENUE & EXPENSE WORKSHEET
AS OF: AUGUST 31ST, 2024

10 -General
REVENUES

ACCT NO#	ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23 AB	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24 NY	Department	Proposed FY 2025	Next Revision
							Requested FY 2025 DH		
3353	Building Permits-Wharton Lake	0	0	34,215	0	0	0	0	
3361	Animal License Fees	490	1,000	1,045	300	200	500	500	
	TOTAL License and Permits	220,428	85,400	241,857	478,162	164,507	348,112	348,112	

Fines and Forfeitures

3448	Time Payment - Local Share	1,911	2,377	2,522	1,800	2,500	2,600	2,600	
3449	Time Payment -Local Efficiency	28	595	59	300	600	300	300	
3450	Fines for Criminal and Traffic	111,547	192,097	164,285	130,000	185,000	150,000	150,000	
3451	Failure to appear fine	1,050	0	1,238	1,200	2,400	1,200	1,200	
3453	Fees for Driving Safety Course	730	2,000	1,350	1,250	2,750	1,500	1,500	
3460	Fee for Concealed Weapons	0	0	0	0	0	0	0	
3461	Reports	764	2,500	820	1,000	2,000	1,000	1,000	
3462	Administration Fees	38,585	55,000	51,852	40,000	67,000	48,000	48,000	
3466	Arrest Fees	269	300	236	500	500	250	250	
3467	Child Safety Fees	601	7,500	923	1,500	3,000	1,500	1,500	
3471	Traffic City Fees	1,378	4,000	2,189	2,500	4,000	2,500	2,500	
3475	Cash Bond Forfeiture	0	750	0	0	0	0	0	
	TOTAL Fines and Forfeitures	156,863	267,119	225,475	180,050	269,750	208,850	208,850	

Industrial District Pmt.

3501	Industrial District # 1	1,503,285	826,465	1,520,351	1,520,653	1,700,000	1,520,653	1,520,653	
	TOTAL Industrial District Pmt.	1,503,285	826,465	1,520,351	1,520,653	1,700,000	1,520,653	1,520,653	

Charges for Services

3601	Weedy Lots	375	1,500	575	5,000	1,500	5,000	5,000	
3602	Demolitions	0	0	1,492	0	0	0	0	
3670	Swimming Pool	8,972	10,000	8,211	8,000	7,500	8,250	8,250	
3675	Parks Rentals	1,230	750	1,075	1,250	1,000	1,250	1,250	
	TOTAL Charges for Services	10,577	12,250	11,353	14,250	10,000	14,500	14,500	

Interest and Miscellaneous

3771	Vending Revenue	0	2,596	0	1,500	2,000	1,500	1,500	
3772	Sale of Property	0	0	0	0	0	0	0	
3773	Interest Income	106,109	1,500	108,180	60,000	20,000	60,000	60,000	
3774	Sale of Materials	650	0	142	0	0	0	0	
3775	Miscellaneous Revenue	48,005	25,000	2,891	15,000	25,000	15,000	15,000	
3776	Abandoned Motor Vehicle	0	0	0	0	0	0	0	
3778	Beautification Commission	1,575	0	65,818	0	0	0	0	
3781	Cash Short (Over)	22	0	5	0	0	0	0	

10 -General
REVENUES

REVENUE & EXPENSE WORKSHEET
AS OF: AUGUST 31ST, 2024

ACCT NO#	ACCT NAME	Actual YTD	Budget For	YTD	Budget For	Projected	Department	Proposed	Next
		9/30/23	Yr 9/30/23	Actual	Yr 9/30/24	9/30/24	Requested	FY 2025	Revision
			AB			NY	DH		
3783	Disabilities Com. Donations	5,321	0	4,413	0	0	0	0	
3784	Scrap Metal Revenue	0	0	3,617	0	0	0	0	
3785	Sale of Personal Property	0	35,000	3,320	20,000	35,000	20,000	20,000	
3791	Rental Property	0	1,950	0	0	0	0	0	
	TOTAL Interest and Miscellaneous	161,681	66,046	188,375	96,500	82,000	96,500	96,500	
Intergovernmental									
3841	Grant Funds	121,316	0	96,859	205,738	51,750	205,738	82,210	
3842	TWDB Loan Proceeds	0	0	0	0	0	0	0	
3860	Lease Proceeds	0	0	0	0	0	0	0	
3870	Police Revenue	34,544	0	8,640	2,000	2,000	2,000	2,000	
3872	LEOSE Revenue	1,616	2,500	2,857	2,000	2,500	2,000	2,000	
3873	Vest Partnership Revenue	6,464	4,000	2,346	2,500	2,500	2,500	2,500	
3874	Homeland Security Grant Funds	0	0	0	0	0	0	0	
3877	Grant Administration	0	20,000	0	0	0	0	0	
3878	HOME Grant Program	0	0	0	0	0	0	0	
3879	CDBG-DR Housing 2016	0	0	0	0	0	0	0	
3880	Wharton Fire Department	100,000	100,000	200,000	100,000	100,000	100,000	100,000	
3881	WEDCO Contribution	33,250	183,250	19,000	33,250	183,250	33,250	33,250	
3890	Texas Dept of Comm. Affairs	0	0	0	0	0	0	0	
	TOTAL Intergovernmental	297,190	309,750	329,702	345,488	342,000	345,488	221,960	
Transfers In									
3914	Transfer In - Seizure	0	0	0	0	0	0	0	
3938	Transfer In- 2020 Tax Notes	0	0	0	300,000	0	300,000	300,000	
3939	Transfer In- W/S Payable	0	0	0	0	0	0	0	
3940	Transfeer In - W/S Street Imp	0	0	0	0	0	0	0	
3941	Transfer In - W/S Admin.	1,081,732	721,204	1,054,213	1,150,051	877,439	1,150,051	1,160,975	
3942	Transfer In - Solid Waste	0	0	0	0	0	0	0	
3943	Transfer In - Dispatch Servic	98,412	98,412	98,412	98,412	98,412	98,412	98,412	
3999	Funds From Fund Balance	0	0	0	302,582	0	0	266,898	
	TOTAL Transfers In	1,180,144	819,616	1,152,625	1,851,045	975,851	1,548,463	1,826,285	
** TOTAL REVENUES **		7,482,267	5,861,470	7,192,399	8,392,137	6,835,324	8,059,592	8,317,772	

REVENUE & EXPENSE WORKSHEET
AS OF: AUGUST 31ST, 2024

10 -General
DEPARTMENT - Mayor & Council
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD	Budget For	YTD	Budget For	Projected	Department	Proposed	Next
		9/30/23	Yr 9/30/23	Actual	Yr 9/30/24	9/30/24	Requested	FY 2025	Revision
			AB			NY	DH		
Personnel and Benefits									
510-00-161	Social Security	964	1,000	871	1,000	1,000	1,000	1,000	
510-00-164	Workers Comp	365	325	127	325	325	325	325	
	TOTAL Personnel and Benefits	1,329	1,325	998	1,325	1,325	1,325	1,325	
Supplies and Materials									
510-00-210	Office Supplies	169	800	466	600	600	600	600	
510-00-215	Printing and Reproduction	0	0	0	0	0	0	0	
510-00-220	Postage and Freight	0	100	0	100	100	100	100	
	TOTAL Supplies and Materials	169	900	466	700	700	700	700	
Operational Expenses									
510-00-518	Board expense	0	0	861	0	0	0	0	
510-00-530	Insurance	1,280	1,700	1,294	1,700	1,700	1,700	1,700	
510-00-550	Continuing Education	440	11,500	500	7,500	7,500	7,500	7,500	
510-00-551	Dues and Subscriptions	345	1,400	345	5,500	5,500	5,500	5,500	
510-00-553	Disabilities Committee	0	0	0	0	0	0	0	
	TOTAL Operational Expenses	2,065	14,600	3,000	14,700	14,700	14,700	14,700	
Other Operational Expense									
510-00-602	Compensation	3,525	3,600	2,922	3,600	3,600	3,600	3,600	
510-00-603	Council Expense	9,572	10,800	8,035	10,000	10,000	10,000	10,000	
	TOTAL Other Operational Expense	13,097	14,400	10,957	13,600	13,600	13,600	13,600	
TOTAL Mayor & Council		16,661	31,225	15,421	30,325	30,325	30,325	30,325	

REVENUE & EXPENSE WORKSHEET
AS OF: AUGUST 31ST, 2024

10 -General
DEPARTMENT - City Manager
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD	Budget For	YTD	Budget For	Projected	Department	Proposed	Next
		9/30/23	Yr 9/30/23	Actual	Yr 9/30/24	9/30/24	Requested	FY 2025	Revision
			AB			NY	DH		
Personnel and Benefits									
511-00-110	Salaries and Wages	191,335	193,400	169,066	190,906	193,500	174,000	174,000	
511-00-121	Longevity	450	80	510	510	330	285	285	
511-00-122	Allowances	10,193	9,000	8,940	10,140	9,000	10,140	10,140	
511-00-130	Overtime	0	900	0	0	0	0	0	
511-00-161	Social Security	15,100	11,694	13,445	15,605	15,577	14,300	14,300	
511-00-162	Deferred Compensation	0	0	0	0	0	0	0	
511-00-163	Retirement Expense	10,776	12,398	10,828	11,321	13,162	11,730	14,768	
511-00-164	Workers Comp	580	501	327	350	1,200	380	380	
511-00-165	Health Insurance	23,508	16,162	24,747	28,163	6,978	23,520	20,339	
511-00-166	Long Term Disability Insuranc	633	747	564	905	792	600	600	
511-00-167	Flex Medical	2,710	2,000	2,033	2,590	12,600	1,942	1,942	
511-00-168	City Mgr Contract Retirement	0	0	0	0	0	0	0	
511-00-169	Housing allowance	0	0	0	0	0	0	0	
511-00-170	Dental Insurance	827	0	758	827	0	827	827	
511-00-197	Salary Increase	0	0	0	1,377	642	860	860	
511-00-198	EOY Lump Salary	1,000	0	1,000	1,000	0	1,000	750	
	TOTAL Personnel and Benefits	257,111	246,882	232,219	263,694	253,781	239,584	239,191	
Supplies and Materials									
511-00-210	Office Supplies	833	2,000	1,132	2,000	2,000	2,000	2,000	
511-00-220	Postage and Freight	8	1,000	14	500	1,000	500	500	
511-00-245	Computer Software and Supplie	1,484	500	4,194	1,500	1,500	1,500	1,500	
511-00-250	Fuel, Oil and Lubricants	0	1,000	0	0	0	0	0	
511-00-297	Hurricane Expense	0	0	0	0	0	0	0	
	TOTAL Supplies and Materials	2,324	4,500	5,340	4,000	4,500	4,000	4,000	
Equipment Maintenance									
511-00-420	Equipment Maintenance	90	200	152	200	200	200	200	
511-00-430	Vehicle Maintenance	0	500	0	0	0	0	0	
	TOTAL Equipment Maintenance	90	700	152	200	200	200	200	
Operational Expenses									
511-00-524	Telephone - Long Distance	0	100	0	0	0	0	0	
511-00-525	Telephone - Cellular	0	900	0	0	900	0	0	
511-00-530	Insurance	366	800	370	425	425	575	575	
511-00-550	Continuing Education	3,512	4,500	4,559	7,500	6,000	7,500	7,500	
511-00-551	Dues and Subscriptions	9,480	6,500	10,424	7,500	6,500	7,500	7,500	
511-00-560	Professional Fees	50	50	1	50	50	465	465	
	TOTAL Operational Expenses	13,409	12,850	15,353	15,475	13,875	16,040	16,040	

REVENUE & EXPENSE WORKSHEET
AS OF: AUGUST 31ST, 2024

10 -General
DEPARTMENT - City Manager
DEPARTMENT EXPENDITURES

DEPARTMENT EXPENDITURES						Department			
ACCT NO#	ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23 <u>AB</u>	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24 <u>NY</u>	Requested FY 2025 <u>DH</u>	Proposed FY 2025	Next Revision
<u>Other Operational Expense</u> -----									
511-00-620	Unemployment Reimbursements	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL Other Operational Expense		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL City Manager		<u>272,933</u>	<u>264,932</u>	<u>253,064</u>	<u>283,369</u>	<u>272,356</u>	<u>259,824</u>	<u>259,431</u>	

REVENUE & EXPENSE WORKSHEET
AS OF: AUGUST 31ST, 2024

10 -General
DEPARTMENT - City Secretary
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23 AB	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24 NY	Department Requested FY 2025 DH	Proposed FY 2025	Next Revision
Personnel and Benefits									
512-00-110	Salaries and Wages	138,794	50,000	141,733	152,235	65,250	156,790	156,790	
512-00-115	Part-time wages	2,051	0	0	9,000	0	2,000	2,000	
512-00-121	Longevity	935	560	1,330	1,330	815	1,450	1,450	
512-00-122	Allowances	3,345	3,240	3,068	3,480	3,240	4,860	4,860	
512-00-125	Proficiency Pay	1,925	1,500	3,028	2,700	1,500	3,900	3,900	
512-00-130	Overtime	0	2,600	0	500	2,600	350	350	
512-00-161	Social Security	10,846	3,962	11,189	12,685	5,726	13,400	13,400	
512-00-163	Retirement Expense	7,690	3,407	9,048	9,832	3,800	10,900	13,382	
512-00-164	Workers Comp	290	139	327	275	650	400	400	
512-00-165	Health Insurance	13,111	10,162	17,595	18,593	6,978	18,593	16,302	
512-00-166	Long Term Disability Insuranc	399	229	585	500	194	675	675	
512-00-167	Flex Medical	2,159	1,000	2,398	2,590	1,250	2,590	2,590	
512-00-197	Salary Increase	0	0	0	4,567	969	4,704	4,704	
512-00-198	EOY Lump Salary	500	0	1,000	1,000	0	1,000	1,000	
	TOTAL Personnel and Benefits	182,046	76,799	191,302	219,287	92,972	221,612	221,803	
Supplies and Materials									
512-00-210	Office Supplies	1,725	1,000	868	4,500	1,000	4,500	4,500	
512-00-220	Postage and Freight	152	500	256	550	500	550	550	
512-00-245	Computer Software and Supplie	2,546	500	1,820	3,100	500	3,100	3,100	
	TOTAL Supplies and Materials	4,422	2,000	2,945	8,150	2,000	8,150	8,150	
Equipment Maintenance									
512-00-420	Equipment Maintenance	117	200	1	150	100	150	150	
	TOTAL Equipment Maintenance	117	200	1	150	100	150	150	
Operational Expenses									
512-00-524	Telephone - Long Distanceee	0	100	0	0	0	0	0	
512-00-525	Telephone - Cellular	0	0	0	0	0	0	0	
512-00-530	Insurance	183	200	370	200	200	575	575	
512-00-540	Advertising	2,437	4,500	1,079	3,000	3,000	3,000	3,000	
512-00-550	Continuing Education	5,069	4,500	5,440	6,000	4,000	6,000	6,000	
512-00-551	Dues and Subscription	4,258	2,000	4,753	4,000	2,200	4,000	4,000	
512-00-560	Professional Services	8,325	750	10,286	10,000	750	10,553	10,553	
512-00-592	Codification Ordinances	5,352	1,500	3,038	5,500	4,500	5,500	5,500	
512-00-593	Records Management	2,898	1,000	1,730	3,000	4,000	3,000	3,000	
	TOTAL Operational Expenses	28,521	14,550	26,696	31,700	18,650	32,628	32,628	

10 -General
DEPARTMENT - Legal and Professional Se
DEPARTMENT EXPENDITURES

REVENUE & EXPENSE WORKSHEET
AS OF: AUGUST 31ST, 2024

ACCT NO#	ACCT NAME	Actual YTD	Budget For	YTD	Budget For	Projected	Department	Proposed	Next
		9/30/23	Yr 9/30/23	Actual	Yr 9/30/24	9/30/24	Requested	FY 2025	Revision
			AB			NY	DH		
Operational Expenses									
513-00-560	Professional Services	0	31,750	0	20,000	20,000	20,000	20,000	
513-00-561	Contracted Legal Service	75,581	52,500	67,325	54,000	54,000	54,000	54,000	
513-00-562	Cable TV Franchise	0	0	0	0	0	0	0	
513-00-564	Ordinanace Review	0	0	0	0	0	0	0	
513-00-565	City Properties Exp.	0	0	0	0	0	0	0	
513-00-569	ADA Compliance	0	0	0	0	0	0	0	
513-00-572	Police Dept. Litigation	0	0	0	0	0	0	0	
513-00-573	Natural Gas Franchise Expense	0	0	0	0	0	0	0	
513-00-574	Annexation Expenses	0	0	0	0	0	0	0	
513-00-575	Kansas City Railroad	0	0	0	0	0	0	0	
513-00-576	Hazard Mitigation Grant Ap.	0	0	0	0	0	0	0	
513-00-577	Overpass Grant Applications	0	0	0	0	0	0	0	
513-00-578	PID/TIRZ Expenses	0	0	200	0	0	0	0	
	TOTAL Operational Expenses	75,581	84,250	67,525	74,000	74,000	74,000	74,000	
TOTAL Legal and Professional Se									
		75,581	84,250	67,525	74,000	74,000	74,000	74,000	

REVENUE & EXPENSE WORKSHEET
AS OF: AUGUST 31ST, 2024

10 -General
DEPARTMENT - Finance
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD	Budget For	YTD	Budget For	Projected	Department	Proposed	Next
		9/30/23	Yr 9/30/23	Actual	Yr 9/30/24	9/30/24	Requested	FY 2025	Revision
			AB			NY	DH		
Personnel and Benefits									
514-00-110	Salaries and Wages	169,269	135,312	168,365	176,176	157,100	186,617	186,617	
514-00-115	Part-Time Wages	0	0	0	0	0	0	0	
514-00-121	Longevity	1,510	1,643	1,660	1,660	1,210	1,810	1,810	
514-00-122	Allowances	3,257	240	2,857	3,240	3,240	3,240	3,240	
514-00-125	Proficiency Pay	421	0	1,779	2,400	0	2,400	2,400	
514-00-130	Overtime	188	1,007	97	1,007	1,007	1,007	1,007	
514-00-161	Social Security	12,994	9,978	13,276	14,613	12,468	15,450	15,450	
514-00-163	Retirement Expense	9,368	8,603	10,604	11,327	9,281	12,715	15,651	
514-00-164	Workers Comp	181	374	409	350	600	450	450	
514-00-165	Health Insurance	19,409	25,405	21,775	23,458	17,490	23,458	20,378	
514-00-166	Long Term Disability Insuranc	699	658	727	697	697	880	880	
514-00-167	Flex Medical	3,314	2,500	2,993	3,240	3,125	3,240	3,240	
514-00-197	Salary Increase	0	0	0	5,285	2,334	5,599	5,599	
514-00-198	EOY Lump Salary	1,250	0	1,250	1,250	0	1,250	1,250	
	TOTAL Personnel and Benefits	221,861	185,720	225,792	244,703	208,552	258,116	257,972	
Supplies and Materials									
514-00-210	Office Supplies	2,627	2,500	3,073	3,000	2,500	3,000	3,000	
514-00-215	Printing and Reproduction	57	250	85	250	250	250	250	
514-00-220	Postage and Freight	1,553	1,500	1,326	1,650	1,500	1,650	1,650	
514-00-240	Small Tools and Equipment	198	200	60	200	200	200	200	
514-00-245	Computer Software and Supplie	133	1,000	0	1,500	2,500	5,000	5,000	
	TOTAL Supplies and Materials	4,569	5,450	4,545	6,600	6,950	10,100	10,100	
Equipment Maintenance									
514-00-420	Equipment Maintenance	99	200	127	200	200	500	500	
514-00-421	Computer Maintenance	0	0	0	0	0	0	0	
514-00-422	Computer Software Maintenance	24,896	18,000	26,651	26,070	22,257	28,540	28,540	
	TOTAL Equipment Maintenance	24,995	18,200	26,778	26,270	22,457	29,040	29,040	
Operational Expenses									
514-00-524	Telephone - Long Distance	0	100	0	0	0	0	0	
514-00-530	Insurance	457	1,000	462	750	1,000	700	700	
514-00-550	Continuing Education	2,484	4,000	2,142	8,000	5,500	8,000	8,000	
514-00-551	Dues and Subscriptions	15,175	1,500	24,980	21,530	1,700	25,000	25,000	
514-00-560	Professional Fees	44,468	30,000	2,322	35,000	35,000	35,691	35,691	
514-00-561	Wharton CAD	46,641	36,750	40,460	43,137	37,764	43,137	63,129	
514-00-562	Capital Outlay	0	0	0	10,000	0	10,000	10,000	
	TOTAL Operational Expenses	109,224	73,350	70,366	118,417	80,964	122,528	142,520	

REVENUE & EXPENSE WORKSHEET
AS OF: AUGUST 31ST, 2024

10 -General
DEPARTMENT - Finance
DEPARTMENT EXPENDITURES

[illegible]

REVENUE & EXPENSE WORKSHEET
AS OF: AUGUST 31ST, 2024

10 -General		AS OF: AUGUST 31ST, 2024							
DEPARTMENT - Municipal Courts									
DEPARTMENT EXPENDITURES									
ACCT NO#	ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23 AB	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24 NY	Department Requested FY 2025 DH	Proposed FY 2025	Next Revision
Personnel and Benefits									

517-00-110	Salaries and Wages	78,737	58,282	74,152	78,603	72,250	92,144	91,104	
517-00-115	Part Time Wages	33,111	30,000	32,459	34,000	30,000	34,000	34,000	
517-00-121	Longevity	565	1,160	685	685	1,780	805	805	
517-00-125	Proficiency Pay	602	0	540	600	600	600	600	
517-00-130	Overtime	0	1,125	265	250	250	325	325	
517-00-161	Social Security	8,055	6,327	7,818	9,066	8,110	10,150	10,067	
517-00-163	Retirement Expense	4,294	3,701	4,611	5,012	4,200	6,150	7,730	
517-00-164	Workers Comp	254	236	571	225	600	600	600	
517-00-165	Health Insurance	15,698	20,324	17,414	18,593	13,992	18,593	16,302	
517-00-166	Long Term Disability Insuranc	370	325	384	345	345	464	464	
517-00-167	Flex Medical	2,585	2,000	2,367	2,500	2,500	2,590	2,590	
517-00-197	Salary Increase	0	0	0	3,378	2,011	3,784	3,755	
517-00-198	EOY Lump Salary	1,000	0	1,000	1,000	0	1,000	1,000	
TOTAL Personnel and Benefits		145,271	123,480	142,265	154,257	136,638	171,205	169,342	
Supplies and Materials									

517-00-210	Office Supplies	3,548	2,000	2,929	5,000	3,250	5,000	5,000	
517-00-220	Postage and Freight	1,226	2,000	1,817	1,500	2,875	1,500	1,500	
517-00-230	Janitorial & Cleaning Supplies	0	300	158	200	200	200	200	
517-00-290	Other Supplies	0	400	0	100	100	100	100	
TOTAL Supplies and Materials		4,774	4,700	4,903	6,800	6,425	6,800	6,800	
Infrastructure Maintenance									

517-00-320	Building Maintenance	501	1,000	224	500	500	500	500	
TOTAL Infrastructure Maintenan		501	1,000	224	500	500	500	500	
Equipment Maintenance									

517-00-420	Equipment Maintenance	4,277	600	1,141	6,000	1,000	6,000	6,000	
517-00-425	Copy Machine Maintenance	1,793	2,000	1,345	2,000	2,000	2,000	2,000	
TOTAL Equipment Maintenance		6,070	2,600	2,485	8,000	3,000	8,000	8,000	
Operational Expenses									

517-00-521	Utility - Electric	2,945	6,000	1,867	2,600	3,250	2,600	2,600	
517-00-523	Utility - Telephone	1,731	1,500	1,308	2,500	2,500	2,500	2,500	
517-00-524	Telephone - Long Distance	15	100	4	50	100	50	50	
517-00-525	Cellular Phone	0	450	0	0	0	0	0	
517-00-526	Utility - Gas	91	75	184	120	75	120	120	
517-00-530	Insurance	932	1,000	939	1,300	100	1,500	1,500	
517-00-550	Continuing Education	1,294	2,000	1,223	3,000	2,000	3,000	3,000	

REVENUE & EXPENSE WORKSHEET
AS OF: AUGUST 31ST, 2024

10 -General
DEPARTMENT - Municipal Courts
DEPARTMENT EXPENDITURES

DEPARTMENT EXPENDITURES				Department					
ACCT NO#	ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24	Requested FY 2025	Proposed FY 2025	Next Revision
			AB			NY	DH		
517-00-551	Dues and Subscription	0	500	174	250	250	250	250	
517-00-552	Meeting Expense	0	0	0	0	0	500	500	
517-00-553	Jury Fees	0	0	0	0	0	1,000	1,000	
517-00-559	Mileage Reimbursement	0	0	0	0	0	0	0	
517-00-560	Professional Services	244	300	1,998	300	300	1,000	1,000	
517-00-561	Collection Service Fee	1,575	0	1,773	1,200	1,200	1,200	1,200	
517-00-562	Credit Card Fee	7,468	0	8,249	7,800	5,460	8,200	8,200	
	TOTAL Operational Expenses	16,294	11,925	17,719	19,120	15,235	21,920	21,920	
Other Operational Expense									

517-00-620	Unemployment Reimbursements	0	0	0	0	0	0	0	
	TOTAL Other Operational Expense	0	0	0	0	0	0	0	
TOTAL Municipal Courts		172,910	143,705	167,595	188,677	161,798	208,425	206,562	

