City of WHARTON TEXAS

PROPOSED
ANNUAL BUDGET

For the Fiscal Year October 1, 2026 to September 30, 2027

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

Joseph R. Pace, City Manager
London Davis, CPA, Finance Director

CITY OF WHARTON, TEXAS
FISCAL YEAR 2026-2027
PROPOSED ANNUAL BUDGET

This budget will raise less revenue from property taxes than last year's budget by an amount of $16,695, which is a .62 percent decrease from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is $66,500

City Council Record Vote

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

FOR:
AGAINST:
PRESENT and not voting:
ABSENT:

Tax Rate	Adopted FY 2025-2026	Proposed FY 2026-2027
Property Tax Rate	0.42411	0.40787
No-New Revenue Tax Rate	0.41799	0.41117
No-New Revenue M&O Tax Rate	0.09560	0.09141
Voter-Approval Tax Rate	0.42411	0.40787
Debt Rate	0.32851	0.31146

The total amount of municipal debt obligation secured by property taxes for the City of Wharton is $ 20,938,633.

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CITY OF WHARTON

ANNUAL BUDGET

For Fiscal Year Ending September 30, 2027

Wharton, Texas City Council

Tim Barker	Mayor
Burnell Neal	Councilmember, District 1
Amber Barbee	Councilmember, District 2
Terry Freese	Councilmember, District 3
Greg Hippel	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:
London Davis, CPA
Finance Director

City of Wharton
Principal Officials

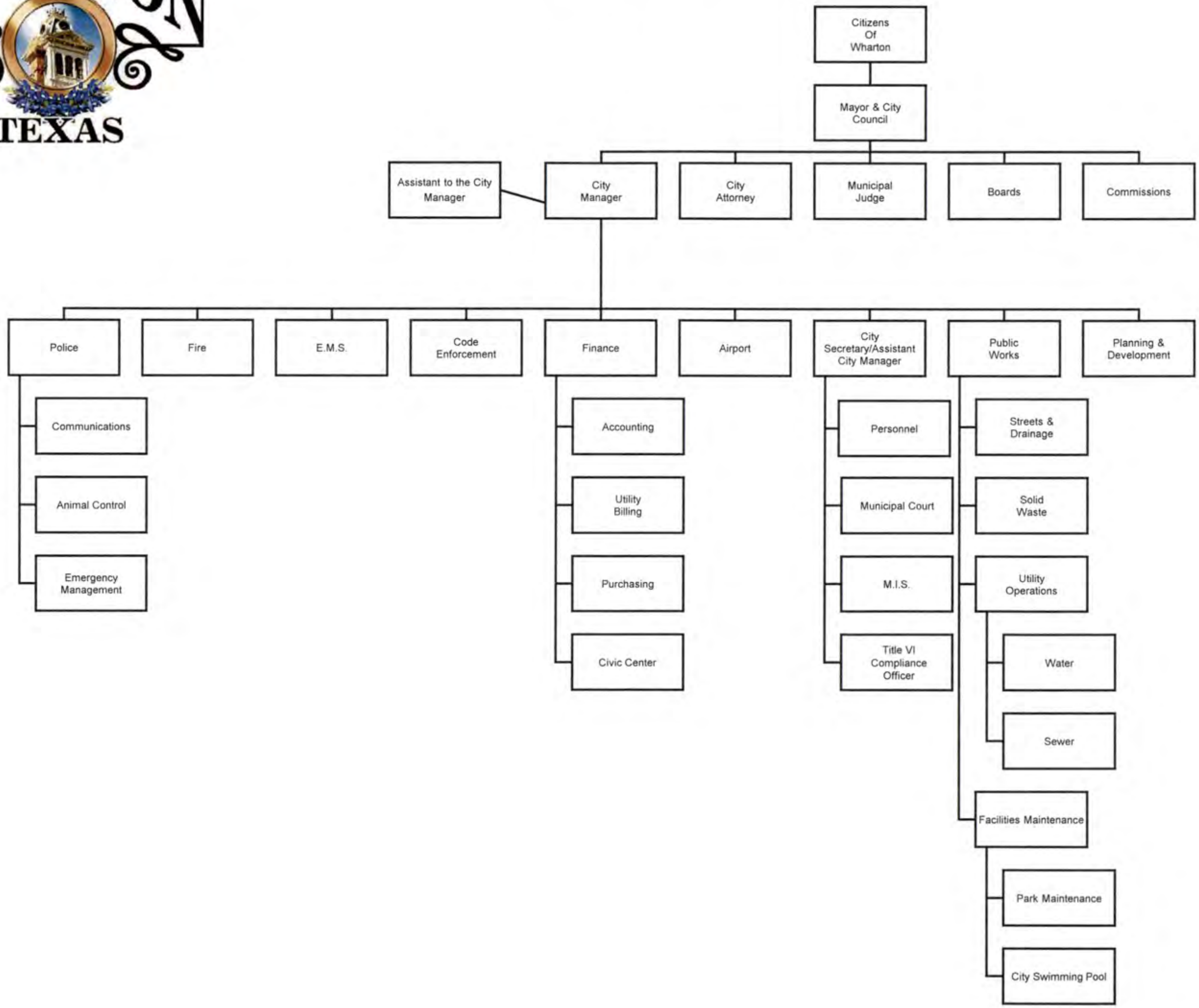
Wharton, Texas City Council

Official	Elected Position	Term Expires
Tim Barker	Mayor	May, 2028
Burnell Neal	Councilmember, District 1	May, 2027
Amber Barbee	Councilmember, District 2	May, 2028
Terry Freese	Councilmember, District 3	May, 2027
Gregg Hippel	Councilmember, District 4	May, 2028
Russell Machann	Councilmember, At Large District 5	May, 2027
Larry Pittman	Councilmember, At Large District 6	May, 2028

Department Heads & Key Positions

Official	Staff Position
Joseph R. Pace	City Manager
Paul Webb	City Attorney
Jared Cullar	City Judge
London Davis	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	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

August 18, 2026

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 2026-2027 Proposed Annual Budget. The Fiscal Year 2027 proposed 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 of whom provided the necessary input to balance the budget.

There were many challenges to overcome, but a voter-approval property tax rate of $0.40787 was used in preparing the proposed budget. The proposed budget for the water and sewer utility fund includes an increase of five (5) percent to utility services. The 2027 overall budget of $23,749,839 is $296,205 more than the 2025-2026 budget.

MAJOR INITIATIVES

The City's most important initiative is to provide and improve flood reduction in the City. Thus, through working with the United States Army Corps of Engineers (USACE) the City has secured $89 million for the construction of the Phase I Levee Project, with a completion date scheduled for February 2027. Furthermore, the Levee Project, Phase II, is at one hundred (100) percent design review. Due to ongoing budgeting issues and restructuring in the USACE offices, Phase II funding has been put on hold and further guidance is pending from USACE office. The City Staff is working through the Texas Department of Emergency Management Hazard Mitigation Grant Program to secure funding for the Colorado River portion of Phase II and funding determination is pending. 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.

The Texas Department of Transportation (TxDOT) is conducting a major upgrade of State Highway 59, into Interstate 69, through the City of Wharton with an anticipated completion date in Fiscal Year 2029. The completion of this interstate should increase the availability of economic development within this area of the City and the extraterritorial jurisdiction. The City was also awarded a Transportation Alternative Grant from TxDOT to construct 3.5 miles of sidewalks throughout the City. This project is completed and is pending final walk through with TxDOT.

The City has approved and adopted a Tax Increment Reinvestment Zone (TIRZ) and a second Public Improvement District (PID) for a new subdivision of approximately 223 homes. With strong home sales in Phase I, the developer quickly began construction of Phase II. The developer, happy with the progress of the subdivision, continues to look for more development opportunities within the City of Wharton.

The City was awarded a grant, in the amount of $250,000, to update the Comprehensive Plan to incorporate the Downtown Master Plan, Hazard Mitigation Plan and update a Parks Master Plan.

The City of Wharton was allotted $4,360,800, through the HGAC Method of Distribution (MOD) for the 2022 CDBG-MIT COG-MOD. The project design has been reviewed and approved and is pending construction bidding.

The City has identified infrastructure improvements to the utility department, street department, and the municipal airport. 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 Fiscal Year 2027, the City's financial outlook continues to remain steady. Building Permits should continue to remain steady for Fiscal Year 2027 due to the new subdivision development. Sales tax revenue has remained steady in Fiscal Year 2026 compared to Fiscal Year 2025, thus, we predict only a slight increase going into Fiscal Year 2027.