REVENUE & EXPENSE WORKSHEET
AS OF: AUGUST 31ST, 2024

10 -General
DEPARTMENT - Central Services
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23 AB	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24 NY	Department Requested FY 2025 DH	Proposed FY 2025	Next Revision
Personnel and Benefits									
519-00-115	Part-Time Wages	18,554	5,000	22,757	19,000	10,000	19,000	19,000	
519-00-130	Overtime	0	0	0	0	0	0	0	
519-00-161	Social Security	1,415	1,147	1,764	1,450	500	1,450	1,450	
519-00-163	Retirement Expense	0	0	0	0	0	0	0	
519-00-164	Worker's Compensation	1,305	200	84	500	500	500	500	
519-00-165	Health Insurance	0	0	0	0	0	0	0	
519-00-167	Flex Medical	0	0	0	0	0	0	0	
519-00-168	Withholding taxes	0	0	0	0	0	0	0	
519-00-197	Salary Increase	0	0	0	0	0	0	0	
	TOTAL Personnel and Benefits	21,274	6,347	24,605	20,950	11,000	20,950	20,950	
Supplies and Materials									
519-00-210	Office Supplies	2,751	3,000	3,083	3,000	4,000	3,000	3,000	
519-00-220	Postage and Freight	0	0	0	50	500	50	50	
519-00-230	Janitorial & Cleaning Supplie	1,603	2,000	1,497	2,000	2,000	2,000	2,000	
519-00-290	Other Supplies	2,009	2,500	1,438	2,500	2,500	2,500	2,500	
519-00-291	Vending Expense	0	0	0	0	0	0	0	
519-00-292	Meeting Expenses	1,355	2,000	278	3,500	3,500	3,500	3,500	
519-00-296	Hurricane Supplies	0	0	0	0	0	0	0	
	TOTAL Supplies and Materials	7,718	9,500	6,296	11,050	12,500	11,050	11,050	
Infrastructure Maintenance									
519-00-320	Building Maintenance	6,187	5,000	4,658	10,000	10,000	10,000	10,000	
	TOTAL Infrastructure Maintenance	6,187	5,000	4,658	10,000	10,000	10,000	10,000	
Equipment Maintenance									
519-00-420	Equipment Maintenance	19,133	11,000	18,626	14,000	10,000	14,000	14,000	
519-00-425	Copy Machine Maintenance	6,697	7,450	4,766	5,500	5,500	5,500	5,500	
	TOTAL Equipment Maintenance	25,830	18,450	23,393	19,500	15,500	19,500	19,500	
Operational Expenses									
519-00-521	Utility - Electric	7,907	11,000	5,346	7,300	7,000	7,300	7,300	
519-00-523	Utility Telephone	7,847	7,000	10,299	9,000	9,000	9,000	9,000	
519-00-524	Telephone - Long Distance	33	800	20	300	800	300	300	
519-00-526	Utility - Gas	761	600	725	750	600	750	750	
519-00-530	Insurance	9,985	7,500	12,228	11,500	10,000	11,500	11,500	
519-00-560	Professional Services	17,542	8,400	42,444	16,000	8,400	16,000	16,000	
519-00-565	Covid-19	0	0	0	0	0	0	0	
	TOTAL Operational Expenses	44,074	35,300	71,062	44,850	35,800	44,850	44,850	
	TOTAL Central Services	105,083	74,597	130,015	106,350	84,800	106,350	106,350	

REVENUE & EXPENSE WORKSHEET
AS OF: AUGUST 31ST, 2024

10 -General
DEPARTMENT - Police
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23 AB	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24 NY	Department Requested FY 2025 DH	Proposed FY 2025	Next Revision
Personnel and Benefits									
521-00-110	Salaries and Wages	1,372,281	1,200,000	1,468,255	1,649,556	1,474,821	1,767,369	1,627,369	
521-00-115	Part-Time Wages	13,289	17,000	11,131	14,500	13,260	45,375	15,375	
521-00-121	Longevity	5,650	7,750	6,120	6,195	9,000	6,935	6,905	
521-00-122	Allowances	8,001	9,000	7,617	10,500	9,600	10,200	10,200	
521-00-125	Proficiency Pay	29,929	13,500	31,636	34,920	19,800	35,640	35,640	
521-00-130	Overtime	108,672	85,000	102,651	95,000	84,647	148,408	118,408	
521-00-161	Social Security	113,518	100,500	123,105	143,297	125,767	159,220	125,000	
521-00-163	Retirement Expense	81,172	83,637	97,902	110,219	97,813	128,076	145,000	
521-00-164	Workers Comp	32,511	45,000	42,844	41,250	45,337	49,000	49,000	
521-00-165	Health Insurance	152,414	230,000	199,255	241,706	174,455	232,410	195,624	
521-00-166	Long Term Disability Insuranc	5,440	4,184	6,505	7,000	6,649	8,100	8,100	
521-00-167	Flex Medical	13,021	18,000	28,972	33,670	29,956	33,670	33,670	
521-00-170	Unemployment Benefits	0	0	0	0	0	0	0	
521-00-175	Salary- Corporal	0	0	0	0	0	0	0	
521-00-176	On call pay	0	0	0	0	0	0	0	
521-00-197	Salary Increase	0	0	0	49,487	22,163	54,382	51,833	
521-00-198	EOY Lump Salary	9,000	0	11,500	13,000	0	13,000	12,500	
	TOTAL Personnel and Benefits	1,944,898	1,813,571	2,137,491	2,450,300	2,113,268	2,691,785	2,434,624	
Supplies and Materials									
521-00-210	Office Supplies	12,236	10,000	10,765	10,000	10,000	13,000	13,000	
521-00-215	Printing and Reproduction	0	1,000	0	0	1,000	0	0	
521-00-220	Postage and Freight	615	600	375	800	600	800	800	
521-00-230	Janitorial & Cleaning Supplie	1,479	2,000	1,135	2,000	2,000	2,000	2,000	
521-00-240	Small Tools and Equipment	14,673	750 (	300)	750	750	750	750	
521-00-241	Special Grant Equipment	0	0	0	0	0	0	0	
521-00-242	Uniforms and Clothing	19,392	10,000	15,885	10,000	6,000	15,000	15,000	
521-00-243	Vest Partnership Expense	6,548	4,500	0	5,500	4,500	5,500	5,500	
521-00-245	Computer Software and Supplie	703	750	10,204	600	750	600	600	
521-00-246	Promotional Supplies	944	0	700	0	0	0	0	
521-00-250	Fuel, Oil and Lubricants	76,112	42,000	63,058	77,000	58,000	68,000	68,000	
521-00-260	Medical and Chemical	732	250	0	100	250	100	100	
521-00-272	Investigative Supplies	3,865	3,500	910	3,500	3,500	3,500	3,500	
521-00-273	Animal Supplies	0	2,000	0	0	2,000	0	0	
521-00-290	Other Supplies	1,181	1,000	5,786	500	1,000	500	500	
521-00-291	Ammunition	3,120	4,500	2,400	3,750	4,500	3,750	3,750	
521-00-296	Hurricane Supplies	0	0	0	0	0	0	0	
	TOTAL Supplies and Materials	141,599	82,850	110,918	114,500	94,850	113,500	113,500	

REVENUE & EXPENSE WORKSHEET
AS OF: AUGUST 31ST, 2024

10 -General

DEPARTMENT - Police

DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD	Budget For	YTD	Budget For	Projected	Department	Proposed	Next
		9/30/23	Yr 9/30/23	Actual	Yr 9/30/24	9/30/24	Requested	FY 2025	Revision
			AB			NY	DH		
Infrastructure Maintenance									
521-00-320	Building Maintenance	12,082	5,500	5,887	20,000	10,000	20,000	15,000	
521-00-321	Range Maint or Tank Maint	0	150	0	2,000	4,500	2,000	2,000	
	TOTAL Infrastructure Maintenance	12,082	5,650	5,887	22,000	14,500	22,000	17,000	
Equipment Maintenance									
521-00-420	Equipment Maintenance	22,208	7,500	17,906	15,000	14,500	19,100	19,100	
521-00-421	Computer Maintenance	4,675	3,500	3,067	2,500	4,500	2,500	2,500	
521-00-422	Computer Software Maintenance	16,949	17,000	25,951	25,000	25,000	25,000	25,000	
521-00-425	Copy Machine Maintenance	3,525	3,750	2,644	3,750	3,750	3,750	3,750	
521-00-430	Vehicle Maintenance	19,324	14,500	7,022	17,500	15,500	25,000	25,000	
521-00-440	Radio Maintenance	2,774	3,000	2,028	3,000	3,000	3,000	3,000	
521-00-441	Radio/Phone Repairs-Lightning	0	0	0	0	0	0	0	
	TOTAL Equipment Maintenance	69,455	49,250	44,575	66,750	66,250	78,350	78,350	
Operational Expenses									
521-00-521	Utility - Electric	18,503	31,000	13,302	15,500	20,000	18,000	18,000	
521-00-523	Utility - Telephone	8,030	8,700	5,000	10,000	11,500	8,000	8,000	
521-00-524	Telephone long distance	1,950	1,000	1,053	2,000	1,500	2,000	2,000	
521-00-525	Telephone - Cellular	8,043	6,800	5,451	8,500	9,200	8,200	8,200	
521-00-526	Utility - Gas	559	900	1,132	600	900	625	625	
521-00-527	Cellular Data	5,491	7,400	4,256	7,200	7,400	7,500	7,500	
521-00-530	Insurance	57,062	43,500	59,235	53,000	50,000	68,500	68,500	
521-00-548	Abandoned Motor Vehicle Exp	99	500	29	500	500	300	300	
521-00-549	LEOSE Expense	3,355	0	3,030	2,500	2,500	2,500	2,500	
521-00-550	Continuing Education	16,594	9,100	16,793	13,000	12,000	18,000	18,000	
521-00-551	Dues and Subscription	9,043	4,000	2,792	4,500	4,500	4,500	4,500	
521-00-552	Citizens Police Academy Exp.	0	1,000	840	1,000	1,000	1,000	1,000	
521-00-555	Grants	0	0	0	0	0	0	0	
521-00-560	Professional Fees	11,066	6,000	4,692	6,500	6,500	13,547	13,547	
521-00-590	Other Contractual Service	0	1,500	0	0	0	0	0	
521-00-591	Prisoner Keep	3,026	20,000	1,752	5,000	5,000	5,000	5,000	
	TOTAL Operational Expenses	142,821	141,400	119,357	129,800	132,500	157,672	157,672	
Other Operational Expense									
521-00-620	Unemployment Reimbursements	0	0	0	0	0	0	0	
	TOTAL Other Operational Expense	0	0	0	0	0	0	0	
TOTAL Police		2,310,856	2,092,721	2,418,229	2,783,350	2,421,368	3,063,307	2,801,146	

REVENUE & EXPENSE WORKSHEET
AS OF: AUGUST 31ST, 2024

10 -General

DEPARTMENT - Fire

DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23 AB	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24 NY	Department Requested FY 2025 DH	Proposed FY 2025	Next Revision
Personnel and Benefits									
525-00-110	Salaries and Wages	167,350	24,000	105,885	107,000	126,200	152,672	116,064	
525-00-115	Part Time Wages	0	60,000	0	0	52,000	73,216	20,216	
525-00-121	Longevity	618	1,500	572	410	190	590	590	
525-00-122	Allowances	0	0	0	0	0	0	0	
525-00-130	Overtime	1,234	0	4,564	2,500	2,500	3,500	3,500	
525-00-161	Social Security	14,981	6,743	10,825	8,768	12,285	18,265	11,166	
525-00-163	Retirement Expense	9,103	2,544	6,805	6,797	5,392	10,283	10,817	
525-00-164	Workers Comp	6,317	2,500	4,353	3,850	4,000	7,000	7,000	
525-00-165	Health Insurance	23,284	10,000	25,799	27,889	13,956	37,186	24,453	
525-00-166	Long Term Disability Insuranc	813	0	536	875	424	830	830	
525-00-167	Flex Medical	5,200	0	3,361	3,885	3,750	5,178	3,884	
525-00-191	Volunteer Firefighters Retire	30,535	21,000	12,000	30,800	20,000	30,800	30,800	
525-00-192	Volunteer Firefighters Allowa	24,800	26,000	24,800	28,000	28,000	28,000	28,000	
525-00-193	Retired Firefighters Benefit	28,234	25,000	32,065	30,000	30,000	30,000	30,000	
525-00-194	Volt. Fireman Certifications	2,480	4,000	2,480	3,000	3,000	3,000	3,000	
525-00-195	Vol Fireman Add Retirement	0	1,800	0	0	0	0	0	
525-00-197	Salary Increase	0	0	0	3,210	2,050	6,777	4,089	
525-00-198	EOY Lump Salary	2,000	0	1,500	1,500	0	2,000	1,500	
	TOTAL Personnel and Benefits	316,949	185,087	235,547	258,484	303,747	409,297	295,909	
Supplies and Materials									
525-00-210	Office Supplies	867	750	560	750	750	750	750	
525-00-215	Printing and Reproduction	0	300	0	300	300	300	300	
525-00-220	Postage and Freight	76	300	13	300	300	300	300	
525-00-230	Janitorial & Cleaning Supplie	451	850	691	1,000	1,000	1,000	1,000	
525-00-240	Small Tools and Equipment	4,364	2,500	4,098	5,000	5,000	5,000	5,000	
525-00-242	Uniforms and Clothing	7,971	1,500	1,406	3,000	2,500	3,000	3,000	
525-00-245	Computer Software and Supplie	2,663	10,000	4,694	5,000	5,000	5,000	5,000	
525-00-250	Fuel, Oil and Lubricants	17,819	12,000	17,055	18,000	12,000	18,000	18,000	
525-00-260	Medical and Chemical	0	3,000	23	3,000	3,000	2,000	2,000	
525-00-290	Other Supplies	0	1,000	138	1,000	1,000	1,000	1,000	
525-00-296	Hurricane Supplies	0	0	0	2,000	2,000	2,000	2,000	
	TOTAL Supplies and Materials	34,211	32,200	25,865	39,350	32,850	38,350	38,350	
Infrastructure Maintenan									
525-00-320	Building Maintenance	5,317	10,000	3,525	12,000	12,000	22,000	22,000	
	TOTAL Infrastructure Maintenan	5,317	10,000	3,525	12,000	12,000	22,000	22,000	

REVENUE & EXPENSE WORKSHEET
AS OF: AUGUST 31ST, 2024

10 -General
DEPARTMENT - Fire
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23 AB	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24 NY	Department Requested FY 2025 DH	Proposed FY 2025	Next Revision
Equipment Maintenance									
525-00-420	Equipment Maintenance	1,552	10,000	32,928	4,000	4,000	10,000	30,000	
525-00-425	Copy Machine Maintenance	2,936	2,950	2,291	2,950	2,950	2,950	2,950	
525-00-430	Vehicle Maintenance	24,998	15,000	57,445	20,000	20,000	55,000	55,000	
525-00-440	Radio Maintenance	3,788	6,235	3,071	30,000	10,000	30,000	10,000	
525-00-450	Equipment Inspection	3,387	5,300	3,536	6,000	6,000	6,000	6,000	
	TOTAL Equipment Maintenance	36,661	39,485	99,270	62,950	42,950	103,950	103,950	
Operational Expenses									
525-00-521	Utility - Electric	5,935	6,000	4,500	5,720	5,000	6,600	6,600	
525-00-523	Utility - Telephone	5,142	4,000	3,454	5,300	5,000	5,100	5,100	
525-00-524	Telephone - Long Distance	452	500	301	500	500	500	500	
525-00-525	Telephone - Cellular	4,768	3,800	3,441	5,000	5,000	5,000	5,000	
525-00-526	Utility - Gas	932	800	460	800	800	800	800	
525-00-530	Insurance	28,741	22,000	32,676	30,000	25,000	35,000	35,000	
525-00-550	Continuing Education	119	1,000	0	1,100	100	1,100	1,100	
525-00-551	Dues and Subscriptions	503	100	473	1,000	1,000	2,000	2,000	
525-00-559	Mileage Reimbursement	0	100	0	0	0	0	0	
525-00-560	Professional Fees	1,200	1,000	897	1,000	1,000	1,829	1,829	
	TOTAL Operational Expenses	47,793	39,300	46,202	50,420	43,400	57,929	57,929	
Other Operational Expense									
525-00-620	Unemployment Reimbursements	0	0	0	0	0	0	0	
525-00-691	Property Taxes	0	0	0	0	0	0	0	
	TOTAL Other Operational Expense	0	0	0	0	0	0	0	
Transfers Out									
525-00-925	Transfer to Wharton Fire Dept	0	15,000	0	0	0	0	0	
	TOTAL Transfers Out	0	15,000	0	0	0	0	0	
TOTAL Fire									
		440,931	321,072	410,409	423,204	434,947	631,526	518,138	

REVENUE & EXPENSE WORKSHEET
AS OF: AUGUST 31ST, 2024

10 -General
DEPARTMENT - Code Enforcement
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23 AB	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24 NY	Department Requested FY 2025 DH	Proposed FY 2025	Next Revision
Personnel and Benefits									
526-00-110	Salaries and Wages	150,648	172,000	121,743	138,900	145,800	197,725	159,725	
526-00-115	Part-Time Wages	11,543	0	10,923	20,000	18,000	20,000	10,000	
526-00-121	Longevity	3,155	1,815	370	780	2,525	490	490	
526-00-122	Allowances	12,556	11,000	10,876	12,000	12,500	17,136	17,136	
526-00-125	Proficiency pay	415	2,000	700	0	2,000	3,600	1,800	
526-00-130	Overtime	6,890	4,200	346	8,600	2,966	1,000	1,000	
526-00-131	Weedy Lot/Demolition Hours	0	3,000	0	0	0	0	0	
526-00-161	Social Security	14,120	14,500	11,258	14,227	14,276	19,010	15,189	
526-00-163	Retirement Expense	9,331	13,000	8,344	9,843	10,500	14,346	15,069	
526-00-164	Workers Comp	528	727	2,006	2,500	500	2,500	2,500	
526-00-165	Health Insurance	19,009	40,648	24,483	27,889	20,935	37,186	24,453	
526-00-166	Long Term Disability Insuranc	497	746	593	986	938	1,000	1,000	
526-00-167	Flex Medical	3,102	2,250	2,433	3,885	5,000	5,178	3,884	
526-00-197	Salary Increase	0	0	0	4,200	2,490	6,532	5,092	
526-00-198	EOY Lump Salary	1,500	0	1,000	1,500	0	2,000	1,500	
	TOTAL Personnel and Benefits	233,292	265,886	195,074	245,310	238,430	327,703	258,838	
Supplies and Materials									
526-00-210	Office Supplies	2,478	1,500	1,822	2,500	1,500	2,500	2,500	
526-00-215	Printing and Reproduction	1,228	800	411	1,500	1,500	1,500	1,500	
526-00-220	Postage and Freight	3,691	3,000	4,428	3,500	2,500	4,600	4,600	
526-00-230	Code Book & Publications	58	1,200	0	2,500	2,500	2,500	2,500	
526-00-240	Small Tools and Equipment	572	300	657	1,000	300	1,000	1,000	
526-00-242	Uniform and Clothing	754	800	657	800	800	800	800	
526-00-245	Computer Software and Supplie	1,952	2,500	13,180	5,000	6,300	20,000	20,000	
526-00-250	Fuel, Oil and Lubricants	0	1,100	9	2,500	0	2,500	2,500	
	TOTAL Supplies and Materials	10,733	11,200	21,165	19,300	15,400	35,400	35,400	
Equipment Maintenance									
526-00-420	Equipment Maintenance	399	515	182	515	515	515	515	
526-00-422	Computer Software Maintenance	4,401	2,000	4,302	8,000	3,300	4,750	4,750	
526-00-430	Vehicle Maintenance	0	500	0	500	0	500	500	
	TOTAL Equipment Maintenance	4,800	3,015	4,484	9,015	3,815	5,765	5,765	
Operational Expenses									
526-00-524	Telephone - Long Distance	0	100	0	0	0	0	0	
526-00-525	Telephone - Cellular	1,366	770	1,345	2,000	0	2,000	2,000	
526-00-530	Insurance	732	1,300	739	710	710	1,300	1,300	
526-00-540	Advertising	681	300	391	500	1,300	500	500	
526-00-550	Continuing Education	4,701	4,250	6,942	6,000	4,250	6,000	6,000	

REVENUE & EXPENSE WORKSHEET
AS OF: AUGUST 31ST, 2024

10 -General
DEPARTMENT - Code Enforcement
DEPARTMENT EXPENDITURES

DEPARTMENT EXPENDITURES				Department					
ACCT NO#	ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24	Requested FY 2025	Proposed FY 2025	Next Revision
			AB			NY	DH		
526-00-551	Dues and Subscriptions	463	1,200	2,190	1,500	1,200	2,000	2,000	
526-00-552	Contract Services	52,938	0	32,151	120,000	0	120,000	60,000	
526-00-553	Contract Services-Wharton Lak	0	0	0	0	0	0	0	
526-00-560	Professional Fees	10,506	1,000	10,347	7,000	45,000	8,106	8,106	
526-00-561	Credit Card Fees	2,259	0	3,198	2,000	0	2,500	2,500	
	TOTAL Operational Expenses	73,646	8,920	57,303	139,710	52,460	142,406	82,406	
Other Operational Expense									

526-00-610	Building Standards	0	0	0	3,000	0	3,000	3,000	
526-00-613	Demolition	0	0	0	5,000	3,000	5,000	5,000	
526-00-614	Mowing Weedy Lots	0	0	0	0	0	0	0	
526-00-615	Filing Fees	408	1,000	3,119	3,000	1,500	3,000	3,000	
526-00-620	Unemployment Reimbursements	0	0	0	0	0	0	0	
526-00-690	Employee Relations	0	0	0	0	0	500	500	
	TOTAL Other Operational Expense	408	1,000	3,119	11,000	4,500	11,500	11,500	
TOTAL Code Enforcement		322,879	290,021	281,144	424,335	314,605	522,774	393,909	

REVENUE & EXPENSE WORKSHEET
AS OF: AUGUST 31ST, 2024

10 -General
DEPARTMENT - Emergency Management
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD	Budget For	YTD	Budget For	Projected	Department	Proposed	Next
		9/30/23	Yr 9/30/23	Actual	Yr 9/30/24	9/30/24	Requested	FY 2025	Revision
			AB			NY	DH		
Personnel and Benefits									
527-00-110	Salaries and Wages	81,258	54,307	75,722	81,120	63,162	83,554	83,554	
527-00-115	Part Time Wages	0	0	0	0	0	0	0	
527-00-121	Longevity	1,670	1,380	1,730	1,730	1,630	1,790	1,790	
527-00-122	Allowances	603	600	529	600	0	600	600	
527-00-125	Proficiency Pay	2,406	1,500	2,758	2,400	0	3,600	3,600	
527-00-130	Overtime	0	3,537	0	0	500	0	0	
527-00-161	Social Security	6,585	4,729	6,311	6,792	4,957	7,081	7,081	
527-00-163	Retirement Expense	4,588	3,710	4,710	5,265	3,925	5,826	7,168	
527-00-164	Workers Comp	290	1,763	1,866	1,900	650	2,800	2,800	
527-00-165	Health Insurance	8,718	10,162	9,675	9,296	6,978	9,296	8,151	
527-00-166	Long Term Disability Insuranc	317	185	329	395	283	395	395	
527-00-167	Flex Medical	1,291	750	3,048	1,250	1,250	1,250	1,250	
527-00-197	Salary Increase	0	0	0	2,434	940	2,507	2,507	
527-00-198	EOY Lump Salary	500	0	500	500	0	500	500	
	TOTAL Personnel and Benefits	108,226	82,623	107,178	113,682	84,275	119,199	119,396	
Supplies and Materials									
527-00-210	Office Supplies	708	1,000	763	1,000	1,000	1,000	1,000	
527-00-215	Printing & Reproduction	0	500	0	500	500	500	500	
527-00-220	CERT Program Supplies	0	900	0	0	0	0	0	
527-00-242	Uniforms and Clothing	0	300	647	300	300	600	600	
527-00-245	Computers, Software & Supplie	1,166	1,500	3,045	2,000	1,500	2,000	2,000	
527-00-250	Fuel, Oil & Lubricants	1,947	2,000	1,515	2,200	1,650	2,500	2,500	
	TOTAL Supplies and Materials	3,821	6,200	5,971	6,000	4,950	6,600	6,600	
Equipment Maintenance									
527-00-420	Equipment Maintenance	1,400	0	1,023	2,000	0	2,000	2,000	
527-00-422	Computer Software Maintenance	0	1,700	0	0	1,700	0	0	
527-00-430	Vehicle Maintenance	459	2,000	1,615	2,000	2,000	2,500	2,500	
	TOTAL Equipment Maintenance	1,859	3,700	2,638	4,000	3,700	4,500	4,500	
Operational Expenses									
527-00-521	Utility - Electric	0	100	0	0	100	0	0	
527-00-523	Utility - Telephone	270	4,000	240	328	2,000	350	350	
527-00-525	Telephone - Cellular	2,461	750	1,810	2,600	3,000	2,600	2,600	
527-00-526	Telephone - Satellite	173	550	175	300	550	300	300	
527-00-527	Cellular Data	1,638	720	651	1,000	0	1,000	1,000	
527-00-530	Insurance	943	750	1,055	1,200	1,200	1,200	1,200	
527-00-550	Continuing Education	4,884	4,000	2,986	6,500	4,000	6,500	6,500	
527-00-551	Dues and Subscription	661	250	714	1,000	250	1,000	1,000	

REVENUE & EXPENSE WORKSHEET

AS OF: AUGUST 31ST, 2024

10 -General
 DEPARTMENT - Emergency Management
 DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23 AB	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24 NY	Department Requested FY 2025 DH	Proposed FY 2025	Next Revision
527-00-560	Professional Fees	4,065	10,000	3,995	5,500	10,000	5,776	5,776	
	TOTAL Operational Expenses	15,095	21,120	11,625	18,428	21,100	18,726	18,726	
Other Operational Expense									
527-00-620	Unemployment Reimbursements	0	0	0	0	0	0	0	
	TOTAL Other Operational Expense	0	0	0	0	0	0	0	
Capital Outlay									
527-00-820	Homeland Security Expenditure	0	0	0	0	0	0	0	
	TOTAL Capital Outlay	0	0	0	0	0	0	0	
TOTAL Emergency Management		129,001	113,643	127,411	142,110	114,025	149,025	149,222	

REVENUE & EXPENSE WORKSHEET
AS OF: AUGUST 31ST, 2024

10 -General

DEPARTMENT - Animal Control

DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD	Budget For	YTD	Budget For	Projected	Department	Proposed	Next
		9/30/23	Yr 9/30/23	Actual	Yr 9/30/24	9/30/24	Requested	FY 2025	Revision
			AB			NY	DH		
Personnel and Benefits									
528-00-110	Salaries and Wages	45,692	32,521	44,656	45,614	42,250	46,987	46,987	
528-00-115	Part Time Wages	0	0	0	0	0	23,494	0	
528-00-121	Longevity	810	480	1,245	870	690	0	0	
528-00-125	Proficiency Pay	0	0	850	0	0	3,600	2,400	
528-00-130	Overtime	1,263	4,500	1,920	3,200	2,700	3,200	3,200	
528-00-161	Social Security	3,678	2,746	3,806	3,944	2,798	6,112	4,261	
528-00-163	Retirement Expense	2,559	2,200	2,964	3,057	2,400	3,507	4,129	
528-00-164	Workers Comp	1,508	656	1,679	1,175	1,267	1,900	1,900	
528-00-165	Health Insurance	7,758	10,162	7,163	9,296	6,978	9,296	8,151	
528-00-166	Long Term Disability Insuranc	205	126	174	217	217	217	217	
528-00-167	Flex Medical	1,291	750	981	1,250	1,250	1,250	1,250	
528-00-197	Salary Increase	0	0	0	1,368	607	2,114	1,410	
528-00-198	EOY Lump Salary	500	0	500	500	0	500	500	
	TOTAL Personnel and Benefits	65,264	54,141	65,937	70,491	61,157	102,177	74,405	
Supplies and Materials									
528-00-210	Office Supplies	122	100	86	100	100	100	100	
528-00-230	Janitorial & Cleaning Supplie	0	200	143	100	200	100	100	
528-00-240	Small Tools and Equipment	0	500	0	250	500	250	250	
528-00-242	Uniforms and Clothing	261	300	184	200	200	200	200	
528-00-260	Medical and Chemical	0	100	0	0	0	800	800	
528-00-273	Animal Supplies	0	1,000	19	500	0	7,280	5,280	
	TOTAL Supplies and Materials	383	2,200	433	1,150	1,000	8,730	6,730	
Infrastructure Maintenance									
528-00-320	Building Maintenance	10	250	1,953	3,500	1,500	8,000	8,000	
	TOTAL Infrastructure Maintenan	10	250	1,953	3,500	1,500	8,000	8,000	
Equipment Maintenance									
528-00-430	Vehicle Maintenance	2,325	500	998	2,000	500	2,000	2,000	
	TOTAL Equipment Maintenance	2,325	500	998	2,000	500	2,000	2,000	
Operational Expenses									
528-00-521	Utility - Electric	1,219	1,500	792	1,000	1,250	1,000	1,000	
528-00-530	Insurance	1,151	800	1,311	1,100	1,100	1,500	1,500	
528-00-550	Continuing Education	0	400	776	600	600	600	600	
528-00-560	Professional Fees	3,002	3,000	2,555	2,500	3,000	2,776	2,776	
	TOTAL Operational Expenses	5,372	5,700	5,434	5,200	5,950	5,876	5,876	

REVENUE & EXPENSE WORKSHEET

AS OF: AUGUST 31ST, 2024

10 -General
DEPARTMENT - Animal Control
DEPARTMENT EXPENDITURES

[illegible]

REVENUE & EXPENSE WORKSHEET
AS OF: AUGUST 31ST, 2024

10 -General
DEPARTMENT - Communications
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23 AB	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24 NY	Department Requested FY 2025 DH	Proposed FY 2025	Next Revision
Personnel and Benefits									
529-00-110	Salaries and Wages	323,571	260,000	355,949	345,000	379,610	496,310	405,450	
529-00-115	Part Time Wages	1,656	1,500	0	1,500	6,120	0	0	
529-00-121	Longevity	1,770	3,055	1,820	1,875	930	2,220	2,220	
529-00-122	Allowances	1,929	2,100	2,052	3,000	3,300	3,000	3,000	
529-00-125	Proficiency Pay	4,510	0	4,413	6,540	1,500	8,160	8,160	
529-00-130	Overtime	71,300	52,548	82,276	60,000	48,110	89,000	89,000	
529-00-161	Social Security	29,886	24,500	33,661	37,674	34,144	47,360	35,000	
529-00-163	Retirement Expense	21,638	20,000	27,127	28,845	26,874	38,971	38,000	
529-00-164	Workers Comp	12,808	16,000	1,300	2,600	1,300	2,600	2,600	
529-00-165	Health Insurance	59,642	70,000	75,736	92,964	62,805	102,260	73,359	
529-00-166	Long Term Disability Insuranc	1,543	1,755	1,826	2,500	1,349	2,500	2,500	
529-00-167	Flex Medical	9,431	6,750	12,380	12,950	11,250	14,239	11,650	
529-00-170	Unemployment Benefits	0	0	0	0	0	0	0	
529-00-197	Salary Increase	0	0	0	11,870	6,274	14,890	12,730	
529-00-198	EOY Lump Salary	3,730	0	4,000	4,500	0	5,500	4,500	
	TOTAL Personnel and Benefits	543,414	458,208	602,540	611,818	583,566	827,010	688,169	
Supplies and Materials									
529-00-210	Office Supplies	500	1,200	320	1,500	750	1,200	1,200	
529-00-215	Printing and Reproduction	0	500	0	0	0	0	0	
529-00-220	Postage and Freight	0	50	0	50	50	50	50	
529-00-240	Small Tools and Equipment	0	500	0	100	100	100	100	
529-00-242	Uniforms and Clothing	549	2,000	1,688	1,000	1,000	1,000	1,000	
529-00-245	Computer Software and Supplie	0	600	0	250	250	250	250	
	TOTAL Supplies and Materials	1,049	4,850	2,007	2,900	2,150	2,600	2,600	
Equipment Maintenance									
529-00-420	Equipment Maintenance	6,593	6,700	7,449	7,500	7,500	7,500	7,500	
529-00-421	Computer Maintenance	0	400	0	400	400	400	400	
529-00-422	Computer Software Maintenance	8,386	6,000	5,296	8,500	8,000	8,500	8,500	
529-00-440	Radio Maintenance	2,693	4,000	2,726	3,500	3,000	3,500	3,500	
	TOTAL Equipment Maintenance	17,672	17,100	15,471	19,900	18,900	19,900	19,900	
Operational Expenses									
529-00-523	Utility - Telephone	889	1,200	716	1,200	2,550	1,200	1,200	
529-00-524	Telephone - Long Distance	0	200	2	0	0	0	0	
529-00-530	Insurance	1,829	3,000	1,848	2,000	2,000	3,000	3,000	
529-00-540	Advertising	0	0	0	0	0	0	0	
529-00-550	Continuing Education	84	3,000	1,234	1,500	1,500	1,500	1,500	
529-00-551	Dues and Subscriptions	250	350	179	250	250	250	250	

REVENUE & EXPENSE WORKSHEET

AS OF: AUGUST 31ST, 2024

[illegible]

REVENUE & EXPENSE WORKSHEET
AS OF: AUGUST 31ST, 2024

10 -General
DEPARTMENT - Streets & Drainage
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD	Budget For	YTD	Budget For	Projected	Department	Proposed	Next
		9/30/23	Yr 9/30/23	Actual	Yr 9/30/24	9/30/24	Requested	FY 2025	Revision
			AB			NY	DH		
Personnel and Benefits									
540-00-110	Salaries and Wages	386,446	283,000	310,982	451,000	345,274	478,224	390,701	
540-00-115	Part-Time Wages	22,121	25,917	12,737	60,000	25,000	30,000	20,000	
540-00-121	Longevity	3,720	4,655	4,340	4,028	3,165	1,280	1,280	
540-00-122	Allowances	4,044	1,200	6,685	4,200	5,000	4,400	4,400	
540-00-125	Proficiency Pay	808	2,400	1,586	2,000	2,000	2,000	2,000	
540-00-130	Overtime	22,705	31,000	13,391	25,000	22,000	25,000	25,000	
540-00-161	Social Security	33,519	22,829	27,253	44,782	30,461	41,819	30,000	
540-00-163	Retirement Expense	23,451	18,192	20,898	29,846	21,000	33,427	33,720	
540-00-164	Workers Comp	18,920	29,000	15,945	15,125	20,000	16,125	16,125	
540-00-165	Health Insurance	69,432	76,214	65,443	97,613	52,338	106,909	85,586	
540-00-166	Long Term Disability Insuranc	1,784	1,445	1,528	1,796	1,626	2,500	2,500	
540-00-167	Flex Medical	6,117	5,625	9,287	14,238	9,375	14,887	14,887	
540-00-170	Unemployment Benefits	0	0	0	0	0	0	0	
540-00-197	Salary Increase	0	0	0	17,354	5,497	15,247	13,867	
540-00-198	EOY Lump Salary	5,750	0	3,750	5,750	0	5,750	5,250	
	TOTAL Personnel and Benefits	598,816	501,477	493,827	772,732	542,736	777,568	645,316	
Supplies and Materials									
540-00-210	Office Supplies	1,515	800	1,784	1,500	1,500	1,500	1,500	
540-00-215	Printing and Reproduction	0	50	0	50	50	50	50	
540-00-220	Postage and Freight	3	100	6	100	100	100	100	
540-00-230	Janitorial & Cleaning Supplie	45	500	93	150	150	150	150	
540-00-240	Small Tools and Equipment	3,105	2,500	4,273	5,000	2,500	5,000	5,000	
540-00-242	Uniforms and Clothing	8,710	3,000	5,339	10,000	3,000	10,000	10,000	
540-00-245	Computer Software & Supplies	18	0	11,468	4,600	0	15,000	15,000	
540-00-250	Fuel, Oil and Lubricants	55,081	40,000	41,649	60,000	38,500	50,000	50,000	
540-00-260	Medical and Chemical	1,226	1,000	165	500	250	1,600	1,600	
540-00-296	Hurricane Supplies	0	0	0	5,000	0	5,000	5,000	
	TOTAL Supplies and Materials	69,704	47,950	64,445	86,900	46,050	88,400	88,400	
Infrastructure Maintenan									
540-00-320	Building Maintenance	1,415	1,800	3	0	1,800	0	0	
540-00-330	Street Maintenance	73,609	15,000	57,152	50,000	35,000	80,000	77,500	
540-00-333	Sidewalk maintenance	500	0	4,875	0	0	0	0	
540-00-335	Street Sign Maintenance	13,672	4,000	15,407	15,000	15,000	15,000	15,000	
540-00-338	Right of Way Maintenance	9,898	6,000	17,631	25,000	25,000	25,000	25,000	
540-00-340	Drainage Maintenance	20,646	12,500	13,250	30,000	17,500	30,000	27,500	
	TOTAL Infrastructure Maintenan	119,740	39,300	108,318	120,000	94,300	150,000	145,000	

REVENUE & EXPENSE WORKSHEET
AS OF: AUGUST 31ST, 2024

10 -General
DEPARTMENT - Streets & Drainage
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23 AB	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24 NY	Department Requested FY 2025 DH	Proposed FY 2025	Next Revision
Equipment Maintenance									
540-00-420	Equipment Maintenance	83,919	69,000	57,573	90,000	79,012	90,000	90,000	
540-00-425	Copy Machine Maintenance	2,384	1,500	1,501	2,750	2,000	2,750	2,750	
540-00-430	Vehicle Maintenance	31,692	30,000	31,832	25,000	20,000	35,000	35,000	
540-00-455	Dirt Box Expense	11,488	7,000	11,962	20,000	12,250	20,000	20,000	
	TOTAL Equipment Maintenance	129,483	107,500	102,868	137,750	113,262	147,750	147,750	
Operational Expenses									
540-00-510	Rentals	39,984	0	22,973	10,000	0	10,000	10,000	
540-00-521	Utility - Electric	2,433	5,000	1,626	2,000	2,500	2,000	2,000	
540-00-522	Utility street lights	99,802	57,000	94,380	90,000	56,500	116,000	111,000	
540-00-523	Utility - Telephone	1,461	1,800	478	2,650	2,850	2,000	2,000	
540-00-524	Telephone long distance	0	400	0	0	0	0	0	
540-00-525	Telephone - Cellular	2,043	1,400	1,665	2,720	1,100	2,600	2,600	
540-00-530	Insurance	27,136	23,000	33,757	35,000	25,000	38,500	38,500	
540-00-550	Continuing Education	2,844	800	2,401	2,000	800	3,000	3,000	
540-00-551	Dues and Subscription	379	900	120	200	150	200	200	
540-00-552	Contract Services	2,793	0	25,536	19,000	0	19,000	19,000	
540-00-559	Mileage Reimbursement	0	100	0	500	100	500	500	
540-00-560	Professional Fees	22,311	5,000	5,717	10,000	15,000	14,146	14,146	
540-00-562	FM 1301 Extension Project	0	0	1,511	0	0	0	0	
540-00-563	Union Pacific Railroad	0	0	0	0	0	0	0	
540-00-564	Caney Creek Conservation	0	0	0	0	0	0	0	
	TOTAL Operational Expenses	201,187	95,400	189,923	174,070	104,000	207,946	202,946	
Other Operational Expense									
540-00-620	Unemployment Reimbursements	0	0	0	0	0	0	0	
540-00-690	Employee Relations	0	0	2,477	0	0	0	0	
	TOTAL Other Operational Expense	0	0	2,477	0	0	0	0	
TOTAL Streets & Drainage		1,118,929	791,627	961,859	1,291,452	900,348	1,371,664	1,229,412	

REVENUE & EXPENSE WORKSHEET
AS OF: AUGUST 31ST, 2024

10 -General
DEPARTMENT - Garage
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD	Budget For	YTD	Budget For	Projected	Department	Proposed	Next
		9/30/23	Yr 9/30/23	Actual	Yr 9/30/24	9/30/24	Requested	FY 2025	Revision
			AB			NY	DH		
Personnel and Benefits									
542-00-110	Salaries and Wages	82,557	78,425	79,882	85,488	81,000	88,046	90,251	
542-00-115	Part-time Wages	588	0	0	0	0	0	0	
542-00-121	Longevity	1,640	1,965	1,760	1,760	1,195	1,880	1,880	
542-00-122	Allowances	470	600	423	780	540	780	780	
542-00-125	Proficiency Pay	617	2,400	1,079	1,200	300	1,200	1,200	
542-00-130	Overtime	3,202	960	2,841	3,700	2,500	4,250	4,250	
542-00-161	Social Security	6,568	6,108	6,522	7,480	6,467	7,634	7,808	
542-00-163	Retirement Expense	4,720	5,216	5,228	5,722	3,750	6,285	8,171	
542-00-164	Workers Comp	2,051	4,000	4,368	2,100	3,500	4,500	4,500	
542-00-165	Health Insurance	14,673	20,324	16,913	18,593	13,956	18,593	16,302	
542-00-166	Long Term Disability Insuranc	381	400	391	500	848	500	500	
542-00-167	Flex Medical	2,464	2,500	2,300	2,590	2,500	2,590	2,590	
542-00-197	Salary Increase	0	0	0	2,565	1,253	2,641	2,708	
542-00-198	EOY Lump Salary	1,000	0	1,000	1,000	0	1,000	1,000	
	TOTAL Personnel and Benefits	120,931	122,898	122,708	133,478	117,809	139,899	141,940	
Supplies and Materials									
542-00-210	Office Supplies	202	1,000	1,073	800	800	800	800	
542-00-230	Janitorial & Cleaning Supplie	5,065	5,000	4,337	4,500	4,000	4,500	4,500	
542-00-240	Small Tools and Equipment	2,968	2,500	1,679	2,000	2,500	3,500	3,500	
542-00-242	Uniforms and Clothing	0	0	0	0	0	0	0	
542-00-245	Computer Software and Supplie	0	0	2,325	0	0	0	0	
542-00-250	Fuel, Oil and Lubricants	5,557	1,300	5,364	7,000	2,000	5,500	5,500	
542-00-260	Medical and Chemical	919	1,100	751	1,250	1,250	1,100	1,100	
542-00-290	Other Supplies	2,510	7,500	1,715	4,500	5,800	4,500	4,500	
542-00-296	Hurricane Supplies	0	0	0	5,000	0	5,000	5,000	
	TOTAL Supplies and Materials	17,220	18,400	17,244	25,050	16,350	24,900	24,900	
Infrastructure Maintenan									
542-00-320	Building Maintenance	9,964	12,000	7,702	14,000	10,000	14,000	14,000	
	TOTAL Infrastructure Maintenan	9,964	12,000	7,702	14,000	10,000	14,000	14,000	
Equipment Maintenance									
542-00-420	Equipment Maintenance	13,623	16,000	8,074	13,000	10,000	13,000	13,000	
542-00-430	Vehicle Maintenance	6,023	1,000	2,607	2,500	1,000	5,000	5,000	
542-00-435	Fuel Tank Maintenance	0	0	10,458	0	500	0	0	
	TOTAL Equipment Maintenance	19,646	17,000	21,139	15,500	11,500	18,000	18,000	

REVENUE & EXPENSE WORKSHEET
AS OF: AUGUST 31ST, 2024

10 -General
DEPARTMENT - Garage
DEPARTMENT EXPENDITURES

DEPARTMENT EXPENDITURES			Department						
ACCT NO#	ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23 AB	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24 NY	Requested FY 2025 DH	Proposed FY 2025	Next Revision
Operational Expenses									
542-00-510	Rentals	0	100	0	0	100	0	0	
542-00-521	Utility - Electric	2,323	5,000	1,510	2,000	2,000	2,000	2,000	
542-00-523	Utility- Telephone	1,093	1,000	240	2,000	2,500	1,500	1,500	
542-00-524	Telephone - Long Distance	555	300	424	500	500	600	600	
542-00-526	Utility - Gas	3,011	3,000	2,809	3,500	2,700	4,300	4,300	
542-00-530	Insurance	1,358	1,000	3,112	2,000	1,650	4,000	4,000	
542-00-550	Continuing Education	199	800	0	500	200	500	500	
542-00-551	Dues and Subscriptions	0	0	0	0	0	1,440	1,440	
TOTAL Operational Expenses		8,539	11,200	8,096	10,500	9,650	14,340	14,340	
Other Operational Expense									
542-00-620	Unemployment Reimbursements	0	0	0	0	0	0	0	
TOTAL Other Operational Expense		0	0	0	0	0	0	0	
TOTAL Garage		176,300	181,498	176,889	198,528	165,309	211,139	213,180	

REVENUE & EXPENSE WORKSHEET
AS OF: AUGUST 31ST, 2024

10 -General
DEPARTMENT - Facilities Maintenance
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD	Budget For	YTD	Budget For	Projected	Department	Proposed	Next
		9/30/23	Yr 9/30/23	Actual	Yr 9/30/24	9/30/24	Requested	FY 2025	Revision
			AB			NY	DH		
Personnel and Benefits									
543-00-110	Salaries and Wages	160,883	132,699	134,080	156,624	165,750	200,429	164,757	
543-00-115	Part-time Wages	5,578	0	1,541	0	0	0	0	
543-00-121	Longevity	3,310	2,675	890	890	3,515	1,010	1,010	
543-00-122	Allowances	4,739	7,440	260	0	7,680	0	480	
543-00-125	Proficiency Pay	1,008	300	1,379	1,200	0	1,800	1,800	
543-00-130	Overtime	2,076	10,500	10,980	5,000	5,000	6,000	6,000	
543-00-161	Social Security	13,655	10,462	11,636	13,037	13,766	16,620	13,727	
543-00-163	Retirement Expense	9,258	9,778	8,978	10,106	10,083	13,676	14,364	
543-00-164	Workers Comp	516	3,863	4,294	2,950	1,000	4,450	4,450	
543-00-165	Health Insurance	21,716	36,000	31,292	37,186	27,931	46,482	32,604	
543-00-166	Long Term Disability Insuranc	617	761	712	910	849	1,100	1,100	
543-00-167	Flex Medical	869	3,000	4,326	5,178	5,000	6,472	5,178	
543-00-197	Salary Increase	0	0	0	4,699	2,450	6,013	3,873	
543-00-198	EOY Lump Salary	1,500	0	1,500	2,000	0	2,000	2,000	
	TOTAL Personnel and Benefits	225,724	217,478	211,868	239,780	243,024	306,052	251,343	
Supplies and Materials									
543-00-210	Office Supplies	890	100	161	50	50	50	50	
543-00-230	Janitorial & Cleaning Supplie	10	500	17	350	350	350	350	
543-00-240	Small Tools and Equipment	2,631	1,300	1,581	1,000	1,000	2,000	2,000	
543-00-242	Uniforms and Clothing	1,005	1,000	2,586	1,500	1,000	2,000	2,000	
543-00-250	Fuel, Oil and Lubricants	7,506	6,000	10,348	6,000	5,750	12,000	12,000	
543-00-264	Pesticides and Ag. Supplies	988	3,500	128	4,400	4,000	2,500	1,257	
543-00-290	Other Supplies	443	500	168	300	500	300	300	
	TOTAL Supplies and Materials	13,473	12,900	14,989	13,600	12,650	19,200	17,957	
Infrastructure Maintenance									
543-00-310	Ground Maintenance	0	0	283	0	0	0	0	
543-00-320	Building Maintenance	740	500	991	500	500	1,000	1,000	
	TOTAL Infrastructure Maintenan	740	500	1,275	500	500	1,000	1,000	
Equipment Maintenance									
543-00-420	Equipment Maintenance	7,924	3,500	10,340	4,000	2,000	6,000	6,000	
543-00-430	Vehicle Maintenance	8,537	1,000	2,849	4,500	2,000	4,500	4,500	
	TOTAL Equipment Maintenance	16,461	4,500	13,189	8,500	4,000	10,500	10,500	

REVENUE & EXPENSE WORKSHEET

AS OF: AUGUST 31ST, 2024

10-General		AS OF: AUGUST 31ST, 2024							
DEPARTMENT - Facilities Maintenance									
DEPARTMENT EXPENDITURES									
ACCT NO#	ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23 AB	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24 NY	Department Requested FY 2025 DH	Proposed FY 2025	Next Revision
Operational Expenses									

543-00-521	Utility - Electric	1,237	800	803	950	800	1,050	1,050	_____
543-00-523	Utility telephone	0	750	0	0	0	0	0	_____
543-00-524	Telephone - Long Distance	0	100	0	0	0	0	0	_____
543-00-525	Telephone - Cellular	216	500	556	750	1,000	800	800	_____
543-00-530	Insurance	17,872	7,500	20,920	15,000	9,800	22,500	22,500	_____
543-00-550	Continuing Education	207	200	0	600	200	600	600	_____
543-00-551	Dues and Subscription	0	100	0	0	0	0	0	_____
543-00-560	Professional Services	527	100	835	400	400	1,505	1,505	_____
TOTAL Operational Expenses		20,058	10,050	23,115	17,700	12,200	26,455	26,455	_____
Other Operational Expense									

543-00-620	Unemployment Reimbursements	0	0	0	0	0	0	0	_____
TOTAL Other Operational Expense		0	0	0	0	0	0	0	_____
TOTAL Facilities Maintenance		276,456	245,428	264,435	280,080	272,374	363,207	307,255	=====

10 -General

DEPARTMENT - Grant Admin/Housing

DEPARTMENT EXPENDITURES

REVENUE & EXPENSE WORKSHEET
AS OF: AUGUST 31ST, 2024

ACCT NO#	ACCT NAME	Actual YTD	Budget For	YTD	Budget For	Projected	Department	Proposed	Next
		9/30/23	Yr 9/30/23	Actual	Yr 9/30/24	9/30/24	Requested	FY 2025	Revision
			AB			NY	DH		
Personnel and Benefits									
551-00-110	Salaries and Wages	0	8,500	0	0	0	0	0	
551-00-121	Longevity	0	398	0	0	0	0	0	
551-00-122	Allowances	0	450	0	0	0	0	0	
551-00-161	Social Security	0	1,145	0	0	0	0	0	
551-00-163	Retirement Expense	0	0	0	0	0	0	0	
551-00-164	Workers Comp	0	39	0	0	0	0	0	
551-00-165	Health Insurance	0	0	0	0	0	0	0	
551-00-166	Long Term Disability Insuranc	0	64	0	0	0	0	0	
551-00-167	Flex Medical	0	0	0	0	0	0	0	
	TOTAL Personnel and Benefits	0	10,596	0	0	0	0	0	
Supplies and Materials									
551-00-210	Office Supplies	0	100	0	0	0	0	0	
551-00-245	Computer Software and Supplie	0	0	0	0	0	0	0	
	TOTAL Supplies and Materials	0	100	0	0	0	0	0	
Equipment Maintenance									
551-00-420	Equipment Maintenance	0	200	0	0	0	0	0	
	TOTAL Equipment Maintenance	0	200	0	0	0	0	0	
Operational Expenses									
551-00-550	Continuing Education	0	0	0	0	0	0	0	
551-00-560	Professional Fees	0	0	0	0	0	0	0	
	TOTAL Operational Expenses	0	0	0	0	0	0	0	
Other Operational Expense									
551-00-613	Demolition Expense	0	0	0	0	0	0	0	
	TOTAL Other Operational Expense	0	0	0	0	0	0	0	
	TOTAL Grant Admin/Housing	0	10,896	0	0	0	0	0	

10 -General
DEPARTMENT - Recreation
DEPARTMENT EXPENDITURES

REVENUE & EXPENSE WORKSHEET
AS OF: AUGUST 31ST, 2024

ACCT NO#	ACCT NAME	Actual YTD	Budget For	YTD	Budget For	Projected	Department	Proposed	Next
		9/30/23	Yr 9/30/23	Actual	Yr 9/30/24	9/30/24	Requested	FY 2025	Revision
			AB			NY	DH		
Infrastructure Maintenance									
552-00-310	Parks Maintenance	14,290	27,000	24,032	15,000	5,000	20,000	20,000	
	TOTAL Infrastructure Maintenan	14,290	27,000	24,032	15,000	5,000	20,000	20,000	
Operational Expenses									
552-00-521	Utility - Electric	9,280	5,500	8,132	8,000	5,000	13,000	13,000	
552-00-551	Dues and Sunscriptions	0	200	0	50	50	50	50	
	TOTAL Operational Expenses	9,280	5,700	8,132	8,050	5,050	13,050	13,050	
Other Operational Expense									
552-00-682	Little League Activities	5,377	5,000	4,260	6,000	2,250	6,000	6,000	
552-00-683	Babe Ruth Activities	0	4,800	0	3,000	3,000	3,000	3,000	
552-00-684	Girls Softball Activities	3,242	2,500	3,430	2,000	1,000	2,000	2,000	
552-00-685	Boys and Girls Club Activites	0	0	0	0	0	0	0	
552-00-686	Youth Advisory Committee	0	0	0	0	0	0	0	
552-00-687	Mural Expense	0	0	0	0	0	0	0	
552-00-688	JUST DO IT NOW	2,305	0	1,532	3,600	2,500	3,600	3,600	
552-00-691	Community Involvement	265	500	350	500	500	500	500	
	TOTAL Other Operational Expense	11,188	12,800	9,572	15,100	9,250	15,100	15,100	
TOTAL Recreation		34,758	45,500	41,735	38,150	19,300	48,150	48,150	

10 -General
DEPARTMENT - Pool
DEPARTMENT EXPENDITURES

REVENUE & EXPENSE WORKSHEET
AS OF: AUGUST 31ST, 2024

ACCT NO#	ACCT NAME	Actual YTD	Budget For	YTD	Budget For	Projected	Department	Proposed	Next
		9/30/23	Yr 9/30/23	Actual	Yr 9/30/24	9/30/24	Requested	FY 2025	Revision
			AB			NY	DH		
Personnel and Benefits									
553-00-110	Salaries and Wages	0	0	1,094	0	0	0	0	
553-00-115	Part-Time Wages	23,677	18,000	24,587	25,000	23,000	25,000	25,000	
553-00-130	Overtime	0	200	2,903	200	200	4,200	4,200	
553-00-161	Social Security	1,811	1,377	2,183	1,920	1,775	1,920	1,920	
553-00-163	Retirement Expense	0	0	244	0	0	0	0	
553-00-164	Workers Comp	1,720	700	0	3,050	3,050	2,500	2,500	
553-00-165	Health Insurance	0	0	573	0	0	0	0	
553-00-166	Long Term Disability Insuranc	0	0	17	0	0	0	0	
553-00-167	Flex Medical	0	0	94	0	0	0	0	
	TOTAL Personnel and Benefits	27,208	20,277	31,694	30,170	28,025	33,620	33,620	
Supplies and Materials									
553-00-210	Office Supplies	61	300	63	200	200	200	200	
553-00-230	Janitorial & Cleaning Supplie	330	150	271	300	150	300	300	
553-00-240	Small Tools and Equipment	0	800	0	500	500	10,000	10,000	
553-00-260	Medical and Chemical	16,843	9,000	15,256	15,000	7,000	28,000	28,000	
553-00-290	Other Supplies	583	650	453	750	550	750	750	
	TOTAL Supplies and Materials	17,818	10,900	16,044	16,750	8,400	39,250	39,250	
Infrastructure Maintenance									
553-00-310	Grounds Maintenance	0	300	0	0	0	0	0	
553-00-320	Building Maintenance	5,205	1,000	1,795	5,000	1,000	5,000	5,000	
	TOTAL Infrastructure Maintenance	5,205	1,300	1,795	5,000	1,000	5,000	5,000	
Equipment Maintenance									
553-00-420	Equipment Maintenance	3,989	5,000	7,051	3,000	5,000	4,500	4,500	
	TOTAL Equipment Maintenance	3,989	5,000	7,051	3,000	5,000	4,500	4,500	
Operational Expenses									
553-00-521	Utility - Electric	7,956	6,000	3,466	6,000	6,000	5,000	5,000	
553-00-523	Utility - Telephone	711	350	599	760	450	850	850	
553-00-530	Insurance	0	1,600	0	1,750	1,750	750	750	
553-00-550	Continuing Education	3,375	350	1,130	1,500	1,500	1,500	1,500	
553-00-560	Professional Services	8,920	2,750	2,452	5,150	3,150	5,150	5,150	
	TOTAL Operational Expenses	20,963	11,050	7,647	15,160	12,850	13,250	13,250	