REVENUES

Proposed revenues for all funds total $23,930,925. Please note: transfers are not included because they do not meet the definition of revenue. The following table reflects budgeted revenues for the 2025-26 fiscal year with the 2026-27 budget for comparison:

Category	2025-26	2026-27	%
Ad Valorem	3,130,643	3,152,340	-.0.69%
Sales Tax	2,065,329	2,140,329	+3.63%
Other Taxes	1,635,600	1,626,900	-0.53%
Licenses & Permits	536,980	535,480	-.28%
Industrial District Payment	1,595,653	1,595,653	+0.00%
Fines & Forfeitures	314,830	320,490	+1.80%
Charges for Services	10,871,249	10,661,883	-1.92%
Intergovernmental	2,820,731	2,947,152	+4.48%

Interest and Miscellaneous	141,925	286,875	+102.1%
Fund Balance	340,694	482,737	+94.84%
	23,453,634	23,749,839	2.04%

Overall, revenues increased by approximately 2.04%.

APPROPRIATIONS

Proposed appropriations for the year for all funds are $24,291,926, not including transfers. The following table reflects appropriations for the 2025-26 fiscal year with the 2026-27 budget for comparison:

Category	2025-26	2026-27	%
Administration	1,482,996	1,567,612	+5.71%
Public Safety	8,325,024	8,345,525	+0.25%
Public Works	7,466,572	7,795,311	+4.40%
Community Services	800,768	831,839	+3.88%
Grant/Donations	118,185	126,929	+7.39%
Debt	3,828,767	3,833,762	+0.13%
Depreciation & Bad Debt	1,000,270	1,393,050	+26.12%
Capital Outlay & Improvements	841,583	397,898	-52.72%
Total	23,864,165	24,291,926	+1.8%

The proposed budget also includes a 12.85% contribution increase to the TML Multi-State Intergovernmental Employee Benefit Pool for employee medical insurance. The flex contribution from the City is $750 per year per full-time employee.

GENERAL FUND

Estimated revenues for the General Fund for the FY2027 are proposed at $9,608,393 which is $393,224 more than revenues budgeted for fiscal year 2026 but include transfers in of $2,086,575. Overall, property tax revenues will decrease with a property tax rate being proposed at $0.40787.

Appropriations for the year are proposed at $9,545,039. 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 $1,567,612 represents approximately 16.42% of the total budget.

The proposed appropriation for Public Safety is $5,282,693. Public Safety is structured to include Police, Fire, Code Enforcement, Emergency Management, Animal Control and Communications. Public Safety represents approximately 55.34% of the General Fund budget.

Public Works' appropriations are proposed at $2,140,062. Public Works consists of Streets & Drainage, Garage, and Facilities Maintenance and is approximately 22.42% of the total General Fund budget.

Community Services is a department consisting of grant administration, recreation, and pool and is approximately 1.55% of the total General Fund budget at $148,520.

Grant/Donations is a department consisting of grant monies received and donations proposed by City Council for individual groups totaling $126,929.

Capital Outlay appropriations are proposed at $197,898.

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 $1,000 while expenditures for facilities/capital cost also total $1,000.

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 $355,952. The expenditures total $355,952 with $288,952 being transferred to the Civic Center operations, $7,000 being transferred to the Railroad Depot, and $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 proposed budget includes total revenue of $4,700, with expenditures for operations being $4,700.

DEBT SERVICE

The Debt Service Fund includes \$2,585,365 of revenues, which is generated from \$2,274,660 of current ad valorum taxes, \$27,000 from delinquent taxes and penalties, \$10,000 from interest & Miscellaneous income, \$273,705 from Wharton Economic Development. Appropriations total \$2,553,366 which include \$2,103,928 for principal, \$444,438 for interest payments and \$5,000 for service charges.

CAPITAL IMPROVEMENT FUND

The Capital Improvement Fund is funded from the Water/Sewer Fund which is used to fund street and drainage improvements. The proposed budget includes funding for street or drainage improvements in the amount of \$100,000 for the 2026-2027 fiscal year.