REVENUE & EXPENSE WORKSHEET
AS OF: AUGUST 31ST, 2024

10 -General
DEPARTMENT - Pool
DEPARTMENT EXPENDITURES

DEPARTMENT EXPENDITURES		Department							
ACCT NO#	ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24	Requested FY 2025	Proposed FY 2025	Next Revision
		AB				NY	DH		
Other Operational Expense									

553-00-620	Unemployment Reimbursements	0	0	0	0	0	0	0	
TOTAL Other Operational Expense		0	0	0	0	0	0	0	
TOTAL Pool		75,182	48,527	64,231	70,080	55,275	95,620	95,620	

REVENUE & EXPENSE WORKSHEET
AS OF: AUGUST 31ST, 2024

10 -General
DEPARTMENT - Grants
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD	Budget For	YTD	Budget For	Projected	Department	Proposed	Next
		9/30/23	Yr 9/30/23	Actual	Yr 9/30/24	9/30/24	Requested	FY 2025	Revision
			AB			NY	DH		
Personnel and Benefits									
560-00-110	CVG - Salary	28,852	0	0	0	53,784	59,384	59,384	
560-00-121	CVG- Longevity	0	0	0	0	0	0	30	
560-00-122	CVG - Uniforms	66	0	0	0	300	600	600	
560-00-161	CVG FICA	2,380	0	0	0	4,100	4,764	4,764	
560-00-163	CVG TMRS	1,552	0	0	0	3,053	3,920	5,404	
560-00-165	CVG TML Pretax	3,557	0	0	0	6,978	9,296	8,151	
560-00-166	CVG - Disability ins	117	0	0	0	172	300	300	
560-00-167	CVG TML Flex	636	0	0	0	1,294	1,295	1,295	
560-00-168	CVG - Supplies	0	0	0	0	0	0	0	
560-00-197	CVG- Salary Increase	0	0	0	0	795	1,782	1,782	
560-00-198	CVG- EOY Lump Salary	500	0	0	0	0	500	500	
560-21-110	Lone Star Grant-Salary	13,997	0	0	62,094	0	0	0	
560-21-130	Lone Star Grant- Overtime	0	0	0	25,000	0	0	0	
560-21-161	Lone Star Grant- FICA	1,085	0	0	4,750	0	0	0	
560-21-163	Lone Star Grant-Retirement Ex	0	0	0	3,806	0	0	0	
560-21-164	Lone Star Grant- Workers Comp	0	0	0	1,720	0	0	0	
560-21-165	Lone Star Grant- Health Ins.	0	0	0	8,072	0	0	0	
560-21-166	Lone Star Grant-Long Term Dis	0	0	0	286	0	0	0	
TOTAL Personnel and Benefits		52,742	0	0	105,728	70,476	81,841	82,210	
Supplies and Materials									
560-00-220	Postage and Freight	53	0	0	0	100	250	250	
560-00-290	FEMA Expense	0	0	0	0	0	0	0	
560-21-210	Lone Star Grant- Supplies	19,074	0	0	5,010	0	0	0	
560-21-250	Lone Star Grant- Fuel	1,255	0	0	5,000	0	0	0	
TOTAL Supplies and Materials		20,382	0	0	10,010	100	250	250	
Operational Expenses									
560-00-550	Lone Star Grant- Continuing E	3,174	0	1,543	5,000	0	0	0	
560-00-560	Police - Body Armour	0	0	0	0	0	0	0	
560-00-566	Firehouse Sub grant	0	0	0	0	0	0	0	
560-00-567	Victim's Assistance Grant	6,008	0	96	0	0	0	0	
560-00-568	Mobile Data Terminals Grant	0	0	0	0	0	0	0	
560-00-569	Mobile Quick Response Grant	0	0	0	0	0	0	0	
560-00-570	Just Do It Now	0	0	5,000	5,000	0	10,000	10,000	
560-00-571	SPOT	3,000	3,000	3,000	3,000	0	0	0	
560-00-572	Mayor's Committee	6,071	0	5,652	2,500	750	2,500	2,500	
560-00-573	Texas Rebuild Grant	0	0	0	0	0	0	0	
560-00-575	HGAC Grant	0	0	0	0	0	0	0	
560-00-576	SWAT Grant	0	0	0	0	0	0	0	
560-00-577	HOME Grant	0	0	0	0	0	0	0	

REVENUE & EXPENSE WORKSHEET
AS OF: AUGUST 31ST, 2024

10 -General
DEPARTMENT - Lease Payments
DEPARTMENT EXPENDITURES

DEPARTMENT EXPENDITURES		Actual YTD	Budget For	YTD	Budget For	Projected	Department Requested	Proposed	Next
ACCT NO#	ACCT NAME	9/30/23	Yr 9/30/23	Actual	Yr 9/30/24	9/30/24	FY 2025	FY 2025	Revision
			AB			NY	DH		
Lease Payments									

570-00-751	Principal	0	20,000	0	0	0	0	0	
570-00-752	Interest Expense	0	2,100	0	0	0	0	0	
570-00-753	Lease Financing Principal	0	0	0	0	0	0	0	
570-00-756	Lease Financing	0	0	0	0	0	0	0	
570-00-757	Non-Lease Component	0	0	0	0	0	0	0	
570-00-758	Amortization Expense	0	0	0	0	0	0	0	
TOTAL Lease Payments		0	22,100	0	0	0	0	0	
=====									
TOTAL Lease Payments		0	22,100	0	0	0	0	0	
=====									

REVENUE & EXPENSE WORKSHEET
AS OF: AUGUST 31ST, 2024

10 -General
DEPARTMENT - Capital Outlay
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23 AB	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24 NY	Department Requested FY 2025 DH	Proposed FY 2025	Next Revision
Capital Outlay									
580-00-827	Lease Asset	0	0	0	0	0	0	0	
580-00-828	Equipment	63,522	37,000	138,891	178,000	150,000	178,000	78,000	
580-21-825	Building Improvements	0	0	48,540	0	0	0	0	
580-21-830	Vehicles - Police	0	118,260	48,709	100,000	150,000	100,000	0	
580-25-827	Fire equipment	0	0	0	0	0	0	0	
580-26-830	Vehicles	0	0	0	0	0	0	0	
580-41-835	Capital Improvement Program	270,000	0	30,000	122,500	0	122,500	122,500	
	TOTAL Capital Outlay	333,522	155,260	266,140	400,500	300,000	400,500	200,500	
	TOTAL Capital Outlay	333,522	155,260	266,140	400,500	300,000	400,500	200,500	

10 -General
DEPARTMENT - Transfers-Out
DEPARTMENT EXPENDITURES

REVENUE & EXPENSE WORKSHEET
AS OF: AUGUST 31ST, 2024

ACCT NO#	ACCT NAME	Actual YTD	Budget For	YTD	Budget For	Projected	Department	Proposed	Next
		9/30/23	Yr 9/30/23	Actual	Yr 9/30/24	9/30/24	Requested	FY 2025	Revision
			AB			NY	DH		
Transfers Out									

590-00-912	Transfer out - Hotel Motel	0	0	0	0	0	0	0	
590-00-929	Transfer Out	0	0	0	0	0	0	0	
590-00-930	Transfer Out - Streets & Drai	0	0	0	0	0	0	0	
590-00-944	Transfer Out - Civic Center	32,748	0	0	29,403	0	0	34,779	
	TOTAL Transfers Out	32,748	0	0	29,403	0	0	34,779	
=====									
TOTAL Transfers-Out									
		32,748	0	0	29,403	0	0	34,779	
=====									
** TOTAL EXPENDITURES **									
		7,321,793	5,861,470	6,944,927	8,392,137	6,835,324	9,333,834	8,317,772	
=====									

*** END OF REPORT ***

SPECIAL REVENUE FUNDS

PEG FUND #11

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

HOTEL MOTEL FUND #12

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

NARCOTICS SEIZURE FUND #14

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

SUMMARY OF SPECIAL REVENUE FUNDS

Acct	Description	PEG Fund #11	Hotel/Motel Fund #12	Seizure Fund #14	Total
Estimated Revenues:					
3200	Other Taxes	1,500	295,852	0	297,352
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	1,500	295,952	4,700	302,152
Appropriations:					
100	Personnel & Benefits	0	0	0	0
200	Supplies & Materials	1,500	10,000	3,200	14,700
500	Operational Expenses	0	0	0	0
600	Other Operational Expenses	0	50,000	1,500	51,500
800	Capital Outlay	0	0	0	0
900	Transfer-out	0	235,952	0	235,952
	Total Appropriations	1,500	295,952	4,700	302,152
Excess (Deficit) Revenues over Expenditures/ (To be Funded from Prior Year Fund Balance)		0	0	0	0
Est. Fund Balance-Beginning of Year		15,381	84,873	15,821	116,076
Fund Balance-End of Year		15,381	84,873	15,821	116,076

REVENUE & EXPENSE WORKSHEET
AS OF: AUGUST 31ST, 2024

11 -PEG FUND
FINANCIAL SUMMARY

[illegible]

11 -PEG FUND
REVENUES

REVENUE & EXPENSE WORKSHEET
AS OF: AUGUST 31ST, 2024

ACCT NO#	ACCT NAME	Actual YTD	Budget For	YTD	Budget For	Projected	Department	Proposed	Next
		9/30/23	Yr 9/30/23	Actual	Yr 9/30/24	9/30/24	Requested	FY 2025	Revision
			AB			NY	DH		
Other Taxes									
3226	Cable televsion franchise fee	1,878	7,600	1,084	2,500	4,000	1,500	1,500	
	TOTAL Other Taxes	1,878	7,600	1,084	2,500	4,000	1,500	1,500	
Interest and Miscellaneous									
3773	Interest Income	41	0	34	0	0	0	0	
3775	Miscellaneous Revenue	0	0	0	0	0	0	0	
	TOTAL Interest and Miscellaneous	41	0	34	0	0	0	0	
** TOTAL REVENUES **		1,919	7,600	1,118	2,500	4,000	1,500	1,500	

11 -PEG FUND
DEPARTMENT - Operations
DEPARTMENT EXPENDITURES

REVENUE & EXPENSE WORKSHEET
AS OF: AUGUST 31ST, 2024

ACCT NO#	ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24	Department Requested FY 2025	Proposed FY 2025	Next Revision
			AB			NY	DH		
Supplies and Materials									

500-00-245	Equipment	3,397	7,600	936	2,500	4,000	1,500	1,500	
	TOTAL Supplies and Materials	3,397	7,600	936	2,500	4,000	1,500	1,500	
=====									
TOTAL Operations		3,397	7,600	936	2,500	4,000	1,500	1,500	
=====									
** TOTAL EXPENDITURES **		3,397	7,600	936	2,500	4,000	1,500	1,500	
=====									

*** END OF REPORT ***

12 -Hotel/Motel
FINANCIAL SUMMARY

REVENUE & EXPENSE WORKSHEET
AS OF: AUGUST 31ST, 2024

							Department		
ACCT NO#	ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23 <u>AB</u>	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24 <u>NY</u>	Requested FY 2025 <u>DH</u>	Proposed FY 2025	Next Revision
REVENUE SUMMARY									

Other Taxes		294,203	190,000	267,346	300,000	256,898	285,000	295,852	_____
Interest and Miscellaneou		41	100	56	100	100	100	100	_____
Intergovernmental		0	0	0	0	0	0	0	_____
Transfers In		<u>0</u>	<u>29,307</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>_____</u>
** TOTAL REVENUE **		294,244	219,407	267,402	300,100	256,998	285,100	295,952	
EXPENDITURE SUMMARY									

Operations		59,756	70,683	58,944	58,148	20,750	61,000	60,000	_____
Transfers-Out		<u>215,050</u>	<u>148,724</u>	<u>202,000</u>	<u>241,952</u>	<u>236,248</u>	<u>241,952</u>	<u>235,952</u>	<u>_____</u>
** TOTAL EXPENDITURES **		<u>274,806</u>	<u>219,407</u>	<u>260,944</u>	<u>300,100</u>	<u>256,998</u>	<u>302,952</u>	<u>295,952</u>	<u>=====</u>
REVENUES OVER/(UNDER) EXPENDITURES		<u>19,438</u>	<u>0</u>	<u>6,459</u>	<u>0</u>	<u>0 (</u>	<u>17,852)</u>	<u>0</u>	<u>=====</u>

12 -Hotel/Motel
REVENUES

REVENUE & EXPENSE WORKSHEET
AS OF: AUGUST 31ST, 2024

ACCT NO#	ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23 AB	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24 NY	Department Requested FY 2025 DH	Proposed FY 2025	Next Revision
Other Taxes									
3215	Motel Occupancy Tax	294,203	190,000	267,346	300,000	256,898	285,000	295,852	
	TOTAL Other Taxes	294,203	190,000	267,346	300,000	256,898	285,000	295,852	
Interest and Miscellaneous									
3773	Interest Income	41	100	56	100	100	100	100	
	TOTAL Interest and Miscellaneous	41	100	56	100	100	100	100	
Intergovernmental									
3841	Grant Funds	0	0	0	0	0	0	0	
	TOTAL Intergovernmental	0	0	0	0	0	0	0	
Transfers In									
3910	Transfer In - General Fund	0	0	0	0	0	0	0	
3999	Funds from Fund Balance	0	29,307	0	0	0	0	0	
	TOTAL Transfers In	0	29,307	0	0	0	0	0	
** TOTAL REVENUES **		294,244	219,407	267,402	300,100	256,998	285,100	295,952	

REVENUE & EXPENSE WORKSHEET
AS OF: AUGUST 31ST, 2024

12 -Hotel/Motel
DEPARTMENT - Operations
DEPARTMENT EXPENDITURES

DEPARTMENT EXPENDITURES				Department					
ACCT NO#	ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23 AB	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24 NY	Requested FY 2025 DH	Proposed FY 2025	Next Revision
Supplies and Materials									
500-00-276	Promotional Supplies	50	4,000	50	2,000	1,250	2,000	1,000	
500-00-277	Holiday Lighting Expense	6,606	4,683	9,112	6,500	3,500	9,000	9,000	
TOTAL Supplies and Materials		6,656	8,683	9,162	8,500	4,750	11,000	10,000	
Operational Expenses									
500-00-522	Festivals Expense	225	4,000	134	0	4,000	0	0	
500-00-560	Professional Fees	0	0	0	0	0	0	0	
TOTAL Operational Expenses		225	4,000	134	0	4,000	0	0	
Other Operational Expense									
500-00-630	Convention and Tourism	52,875	58,000	49,648	49,648	12,000	50,000	50,000	
500-00-635	Signage	0	0	0	0	0	0	0	
500-00-640	Advertising for Tourism	0	0	0	0	0	0	0	
500-00-650	Plaza Theatre	0	0	0	0	0	0	0	
500-00-660	Wharton Downtown Business	0	0	0	0	0	0	0	
TOTAL Other Operational Expense		52,875	58,000	49,648	49,648	12,000	50,000	50,000	
TOTAL Operations		59,756	70,683	58,944	58,148	20,750	61,000	60,000	

REVENUE & EXPENSE WORKSHEET
AS OF: AUGUST 31ST, 2024

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

ACCT NO#	ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23 AB	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24 NY	Department Requested FY 2025 DH	Proposed FY 2025	Next Revision
Transfers Out									
590-00-944	Transfer Out - Civic Center	211,350	148,724	200,000	228,952	234,248	228,952	228,952	
590-00-973	Transfer Out - RR Depot	3,700	0	2,000	13,000	2,000	13,000	7,000	
	TOTAL Transfers Out	215,050	148,724	202,000	241,952	236,248	241,952	235,952	
TOTAL Transfers-Out									
		215,050	148,724	202,000	241,952	236,248	241,952	235,952	
*** TOTAL EXPENDITURES ***									
		274,806	219,407	260,944	300,100	256,998	302,952	295,952	

*** END OF REPORT ***

14 -Seizure
FINANCIAL SUMMARY

REVENUE & EXPENSE WORKSHEET
AS OF: AUGUST 31ST, 2024

ACCT NO#	ACCT NAME	Actual YTD	Budget For	YTD	Budget For	Projected	Department	Proposed	Next
		9/30/23	Yr 9/30/23	Actual	Yr 9/30/24	9/30/24	Requested	FY 2025	Revision
			AB			NY	DH		
REVENUE SUMMARY									
	Interest and Miscellaneou	219	500	5,524	700	1,750	700	700	
	Intergovernmental	1,690	5,250	21,880	4,000	5,250	4,000	4,000	
	Transfers In	0	0	0	0	0	0	0	
** TOTAL REVENUE **		1,908	5,750	27,404	4,700	7,000	4,700	4,700	
EXPENDITURE SUMMARY									
	Operations	12,064	5,750	799	4,700	7,000	4,700	4,700	
	Transfers-Out	0	0	0	0	0	0	0	
** TOTAL EXPENDITURES **		12,064	5,750	799	4,700	7,000	4,700	4,700	
REVENUES OVER/(UNDER) EXPENDITURES									
		(10,156)	0	26,605	0	0	0	0	

14 -Seizure
REVENUES

REVENUE & EXPENSE WORKSHEET
AS OF: AUGUST 31ST, 2024

ACCT NO#	ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23 AB	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24 NY	Department Requested FY 2025 DH	Proposed FY 2025	Next Revision
Interest and Miscellaneous									
3773	Interest Income	219	0	224	200	250	200	200	
3775	Miscellaneous Revenue	0	500	5,300	500	1,500	500	500	
	TOTAL Interest and Miscellaneous	219	500	5,524	700	1,750	700	700	
Intergovernmental									
3862	Federal Seizure Revenue	0	0	4,414	0	0	0	0	
3863	State Seizure Revenue	1,690	5,000	17,465	4,000	5,000	4,000	4,000	
3864	Local Funds	0	0	0	0	0	0	0	
3865	Revenue - Sharing Agency	0	0	0	0	0	0	0	
3866	Restitution	0	250	0	0	250	0	0	
	TOTAL Intergovernmental	1,690	5,250	21,880	4,000	5,250	4,000	4,000	
Transfers In									
3999	Funds from Fund Balance	0	0	0	0	0	0	0	
	TOTAL Transfers In	0	0	0	0	0	0	0	
** TOTAL REVENUES **		1,908	5,750	27,404	4,700	7,000	4,700	4,700	

14 -Seizure
DEPARTMENT - Operations
DEPARTMENT EXPENDITURES

REVENUE & EXPENSE WORKSHEET
AS OF: AUGUST 31ST, 2024

ACCT NO#	ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23 AB	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24 NY	Department Requested FY 2025 DH	Proposed FY 2025	Next Revision
Supplies and Materials									
500-00-240	Small Tools and Equipment	0	3,750	799	2,000	2,000	2,000	2,000	
500-00-271	Investigative supplies	0	0	0	0	0	0	0	
500-00-290	Other Supplies	0	500	0	1,200	3,500	1,200	1,200	
	TOTAL Supplies and Materials	0	4,250	799	3,200	5,500	3,200	3,200	
Operational Expenses									
500-00-550	Continuing Education	3,250	0	0	0	0	0	0	
	TOTAL Operational Expenses	3,250	0	0	0	0	0	0	
Other Operational Expense									
500-00-692	Criminal Intelligence Inform.	0	0	0	0	0	0	0	
500-00-693	Informant Information	500	1,500	0	1,500	1,500	1,500	1,500	
500-00-694	Shared with Other Agency	0	0	0	0	0	0	0	
	TOTAL Other Operational Expense	500	1,500	0	1,500	1,500	1,500	1,500	
Capital Outlay									
500-00-820	C/O Machinery and Equipment	8,314	0	0	0	0	0	0	
500-00-830	C/O Vehicles	0	0	0	0	0	0	0	
	TOTAL Capital Outlay	8,314	0	0	0	0	0	0	
TOTAL Operations		12,064	5,750	799	4,700	7,000	4,700	4,700	

REVENUE & EXPENSE WORKSHEET
AS OF: AUGUST 31ST, 2024

14 -Seizure
DEPARTMENT - Transfers-Out
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD	Budget For	YTD	Budget For	Projected	Department	Proposed	Next
		9/30/23	Yr 9/30/23	Actual	Yr 9/30/24	9/30/24	Requested	FY 2025	Revision
			AB			NY	DH		
Transfers Out									

	590-00-910 Transfer Out - General	0	0	0	0	0	0	0	
	590-00-915 Treansfer Out - DARE	0	0	0	0	0	0	0	
	TOTAL Transfers Out	0	0	0	0	0	0	0	
=====									
	TOTAL Transfers-Out	0	0	0	0	0	0	0	
=====									
** TOTAL EXPENDITURES **		12,064	5,750	799	4,700	7,000	4,700	4,700	
		=====	=====	=====	=====	=====	=====	=====	=====

*** END OF REPORT ***

DEBT SERVICE FUND

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

CITY OF WHARTON**DEBT SERVICE FUNDS****ANNUAL ADOPTED 2024-2025**

Department/Expense Classification	Actual 2023	Budget FY 2024	Projected FY 2025	Adopted FY 2025
<u>Debt Service Fund</u>				
Revenues				
Ad Valorem Taxes	1,851,442	2,369,732	2,369,732	2,369,732
Interest and Miscellaneous	4,511	164,855	10,000	10,000
Intergovernmental	150,000	150,000	150,000	150,000
Operating Transfers In	698,680	0	67,231	67,231
Total Estimated Revenues	2,704,633	2,684,587	2,596,963	2,596,963
Appropriations				
Bond Issuance Costs	0			
Principal	2,198,241	2,297,927	2,235,719	2,235,719
Interest Expense	441,187	381,660	317,244	317,244
Service Charges	3,800	5,000	5,000	5,000
Transfer out - Escrow				
Total Appropriations	2,643,228	2,684,587	2,557,963	2,557,963
Excess (Deficit) Revenue over Expenditures	61,405	0	39,000	39,000
Est. Fund Balance (Beginning)	301,032	362,437	362,437	362,437
Est. Fund Balance (Ending)	362,437	362,437	401,437	401,437

20 -Debt Service Fund
FINANCIAL SUMMARY

REVENUE & EXPENSE WORKSHEET
AS OF: AUGUST 31ST, 2024

ACCT NO#	ACCT NAME	Actual YTD	Budget For	YTD	Budget For	Projected	Department	Proposed	Next
		9/30/23	Yr 9/30/23	Actual	Yr 9/30/24	9/30/24	FY 2025	FY 2025	Revision
			AB			NY	DH		
REVENUE SUMMARY									
Ad Valorem Taxes		1,851,442	1,042,788	2,341,203	2,369,732	1,596,028	2,369,732	2,279,963	
Interest and Miscellaneous		4,511	1,000	176,153	164,855	10,000	10,000	10,000	
Intergovernmental		150,000	0	150,000	150,000	0	150,000	150,000	
Transfers In		698,680	0	150,000	0	0	154,855	157,000	
** TOTAL REVENUE **		2,704,633	1,043,788	2,817,356	2,684,587	1,606,028	2,684,587	2,596,963	
EXPENDITURE SUMMARY									
Lease Payments		2,643,228	1,043,788	2,644,485	2,684,587	1,574,028	2,557,963	2,557,963	
Transfers-Out		0	0	150,000	0	0	0	0	
** TOTAL EXPENDITURES **		2,643,228	1,043,788	2,794,485	2,684,587	1,574,028	2,557,963	2,557,963	
=====									
REVENUES OVER/ (UNDER) EXPENDITURES		61,405	0	22,872	0	32,000	126,624	39,000	
=====									

REVENUE & EXPENSE WORKSHEET

AS OF: AUGUST 31ST, 2024

20 -Debt Service Fund
REVENUES

REVENUES		Department							Next
ACCT NO#	ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24	Requested FY 2025	Proposed FY 2025	Revision
		AB				NY	DH		
Ad Valorum Taxes									
3011	Ad Valorem Taxes	1,797,280	1,015,788	2,290,482	2,342,732	1,569,028	2,342,732	2,252,963	
3012	Delinquent Taxes	29,992	15,000	27,544	15,000	15,000	15,000	15,000	
3013	Penalty and Interest	24,170	12,000	23,177	12,000	12,000	12,000	12,000	
TOTAL Ad Valorum Taxes		1,851,442	1,042,788	2,341,203	2,369,732	1,596,028	2,369,732	2,279,963	
Interest and Miscellaneous									
3773	Interest Income	1,660	1,000	21,298	10,000	10,000	10,000	10,000	
3775	Miscellaneous Revenue	2,851	0	154,855	154,855	0	0	0	
3776	Premium on Bonds	0	0	0	0	0	0	0	
3787	Bond Proceeds	0	0	0	0	0	0	0	
TOTAL Interest and Miscellaneous		4,511	1,000	176,153	164,855	10,000	10,000	10,000	
Intergovernmental									
3881	WEDCO Contribution	150,000	0	150,000	150,000	0	150,000	150,000	
TOTAL Intergovernmental		150,000	0	150,000	150,000	0	150,000	150,000	
Transfers In									
3915	Transfer In - Tax Notes	698,680	0	150,000	0	0	154,855	157,000	
3999	Funds from Fund Balance	0	0	0	0	0	0	0	
TOTAL Transfers In		698,680	0	150,000	0	0	154,855	157,000	
** TOTAL REVENUES **		2,704,633	1,043,788	2,817,356	2,684,587	1,606,028	2,684,587	2,596,963	