ENTERPRISE FUNDS

There are five enterprise funds for the 2027 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 for Fiscal Year 2027 at \$7,336,562. The Water and Sewer appropriations are \$3,744,210 which includes administrative costs of \$309,319, planning costs of \$202,713, water operations of \$2,001,900, and sewer operations of \$1,230,278. Additional costs for the Water and Sewer Fund include a transfers-out to the General Fund of \$1,405,575 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. Also, the Water/Sewer fund will transfer \$100,000 to the Capital Improvement fund for street and drainage improvements. The amount appropriated for capital outlay is \$103,357 with depreciation being \$912,450 and interest expense being \$230,616. This amount of depreciation will allow the fund to build reserves for the capital needs in the future.

The Solid Waste Fund is established to account for the billing, collection and expenditures associated with the City's contract for Solid Waste services with Green for Life. The fund is budgeted at \$2,040,170 in revenue. Appropriations of \$2,040,170 include \$95,810 of franchise taxes to the General Fund, \$63,327 to provide a full-time employee for City beautification efforts. Also, the solid waste fund will transfer \$125,000 to the General Fund for street and drainage improvements

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 \$902,000. Additionally, the Wharton County Emergency Services District No. 3 was authorized, by the voters, to provide EMS services in East Wharton County. Through an interlocal agreement, the District will fund \$2,374,046 to the City to provide the

EMS service. Appropriations are budgeted at $3,576,702 which includes $156,000 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 $447,732, which includes $94,851 from user fees, $288,952 in transfers from the Hotel/Motel Fund and $63,354 in transfers from the General Fund. Expenses for Fiscal Year 202 total $447,732.

The Airport Fund is established to account for sources and uses of airport operations. The proposed budget includes $422,800 in revenues. Appropriations are budgeted at $422,800 of which $278,3995 for personnel and airport operations, $128,000 is for depreciation and $16,401 in interest payments.

PERSONNEL

The proposed budget includes 116 full-time positions for the 2026-2027 fiscal year. The City's total base payroll for the year is estimated at approximately $6.66 million. The City will continue to cover 100% of full-time employees' health benefits with the City experiencing a 12.85% increase in contributions to the TML Multi-State Intergovernmental Employee Benefit Pool.

FUTURE CONCERNS

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

- Passing of Senate Bill 2, the Texas Property Tax Reform and Transparency Act by the Texas Legislature lowering the tax rate that a municipality can adopt without a mandatory election
- Improving the City's aging infrastructure to address growth, 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 Fiscal Year 2026-2027 proposed budget is a significant document as it sets forth the financial plan for the next year. The primary goal was to balance the overall budget while continuing to maintain service levels without eliminating any positions currently filled by employees of the City of Wharton.

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

London Davis
Finance Director

Category	General Fund	Special Rev. Funds	Debt Funds	CIP Funds	Enterprise Funds	Memo Total
Revenues:						
Ad Valorem Taxes	850,680	0	2,301,660	0	0	3,152,340
Sales Taxes	2,140,329	0	0	0	0	2,140,329
Other Taxes	1,270,048	356,852	0	0	0	1,626,900
Licenses & Permits	535,480	0	0	0	0	535,480
Fines & Forfetures	320,490	0	0	0	0	320,490
Industrial District Pmt	1,595,653	0	0	0	0	1,595,653
Charges for Services	14,500	0	0	0	10,647,383	10,661,883
Interest and Miscellaneous	116,500	800	10,000	0	159,575	286,875
Intergovernmental	195,401	4,000	273,705	0	2,474,046	2,947,152
Fund Balance	482,737	0	0	0	181,086	663,823
Total Estimated Revenues	7,521,818	361,652	2,585,365	0	13,462,090	23,930,925
Appropriations:						
Administration	1,567,612	0	0	0	0	1,567,612
Public Safety	5,282,693	4,700	0	0	3,058,132	8,345,525
Public Works	2,140,062	0	0	0	5,655,249	7,795,311
Community Services	148,520	61,000	0	0	622,319	831,839
Grant/Donations	126,929	0	0	0	0	126,929
Debt	81,325	0	2,553,366	0	1,199,071	3,833,762
Capital Improvements	197,898	0	0	100,000	100,000	397,898
Depreciation & Bad Debt	0	0	0	0	1,393,050	1,393,050
Total Appropriations	9,545,039	65,700	2,553,366	100,000	12,027,821	24,291,926
Excess (Deficit) Rev. over Exp						
Before Transfers (in/out)	(2,023,221)	295,952	31,999	0	1,434,269	(361,001)
Transfers-in/out						
Operating Transfer - in	2,086,575	0	0	100,000	352,306	2,538,881
Operating Transfer-out	(63,354)	(295,952)	0	0	(1,786,575)	(2,145,881)
Net Transfers	2,023,221	(295,952)	0	100,000	(1,434,269)	393,000
Excess (Deficit) Rev. over Exp						
After Transfers (in/out)	0	0	31,999	0	0	31,999

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.

Account Description	Actual FY 2025	Budget FY 2026	Projected FY 2027	Proposed FY 2026-27
Estimated Revenues:				
3000 Ad Valorem Taxes	654,534	850,680	850,680	850,680
3100 Sales Tax	2,173,502	2,065,329	2,140,329	2,140,329
3200 Other Taxes	1,215,412	1,278,548	1,270,048	1,270,048
3300 Licenses & Permits	401,022	536,980	535,480	535,480
3400 Fines & Forfeitures	361,879	314,830	320,490	320,490
3501 Industrial District Pmt	1,496,410	1,595,653	1,595,653	1,595,653
3600 Charges for Services	8,008	14,500	14,500	14,500
3700 Interest & Miscellaneous	101,112	71,500	116,500	116,500
3800 Intergovernmental	1,194,779	192,685	195,401	195,401
3900 Funds from Fund Balance	0	340,694	482,737	482,737
Total Estimated Revenues	7,606,658	7,261,399	7,521,818	7,521,818
Appropriations:				
1000 General Government	1,427,381	1,482,996	1,567,612	1,567,612
2000 Public Safety	4,659,482	5,058,382	5,282,693	5,282,693
4000 Public Works	1,693,111	1,956,284	2,140,062	2,140,062
5000 Community Services	95,177	137,420	148,520	148,520
6000 Grant/Donations	375,400	118,185	126,929	126,929
7000 Debt Service	53,507	0	81,325	81,325
8000 Capital Outlay	794,268	408,000	197,898	197,898
Total Appropriations	9,098,326	9,161,267	9,545,039	9,545,039
Excess (Deficit) Revenues Over Appropriations Before Transfer-in/out	(1,491,668)	(1,899,868)	(2,023,221)	(2,023,221)
3900 Transfers-in				
Seizure	0	0	0	0
2020 Tax Notes	400,000	300,000	400,000	400,000
Water & Sewer Fund	1,160,975	1,397,770	1,405,575	1,405,575
Solid Waste		100,000	125,000	125,000
Dispatch Service	98,412	156,000	156,000	156,000
Total Transfers-In	1,659,387	1,953,770	2,086,575	2,086,575
9000 Transfers-out				
	14,000	53,902	63,354	63,354
Total Transfers Out	14,000	53,902	63,354	63,354
Net Transfers-in/out	1,645,387	1,899,868	2,023,221	2,023,221
Excess (Deficit) Revenues Over Approp. After Transfers-in/out	153,719	0	0	0
Fund Balance- Beginning of Year	3,479,820	3,633,539	3,633,539	3,633,539
Fund Balance- End of Year	3,633,539	3,633,539	3,633,539	3,633,539

	Account Description	Actual FY 2025	Budget FY 2026	Projected FY 2027	Proposed FY 2026-27