REVENUE & EXPENSE WORKSHEET

AS OF: AUGUST 31ST, 2024

20 -Debt Service Fund
DEPARTMENT - Lease Payments
DEPARTMENT EXPENDITURES

DEPARTMENT - Lease Payments		Department							
DEPARTMENT EXPENDITURES		Actual YTD	Budget For	YTD	Budget For	Projected	Requested	Proposed	Next
ACCT NO#	ACCT NAME	9/30/23	Yr 9/30/23	Actual	Yr 9/30/24	9/30/24	FY 2025	FY 2025	Revision
			AB			NY	DH		
Lease Payments									
570-00-750	Bond Issuance Costs	0	0	0	0	0	0	0	
570-00-751	Principal	2,198,241	627,400	2,261,827	2,297,927	1,171,028	2,235,719	2,235,719	
570-00-752	Interest Expense	441,187	411,388	380,458	381,660	398,000	317,244	317,244	
570-00-753	Service Charges	3,800	5,000	2,200	5,000	5,000	5,000	5,000	
570-00-754	Payment to Escrow	0	0	0	0	0	0	0	
TOTAL Lease Payments		2,643,228	1,043,788	2,644,485	2,684,587	1,574,028	2,557,963	2,557,963	
TOTAL Lease Payments		2,643,228	1,043,788	2,644,485	2,684,587	1,574,028	2,557,963	2,557,963	

REVENUE & EXPENSE WORKSHEET
AS OF: AUGUST 31ST, 2024

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

ACCT NO#	ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23 AB	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24 NY	Department Requested FY 2025 DH	Proposed FY 2025	Next Revision
Transfers Out									
590-00-938	Transfer Out- 2020 Tax Notes	0	0	150,000	0	0	0	0	
590-00-999	Transfer Out to Escrow	0	0	0	0	0	0	0	
	TOTAL Transfers Out	0	0	150,000	0	0	0	0	
	TOTAL Transfers-Out	0	0	150,000	0	0	0	0	
=====									
** TOTAL EXPENDITURES **		2,643,228	1,043,788	2,794,485	2,684,587	1,574,028	2,557,963	2,557,963	
		=====	=====	=====	=====	=====	=====	=====	=====

*** END OF REPORT ***

CITY OF WHARTON, TEXAS
LONG-TERM DEBT
FYE 9/30/25

TOTAL TAX NOTES

<u>YEAR</u>	<u>TOTAL</u>		<u>GLTDAG</u>		<u>Water and Sewer ENTERPRISE FUND</u>		<u>Civic Center ENTERPRISE FUND</u>		<u>Fund 75 Harvey ENTERPRISE FUND</u>	
	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>
2025	1,045,000.00	83,125.50	1,045,000.00	83,125.50	-	-	-	-	-	-
2026	1,070,000.00	51,480.50	1,070,000.00	51,480.50	-	-	-	-	-	-
2027	855,000.00	24,709.50	855,000.00	24,709.50	-	-	-	-	-	-
	2,970,000.00	159,315.50	2,970,000.00	159,315.50	-	-	-	-	-	-
LESS CURRENT PORTION	<u>1,045,000.00</u>	<u>83,125.50</u>	<u>1,045,000.00</u>	<u>83,125.50</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>1,925,000.00</u>	<u>76,190.00</u>	<u>1,925,000.00</u>	<u>76,190.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

TOTAL CERTIFICATES OF OBLIGATION

LESS CURRENT

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
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
	4,130,000.00	535,200.00	3,283,580.00	423,798.00	743,640.00	98,334.00	-	-	102,780.00	13,068.00
LESS CURRENT PORTION	715,000.00	170,900.00	572,130.00	135,680.60	124,540.00	30,994.80	-	-	18,330.00	4,224.60
	<u>3,415,000.00</u>	<u>364,300.00</u>	<u>2,711,450.00</u>	<u>288,117.40</u>	<u>619,100.00</u>	<u>67,339.20</u>	<u>-</u>	<u>-</u>	<u>84,450.00</u>	<u>8,843.40</u>

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

LONG TERM DEBT TOTALS
PRINCIPAL AND INTEREST

TOTAL											
YEAR	PRINCIPAL	INTEREST	GLTDAG		Water and Sewer ENTERPRISE FUND	Civic Center ENTERPRISE FUND	Airport ENTERPRISE FUND	Harvey 75			
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					
	40,957,658.29	8,319,989.08	25,477,114.55	5,324,125.33	14,439,239.81	2,777,714.29	429,988.73	95,089.76	611,305.78	123,069.12	-
LESS CURRENT PORTION	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	-
	<u>37,759,148.29</u>	<u>7,727,673.89</u>	<u>23,241,395.71</u>	<u>5,006,881.59</u>	<u>13,562,836.21</u>	<u>2,536,634.95</u>	<u>399,626.57</u>	<u>82,262.10</u>	<u>555,281.24</u>	<u>101,903.81</u>	-

CITY OF WHARTON, TEXAS
LONG-TERM DEBT
FYE 9/30/25

2021 State Infrastructure Utility SIB

TOTAL			Water and Sewer ENTERPRISE FUND 1.00		
YEAR	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	TOTAL
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
	5,327,966.29	244,319.20	5,327,966.29	244,319.20	5,572,285.49
LESS CURRENT PORTION	325,000.00	-	325,000.00	-	325,000.00
	<u>5,002,966.29</u>	<u>244,319.20</u>	<u>5,002,966.29</u>	<u>244,319.20</u>	<u>5,247,285.49</u>

CITY OF WHARTON, TEXAS
LONG-TERM DEBT
FYE 9/30/25

Waterworks & Sanitary Sewer System Revenue Bonds 2021-USDA

YEAR	TOTAL		Water	
	PRINCIPAL	INTEREST	1.00 PRINCIPAL	INTEREST
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
	4,612,000.00	1,692,181.00	4,612,000.00	1,692,181.00
LESS CURRENT				
PORTION	90,000.00	80,710.00	90,000.00	80,710.00
	<u>4,522,000.00</u>	<u>1,611,471.00</u>	<u>4,522,000.00</u>	<u>1,611,471.00</u>

CITY OF WHARTON, TEXAS
LONG-TERM DEBT
FYE 9/30/25

QECB 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
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
	743,692.00	45,745.20	208,670.55	12,845.53	416,467.52	25,617.31	104,488.73	6,427.20	14,055.78	864.58
LESS CURRENT PORTION	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
	<u>642,182.00</u>	<u>34,478.27</u>	<u>180,187.71</u>	<u>9,683.15</u>	<u>359,621.92</u>	<u>19,307.83</u>	<u>90,226.57</u>	<u>4,844.20</u>	<u>12,137.24</u>	<u>651.64</u>

CITY OF WHARTON, TEXAS
LONG-TERM DEBT
FYE 9/30/25

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
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
	610,000.00	37,200.00	506,300.00	30,876.00	85,400.00	5,208.00	18,300.00	1,116.00
LESS CURRENT PORTION	195,000.00	20,500.00	161,850.00	17,015.00	27,300.00	2,870.00	5,850.00	615.00
	<u>415,000.00</u>	<u>16,700.00</u>	<u>344,450.00</u>	<u>13,861.00</u>	<u>58,100.00</u>	<u>2,338.00</u>	<u>12,450.00</u>	<u>501.00</u>

CITY OF WHARTON, TEXAS
LONG-TERM DEBT
FYE 9/30/25

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
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
	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
LESS CURRENT PORTION	520,000.00	150,400.00	410,280.00	118,665.60	97,240.00	28,124.80	12,480.00	3,609.60
	3,000,000.00	347,600.00	2,367,000.00	274,256.40	561,000.00	65,001.20	72,000.00	8,342.40

CITY OF WHARTON, TEXAS
LONG-TERM DEBT
FYE 9/30/25

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
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
	2,805,000.00	598,406.34	1,230,834.00	262,580.70	1,574,166.00	335,825.64
LESS CURRENT PORTION	<u>265,000.00</u>	<u>113,093.76</u>	<u>116,282.00</u>	<u>49,625.54</u>	<u>148,718.00</u>	<u>63,468.22</u>
	<u>2,540,000.00</u>	<u>485,312.58</u>	<u>1,114,552.00</u>	<u>212,955.16</u>	<u>1,425,448.00</u>	<u>272,357.42</u>

CITY OF WHARTON, TEXAS
LONG-TERM DEBT
FYE 9/30/25

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
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
	1,600,000.00	264,565.00	433,280.00	71,644.20	928,000.00	153,447.70	238,720.00	39,473.10
LESS CURRENT PORTION	155,000.00	52,900.00	41,974.00	14,325.32	89,900.00	30,682.00	23,126.00	7,892.68
	<u>1,445,000.00</u>	<u>211,665.00</u>	<u>391,306.00</u>	<u>57,318.88</u>	<u>838,100.00</u>	<u>122,765.70</u>	<u>215,594.00</u>	<u>31,580.42</u>

CITY OF WHARTON, TEXAS
LONG-TERM DEBT
FYE 9/30/25

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
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
	2,325,000.00	633,304.00	906,750.00	246,988.56	837,000.00	227,989.44	325,500.00	88,662.56	255,750.00	69,663.44
LESS CURRENT PORTION	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
	2,210,000.00	552,985.00	861,900.00	215,664.15	795,600.00	199,074.60	309,400.00	77,417.90	243,100.00	60,828.35

CITY OF WHARTON, TEXAS
LONG-TERM DEBT
FYE 9/30/25

Tax & Revenue Cert of Obligation 2021-TWDB Flood Infrastructure

YEAR	TOTAL		GLTDAG	
	PRINCIPAL	INTEREST	1.00 PRINCIPAL	INTEREST
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	
2,344,000.00		-	2,344,000.00	-
LESS CURRENT				
PORTION	87,000.00	-	87,000.00	-
2,257,000.00		-	2,257,000.00	-

CITY OF WHARTON, TEXAS
LONG-TERM DEBT
FYE 9/30/25

Tax and Revenue Cert of Obligation 2021-FM 1301

YEAR	TOTAL		GLTDAG		TOTAL
	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	
			1.00		
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
	14,100,000.00	4,146,952.84	14,100,000.00	4,146,952.84	18,246,952.84
LESS CURRENT PORTION	300,000.00	-	300,000.00	-	300,000.00
	<u>13,800,000.00</u>	<u>4,146,952.84</u>	<u>13,800,000.00</u>	<u>4,146,952.84</u>	<u>17,946,952.84</u>

CITY OF WHARTON, TEXAS
LONG-TERM DEBT
FYE 9/30/25

Tax Notes 2019

YEAR	TOTAL		GLTDAG 100.0%	
	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST
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
	475,000.00	13,804.00	475,000.00	13,804.00
LESS CURRENT PORTION	235,000.00	11,020.00	235,000.00	11,020.00
	<u>240,000.00</u>	<u>2,784.00</u>	<u>240,000.00</u>	<u>2,784.00</u>

CITY OF WHARTON, TEXAS
LONG-TERM DEBT
FYE 9/30/25

Tax Notes 2020

YEAR	TOTAL		GLTDAG	
	PRINCIPAL	INTEREST	1.00000 PRINCIPAL	INTEREST
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
	2,495,000.00	145,511.50	2,495,000.00	145,511.50
LESS CURRENT PORTION	810,000.00	72,105.50	810,000.00	72,105.50
	<u>1,685,000.00</u>	<u>73,406.00</u>	<u>1,685,000.00</u>	<u>73,406.00</u>

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 2024-2025

Department/Expense Classification	Actual 2023	Budget FY 2024	Projected FY 2025	Adpoted FY 2025
Capital Improvement Fund				
Revenues				
Interest and Miscellaneous	10,452	0	0	0
Intergovernmental				
Operating Transfers In	100,000	100,000	100,000	100,000
Total Estimated Revenues	110,452	100,000	100,000	100,000
Appropriations				
Capital Outlay	46,950	100,000	100,000	100,000
Total Appropriations	46,950	100,000	100,000	100,000
Excess (Deficit) Revenue over Expenditures	63,501	0	0	0
Est.Retained Earnings (Beginning)	313,583	377,084	377,084	377,084
Est. Retained Earnings (Ending)	377,084	377,084	377,084	377,084

30 -Capital Improvement Fund
FINANCIAL SUMMARY

REVENUE & EXPENSE WORKSHEET
AS OF: AUGUST 31ST, 2024

FINANCIAL SUMMARY		Department							Next
ACCT NO#	ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23 AB	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24 NY	Requested FY 2025 DH	Proposed FY 2025	Revision
REVENUE SUMMARY									
	Interest and Miscellaneous	10,452	0	994	0	0	0	0	
	Intergovernmental	0	0	0	0	0	0	0	
	Transfers In	100,000	50,000	100,000	100,000	100,000	100,000	100,000	
** TOTAL REVENUE **		110,452	50,000	100,994	100,000	100,000	100,000	100,000	
EXPENDITURE SUMMARY									
	Capital Outlay	46,950	50,000	12,023	100,000	100,000	100,000	100,000	
** TOTAL EXPENDITURES **		46,950	50,000	12,023	100,000	100,000	100,000	100,000	
REVENUES OVER/(UNDER) EXPENDITURES		63,501	0	88,971	0	0	0	0	

REVENUE & EXPENSE WORKSHEET

AS OF: AUGUST 31ST, 2024

30 -Capital Improvement Fund
REVENUES

ACCT NO#	ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23 AB	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24 NY	Department Requested FY 2025 DH	Proposed FY 2025	Next Revision
Interest and Miscellaneous									
3773	Interest Income	802	0	994	0	0	0	0	
3775	Miscellaneous Revenue	9,650	0	0	0	0	0	0	
	TOTAL Interest and Miscellaneous	10,452	0	994	0	0	0	0	
Intergovernmental									
3830	Contributions	0	0	0	0	0	0	0	
	TOTAL Intergovernmental	0	0	0	0	0	0	0	
Transfers In									
3936	Transfer In- 2019 Tax Notes	0	0	0	0	0	0	0	
3937	Transfer In- 2019 Bond	0	0	0	0	0	0	0	
3940	Transfer In- General Fund	0	0	0	0	0	0	0	
3941	Transfer In - Water/Sewer Fun	100,000	25,000	100,000	100,000	100,000	100,000	100,000	
3942	Transfer In - Solid Waste	0	25,000	0	0	0	0	0	
	TOTAL Transfers In	100,000	50,000	100,000	100,000	100,000	100,000	100,000	
** TOTAL REVENUES **		110,452	50,000	100,994	100,000	100,000	100,000	100,000	

REVENUE & EXPENSE WORKSHEET
AS OF: AUGUST 31ST, 2024

30 -Capital Improvement Fund
DEPARTMENT - Capital Outlay
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD	Budget For	YTD	Budget For	Projected	Department	Proposed	Next
		9/30/23	Yr 9/30/23	Actual	Yr 9/30/24	9/30/24	Requested	FY 2025	Revision
			AB			NY	DH		
Personnel and Benefits									
580-00-110	Salaries & Wages	0	0	0	0	0	0	0	
580-00-115	Part-time Wages	0	0	0	0	0	0	0	
580-00-121	Longevity	0	0	0	0	0	0	0	
580-00-125	Proficiency Pay	0	0	0	0	0	0	0	
580-00-130	Overtime	0	0	0	0	0	0	0	
580-00-161	Social Security	0	0	0	0	0	0	0	
580-00-163	Retirement Expense	0	0	0	0	0	0	0	
580-00-165	Health Insurance	0	0	0	0	0	0	0	
580-00-166	Long Term Disability Ins	0	0	0	0	0	0	0	
580-00-167	Flex Medical	0	0	0	0	0	0	0	
	TOTAL Personnel and Benefits	0	0	0	0	0	0	0	
Capital Outlay									
580-00-828	Equipment	0	0	12,023	0	0	0	0	
580-00-856	Street Improvements	46,950	50,000	0	100,000	100,000	100,000	100,000	
580-00-862	Sante Fe Outfall Ditch	0	0	0	0	0	0	0	
580-00-863	Overpass Grant Application	0	0	0	0	0	0	0	
580-00-864	FM 1301 Extension	0	0	0	0	0	0	0	
580-00-865	Water System Improvements	0	0	0	0	0	0	0	
580-00-866	Quiet Zone	0	0	0	0	0	0	0	
580-00-867	Wharton Industrial Foundation	0	0	0	0	0	0	0	
	TOTAL Capital Outlay	46,950	50,000	12,023	100,000	100,000	100,000	100,000	
	TOTAL Capital Outlay	46,950	50,000	12,023	100,000	100,000	100,000	100,000	

** TOTAL EXPENDITURES **		46,950	50,000	12,023	100,000	100,000	100,000	100,000	

*** END OF REPORT ***

ENTERPRISE FUNDS

WATER & SEWER FUND #41

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

SOLID WASTE FUND #42

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

EMERGENCY MEDICAL SERVICES FUND #43

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

CIVIC CENTER FUND #44

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

AIRPORT FUND #45

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

SUMMARY OF ENTERPRISE FUNDS

Acct	Account Description	W&S Fund #41	Solid Waste Fund #42	EMS Fund #43	Civic Ctr Fund #44	Airport Fund #45	Total
Estimated Revenues:							
3600	Charges for Service	6,444,886	1,799,393	956,500	84,851	318,500	9,604,130
3700	Miscellaneous	13,000	825	30,000	575	1,469	45,869
3800	Intergovernmental	0	0	2,353,093	0	100,000	2,453,093
3900	Operating Transfer-in	0	0	0	263,731	0	263,731
3900	Funds From Fund Balance	0	0	0	0	0	0
	Total Estimated Revenues	6,457,886	1,800,218	3,339,593	349,157	419,969	12,366,823
Appropriations:							
100	Personnel & Benefits	1,319,422	62,041	2,300,553	191,620	79,312	3,952,948
200	Supplies & Materials	167,650	125	179,845	10,050	14,400	372,070
300	Infrastructure Maintenance	443,500	0	235,000	17,000	59,375	754,875
400	Equipment Maintenance	259,125	0	147,814	5,000	50,875	462,814
500	Operational Expenses	616,317	1,637,508	207,027	42,659	67,092	2,570,603
600	Other Operational Expenses	575,931	95,544	2,860	12,828	21,165	708,328
700	Lease/Debt Payments	1,206,946	0	0	0	2,500	1,209,446
800	Capital Outlay	0	0	50,000	0	0	50,000
900	Transfer-out	1,260,975	0	98,412	0	0	1,359,387
000	Depreciation & Bad Debt	608,020	5,000	118,082	70,000	125,250	926,352
	Total Appropriations	6,457,886	1,800,218	3,339,593	349,157	419,969	12,366,823
Excess (Deficit) Revenues over Expenditures		0	0	0	0	0	0

41 -Water & Sewer Fund
FINANCIAL SUMMARY

REVENUE & EXPENSE WORKSHEET
AS OF: AUGUST 31ST, 2024

ACCT NO#	ACCT NAME	Actual YTD	Budget For	YTD	Budget For	Projected	Department	Proposed	Next	
		9/30/23	Yr 9/30/23	Actual	Yr 9/30/24	9/30/24	Requested	FY 2025	FY 2025	Revision
			AB			NY	DH			
REVENUE SUMMARY										

	Charges for Services	5,846,852	3,581,512	5,106,580	6,233,724	4,787,513	6,233,724	6,444,886		
	Interest and Miscellaneous	111,426	10,088	117,429	11,000	8,500	13,000	13,000		
	Intergovernmental	633,990	25,000	463,098	0	0	0	0		
** TOTAL REVENUE **		6,592,268	3,616,600	5,687,107	6,244,724	4,796,013	6,246,724	6,457,886		
EXPENDITURE SUMMARY										

	Planning and Comm Develop	160,730	53,221	239,669	219,779	204,322	189,009	189,521		
	Water/Sewer Admin.	218,273	128,701	225,251	244,710	179,015	257,794	256,052		
	Water Operations	1,330,579	1,091,793	1,750,553	1,668,015	1,151,795	1,821,332	1,813,397		
	Sewer Operations	833,700	796,211	739,751	1,102,068	851,634	1,184,100	1,176,975		
	Solid Waste Operations	0	0	0	0	0	0	0		
	Lease Payments	313,613	263,545	298,328	1,051,081	805,698	1,321,314	1,136,946		
	Capital Outlay	0	536,925	0	709,020	626,110	709,020	624,020		
	Transfers-Out	1,229,411	746,204	1,154,213	1,250,051	977,439	1,250,051	1,260,975		
** TOTAL EXPENDITURES **		4,086,305	3,616,600	4,407,765	6,244,724	4,796,013	6,732,620	6,457,886		
		=====	=====	=====	=====	=====	=====	=====	=====	
REVENUES OVER/(UNDER) EXPENDITURES		2,505,963	0	1,279,341	0	0	(485,896)	0		
		=====	=====	=====	=====	=====	=====	=====	=====	

41 -Water & Sewer Fund
REVENUESREVENUE & EXPENSE WORKSHEET
AS OF: AUGUST 31ST, 2024

ACCT NO#	ACCT NAME	Actual YTD	Budget For	YTD	Budget For	Projected	Department	Proposed	Next
		9/30/23	Yr 9/30/23	Actual	Yr 9/30/24	9/30/24	Requested	FY 2025	Revision
			AB			NY	DH		
Charges for Services									
3661	Water Sales	2,974,943	1,760,000	2,773,057	3,126,766	2,432,669	3,126,766	3,335,428	
3662	Sewer Charges	2,731,928	1,705,000	2,169,061	2,969,958	2,252,844	2,969,958	2,969,958	
3663	Water Connections	53,161	52,000	57,676	55,000	40,000	55,000	55,000	
3664	Sewer Connections	5,967	19,000	4,861	7,000	7,000	7,000	7,000	
3666	Bulk Water Sales	6,738	1,328	33,975	5,000	5,000	5,000	7,500	
3669	Penalties	74,114	44,184	67,950	70,000	50,000	70,000	70,000	
	TOTAL Charges for Services	5,846,852	3,581,512	5,106,580	6,233,724	4,787,513	6,233,724	6,444,886	
Interest and Miscellaneous									
3773	Interest Income	81,381	419	109,301	3,000	500	5,000	5,000	
3775	Miscellaneous Income	30,081	9,669	8,123	8,000	8,000	8,000	8,000	
3776	Aid-in-Construction Revenues	0	0	0	0	0	0	0	
3781	Cash Over (Short)	(36)	0	6	0	0	0	0	
3787	Bond Proceeds	0	0	0	0	0	0	0	
3791	Rental Properties	0	0	0	0	0	0	0	
	TOTAL Interest and Miscellaneous	111,426	10,088	117,429	11,000	8,500	13,000	13,000	
Intergovernmental									
3827	Capital Contribution	0	0	0	0	0	0	0	
3830	Capital Contribution - CIP	0	0	0	0	0	0	0	
3833	Capital Contribution - Indust	0	0	0	0	0	0	0	
3834	Contributed Capital - Ahldag	0	0	0	0	0	0	0	
3840	Contributed Capital - 2004 Bo	0	0	0	0	0	0	0	
3841	Grant Funds	444,607	25,000	437,738	0	0	0	0	
3851	Capital Contribution - WEDC	0	0	0	0	0	0	0	
3860	Lease Proceeds	0	0	0	0	0	0	0	
3881	WEDC Contribution	189,383	0	25,359	0	0	0	0	
	TOTAL Intergovernmental	633,990	25,000	463,098	0	0	0	0	
** TOTAL REVENUES **		6,592,268	3,616,600	5,687,107	6,244,724	4,796,013	6,246,724	6,457,886	

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

REVENUE & EXPENSE WORKSHEET
 AS OF: AUGUST 31ST, 2024

ACCT NO#	ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23 AB	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24 NY	Department Requested FY 2025 DH	Proposed FY 2025	Next Revision
Personnel and Benefits									
516-00-110	Salaries and Wages	67,443	10,000	75,480	120,714	105,750	100,994	100,994	
516-00-111	Compensated Absences Expense	596	0	0	0	0	0	0	
516-00-115	Part-Time Wages	4,281	10,000	458	0	0	0	0	
516-00-121	Longevity	535	60	595	595	440	940	940	
516-00-122	Allowances	3,257	3,240	2,857	3,480	3,480	3,240	3,240	
516-00-125	Proficiency Pay	1,224	0	2,158	3,000	600	2,400	2,400	
516-00-130	Overtime	1,825	1,165	2,991	7,000	7,000	5,000	5,000	
516-00-161	Social Security	5,706	3,430	6,249	10,665	8,895	8,557	8,557	
516-00-163	Retirement Expense	3,968	2,945	5,111	8,267	6,227	7,041	9,271	
516-00-164	Workers Comp	73	119	166	225	225	225	225	
516-00-165	Health Insurance	7,957	1,500	10,070	18,593	13,992	13,945	12,227	
516-00-166	Long Term Disability	248	212	325	624	451	435	435	
516-00-167	Flex Medical	1,336	750	1,396	2,600	2,700	1,942	1,942	
516-00-197	Salary Increase	0	0	0	3,621	1,562	3,030	3,030	
516-00-198	EOY Lump Salary	500	0	500	1,000	0	750	750	
	TOTAL Personnel and Benefits	98,950	33,421	108,355	180,384	151,322	148,499	149,011	
Supplies and Materials									
516-00-210	Office Supplies	1,192	200	762	1,150	1,150	1,150	1,150	
516-00-215	Printing and Reproduction	232	300	130	400	400	400	400	
516-00-220	Postage and Freight	125	100	67	300	500	300	300	
516-00-240	Small Tools and Equipment	0	100	40	100	100	100	100	
516-00-245	Computer Software and Supplie	2,622	1,500	5,295	7,000	3,500	7,000	7,000	
	TOTAL Supplies and Materials	4,171	2,200	6,294	8,950	5,650	8,950	8,950	
Equipment Maintenance									
516-00-421	Computer Maintenance	0	200	0	100	100	100	100	
516-00-422	Software Maintenance	0	1,000	0	225	225	225	225	
	TOTAL Equipment Maintenance	0	1,200	0	325	325	325	325	
Operational Expenses									
516-00-524	Telephone - Long Distance	0	100	0	0	0	0	0	
516-00-525	Telephone - Cell Phone	0	250	0	0	0	0	0	
516-00-530	Insurance	183	250	185	320	225	320	320	
516-00-550	Continuing Education	5,058	400	3,524	7,000	6,000	7,000	7,000	
516-00-551	Dues and Subscriptions	653	400	7,049	2,800	800	3,000	3,000	
516-00-552	Meeting Expense	0	0	141	0	0	500	500	
516-00-560	Professional Services	51,714	15,000	114,123	20,000	40,000	20,415	20,415	
516-00-570	Comprehensive Plan fees	0	0	0	0	0	0	0	
	TOTAL Operational Expenses	57,608	16,400	125,021	30,120	47,025	31,235	31,235	

REVENUE & EXPENSE WORKSHEET
AS OF: AUGUST 31ST, 2024

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

DEPARTMENT EXPENDITURES				Department					
ACCT NO#	ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24	Requested FY 2025	Proposed FY 2025	Next Revision
		AB				NY	DH		
Other Operational Expense									

516-00-620	Unemployment Reimbursements	0	0	0	0	0	0	0	
516-00-690	Contingent Other	0	0	0	0	0	0	0	
TOTAL Other Operational Expense		0	0	0	0	0	0	0	
TOTAL Planning and Comm Develop		160,730	53,221	239,669	219,779	204,322	189,009	189,521	
		=====		=====		=====		=====	