Summary of Proposed Appropriations by Department

10	Mayor & Council	20,973	32,375	31,125	31,125
11	City Manager	262,207	275,284	282,127	282,127
12	City Secretary	282,848	293,362	307,602	307,602
13	Legal and Professional Services	63,111	74,000	74,000	74,000
14	Finance	430,767	446,701	491,388	491,388
17	Municipal Court	191,101	216,164	220,968	220,968
19	Central Services	176,374	145,110	160,402	160,402
	Total General Government	1,427,381	1,482,996	1,567,612	1,567,612
21	Police	2,840,128	2,913,920	3,011,130	3,011,130
25	Fire	503,570	540,925	557,317	557,317
26	Code Enforcement	411,245	607,451	606,455	606,455
24	Emergency Management	150,314	159,697	162,912	162,912
28	Animal Control	88,930	100,073	96,001	96,001
29	Communications	665,295	736,316	848,878	848,878
	Total Public Safety	4,659,482	5,058,382	5,282,693	5,282,693
40	Street & Drainage	1,167,187	1,369,689	1,488,792	1,488,792
42	Garage	201,228	218,783	228,662	228,662
43	Facilities Maintenance	324,696	367,812	422,608	422,608
	Total Public Works	1,693,111	1,956,284	2,140,062	2,140,062
52	Recreation	35,657	48,150	60,150	60,150
53	Pool	59,520	89,270	88,370	88,370
	Total Recreation/Leisure	95,177	137,420	148,520	148,520
60	Grant /Donations	375,400	118,185	126,929	126,929
	Total Grant Payments	375,400	118,185	126,929	126,929
70	Lease Payments	53,507	0	81,325	81,325
	Total Lease Payments	53,507	0	81,325	81,325
	Capital Outlay-Equipment	552,466	328,000	167,898	167,898
	Capital Outlay-Building Improvement	0		0	0
80	Capital Outlay-Vehicles Police	186,306	0	0	0
	Capital Outlay-Fire Equip	0	0		0
	Capital Outlay-Vehicles	2,996			
	Capital Outlay-Improvement Plan	52,500	80,000	30,000	30,000
	Total Capital Outlay	794,268	408,000	197,898	197,898
90	Transfer Out-	14,000	53,902	63,354	63,354
	Total Transfers Out	14,000	53,902	63,354	63,354
	Total Expenditures & Uses:	9,112,326	9,215,169	9,608,393	9,608,393

REVENUE & EXPENSE WORKSHEET
AS OF: JULY 31ST, 2026

10 -General
FINANCIAL SUMMARY

ACCT NO# ACCT NAME	Actual YTD 9/30/25	Budget For Yr 9/30/25 AB	YTD Actual	Budget For Yr 9/30/26	Projected 9/30/26 NY	Department Requested FY 2027 DH	Proposed FY 2027	Next Revision
REVENUE SUMMARY								
Ad Valorum Taxes	654,534	934,213	684,872	850,680	740,425	850,680	850,680	
Sales Tax	2,173,502	1,414,122	1,801,989	2,065,329	1,480,884	2,140,329	2,140,329	
Other Taxes	1,215,412	1,126,489	966,386	1,278,548	1,069,907	1,270,048	1,270,048	
License and Permits	401,022	85,400	311,385	536,980	164,507	535,480	535,480	
Fines and Forfeitures	361,879	267,119	276,164	314,830	269,750	320,490	320,490	
Industrial District Pmt.	1,496,410	826,465	1,561,624	1,595,653	1,700,000	1,595,653	1,595,653	
Charges for Services	8,008	12,250	8,326	14,500	10,000	14,500	14,500	
Interest and Miscellaneou	101,112	66,046	1,311,459	71,500	82,000	116,500	116,500	
Intergovernmental	1,194,779	309,750	372,385	192,685	342,000	195,401	195,401	
Transfers In	1,659,387	819,616	1,416,149	2,294,464	975,851	1,678,770	2,569,312	
** TOTAL REVENUE **	9,266,045	5,861,470	8,710,739	9,215,169	6,835,324	8,717,851	9,608,393	
EXPENDITURE SUMMARY								
Mayor & Council	20,973	31,225	18,132	32,375	30,325	31,125	31,125	
City Manager	262,207	264,932	222,452	275,284	272,356	283,546	282,127	
City Secretary	282,848	102,049	233,097	293,362	133,722	306,411	307,602	
Legal and Professional Se	63,111	84,250	45,197	74,000	74,000	74,000	74,000	
Finance	430,767	282,720	386,047	446,701	318,923	491,927	491,388	
Municipal Courts	191,101	143,705	166,009	216,164	161,798	221,958	220,968	
Central Services	176,374	74,597	135,493	145,110	84,800	156,952	160,402	
Police	2,840,128	2,092,721	2,300,304	2,913,920	2,421,368	3,277,858	3,011,130	
Fire	503,570	321,072	377,700	540,925	434,947	694,317	557,317	
Code Enforcement	411,245	290,021	381,992	607,451	314,605	605,022	606,455	
Emergency Management	150,314	113,643	133,825	159,697	114,025	171,863	162,912	
Animal Control	88,930	62,791	66,889	100,073	70,107	95,775	96,001	
Communications	665,295	488,908	619,834	736,316	612,416	886,014	848,878	
Streets & Drainage	1,167,187	791,627	1,077,244	1,369,689	900,348	1,518,700	1,488,792	
Garage	201,228	181,498	166,175	218,783	165,309	228,231	228,662	
Facilities Maintenance	324,696	245,428	306,908	367,812	272,374	436,997	422,608	
Grant Admin/Housing	0	10,896	455	0	0	0	0	
Recreation	35,657	45,500	33,769	48,150	19,300	114,150	60,150	
Pool	59,520	48,527	53,126	89,270	55,275	89,270	88,370	
Grants	375,400	8,000	107,208	118,185	79,326	120,901	126,929	
Lease Payments	57,905	22,100	340,507	0	0	65,507	65,507	
Capital Outlay	789,870	155,260	1,543,011	408,000	300,000	218,898	213,716	
Transfers-Out	14,000	0	0	53,902	0	0	63,354	
** TOTAL EXPENDITURES **	9,112,328	5,861,470	8,715,374	9,215,169	6,835,324	10,089,422	9,608,393	
REVENUES OVER/(UNDER) EXPENDITURES	153,718	0	(4,635)	0	0	(1,371,571)	0	

REVENUE & EXPENSE WORKSHEET
AS OF: JULY 31ST, 2026

10 -General
REVENUES

ACCT NO#	ACCT NAME	Actual YTD 9/30/25	Budget For Yr 9/30/25 AB	YTD Actual	Budget For Yr 9/30/26	Projected 9/30/26 NY	Department Requested FY 2027 DH	Proposed FY 2027	Next Revision
Ad Valorum Taxes									
3011	Ad Valorem Taxes - Current	627,277	874,213	662,200	805,680	695,425	805,680	805,680	
3012	Delinquent Taxes	12,479	35,000	9,266	25,000	25,000	25,000	25,000	
3013	Penalty and Interest	14,778	25,000	13,406	20,000	20,000	20,000	20,000	
	TOTAL Ad Valorum Taxes	654,534	934,213	684,872	850,680	740,425	850,680	850,680	
Sales Tax									
3110	Sales Tax	2,173,502	1,527,282	1,801,989	2,065,329	1,480,884	2,140,329	2,140,329	
3115	Sales Tax Rebate	0	(113,160)	0	0	0	0	0	
	TOTAL Sales Tax	2,173,502	1,414,122	1,801,989	2,065,329	1,480,884	2,140,329	2,140,329	
Other Taxes									
3220	Electric Franchise Tax	500,313	518,230	459,295	500,000	500,000	500,000	500,000	
3221	Gas Franchise Tax	45,682	49,660	37,715	45,000	46,000	45,000	45,000	
3222	Telecommunications Franchise	33,077	84,050	22,425	35,000	65,000	30,000	30,000	
3223	WCEC Franchise Tax	2,114	4,356	1,538	3,000	3,500	1,500	1,500	
3224	Cable TV Franchise Tax	5,684	41,422	3,138	6,000	23,000	4,000	4,000	
3225	Solid Waste Franchise Tax	111,029	86,100	83,098	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	517,513	342,671	359,178	570,925	346,400	570,925	570,925	
	TOTAL Other Taxes	1,215,412	1,126,489	966,386	1,278,548	1,069,907	1,270,048	1,270,048	
License and Permits									
3331	Mixed Beverage License	8,519	10,093	6,285	8,000	13,000	7,000	7,000	
3340	Mobile Home Permits/License	1,060	540	1,060	1,060	540	1,060	1,060	
3341	Occupational Licenses	6,543	5,400	4,903	5,000	8,500	4,500	4,500	
3342	Plan Review	39,441	0	16,586	50,000	0	50,000	50,000	
3343	Variance Application Fee	1,050	1,800	1,300	1,250	1,500	1,250	1,250	
3344	Building Permits	108,468	50,000	85,384	127,203	103,250	127,203	127,203	
3345	Plumbing Permits	6,817	4,800	11,585	11,000	8,500	11,000	11,000	
3346	Mechanical Permits	11,245	5,000	6,049	11,000	10,000	11,000	11,000	
3347	Electrical Permits	14,172	5,000	6,782	20,000	1,250	20,000	20,000	
3348	Demolition Permits	700	0	400	1,500	3,000	1,500	1,500	
3349	Flood Permits	1,150	1,500	425	1,500	2,500	1,500	1,500	
3350	Sign Permit	5,180	0	5,094	5,000	7,500	5,000	5,000	
3351	Hay Permits	280	267	260	267	267	267	267	
3352	Grease Trap fees	100	0	250	2,000	4,500	2,000	2,000	