REVENUE & EXPENSE WORKSHEET
AS OF: AUGUST 31ST, 2024

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

ACCT NO#	ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23 AB	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24 NY	Department Requested FY 2025 DH	Proposed FY 2025	Next Revision
Personnel and Benefits									
544-00-110	Salaries and Wages	83,673	46,893	81,296	90,584	84,500	91,291	91,291	
544-00-111	Comp Absences Expense	(3,714)	0	0	0	0	0	0	
544-00-115	Part-Time Wages	0	18,300	0	0	0	0	0	
544-00-121	Longevity	1,115	438	930	930	815	1,045	1,045	
544-00-130	Overtime	1,218	860	725	1,750	1,000	1,750	1,750	
544-00-161	Social Security	6,506	4,331	6,415	7,438	6,507	7,503	7,503	
544-00-163	Retirement Expense	4,637	3,715	5,065	5,766	5,500	6,174	7,295	
544-00-164	Workers Comp	181	128	409	200	415	750	750	
544-00-165	Health Insurance	18,433	15,243	21,573	23,241	17,448	23,241	20,378	
544-00-166	Long Term Disability Insuranc	443	293	443	550	424	550	550	
544-00-167	Flex Medical	3,123	1,500	2,959	3,250	3,250	3,250	3,250	
544-00-197	Salary Increase	0	0	0	2,718	1,246	2,739	2,739	
544-00-198	EOY Lump Salary	1,250	0	1,250	1,250	0	1,250	1,250	
	TOTAL Personnel and Benefits	116,865	91,701	121,064	137,677	121,105	139,543	137,801	
Supplies and Materials									
544-00-210	Office Supplies	4,705	3,000	4,265	6,700	5,000	6,700	6,700	
544-00-220	Postage and Freight	17,340	13,500	17,069	16,570	13,500	19,000	19,000	
544-00-245	Computers, Software & Supplie	0	1,000	0	1,000	2,500	1,000	1,000	
	TOTAL Supplies and Materials	22,045	17,500	21,333	24,270	21,000	26,700	26,700	
Equipment Maintenance									
544-00-420	Equipment Maintenance	894	1,500	1,812	1,300	1,000	2,000	2,000	
544-00-421	Computer Maintenance	74	1,000	0	0	0	0	0	
544-00-422	Computer Software Maintenance	10,635	10,000	12,666	12,000	10,000	12,300	12,300	
544-00-425	Copy Machine Maintenance	(89)	1,500	2,330	3,000	3,000	3,000	3,000	
	TOTAL Equipment Maintenance	11,513	14,000	16,809	16,300	14,000	17,300	17,300	
Operational Expenses									
544-00-523	Utility - Telephone	833	1,800	0	950	950	950	950	
544-00-524	Telephone - Long Distance	0	100	0	0	0	0	0	
544-00-525	Telephone - Cellular	524	400	0	775	610	0	0	
544-00-530	Insurance	457	500	462	550	550	700	700	
544-00-550	Continuing Education	0	600	57	600	600	600	600	
544-00-551	Dues and Subscriptions	580	400	640	600	500	750	750	
544-00-560	Professional Services	954	200	6,331	200	200	891	891	
544-00-561	Credit Card Fee	61,289	1,500	58,554	62,788	19,500	70,360	70,360	
	TOTAL Operational Expenses	64,636	5,500	66,044	66,463	22,910	74,251	74,251	

REVENUE & EXPENSE WORKSHEET
AS OF: AUGUST 31ST, 2024

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

ACCT NO#	ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23 AB	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24 NY	Department Requested FY 2025 DH	Proposed FY 2025	Next Revision
Other Operational Expense									
544-00-620	Unemployment Reimbursements	0	0	0	0	0	0	0	
544-00-673	Amortization Expense	2,560	0	0	0	0	0	0	
544-00-674	Non-Lease Component Expense	653	0	0	0	0	0	0	
	TOTAL Other Operational Expense	3,214	0	0	0	0	0	0	
TOTAL Water/Sewer Admin.									
		218,273	128,701	225,251	244,710	179,015	257,794	256,052	

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

REVENUE & EXPENSE WORKSHEET
AS OF: AUGUST 31ST, 2024

ACCT NO#	ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23 AB	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24 NY	Department Requested FY 2025 DH	Proposed FY 2025	Next Revision
Personnel and Benefits									
545-00-110	Salaries and Wages	444,233	398,594	417,010	486,632	408,500	517,501	491,501	
545-00-111	Comp Absences Expense	3,864	0	0	0	0	0	0	
545-00-115	Part-Time Wages	0	10,774	0	0	0	0	0	
545-00-121	Longevity	4,060	5,965	5,220	4,493	3,300	2,943	2,943	
545-00-122	Allowances	3,000	960	2,801	3,720	1,800	3,720	3,720	
545-00-125	Proficiency Pay	4,145	4,800	5,574	6,900	2,100	6,900	6,900	
545-00-130	Overtime	52,334	48,000	52,637	55,000	45,000	60,000	60,000	
545-00-161	Social Security	37,818	26,543	37,087	44,120	35,000	46,836	46,836	
545-00-163	Retirement Expense	27,171	24,696	29,359	31,705	27,800	38,540	49,009	
545-00-164	Workers Comp	4,818	11,103	7,781	9,150	11,000	11,300	11,300	
545-00-165	Health Insurance	75,056	101,619	84,849	102,261	69,782	106,909	97,812	
545-00-166	Long Term Disability Insuranc	1,957	1,781	1,975	2,736	2,147	2,736	2,736	
545-00-167	Flex Medical	6,888	7,500	11,822	14,245	12,500	14,890	14,890	
545-00-170	Unemployment Benefits	0	0	0	0	0	0	0	
545-00-197	Salary Increase	0	0	0	14,599	4,466	15,414	15,414	
545-00-198	EOY Lump Salary	5,000	0	5,500	5,500	0	5,750	5,750	
	TOTAL Personnel and Benefits	670,345	642,335	661,617	781,061	623,395	833,439	808,811	
Supplies and Materials									
545-00-210	Office Supplies	176	300	138	300	300	300	300	
545-00-220	Postage and Freight	345	1,800	154	1,000	1,800	1,000	1,000	
545-00-230	Janitorial & Cleaning Supplie	28	800	69	150	100	150	150	
545-00-240	Small Tools and Equipment	3,219	3,500	4,709	8,000	10,000	8,000	8,000	
545-00-242	Uniforms and Clothing	3,130	1,300	2,875	3,300	2,000	3,300	3,300	
545-00-245	Computer Software and Supplie	16	0	1,015	0	0	0	0	
545-00-250	Fuel, Oil and Lubricants	29,206	17,500	23,712	30,000	22,000	30,000	30,000	
545-00-260	Medical and Chemical	5,809	9,800	8,913	10,800	9,800	10,800	10,800	
545-00-271	Safety Supplies	3,079	1,000	2,431	3,000	1,000	3,000	3,000	
545-00-290	Other Supplies	2,888	500	797	1,000	1,750	1,000	1,000	
	TOTAL Supplies and Materials	47,897	36,500	44,812	57,550	48,750	57,550	57,550	
Infrastructure Maintenance									
545-00-320	Building Maintenance	3,615	3,000	6,787	5,000	3,000	9,000	9,000	
545-00-321	Storage Tank Maintenance	7,547	3,500	4,500	10,000	8,000	17,000	17,000	
545-00-350	Main Line Maintenance	475	5,000	475	20,000	20,000	20,000	20,000	
545-00-351	Service Line Maintenance	112,036	40,000	234,811	100,263	55,000	120,000	120,000	
545-00-390	Well Maintenance	25,711	7,500	5,263	95,000	10,000	95,000	95,000	
545-00-391	Vahalla Water Well Maintenanc	6,432	0	311,454	15,000	0	15,000	15,000	
	TOTAL Infrastructure Maintenan	155,816	59,000	563,289	245,263	96,000	276,000	276,000	

REVENUE & EXPENSE WORKSHEET
AS OF: AUGUST 31ST, 2024

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

ACCT NO#	ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23 AB	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24 NY	Department Requested FY 2025 DH	Proposed FY 2025	Next Revision
Equipment Maintenance									
545-00-420	Equipment Maintenance	33,982	10,000	17,289	25,000	10,000	25,000	25,000	
545-00-422	Software Maintenance	0	0	0	0	0	0	0	
545-00-430	Vehicle Maintenance	10,911	10,000	12,186	15,000	11,000	15,000	15,000	
545-00-450	Pump and Motor Maintenance	713	3,000	41,905	55,000	15,000	55,000	55,000	
	TOTAL Equipment Maintenance	45,606	23,000	71,380	95,000	36,000	95,000	95,000	
Operational Expenses									
545-00-521	Utility - Electric	69,371	70,000	65,314	64,000	45,000	91,000	91,000	
545-00-523	Utility - Telephone	1,906	8,000	833	2,500	20,000	2,500	2,500	
545-00-524	Telephone-Long Distance	76	200	157	0	0	0	0	
545-00-525	Telephone - Cellular	3,011	1,500	3,442	3,500	3,500	4,800	4,800	
545-00-526	Utility - Gas	1,341	800	2,198	900	650	2,000	2,000	
545-00-530	Insurance	35,216	18,000	34,548	29,500	25,000	43,400	43,400	
545-00-540	Advertising	342	300	325	2,000	1,000	2,000	2,000	
545-00-550	Continuing Education	2,451	3,500	2,156	6,000	3,500	6,000	6,000	
545-00-551	Dues and Subscriptions	120	400	0	5,100	400	5,100	5,100	
545-00-552	Contract Services	0	0	0	0	0	0	0	
545-00-559	Special Projects	0	0	0	0	0	24,000	24,000	
545-00-560	Professional Services	30,404	35,000	80,015	100,000	50,000	102,902	102,902	
545-00-576	Hazard Mitigation Grant Ap	0	0	0	0	0	0	0	
	TOTAL Operational Expenses	144,240	137,700	188,987	213,500	149,050	283,702	283,702	
Other Operational Expense									
545-00-620	Unemployment Reimbursements	0	0	0	0	0	0	0	
545-00-621	Laboratory/Permits Fess	8,053	5,000	10,480	15,000	7,500	15,000	15,000	
545-00-625	Governmental Fees	7,970	8,500	7,970	8,500	14,000	8,500	8,500	
545-00-671	Franchise Taxes	237,808	177,758	202,151	250,141	175,100	250,141	266,834	
545-00-672	Waste Disposal Fees	0	0	0	0	0	0	0	
	TOTAL Other Operational Expense	253,832	191,258	220,602	273,641	196,600	273,641	290,334	
Deprecitation and Bad Deb									
545-00-070	Bad Debt Expense	12,844	2,000	(134)	2,000	2,000	2,000	2,000	
	TOTAL Deprecitation and Bad Deb	12,844	2,000	(134)	2,000	2,000	2,000	2,000	
TOTAL Water Operations		1,330,579	1,091,793	1,750,553	1,668,015	1,151,795	1,821,332	1,813,397	

REVENUE & EXPENSE WORKSHEET
AS OF: AUGUST 31ST, 2024

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

ACCT NO#	ACCT NAME	Actual YTD	Budget For	YTD	Budget For	Projected	Department	Proposed	Next
		9/30/23	Yr 9/30/23	Actual	Yr 9/30/24	9/30/24	Requested	FY 2025	Revision
			AB			NY	DH		
Personnel and Benefits									
546-00-110	Salaries and Wages	79,017	95,224	98,991	126,631	146,525	155,157	132,277	
546-00-111	Comp Absences Expense	(3)	0	0	0	0	0	0	
546-00-121	Longevity	1,110	1,555	1,210	1,160	2,475	433	433	
546-00-122	Allowances	8	2,640	282	480	2,000	600	600	
546-00-125	Proficiency Pay	2,010	3,000	2,973	4,000	4,000	6,000	6,000	
546-00-130	Overtime	11,039	17,000	15,957	22,000	17,000	24,000	24,000	
546-00-161	Social Security	7,072	8,700	9,201	12,188	13,024	14,714	12,912	
546-00-163	Retirement Expense	4,987	7,491	7,268	9,448	9,425	12,108	13,511	
546-00-164	Workers Comp	2,549	3,856	3,095	3,700	3,100	4,300	4,300	
546-00-165	Health Insurance	10,961	25,405	15,788	23,241	17,445	27,889	20,379	
546-00-166	Long Term Disability Insuranc	345	526	392	684	636	684	684	
546-00-167	Flex Medical	1,407	1,875	2,105	3,240	4,375	3,884	3,235	
546-00-197	Salary Increase	0	0	0	3,799	1,766	4,655	3,968	
546-00-198	EOY Lump Salary	750	0	750	1,250	0	1,500	1,500	
	TOTAL Personnel and Benefits	121,252	167,272	158,011	211,821	221,771	255,924	223,799	
Supplies and Materials									
546-00-210	Office Supplies	417	200	303	500	200	500	500	
546-00-220	Postage and Freight	12	100	0	100	100	100	100	
546-00-230	Janitorial & Cleaning Supplie	149	1,200	16	200	300	200	200	
546-00-240	Small Tools and Equipment	3,970	2,000	1,810	10,000	12,000	8,000	8,000	
546-00-242	Uniforms and Clothing	473	1,200	413	1,150	800	1,150	1,150	
546-00-250	Fuel, Oil and Lubricants	11,004	2,000	9,910	12,000	5,500	12,000	12,000	
546-00-260	Medical and Chemical	47,494	50,000	36,766	50,000	50,000	50,000	50,000	
546-00-271	Safety Supplies	1,686	500	927	1,500	1,000	1,500	1,500	
546-00-290	Other Supplies	822	0	24	1,000	1,000	1,000	1,000	
546-00-296	Hurricane Supplies	0	0	0	0	0	0	0	
	TOTAL Supplies and Materials	66,027	57,200	50,169	76,450	70,900	74,450	74,450	
Infrastructure Maintenance									
546-00-320	Building Maintenance	3,850	5,000	420	5,000	5,000	5,000	5,000	
546-00-360	Main Line Maintenance	0	7,500	0	7,500	7,500	7,500	7,500	
546-00-361	Service Line Maintenance	61,553	2,500	20,395	60,000	15,000	60,000	60,000	
546-00-363	Black Base Material	0	0	0	25,000	0	25,000	0	
546-00-390	Plant Maintenance	41,690	82,000	1,981	95,000	80,000	95,000	95,000	
	TOTAL Infrastructure Maintenan	107,093	97,000	22,796	192,500	107,500	192,500	167,500	

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

REVENUE & EXPENSE WORKSHEET
AS OF: AUGUST 31ST, 2024

ACCT NO#	ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23 AB	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24 NY	Department Requested FY 2025 DH	Proposed FY 2025	Next Revision
Equipment Maintenance									
546-00-420	Equipment Maintenance	15,889	10,000	13,407	20,000	10,000	20,000	20,000	
546-00-430	Vehicle Maintenance	3,225	3,000	286	4,500	3,500	4,500	4,500	
546-00-450	Pump and Motor Maintenance	17,781	37,500	11,127	60,000	37,500	60,000	60,000	
546-00-455	City Sludge Expense	31,405	20,000	42,131	30,000	25,000	62,000	62,000	
	TOTAL Equipment Maintenance	68,299	70,500	66,950	114,500	76,000	146,500	146,500	
Operational Expenses									
546-00-521	Utility - Electric	103,370	155,000	74,372	110,000	108,000	110,000	110,000	
546-00-523	Utility - Telephone	2,443	3,000	1,358	3,000	3,000	3,000	3,000	
546-00-524	Telephone - Long Distance	887	100	547	1,000	1,000	1,000	1,000	
546-00-525	Telephone - Cellular	1,757	800	766	3,700	1,635	2,500	2,500	
546-00-526	Utility - Gas	0	0	0	0	0	0	0	
546-00-530	Insurance	19,114	9,500	22,392	14,500	14,500	24,300	24,300	
546-00-550	Continuing Education	1,693	3,500	0	5,000	1,500	5,000	5,000	
546-00-551	Dues and Subscriptions	0	1,500	0	500	500	500	500	
546-00-552	Contract Services	0	0	0	0	0	0	0	
546-00-559	Mileage Reimbursements	0	0	0	0	0	0	0	
546-00-560	Professional Services	63,678	8,000	124,746	80,000	12,500	80,829	120,829	
546-00-561	Lightening Damage Expenses	0	0	0	0	0	0	0	
546-00-576	Hazard Mitigation Grant Ap.	0	0	0	0	0	0	0	
	TOTAL Operational Expenses	192,942	181,400	224,181	217,700	142,635	227,129	267,129	
Other Operational Expense									
546-00-620	Unemployment Reimbursements	0	0	0	0	0	0	0	
546-00-621	Laboratory/Permit Fees	30,123	35,000	42,819	30,000	30,000	30,000	40,000	
546-00-625	Governmental Fees	16,999	15,000	17,024	19,500	22,000	18,000	18,000	
546-00-671	Franchise Taxes	218,367	170,839	157,991	237,597	178,828	237,597	237,597	
	TOTAL Other Operational Expense	265,489	220,839	217,834	287,097	230,828	285,597	295,597	
Deprecitation and Bad Deb									
546-00-070	Bad Debt Expense	12,597	2,000	(191)	2,000	2,000	2,000	2,000	
	TOTAL Deprecitation and Bad Deb	12,597	2,000	(191)	2,000	2,000	2,000	2,000	
TOTAL Sewer Operations		833,700	796,211	739,751	1,102,068	851,634	1,184,100	1,176,975	

REVENUE & EXPENSE WORKSHEET

AS OF: AUGUST 31ST, 2024

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

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REVENUE & EXPENSE WORKSHEET
AS OF: AUGUST 31ST, 2024

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

DEPARTMENT EXPENDITURES				Department					
ACCT NO#	ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23 AB	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24 NY	Requested FY 2025 DH	Proposed FY 2025	Next Revision
Other Operational Expense									
570-00-673	Amortization Expense-Capital	48,759	0	0	0	0	0	0	
TOTAL Other Operational Expense		48,759	0	0	0	0	0	0	
Lease Payments									
570-00-750	Bond Issuance Cost	0	0	0	0	0	0	0	
570-00-751	Principal Payment	0	0	0	586,369	426,765	876,404	762,036	
570-00-752	Interest Expense	263,482	263,545	242,650	260,881	231,254	241,079	241,079	
570-00-753	Service charges	900	0	0	0	0	0	0	
570-00-755	Payable to General Fund	0	0	0	100,000	100,000	100,000	30,000	
570-00-756	USDA - Debt service	0	0	0	20,112	20,112	20,112	20,112	
570-00-757	USDA - Asset Reserve	0	0	0	27,567	27,567	27,567	27,567	
570-00-758	Capital lease	473	0	55,678	56,152	0	56,152	56,152	
TOTAL Lease Payments		264,854	263,545	298,328	1,051,081	805,698	1,321,314	1,136,946	
TOTAL Lease Payments		313,613	263,545	298,328	1,051,081	805,698	1,321,314	1,136,946	

REVENUE & EXPENSE WORKSHEET
AS OF: AUGUST 31ST, 2024

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

DEPARTMENT EXPENDITURES				Department					
ACCT NO#	ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23 AB	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24 NY	Requested FY 2025 DH	Proposed FY 2025	Next Revision
Capital Outlay									
580-00-845	Ahldag project	0	0	0	0	0	0	0	
580-00-846	SE Sanitary Sewer Project	0	0	0	105,000	0	105,000	0	
TOTAL Capital Outlay		0	0	0	105,000	0	105,000	0	
Deprecitation and Bad Deb									
580-00-080	Depreciation Expense	0	536,925	0	604,020	626,110	604,020	624,020	
580-00-090	Gain/Loss on sale of asset	0	0	0	0	0	0	0	
TOTAL Deprecitation and Bad Deb		0	536,925	0	604,020	626,110	604,020	624,020	
TOTAL Capital Outlay		0	536,925	0	709,020	626,110	709,020	624,020	

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

REVENUE & EXPENSE WORKSHEET
AS OF: AUGUST 31ST, 2024

ACCT NO#	ACCT NAME	Actual YTD	Budget For	YTD	Budget For	Projected	Department	Proposed	Next
		9/30/23	Yr 9/30/23	Actual	Yr 9/30/24	9/30/24	Requested	FY 2025	Revision
			AB			NY	DH		
Transfers Out									

590-00-905	Transfer Out- CIP	100,000	25,000	100,000	100,000	100,000	100,000	100,000	
590-00-910	Transfer Out - General Admin.	1,081,732	721,204	1,054,213	1,150,051	877,439	1,150,051	1,160,975	
590-00-925	Transfer Out- Bond 25	0	0	0	0	0	0	0	
590-00-930	Transfer Out - Street Improv	0	0	0	0	0	0	0	
590-00-935	Transfer Out - USDA	47,679	0	0	0	0	0	0	
	TOTAL Transfers Out	1,229,411	746,204	1,154,213	1,250,051	977,439	1,250,051	1,260,975	
=====									
TOTAL Transfers-Out		1,229,411	746,204	1,154,213	1,250,051	977,439	1,250,051	1,260,975	
=====									
** TOTAL EXPENDITURES **		4,086,305	3,616,600	4,407,765	6,244,724	4,796,013	6,732,620	6,457,886	
=====									

*** END OF REPORT ***

42 -Solid Waste Fund
FINANCIAL SUMMARY

REVENUE & EXPENSE WORKSHEET
AS OF: AUGUST 31ST, 2024

ACCT NO#	ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23 AB	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24 NY	Department	Proposed FY 2025	Next Revision
							Requested FY 2025 DH		
REVENUE SUMMARY									
	Charges for Services	1,713,716	1,402,000	1,621,316	1,792,395	1,545,377	1,790,437	1,799,393	
	Interest and Miscellaneous	2,112	600	1,025	800	800	825	825	
** TOTAL REVENUE **		1,715,828	1,402,600	1,622,341	1,793,195	1,546,177	1,791,262	1,800,218	
EXPENDITURE SUMMARY									
	Solid Waste Operations	1,505,406	1,377,600	1,486,651	1,793,195	1,546,177	1,794,629	1,800,218	
	Lease Payments	0	0	0	0	0	0	0	
	Transfers-Out	0	25,000	0	0	0	0	0	
** TOTAL EXPENDITURES **		1,505,406	1,402,600	1,486,651	1,793,195	1,546,177	1,794,629	1,800,218	
REVENUES OVER/(UNDER) EXPENDITURES		210,423	0	135,690	0	0	(3,367)	0	

42 -Solid Waste Fund
REVENUES

REVENUE & EXPENSE WORKSHEET
AS OF: AUGUST 31ST, 2024

ACCT NO#	ACCT NAME	Actual YTD	Budget For	YTD	Budget For	Projected	Department	Proposed	Next
		9/30/23	Yr 9/30/23	Actual	Yr 9/30/24	9/30/24	Requested	FY 2025	FY 2025
			AB			NY	DH		
Charges for Services									
3666	Solid Waste Revenues	1,608,883	1,294,000	1,542,713	1,686,379	1,439,361	1,686,379	1,695,335	
3670	Collection Fees	104,833	108,000	78,604	106,016	106,016	104,058	104,058	
TOTAL Charges for Services		1,713,716	1,402,000	1,621,316	1,792,395	1,545,377	1,790,437	1,799,393	
Interest and Miscellaneous									
3773	Interst Income	228	100	448	300	300	325	325	
3775	Miscellaneous Revenue	1,885	500	580	500	500	500	500	
3781	Cash Over/Short	0	0	(3)	0	0	0	0	
TOTAL Interest and Miscellaneous		2,112	600	1,025	800	800	825	825	
** TOTAL REVENUES **		1,715,828	1,402,600	1,622,341	1,793,195	1,546,177	1,791,262	1,800,218	

REVENUE & EXPENSE WORKSHEET

AS OF: AUGUST 31ST, 2024

42 -Solid Waste Fund

DEPARTMENT - Solid Waste Operations

DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD	Budget For	YTD	Budget For	Projected	Department	Proposed	Next
		9/30/23	Yr 9/30/23	Actual	Yr 9/30/24	9/30/24	Requested	FY 2025	Revision
			AB			NY	DH		
Personnel and Benefits									
541-00-110	Salaries and Wages	34,441	26,288	32,278	34,382	32,300	41,662	41,662	
541-00-111	Comp Absences Expense	(4)	0	0	0	0	0	0	
541-00-121	Longevity	1,025	660	1,085	1,085	905	1,145	1,145	
541-00-122	Allowance	241	0	212	250	250	250	250	
541-00-130	Overtime	266	268	185	500	900	500	500	
541-00-161	Social Security	2,708	1,980	2,595	2,888	2,590	2,975	3,466	
541-00-163	Retirement Expense	1,936	1,709	2,056	2,238	1,814	2,448	3,652	
541-00-164	Workers Comp	0	1,984	0	0	0	0	0	
541-00-165	Health Insurance	7,758	10,162	8,656	9,296	6,978	9,296	8,151	
541-00-166	Long Term Disability	171	170	174	210	190	215	215	
541-00-167	Flex Medical	1,291	750	1,183	1,250	1,250	1,250	1,250	
541-00-197	Salary Increase	0	0	0	1,031	476	1,063	1,250	
541-00-198	EOY Lump Salary	500	0	500	500	0	500	500	
	TOTAL Personnel and Benefits	50,334	43,971	48,924	53,630	47,653	61,304	62,041	
Supplies and Materials									
541-00-210	Office Supplies	77	100	92	100	100	100	125	
541-00-240	Small Tools and Equipment	0	0	0	0	0	0	0	
	TOTAL Supplies and Materials	77	100	92	100	100	100	125	
Operational Expenses									
541-00-560	Professional Services	70	500	0	0	500	0	0	
541-00-561	Transfer Station Expense	0	0	0	0	0	0	0	
541-00-565	Solid Waste Services	1,354,247	1,246,693	1,366,894	1,627,342	1,394,417	1,621,102	1,635,008	
541-00-566	Recycling	466	5,000	1,041	2,500	5,000	2,500	2,500	
	TOTAL Operational Expenses	1,354,783	1,252,193	1,367,935	1,629,842	1,399,917	1,623,602	1,637,508	
Other Operational Expense									
541-00-671	Franchise Taxes	86,342	74,000	69,026	101,123	86,007	101,123	92,044	
541-00-692	Beautification Program	4,018	5,000	820	3,500	7,500	3,500	3,500	
	TOTAL Other Operational Expense	90,360	79,000	69,846	104,623	93,507	104,623	95,544	
Deprecitation and Bad Deb									
541-00-070	Bad Debt Expense	9,852	2,336	(146)	5,000	5,000	5,000	5,000	
	TOTAL Deprecitation and Bad Deb	9,852	2,336	(146)	5,000	5,000	5,000	5,000	
TOTAL Solid Waste Operations		1,505,406	1,377,600	1,486,651	1,793,195	1,546,177	1,794,629	1,800,218	

REVENUE & EXPENSE WORKSHEET
AS OF: AUGUST 31ST, 2024

42 -Solid Waste Fund
DEPARTMENT - Lease Payments
DEPARTMENT EXPENDITURES

DEPARTMENT EXPENDITURES		Department							
ACCT NO#	ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23 AB	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24 NY	Requested FY 2025 DH	Proposed FY 2025	Next Revision
Lease Payments									

570-00-755	Payable to General Fund	0	0	0	0	0	0	0	
	TOTAL Lease Payments	0	0	0	0	0	0	0	
	TOTAL Lease Payments	0	0	0	0	0	0	0	
=====									

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

REVENUE & EXPENSE WORKSHEET
AS OF: AUGUST 31ST, 2024

ACCT NO#	ACCT NAME	Actual YTD	Budget For	YTD	Budget For	Projected	Department	Proposed	Next
		9/30/23	Yr 9/30/23	Actual	Yr 9/30/24	9/30/24	Requested	FY 2025	Revision
			AB			NY	DH		
Transfers Out									

590-00-905	Transfer Out- CIP	0	25,000	0	0	0	0	0	
590-00-910	Transfer Out - GF Admin.	0	0	0	0	0	0	0	
590-00-930	Transfer Out - Street Imp	0	0	0	0	0	0	0	
	TOTAL Transfers Out	0	25,000	0	0	0	0	0	
=====									
TOTAL Transfers-Out									
		0	25,000	0	0	0	0	0	
=====									
** TOTAL EXPENDITURES **									
		1,505,406	1,402,600	1,486,651	1,793,195	1,546,177	1,794,629	1,800,218	
=====									

*** END OF REPORT ***

43 -EMS Fund
FINANCIAL SUMMARY

REVENUE & EXPENSE WORKSHEET
AS OF: AUGUST 31ST, 2024

						Department			
ACCT NO#	ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23 AB	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24 NY	Requested FY 2025 DH	Proposed FY 2025	Next Revision
REVENUE SUMMARY									

Charges for Services		1,709,690	1,416,000	1,014,626	856,100	721,000	956,500	956,500	_____
Interest and Miscellaneous		75,370	300	91,118	20,000	4,500	30,000	30,000	_____
Intergovernmental		1,859,055	955,281	2,034,825	1,956,244	1,641,705	1,956,244	2,353,093	_____
Transfers In		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	_____
** TOTAL REVENUE **		3,644,115	2,371,581	3,140,569	2,832,344	2,367,205	2,942,744	3,339,593	
EXPENDITURE SUMMARY									

EMS Operations		2,904,982	2,272,169	2,217,061	2,733,932	2,268,793	3,232,180	3,241,181	_____
Lease Payments		5	0	0	0	0	0	0	_____
Transfers-Out		<u>98,412</u>	<u>98,412</u>	<u>98,412</u>	<u>98,412</u>	<u>98,412</u>	<u>98,412</u>	<u>98,412</u>	_____
** TOTAL EXPENDITURES **		<u>3,003,399</u>	<u>2,370,581</u>	<u>2,315,473</u>	<u>2,832,344</u>	<u>2,367,205</u>	<u>3,330,592</u>	<u>3,339,593</u>	=====
REVENUES OVER/(UNDER) EXPENDITURES		<u>640,715</u>	<u>1,000</u>	<u>825,097</u>	<u>0</u>	<u>0</u>	<u>(387,848)</u>	<u>0</u>	

43 -EMS Fund
REVENUESREVENUE & EXPENSE WORKSHEET
AS OF: AUGUST 31ST, 2024

ACCT NO#	ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23 AB	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24 NY	Department Requested FY 2025 DH	Proposed FY 2025	Next Revision
Charges for Services									
3665	Medical Records	1,925	1,000	1,950	1,100	1,000	1,500	1,500	
3668	Emergency Medical Services	1,707,765	1,415,000	1,012,676	855,000	720,000	955,000	955,000	
	TOTAL Charges for Services	1,709,690	1,416,000	1,014,626	856,100	721,000	956,500	956,500	
Interest and Miscellaneous									
3773	Interest Income	75,370	300	91,028	20,000	4,500	30,000	30,000	
3775	Miscellaneous Revenue	0	0	90	0	0	0	0	
3781	Cash Over/Short	0	0	0	0	0	0	0	
3785	Sale of Equipment	0	0	0	0	0	0	0	
	TOTAL Interest and Miscellaneous	75,370	300	91,118	20,000	4,500	30,000	30,000	
Intergovernmental									
3841	Grant Funds	5,374	0	78,581	0	0	0	0	
3845	Capital Contribution	0	0	0	0	0	0	0	
3896	Wharton County Interlocal	0	0	0	0	0	0	0	
3897	ESD #3- Interlocal	1,853,681	955,281	1,956,244	1,956,244	1,641,705	1,956,244	2,353,093	
3898	ESD #3 INTERLOCAL SUPPLEMENT	0	0	0	0	0	0	0	
	TOTAL Intergovernmental	1,859,055	955,281	2,034,825	1,956,244	1,641,705	1,956,244	2,353,093	
Transfers In									
3999	Funds from Fund Balance	0	0	0	0	0	0	0	
	TOTAL Transfers In	0	0	0	0	0	0	0	
** TOTAL REVENUES **		3,644,115	2,371,581	3,140,569	2,832,344	2,367,205	2,942,744	3,339,593	

REVENUE & EXPENSE WORKSHEET
AS OF: AUGUST 31ST, 2024

43 -EMS Fund
DEPARTMENT - EMS Operations
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD	Budget For	YTD	Budget For	Projected	Department	Proposed	Next
		9/30/23	Yr 9/30/23	Actual	Yr 9/30/24	9/30/24	Requested	FY 2025	Revision
			AB			NY	DH		
Personnel and Benefits									
547-00-110	Salaries and Wages	744,435	601,172	759,999	918,368	803,296	946,754	946,754	
547-00-111	Comp Absences Expense	20,455	0	0	0	0	0	0	
547-00-115	Part-Time Wages	359,586	100,000	295,775	340,000	190,572	350,000	350,000	
547-00-121	Longevity	4,044	5,005	4,875	4,795	7,640	5,180	5,180	
547-00-122	Allowances	0	3,000	0	0	3,000	0	0	
547-00-125	Proficiency Pay	0	0	1,200	0	0	0	0	
547-00-130	Overtime	317,854	380,000	371,534	315,000	400,000	450,000	450,000	
547-00-161	Social Security	106,023	74,419	108,782	127,301	106,642	137,994	137,994	
547-00-163	Retirement Expense	56,494	67,467	67,436	77,301	75,350	90,858	122,767	
547-00-164	Workers Comp	34,952	34,528	40,929	34,000	42,607	42,000	42,000	
547-00-165	Health Insurance	122,120	180,000	138,455	185,928	139,566	185,928	163,020	
547-00-166	Long Term Disability Insuranc	4,433	3,504	4,829	5,045	4,312	5,045	5,045	
547-00-167	Flex Medical	13,517	14,250	18,584	26,000	25,000	25,890	25,890	
547-00-175	Additional positions	0	0	0	0	0	0	0	
547-00-197	Salary Increase	0	0	0	36,213	12,981	38,903	38,903	
547-00-198	EOY Lump Salary	12,500	0	11,500	13,000	0	13,000	13,000	
	TOTAL Personnel and Benefits	1,796,413	1,463,345	1,823,899	2,082,951	1,810,966	2,291,552	2,300,553	
Supplies and Materials									
547-00-210	Office Supplies	1,945	2,000	1,024	4,840	1,500	3,500	3,500	
547-00-215	Printing and Reproduction	409	250	105	400	250	400	400	
547-00-220	Postage and Freight	221	250	433	350	100	550	550	
547-00-230	Janitorial & Cleaning Supplie	2,525	2,000	2,100	2,500	2,000	3,500	3,500	
547-00-240	Small Tools and Equipment	2,363	500	415	1,500	500	1,500	1,500	
547-00-242	Uniforms and Clothing	11,850	7,000	2,532	15,000	8,000	15,000	15,000	
547-00-245	Computer Software and Supplie	2,471	750	3,235	11,445	1,500	21,445	21,445	
547-00-246	Medical Equipment	2,355	1,500	23	2,500	1,500	2,700	2,700	
547-00-247	Special Equipment	0	0	1,034	0	0	0	0	
547-00-250	Fuel, Oil and Lubricants	50,707	32,000	41,070	55,000	27,000	52,000	52,000	
547-00-260	Medical and Chemical	62,676	72,000	56,803	70,000	65,000	75,000	75,000	
547-00-265	Covid-19 supplies	0	0	0	0	0	0	0	
547-00-290	Other Supplies	1,810	1,750	1,487	2,750	1,750	4,250	4,250	
547-00-296	Hurricane Supplies	0	0	0	0	0	0	0	
	TOTAL Supplies and Materials	139,332	120,000	110,261	166,285	109,100	179,845	179,845	
Infrastructure Maintenan									
547-00-320	Building Maintenance	7,470	10,000	8,245	15,000	5,000	235,000	235,000	
	TOTAL Infrastructure Maintenan	7,470	10,000	8,245	15,000	5,000	235,000	235,000	

43 -EMS Fund
DEPARTMENT - EMS Operations
DEPARTMENT EXPENDITURES

REVENUE & EXPENSE WORKSHEET
AS OF: AUGUST 31ST, 2024

ACCT NO#	ACCT NAME	Actual YTD	Budget For	YTD	Budget For	Projected	Department	Proposed	Next
		9/30/23	Yr 9/30/23	Actual	Yr 9/30/24	9/30/24	Requested	FY 2025	Revision
			AB			NY	DH		
Equipment Maintenance									
547-00-420	Equipment Maintenance	35,776	28,000	38,883	42,345	43,500	45,045	45,045	
547-00-421	Computer Maintenance	1,319	4,000	1,938	1,600	2,500	4,100	4,100	
547-00-422	Computer Software Maintenance	8,728	7,500	9,234	9,200	8,100	9,800	9,800	
547-00-425	Copy Machine Maintenance	578	2,300	1,669	2,400	1,900	2,400	2,400	
547-00-430	Vehicle Maintenance	46,067	15,000	49,306	58,500	28,000	78,500	78,500	
547-00-440	Radio Maintenance	3,863	3,000	6,766	7,500	4,800	7,500	7,500	
547-00-490	Other Equipment Maintenance	0	500	0	469	500	469	469	
	TOTAL Equipment Maintenance	96,332	60,300	107,795	122,014	89,300	147,814	147,814	
Operational Expenses									
547-00-515	Laundry	823	500	1,546	400	250	500	500	
547-00-521	Utility - Electric	9,995	10,000	4,590	9,000	5,000	9,000	9,000	
547-00-523	Utility - Telephone	8,208	4,800	3,846	9,100	8,000	6,000	6,000	
547-00-524	Telephone - Long Distance	32	800	5	150	150	150	150	
547-00-525	Utility - Cellular	7,210	5,000	5,481	9,000	8,000	9,600	9,600	
547-00-526	Utility - Gas	1,311	1,200	1,471	2,000	1,250	2,000	2,000	
547-00-530	Insurance	23,077	10,438	28,695	22,000	13,250	33,500	33,500	
547-00-540	Advertising	0	500	0	0	0	0	0	
547-00-550	Continuing Education	9,473	5,000	4,475	14,500	9,000	16,500	16,500	
547-00-551	Dues and Subscriptions	5,686	1,000	3,006	1,360	1,000	2,060	2,060	
547-00-560	Professional Services	5,355	3,000	13,654	3,000	3,000	3,500	3,500	
547-00-561	Collection Service Fees	89,212	84,864	71,803	80,000	59,445	91,607	91,607	
547-00-562	Medical Director Fees	26,760	22,000	26,430	26,760	26,000	32,460	32,460	
547-00-563	Credit Card Fee	62	0	62	150	0	150	150	
	TOTAL Operational Expenses	187,206	149,102	165,064	177,420	134,345	207,027	207,027	
Other Operational Expense									
547-00-620	Unemployment Reimbursements	0	0	991	0	0	0	0	
547-00-625	Permits and Fees	1,410	1,250	805	2,180	2,000	2,860	2,860	
547-00-673	Amortization Expense	1,547	0	0	0	0	0	0	
547-00-674	Non-Lease Component Expense	220	0	0	0	0	0	0	
	TOTAL Other Operational Expense	3,177	1,250	1,796	2,180	2,000	2,860	2,860	
Capital Outlay									
547-00-830	C/O - Vehicles	0	0	0	0	0	0	0	
547-00-840	C/O Machinery and Equipment	0	0	0	50,000	0	50,000	50,000	
	TOTAL Capital Outlay	0	0	0	50,000	0	50,000	50,000	

REVENUE & EXPENSE WORKSHEET
AS OF: AUGUST 31ST, 2024

43 -EMS Fund
DEPARTMENT - EMS Operations
DEPARTMENT EXPENDITURES

DEPARTMENT EXPENDITURES		Department							
ACCT NO#	ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24	Requested FY 2025	Proposed FY 2025	Next Revision
			AB			NY	DH		
Deprecitation and Bad Deb									

547-00-070	Bad Debt Expense	675,053	370,022	0	0	0	0	0	
547-00-080	Depreciation Expense	0	98,150	0	118,082	118,082	118,082	118,082	
	TOTAL Deprecitation and Bad Deb	675,053	468,172	0	118,082	118,082	118,082	118,082	

TOTAL EMS Operations		2,904,982	2,272,169	2,217,061	2,733,932	2,268,793	3,232,180	3,241,181	
=====									

REVENUE & EXPENSE WORKSHEET
AS OF: AUGUST 31ST, 2024

43 -EMS Fund
DEPARTMENT - Lease Payments
DEPARTMENT EXPENDITURES

DEPARTMENT EXPENDITURES						Department			
ACCT NO#	ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24	Requested FY 2025	Proposed FY 2025	Next Revision
		AB				NY	DH		
<u>Lease Payments</u>									
570-00-751	Principle	0	0	0	0	0	0	0	
570-00-752	Interest Expense	<u>5</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u></u>
TOTAL	Lease Payments	<u>5</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u></u>
TOTAL	Lease Payments	5	0	0	0	0	0	0	

43 -EMS Fund
DEPARTMENT - Transfers-Out
DEPARTMENT EXPENDITURES

REVENUE & EXPENSE WORKSHEET
AS OF: AUGUST 31ST, 2024

ACCT NO#	ACCT NAME	Actual YTD	Budget For	YTD	Budget For	Projected	Department	Proposed	Next
		9/30/23	Yr 9/30/23	Actual	Yr 9/30/24	9/30/24	Requested	FY 2025	Revision
			AB			NY	DH		
Transfers Out									

590-00-905 Other Expense		0	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	98,412	
TOTAL Transfers Out		98,412	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	98,412	
=====									
** TOTAL EXPENDITURES **		3,003,399	2,370,581	2,315,473	2,832,344	2,367,205	3,330,592	3,339,593	
=====									

*** END OF REPORT ***

44 -Civic Center Fund
FINANCIAL SUMMARY

REVENUE & EXPENSE WORKSHEET
AS OF: AUGUST 31ST, 2024

ACCT NO#	ACCT NAME	Actual YTD	Budget For	YTD	Budget For	Projected	Department	Proposed	Next
		9/30/23	Yr 9/30/23	Actual	Yr 9/30/24	9/30/24	Requested	FY 2025	Revision
			AB			NY	DH		
REVENUE SUMMARY									
Charges for Services	76,203	72,851	77,943	72,851	62,851	84,851	84,851		
Interest and Miscellaneous	97	575	52	575	575	575	575		
Intergovernmental	0	0	0	0	0	0	0		
Transfers In	244,098	169,027	200,000	258,355	234,248	228,952	263,731		
** TOTAL REVENUE **	320,398	242,453	277,995	331,781	297,674	314,378	349,157		
EXPENDITURE SUMMARY									
Civic Center Operations	239,921	234,369	233,617	317,891	279,727	337,682	336,329		
Lease Payments	14,916	8,084	13,887	13,890	17,947	43,190	12,828		
** TOTAL EXPENDITURES **	254,837	242,453	247,504	331,781	297,674	380,872	349,157		
REVENUES OVER/(UNDER) EXPENDITURES	65,561	0	30,491	0	0	(66,494)	0		

44 -Civic Center Fund
REVENUESREVENUE & EXPENSE WORKSHEET
AS OF: AUGUST 31ST, 2024

ACCT NO#	ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23 AB	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24 NY	Department Requested FY 2025 DH	Proposed FY 2025	Next Revision
Charges for Services									
3670	Civic Center Rental	61,352	58,000	66,805	58,000	48,000	70,000	70,000	
3671	WEDCO Contract Revenue	14,851	14,851	11,138	14,851	14,851	14,851	14,851	
	TOTAL Charges for Services	76,203	72,851	77,943	72,851	62,851	84,851	84,851	
Interest and Miscellaneous									
3773	Interest Income	57	75	52	75	75	75	75	
3775	Miscellaneous Revenue	40	500	0	500	500	500	500	
	TOTAL Interest and Miscellaneous	97	575	52	575	575	575	575	
Intergovernmental									
3827	Capital Contribution	0	0	0	0	0	0	0	
3841	Grant Funds	0	0	0	0	0	0	0	
3860	Lease Proceeds	0	0	0	0	0	0	0	
	TOTAL Intergovernmental	0	0	0	0	0	0	0	
Transfers In									
3910	Transfer In - General Fund	32,748	0	0	29,403	0	0	34,779	
3912	Transfer In - Hotel Motel	211,350	155,000	200,000	228,952	234,248	228,952	228,952	
3999	Funds from Fund Balance	0	14,027	0	0	0	0	0	
	TOTAL Transfers In	244,098	169,027	200,000	258,355	234,248	228,952	263,731	
** TOTAL REVENUES **		320,398	242,453	277,995	331,781	297,674	314,378	349,157	

REVENUE & EXPENSE WORKSHEET
AS OF: AUGUST 31ST, 2024

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

ACCT NO#	ACCT NAME	Actual YTD	Budget For	YTD	Budget For	Projected	Department	Proposed	Next
		9/30/23	Yr 9/30/23	Actual	Yr 9/30/24	9/30/24	Requested	FY 2025	Revision
			AB			NY	DH		
Personnel and Benefits									
548-00-110	Salaries and Wages	80,237	75,216	75,082	80,101	76,450	84,781	84,823	
548-00-111	Comp Absences Expense	(632)	0	0	0	0	0	0	
548-00-115	Part Time Wages	38,620	7,000	38,196	45,000	35,000	45,500	45,500	
548-00-121	Longevity	670	1,223	790	790	430	910	910	
548-00-122	Allowances	241	240	212	240	240	240	240	
548-00-130	Overtime	12,186	4,000	18,040	8,500	7,500	15,000	15,000	
548-00-161	Social Security	10,043	6,511	10,348	10,739	8,998	11,091	11,658	
548-00-163	Retirement Expense	4,953	4,108	5,532	5,517	4,410	6,115	7,726	
548-00-164	Workers Comp	217	271	490	320	320	500	500	
548-00-165	Health Insurance	15,547	20,324	17,312	18,593	13,956	18,593	16,302	
548-00-166	Long Term Disability Insuranc	397	480	388	461	509	461	461	
548-00-167	Flex Medical	2,592	2,000	2,345	2,590	2,500	2,590	2,590	
548-00-197	Salary Increase	0	0	0	3,753	1,116	3,842	3,910	
548-00-198	EOY Lump Salary	2,000	0	2,000	2,000	0	2,000	2,000	
	TOTAL Personnel and Benefits	167,072	121,373	170,735	178,604	151,429	191,623	191,620	
Supplies and Materials									
548-00-210	Office Supplies	1,180	1,300	1,221	1,500	1,500	1,500	1,500	
548-00-215	Printing and Reproduction	0	300	0	0	300	0	0	
548-00-220	Postage and Freight	21	200	1	100	100	100	100	
548-00-230	Janitorial & Cleaning Supplie	5,203	2,000	5,514	5,000	5,000	6,000	6,000	
548-00-240	Small Tools and Equipment	772	300	1,384	1,000	500	400	400	
548-00-245	Computer software and supplie	121	0	373	500	1,500	500	500	
548-00-260	Medical and Chemical	86	50	0	50	50	50	50	
548-00-290	Other Supplies	1,589	431	1,032	1,500	1,000	1,500	1,500	
	TOTAL Supplies and Materials	8,972	4,581	9,525	9,650	9,950	10,050	10,050	
Infrastructure Maintenan									
548-00-310	Grounds Maintenance	3,536	4,000	2,861	3,300	2,500	5,000	5,000	
548-00-320	Building Maintenance	11,260	12,000	13,894	12,657	13,500	15,000	12,000	
	TOTAL Infrastructure Maintenan	14,796	16,000	16,755	15,957	16,000	20,000	17,000	
Equipment Maintenance									
548-00-420	Equipment Maintenance	6,868	3,700	1,681	3,000	2,500	3,000	3,000	
548-00-425	Copy Machine Maintenance	(0)	2,000	1,345	2,000	2,000	2,000	2,000	
	TOTAL Equipment Maintenance	6,868	5,700	3,025	5,000	4,500	5,000	5,000	

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

REVENUE & EXPENSE WORKSHEET
AS OF: AUGUST 31ST, 2024

ACCT NO#	ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23 AB	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24 NY	Department Requested FY 2025 DH	Proposed FY 2025	Next Revision
Operational Expenses									
548-00-521	Utility - Electric	22,465	15,000	15,933	18,500	12,500	19,500	19,500	
548-00-523	Utility - Telephone	2,386	5,500	1,544	3,000	5,000	3,000	3,000	
548-00-524	Telephone - Long Distance	3	100	0	50	100	50	50	
548-00-525	Telephone - Cellular	0	385	0	0	0	0	0	
548-00-526	Utility - Gas	681	480	570	780	480	780	780	
548-00-530	Insurance	12,053	12,500	14,099	12,000	13,868	12,500	14,150	
548-00-540	Advertising	416	100	428	1,100	1,100	1,100	1,100	
548-00-541	Special events	0	0	0	0	0	0	0	
548-00-550	Continuing Education	1,435	100	0	1,000	250	1,000	1,000	
548-00-551	Dues and Subscriptions	716	350	665	1,000	1,000	1,000	1,000	
548-00-560	Professional Services	120	4,200	165	1,000	7,000	1,829	1,829	
548-00-562	Tornado Damage Expense	0	0	0	0	0	0	0	
548-00-563	Credit Card Fee	171	0	173	250	0	250	250	
	TOTAL Operational Expenses	40,446	38,715	33,578	38,680	41,298	41,009	42,659	
Other Operational Expense									
548-00-620	Unemployment Reimbursements	0	0	0	0	0	0	0	
548-00-673	Amortization Expense	1,547	0	0	0	0	0	0	
548-00-674	Non-Lease Component Expense	220	0	0	0	0	0	0	
	TOTAL Other Operational Expense	1,767	0	0	0	0	0	0	
Deprecitation and Bad Deb									
548-00-080	Depreciation Expense	0	48,000	0	70,000	56,550	70,000	70,000	
	TOTAL Deprecitation and Bad Deb	0	48,000	0	70,000	56,550	70,000	70,000	
TOTAL Civic Center Operations		239,921	234,369	233,617	317,891	279,727	337,682	336,329	

44 -Civic Center Fund
 DEPARTMENT - Lease Payments
 DEPARTMENT EXPENDITURES

REVENUE & EXPENSE WORKSHEET
 AS OF: AUGUST 31ST, 2024

ACCT NO#	ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23 AB	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24 NY	Department Requested FY 2025 DH	Proposed FY 2025	Next Revision
Other Operational Expense									

570-00-652	Interest Expense	14,916	6,069	13,887	13,890	17,947	12,828	12,828	
TOTAL Other Operational Expense		14,916	6,069	13,887	13,890	17,947	12,828	12,828	
Lease Payments									

570-00-750	Bond Issuance Cost	0	0	0	0	0	0	0	
570-00-751	Principal Expense	0	2,015	0	0	0	30,362	0	
TOTAL Lease Payments		0	2,015	0	0	0	30,362	0	
TOTAL Lease Payments		14,916	8,084	13,887	13,890	17,947	43,190	12,828	
		=====	=====	=====	=====	=====	=====	=====	
** TOTAL EXPENDITURES **		254,837	242,453	247,504	331,781	297,674	380,872	349,157	
		=====	=====	=====	=====	=====	=====	=====	

*** END OF REPORT ***

REVENUE & EXPENSE WORKSHEET
AS OF: AUGUST 31ST, 2024

45 -Airport Fund
FINANCIAL SUMMARY

[illegible]

45 -Airport Fund
REVENUESREVENUE & EXPENSE WORKSHEET
AS OF: AUGUST 31ST, 2024

ACCT NO#	ACCT NAME	Actual YTD	Budget For	YTD	Budget For	Projected	Department	Proposed	Next
		9/30/23	Yr 9/30/23	Actual	Yr 9/30/24	9/30/24	Requested	FY 2025	Revision
			AB			NY	DH		
Charges for Services									
3672	Hanger Rentals	191,015	153,400	204,540	225,000	160,000	225,000	225,000	
3673	Corporate Hanger Rentals	0	0	0	0	0	0	0	
3674	Ground Lease	0	0	0	0	0	0	0	
3675	Lease Revenue	21,739	0	0	0	0	0	0	
3680	Fuel Sales	386,818	250,000	280,665	383,500	390,646	383,500	378,500	
3681	Cost of Goods Sold (Fuel)	(308,240)	(166,266)	(225,456)	(285,000)	(280,000)	(285,000)	(285,000)	
	TOTAL Charges for Services	291,332	237,134	259,748	323,500	270,646	323,500	318,500	
Interest and Miscellaneous									
3773	Interest Income	3,837	150	2,524	969	910	969	969	
3775	Miscellaneous Revenue	0	500	0	500	500	500	500	
	TOTAL Interest and Miscellaneous	3,837	650	2,524	1,469	1,410	1,469	1,469	
Intergovernmental									
3841	Grant Funds	35,387	50,000	0	50,000	50,000	100,000	100,000	
3845	Capital Grant	0	0	0	0	0	0	0	
3874	Refunds on Projects	0	0	0	0	0	0	0	
3875	Contribution for Capital Imp.	0	0	0	0	0	0	0	
	TOTAL Intergovernmental	35,387	50,000	0	50,000	50,000	100,000	100,000	
Transfers In									
3999	Funds from Fund Balance	0	0	0	0	0	0	0	
	TOTAL Transfers In	0	0	0	0	0	0	0	
** TOTAL REVENUES **		330,556	287,784	262,273	374,969	322,056	424,969	419,969	

REVENUE & EXPENSE WORKSHEET
AS OF: AUGUST 31ST, 2024

45 -Airport Fund

DEPARTMENT - Airport Operations
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD	Budget For	YTD	Budget For	Projected	Department	Proposed	Next
		9/30/23	Yr 9/30/23	Actual	Yr 9/30/24	9/30/24	Requested	FY 2025	Revision
			AB			NY	DH		
Personnel and Benefits									
549-00-110	Salaries and Wages	43,462	30,204	40,510	45,000	41,025	45,000	45,000	
549-00-111	Comp Absences Expense	197	0	0	0	0	0	0	
549-00-115	Part Time Wages	1,121	17,940	1,103	5,000	24,500	5,000	5,000	
549-00-121	Longevity	910	540	970	970	790	1,030	1,030	
549-00-122	Vehicle Allowance	3,016	3,840	2,645	3,000	3,840	3,000	3,000	
549-00-130	Overtime	565	7,400	157	2,500	1,500	2,500	2,500	
549-00-161	Social Security	3,782	3,877	3,574	5,100	5,405	5,100	5,100	
549-00-163	Retirement Expense	2,572	1,923	2,695	3,310	2,750	3,370	4,030	
549-00-164	Workers Comp	745	1,125	1,195	1,250	1,550	2,000	2,000	
549-00-165	Health Insurance	7,764	10,162	8,534	9,296	6,978	9,296	8,151	
549-00-166	Long Term Disability Insuranc	205	167	204	251	198	251	251	
549-00-167	Flex Medical	1,291	1,000	1,183	1,250	1,250	1,250	1,250	
549-00-197	Salary Increase	0	0	0	1,500	1,316	1,500	1,500	
549-00-198	EOY Lump Salary	500	0	500	500	0	500	500	
	TOTAL Personnel and Benefits	66,129	78,178	63,268	78,927	91,102	79,797	79,312	
Supplies and Materials									
549-00-210	Office Supplies	110	500	220	250	500	250	250	
549-00-220	Postage and Freight	184	800	177	300	500	300	300	
549-00-240	Small Tools and Equipment	31	300	1,679	300	300	300	300	
549-00-242	Uniforms and Clothing	236	1,000	0	0	0	400	400	
549-00-250	Fuel, Oil & Lubricants	850	1,500	625	1,000	1,000	1,000	1,000	
549-00-260	Chemical	4,995	500	4,995	10,500	500	10,500	10,500	
549-00-290	Other Supplies	1,709	1,000	812	1,650	1,650	1,650	1,650	
	TOTAL Supplies and Materials	8,114	5,600	8,508	14,000	4,450	14,400	14,400	
Infrastructure Maintenance									
549-00-320	Building Maintenance	43,598	10,000	7,928	39,375	15,000	59,375	59,375	
	TOTAL Infrastructure Maintenan	43,598	10,000	7,928	39,375	15,000	59,375	59,375	
Equipment Maintenance									
549-00-420	Equipment Maintenance	61,101	16,000	22,345	29,375	35,000	49,375	49,375	
549-00-430	Vehicle Maintenance	536	2,500	395	1,500	1,500	1,500	1,500	
	TOTAL Equipment Maintenance	61,636	18,500	22,739	30,875	36,500	50,875	50,875	

REVENUE & EXPENSE WORKSHEET
AS OF: AUGUST 31ST, 2024

45 -Airport Fund
DEPARTMENT - Lease Payments
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23 AB	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24 NY	Department Requested FY 2025 DH	Proposed FY 2025	Next Revision
Other Operational Expense									

570-00-652	Interest Expense	25,249	18,808	23,292	23,292	28,814	21,165	21,165	
	TOTAL Other Operational Expense	25,249	18,808	23,292	23,292	28,814	21,165	21,165	
Lease Payments									

570-00-750	Bond issuance -Amortization E	0	600	0	2,500	0	2,500	2,500	
	TOTAL Lease Payments	0	600	0	2,500	0	2,500	2,500	
TOTAL Lease Payments									
		25,249	19,408	23,292	25,792	28,814	23,665	23,665	
=====									
** TOTAL EXPENDITURES **		255,209	287,784	184,301	374,969	322,056	414,688	419,969	
=====									

*** END OF REPORT ***

SUPPLEMENTAL SCHEDULES

PERSONNEL SCHEDULES

TAX SCHEDULES

SCHEDULE OF PERSONNEL BY DEPARTMENT

ALL FUNDS

Department		FY 2023	FY 2024	FY 2025	Appropriated FY 2024-2025
10-11	City Manager	2	2	1.5	173,652
10-12	City Secretary	1	2	2	156,790
10-14	Finance	2.5	2.5	2.5	186,617
10-17	Municipal Court	2.5	2.5	2.5	125,104
10-19	Central Services	0.8	0.5	0.5	19,000
10-21	Police	26	26	25.5	1,642,744
10-25	Fire	4	3	3.5	136,280
10-26	Code Enforcement	3.5	3.5	3.8*	169,725
10-27	Emergency Management	1	1	1	83,554
10-28	Animal Control	1	1	1	46,987
10-29	Communications	9.5	9.5	9	405,450
10-40	Streets and Drainage	11	11.5	11**	410,701
10-42	Garage	2	2	2	90,251
10-43	Facilities Maintenance	4	4	4	164,757
10-53	Swimming Pool	0	0	0	25,000
10-60	Crime Victims Officer	1	1	1	59,384
41-16	Community Development	2	2	1.5	100,994
41-13	W&S Administration	2.5	2.5	2.5	91,291
41-45	Water Operations	11	11	11.5***	491,501
41-46	Sewer Operations	2.5	2.5	3	132,277
42-51	Beautification	1	1	1	41,662
43-27	EMS	19	20	20	1,296,754
44-51	Civic Center	2.8	2.8	2.8	130,323
45-48-	Airport	1.5	1.5	1.5	50,000
99-99	Grand Total Full Time	111	112	110.3	
	Grand Total Part Time	4.3	4.3	4.3	
	Grand Total Payroll Cost				6,230,798

DETAIL SCHEDULE OF PERSONNEL

ALL FUNDS

Dept	Position	FY 2023	FY 2024	FY 2025	Appropriated FY 2024-2025
City Manager					
10-11	City Manager	1.0	1.0	1.0	145,000
10-11	Assistant to City Manager/Project Manager (50%) Note F	1.0	1.0	0.5	28,652
10-11	Total	2.0	2.0	1.5	173,652
City Secretary					
10-12	City Secretary/Asst City Manager	1.0	1.0	1.0	108,014
10-12	HR Generalist/Asst City Sec	0.0	1.0	1.0	48,776
10-12	Total	1.0	2.0	2.0	156,790
Finance					
10-14	Finance Director	1.0	1.0	1.0	103,251
10-14	Finance Accountant	1.0	1.0	1.0	59,696
10-14	Finance Clerk (50%) Note A	0.5	0.5	0.5	23,670
10-14	Total	2.5	2.5	2.5	186,617
Municipal Court					
10-17	Court Administrator	1.0	1.0	1.0	47,008
10-17	Municipal Judge-PT	0.5	0.5	0.5	44,096
10-17	Municipal Court Clerk	1.0	1.0	1.0	34,000
10-17	Total	2.5	2.5	2.5	125,104
Central Services					
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
Police					
10-21	Police Chief	1.0	1.0	1.0	107,474
10-21	Assistant Police Chief	0.0	0.0	1.0	86,070
10-21	Police Lieutenant	2.0	2.0	2.0	162,822
10-21	Police Detective	6.0	6.0	4.0	289,340
10-21	Patrol Sgt	3.0	3.0	4.0	282,899
10-21	Patrol- Corporal	2.0	2.0	0.0	0
10-21	Patrolman III	5.0	5.0	4.0	255,800
10-21	Patrolman II	4.0	4.0	4.0	200,780
10-21	Patrolman I	2.0	2.0	5.0	242,184
10-21	Records Clerk	0.5	0.5	0.0	0
10-21	Janitorial Service Worker-PT	0.5	0.5	0.5	15,375
10-21	Total	26.0	26.0	25.5	1,642,744

DETAIL SCHEDULE OF PERSONNEL

ALL FUNDS

Dept	Position	FY 2023	FY 2024	FY 2025	Appropriated FY 2024-2025
Fire					
10-25	Fire Maintenance Supervisor	1.0	0.0	1.0	42,848
10-25	Maintenance Attendant	3.0	3.0	2.0	73,216
10-25	Maintenance- PT	0.0	0.0	0.5	20,216
10-25	Total	4.0	3.0	3.5	136,280
Code Enforcement					
10-26	Building Official	1.0	1.0	1.0	66,456
10-26	Fire Inspector* Note E	0.5	0.5	0.3	13,667
10-26	Code Enforcement Officer	1.0	1.0	1.0	40,976
10-26	Administrative Assistant	1.0	1.0	1.0	38,626
10-26	Code Enforcement Worker	0.0	0.0	0.5	10,000
10-26	Total	3.5	3.5	3.8	169,725
Emergency Management					
10-27	Coordinator	1.0	1.0	1.0	83,554
10-27	Total	1.0	1.0	1.0	83,554
Animal Control					
10-28	Animal Control Officer	1.0	1.0	1.0	46,987
10-28	Total	1.0	1.0	1.0	46,987
Communications					
10-29	Records Clerk/TCO Supervisor	0.5	0.5	1.0	59,322
10-29	Emer. Serv. Telecomm. III	4.0	3.0	4.0	190,276
10-29	Emer. Serv. Telecomm. II	3.0	1.0	3.0	119,078
10-29	Emer. Serv. Telecomm. I	2.0	5.0	1.0	36,774
10-29	Total	9.5	9.5	9.0	405,450
Street & Drainage					
10-40	Public Works Director (50%) Note B	0.5	0.5	0.5	47,996
10-40	Street Superintendent	1.0	1.0	1.0	58,469
10-40	Crew Leader	1.0	2.0	2.0	83,284
10-40	Heavy Equip. Operator	2.0	3.0	1.0	38,834
10-40	Equip. Operator	6.0	4.0	6.0	162,118
10-40	Janitorial Service Worker-PT	0.0	0.0	0.0	0
10-40	Sweeper/Equipment Operator PT	0.5	1.0	0.5	20,000
10-40	Total	11.0	11.5	11.0	410,701
Garage					
10-42	Lead Mechanic	1.0	1.0	1.0	48,630
10-42	Mechanic	1.0	1.0	1.0	41,621
10-42	Total	2.0	2.0	2.0	90,251
Facilities Maintenance					
10-43	Fac. Maint. Director	1.0	0.0	0.0	0
10-43	Fac. Maint. Supervisor	0.0	1.0	1.0	51,397
10-43	Maintenance Worker	1.0	0.0	0.0	0
10-43	Light Equip. Operator	2.0	3.0	3.0	113,360
10-43	Total	4.0	4.0	4.0	164,757

DETAIL SCHEDULE OF PERSONNEL

ALL FUNDS

Dept	Position	FY 2023	FY 2024	FY 2025	Appropriated FY 2024-2025
Swimming Pool					
10-53	Lifeguards-PT - Note D	*	*	*	25,000
10-53		0.0	0.0	0.0	25,000
Grants					
10-60	Interdiction Officer	0.5	1.0	0.0	0
10-60	Crime Victim Assistant Officer	1.0	1.0	1.0	59,384
	Total	1.5	2.0	1.0	59,384
Planning Department					
41-16	Director of Planning & Development	1.0	1.0	1.0	72,342
41-16	Assistant to City Manager/Project Manager (50%) Note F	0.0	0.0	0.5	28,652
41-16	Assistant to Community Development Director	1.0	1.0	0.0	0
41-16	Total	2.0	2.0	1.5	100,994
W&S Administration					
41-44	Customer Service Clerk	2.0	2.0	2.0	67,621
41-44	Finance Clerk (50%) Note A	0.5	0.5	0.5	23,670
41-44	Total	2.5	2.5	2.5	91,291
Water Operations					
41-45	Utilities Director (50%) Note B	0.5	0.5	0.5	47,996
41-45	Utilities Superintendent (50%) Note C	0.5	0.5	0.5	32,250
41-45	Assistant Utilities Superintendent (50%) Note C	0.0	0.0	0.5	26,749
41-45	Utility Crew Chief	1.5	1.5	1.0	41,725
41-45	Utility Maintenance Worker II	3.0	3.0	2.0	72,924
41-45	Utility Maintenance Worker I	2.0	2.0	4.0	134,471
41-45	Customer Service Worker	1.0	1.0	2.0	72,341
41-45	Heavy Equipment Operator	1.5	1.5	0.0	0
41-45	Assistant to PW Director	1.0	1.0	1.0	63,045
41-45	Maintenance Worker PT	0.0	0.0	0.0	0
41-45	Total	11.0	11.0	11.5	491,501
Sewer Operations					
41-46	Utilities Superintendent (50%) Note C	0.5	0.5	0.5	32,250
41-16	Assistant Utilities Superintendent	0.0	0.0	0.5	26,749
41-46	Plant Operator I	2.0	2.0	2.0	73,278
41-46	Total	2.5	2.5	3.0	132,277
Beautification					
42-51	Maintenance Worker	1.0	1.0	1.0	41,662
	Total	1.0	1.0	1.0	41,662

DETAIL SCHEDULE OF PERSONNEL

ALL FUNDS

Dept	Position	FY 2023	FY 2024	FY 2025	Appropriated FY 2024-2025
Emergency Medical Services					
43-47	EMS Director	1.0	1.0	1.0	97,302
43-47	EMS Supervisor	3.0	4.0	4.0	223,121
43-47	Paramedic III	7.0	5.0	5.0	230,360
43-47	Paramedic II	2.0	4.0	3.0	131,790
43-47	Paramedic I	4.0	4.0	4.0	160,742
43-47	Advanced EMT	0.0	1.0	2.0	70,762
43-47	EMT Intermediate	1.0	0.0	0.0	0
43-47	EMT-Basic	2.0	1.0	1.0	32,677
43-47	EMT's - PT - Note D	*	*	*	350,000
43-27	Total	20.0	20.0	20.0	1,296,754
Civic Center					
44-51	Civic Center Manager	1.00	1.00	1.0	48,194
44-51	CC Maintenance-	1.0	1.0	1.0	36,629
44-51	Civic Center - PT	0.8	0.8	0.8	45,500
44-51	Total	2.80	2.80	2.80	130,323
Airport					
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	111.0	112.0	110.3	
	Grand Total for Part Time	4.6	4.3	4.3	
	(not including life guards and EMT's. See Note F below.)				
	Grand Total Payroll Cost				6,230,798

***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.

***Note E**- The Fire Inspector will be hired as a Full-Time Employee nine months into the new fiscal year.

***Note F**- The Assistant to City Manager/Project Manager duties and budget are allocated to City Manager and Planning Department

2024 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Wharton

979-532-2491

Taxing Unit Name

Phone (area code and number)

120 E Caney Wharton TX 77488

www.cityofwharton.com

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

Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 704,264,602
2.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year 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 last year or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 108,142,840
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 596,121,762
4.	Prior year total adopted tax rate.	\$ 0.45386 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value. A. Original prior year ARB values: \$ 1,790,000 B. Prior year values resulting from final court decisions: - \$ 1,670,330 C. Prior year value loss. Subtract B from A. ³	\$ 119,670
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: \$ 0 B. Prior year disputed value: - \$ 0 C. Prior year undisputed value. Subtract B from A. ⁴	\$ 0
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 119,670

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 596,241,432
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2023. Enter the prior year value of property in deannexed territory. ⁵	\$ 0
10.	Prior year taxable value lost because property first qualified for an exemption in the current year. 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 the current year does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use prior year market value: \$ 441,105 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 1,056,292 C. Value loss. Add A and B. ⁶	\$ 1,497,397
11.	Prior year 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 the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. A. Prior year market value: \$ 40,511 B. Current year productivity or special appraised value: - \$ 15,566 C. Value loss. Subtract B from A. ⁷	\$ 24,945
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 1,522,342
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 594,719,090
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 2,699,192
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax 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 the prior tax year. This line applies only to tax years preceding the prior tax year. ⁹	\$ 3,463
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 2,702,655
18.	Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values: \$ 705,746,457 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0 D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹² - \$ 0 E. Total current year value. Add A and B, then subtract C and D.	\$ 705,746,457

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³	
A.	Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴	\$ 30,042,226
B.	Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵	+ \$ 0
C.	Total value under protest or not certified. Add A and B.	\$ 30,042,226
20.	Current year tax ceilings. Counties, cities and junior colleges enter current year 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 the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 113,582,922
21.	Current year total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 622,205,761
22.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ¹⁸	\$ 0
23.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. 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, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ¹⁹	\$ 3,237,288
24.	Total adjustments to the current year taxable value. Add Lines 22 and 23.	\$ 3,237,288
25.	Adjusted current year taxable value. Subtract Line 24 from Line 21.	\$ 618,968,473
26.	Current year NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.43663 /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²¹	\$ /\$100

SECTION 2: Voter-Approval Tax Rate

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.09431 /\$100
29.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 596,241,432

¹³ Tex. Tax Code §26.01(c) and (d)

¹⁴ Tex. Tax Code §26.01(c)

¹⁵ Tex. Tax Code §26.01(d)

¹⁶ Tex. Tax Code §26.012(6)(B)

¹⁷ Tex. Tax Code §26.012(6)

¹⁸ Tex. Tax Code §26.012(17)

¹⁹ Tex. Tax Code §26.012(17)

²⁰ Tex. Tax Code §26.04(c)

²¹ Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total prior year M&O levy. Multiply Line 28 by Line 29 and divide by \$100.	\$ 562,315
31.	Adjusted prior year levy for calculating NNR M&O rate.	
A.	M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2023. This line applies only to tax years preceding the prior tax year. + \$ 811	
B.	Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0. - \$ 0	
C.	Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0	
D.	Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ 811	
E.	Add Line 30 to 31D.	\$ 563,126
32.	Adjusted current year taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 618,968,473
33.	Current year NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.09097 /\$100
34.	Rate adjustment for state criminal justice mandate. ²³	
A.	Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0	
B.	Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 0	
C.	Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.00000 /\$100	
D.	Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.00000 /\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴	
A.	Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. \$ 0	
B.	Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose. - \$ 0	
C.	Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.00000 /\$100	
D.	Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.00000 /\$100

²³ [Reserved for expansion]²⁴ Tex. Tax Code §26.044²⁵ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	Rate adjustment for county indigent defense compensation. ²⁵	
A.	Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose.	\$ 0
B.	Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose.	\$ 0
C.	Subtract B from A and divide by Line 32 and multiply by \$100.	\$ 0.00000 /\$100
D.	Multiply B by 0.05 and divide by Line 32 and multiply by \$100.	\$ 0.00000 /\$100
E.	Enter the lesser of C and D. If not applicable, enter 0.	\$ 0.00000 /\$100
37.	Rate adjustment for county hospital expenditures. ²⁶	
A.	Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year.	\$ 0
B.	Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023.	\$ 0
C.	Subtract B from A and divide by Line 32 and multiply by \$100.	\$ 0.00000 /\$100
D.	Multiply B by 0.08 and divide by Line 32 and multiply by \$100.	\$ 0.00000 /\$100
E.	Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ 0.00000 /\$100
38.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.	
A.	Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year.	\$ 0
B.	Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.	\$ 0
C.	Subtract B from A and divide by Line 32 and multiply by \$100.	\$ 0.00000 /\$100
D.	Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.00000 /\$100
39.	Adjusted current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ 0.09097 /\$100
40.	Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.	
A.	Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.	\$ 0
B.	Divide Line 40A by Line 32 and multiply by \$100.	\$ 0.00000 /\$100
C.	Add Line 40B to Line 39.	\$ 0.09097 /\$100
41.	Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$ 0.09824 /\$100

²⁵ Tex. Tax Code §26.0442²⁶ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	Disaster Line 41 (D41): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 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 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	\$ 0.00000 /\$100
42.	Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes; (2) are secured by property taxes; (3) are scheduled for payment over a period longer than one year; and (4) are not classified in the taxing unit's budget as M&O expenses. A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁸ Enter debt amount \$ 3,490,825 B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0 C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0 D. Subtract amount paid from other resources - \$ 1,237,862 E. Adjusted debt. Subtract B, C and D from A.	\$ 2,252,963
43.	Certified prior year excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 128,704
44.	Adjusted current year debt. Subtract Line 43 from Line 42E.	\$ 2,124,259
45.	Current year anticipated collection rate. A. Enter the current year anticipated collection rate certified by the collector. ³⁰ 100.00 % B. Enter the prior year actual collection rate. 100.00 % C. Enter the 2022 actual collection rate. 101.00 % D. Enter the 2021 actual collection rate. 101.00 % E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³¹	100.00 %
46.	Current year debt adjusted for collections. Divide Line 44 by Line 45E.	\$ 2,124,259
47.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 622,205,761
48.	Current year debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.34140 /\$100
49.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 41 and 48.	\$ 0.43964 /\$100
D49.	Disaster Line 49 (D49): Current year voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$ 0.00000 /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year 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.	Taxable Sales. For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ 0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
53.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 622,205,761
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.00000 /\$100
55.	Current year NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.43663 /\$100
56.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.43663 /\$100
57.	Current year voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.43964 /\$100
58.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.43964 /\$100

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

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ 0
60.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 622,205,761
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0.00000 /\$100

³² Tex. Tax Code §26.041(d)

³³ Tex. Tax Code §26.041(i)

³⁴ Tex. Tax Code §26.041(d)

³⁵ Tex. Tax Code §26.04(c)

³⁶ Tex. Tax Code §26.04(c)

³⁷ Tex. Tax Code §26.045(d)

³⁸ Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
62.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.43964 /\$100

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

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.³⁹ The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value.⁴⁰

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

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042;⁴¹
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴² 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.⁴³

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴⁴

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value	
	A. Voter-approval tax rate (Line 67).....	\$ 0.45386 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.00000 /\$100
	C. Subtract B from A.....	\$ 0.45386 /\$100
	D. Adopted Tax Rate.....	\$ 0.45386 /\$100
	E. Subtract D from C.....	\$ 0.00000 /\$100
	F. 2023 Total Taxable Value (Line 60).....	\$ 603,761,510
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0
64.	Year 2 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value	
	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
	F. 2022 Total Taxable Value (Line 60).....	\$ 553,685,304
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0
65.	Year 1 Foregone Revenue Amount. Subtract the 2021 unused increment rate and 2021 actual tax rate from the 2021 voter-approval tax rate. Multiply the result by the 2021 current total value	
	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
	F. 2021 Total Taxable Value (Line 60).....	\$ 499,059,117
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0
66.	Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G	\$ 0 /\$100
67.	2024 Unused Increment Rate. Divide Line 66 by Line 21 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ 0.00000 /\$100
68.	Total 2024 voter-approval tax rate, including the unused increment rate. Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)	\$ 0.43964 /\$100

³⁹ Tex. Tax Code §26.013(b)

⁴⁰ Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)

⁴¹ Tex. Tax Code §26.04(c)(2)(A) and 26.042(a)

⁴² Tex. Tax Code §26.0501(a) and (c)

⁴³ Tex. Local Gov't Code §120.007(d)

⁴⁴ Tex. Local Gov't Code §120.007(d)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴⁴ This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴⁵

Line	De Minimis Rate Worksheet	Amount/Rate
69.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.09097 /\$100
70.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 622,205,761
71.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 70 and multiply by \$100.	\$ 0.08035 /\$100
72.	Current year debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.34140 /\$100
73.	De minimis rate. Add Lines 69, 71 and 72.	\$ 0.00000 /\$100

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

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

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.⁴⁹

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
74.	2023 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.45386 /\$100
75.	Adjusted 2023 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2023 and the taxing unit calculated its 2023 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2023 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2023 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 2023, complete form 50-856-a, <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 2023 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵⁰ Enter the final adjusted 2023 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2023 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
76.	Increase in 2023 tax rate due to disaster. Subtract Line 75 from Line 74.	\$ 0.00000 /\$100
77.	Adjusted 2023 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 594,719,090
78.	Emergency revenue. Multiply Line 76 by Line 77 and divide by \$100.	\$ 0
79.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 618,968,473
80.	Emergency revenue rate. Divide Line 78 by Line 79 and multiply by \$100. ⁵¹	\$ 0.00000 /\$100

⁴⁵ Tex. Tax Code §26.04(c)(2)(B)

⁴⁶ Tex. Tax Code §26.012(8-a)

⁴⁷ Tex. Tax Code §26.063(a)(1)

⁴⁸ Tex. Tax Code §26.042(b)

⁴⁹ Tex. Tax Code §26.042(f)

⁵⁰ Tex. Tax Code §26.042(c)

⁵¹ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
81.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 80 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 68 (taxing units with the unused increment rate).	\$ 0.43964 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.43663 /\$100
 As applicable, enter the current year 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. \$ 0.43964 /\$100
 As applicable, enter the current year 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 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue).
 Indicate the line number used: 49

De minimis rate. \$ 0.00000 /\$100
 If applicable, enter the current year de minimis rate from Line 73.

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.⁵²

**print
here**

Cindy Hernandez

Printed Name of Taxing Unit Representative

**sign
here**

Taxing Unit Representative

Date

⁵² Tex. Tax Code §§26.04(c-2) and (d-2)

AUTHORIZING DOCUMENTS

BUDGET ORDINANCE

TAX RATE ORDINANCE

**CITY OF WHARTON, TEXAS
ORDINANCE NO. 2024-14**

AN ORDINANCE ADOPTING THE FISCAL YEAR 2024-2025 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, 2025, which is attached hereto, was duly submitted to the City Council more than thirty (30) days prior to September 30, 2024; 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, 2025, 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, 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

is approved with \$3,339,593 in estimated revenues and \$3,339,593 in appropriations, which includes transfers-out at \$98,412.

Section 13. THAT the Civic Center Fund is created to account for the financial activities of the Civic Center as an enterprise fund. The Civic Center is approved with \$349,157 in estimated revenues and \$349,157 in appropriations. Transfers-in are approved at \$263,731.

Section 14. THAT the Airport Fund is created to account for the financial activities of the Wharton Regional Airport as an enterprise fund. The Airport Fund is approved with \$419,969 in estimated revenues and \$419,969 in appropriations.

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

PASSED AND APPROVED by a favorable majority of the members of the City Council of the City of Wharton, Texas, in council meeting, this 23rd day of September 2024 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
Michael Voulgaris, Councilmember District 4	Yes
Russell Machann, Councilmember at Large Place 5	Yes
Larry Pittman, Councilmember at Large Place 6	Yes

Separability

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

CITY OF WHARTON

By:

Tim Barker
Tim Barker, Mayor

ATTEST:

Paula Favors
Paula Favors, City Secretary

APPROVED FOR ADMINISTRATION:

Joseph R. Pace
Joseph R. Pace, City Manager

APPROVED AS TO FORM:

Paul Webb
Paul Webb, City Attorney

APPROVED FOR FUNDING:

Joan Andel
Joan Andel, Finance Director



**CITY OF WHARTON, TEXAS
ORDINANCE NO. 2024-15**

AN ORDINANCE LEVYING A TAX RATE FOR THE CITY OF WHARTON, TEXAS, FOR THE TAX YEAR 2024; 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 2024 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 2024, 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	.09523/\$100 valuation
For Debt Service Requirements	.34140/\$100 valuation
Total Tax Rate	.43663/\$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 4.1
PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND
OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY
\$0.92.**

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 23rd day of September 2024, 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
Michael Voulgaris, 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