REVENUE & EXPENSE WORKSHEET
AS OF: JULY 31ST, 2026

10 -General
REVENUES

ACCT NO#	ACCT NAME	Actual YTD 9/30/25	Budget For Yr 9/30/25 AB	YTD Actual	Budget For Yr 9/30/26	Projected 9/30/26 NY	Department Requested FY 2027 DH	Proposed FY 2027	Next Revision
3353	Building Permits-Wharton Lake	154,362	0	108,510	250,000	0	250,000	250,000	
3354	Building Permits-Safebuilt	40,616	0	56,072	41,000	0	41,000	41,000	
3361	Animal License Fees	1,320	1,000	440	1,200	200	1,200	1,200	
	TOTAL License and Permits	401,022	85,400	311,385	536,980	164,507	535,480	535,480	
	Fines and Forfeitures								
3448	Time Payment - Local Share	3,754	2,377	2,881	3,500	2,500	3,500	3,500	
3449	Time Payment -Local Efficienc	42	595	21	300	600	100	100	
3450	Fines for Criminal and Traffi	269,344	192,097	197,135	230,000	185,000	235,000	235,000	
3451	Failure to appear fine	1,456	0	1,025	1,440	2,400	1,440	1,440	
3453	Fees for Driving Safety Cours	2,930	2,000	2,460	2,400	2,750	2,400	2,400	
3460	Fee for Concealed Weapons	0	0	0	0	0	0	0	
3461	Reports	695	2,500	725	1,000	2,000	1,000	1,000	
3462	Administration Fees	75,889	55,000	65,619	70,000	67,000	70,000	70,000	
3466	Arrest Fees	175	300	212	250	500	250	250	
3467	Child Safety Fees	3,695	7,500	3,128	2,640	3,000	3,500	3,500	
3471	Traffic City Fees	3,899	4,000	2,957	3,300	4,000	3,300	3,300	
3475	Cash Bond Forfeiture	0	750	0	0	0	0	0	
	TOTAL Fines and Forfeitures	361,879	267,119	276,164	314,830	269,750	320,490	320,490	
	Industrial District Pmt.								
3501	Industrial District # 1	1,496,410	826,465	1,561,624	1,595,653	1,700,000	1,595,653	1,595,653	
	TOTAL Industrial District Pmt.	1,496,410	826,465	1,561,624	1,595,653	1,700,000	1,595,653	1,595,653	
	Charges for Services								
3601	Weedy Lots	0	1,500	0	5,000	1,500	5,000	5,000	
3602	Demolitions	0	0	0	0	0	0	0	
3670	Swimming Pool	7,248	10,000	7,721	8,250	7,500	8,250	8,250	
3675	Parks Rentals	760	750	605	1,250	1,000	1,250	1,250	
	TOTAL Charges for Services	8,008	12,250	8,326	14,500	10,000	14,500	14,500	
	Interest and Miscellaneou								
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	43,858	1,500	75,528	35,000	20,000	80,000	80,000	
3774	Sale of Materials	0	0	0	0	0	0	0	
3775	Miscellaneous Revenue	48,397	25,000	9,479	15,000	25,000	15,000	15,000	
3776	Abondonded Motor Vehicle	0	0	0	0	0	0	0	
3778	Beautification Commission	46	0	118	0	0	0	0	

REVENUE & EXPENSE WORKSHEET
AS OF: JULY 31ST, 2026

10 -General
REVENUES

ACCT NO#	ACCT NAME	Actual YTD 9/30/25	Budget For Yr 9/30/25 AB	YTD Actual	Budget For Yr 9/30/26	Projected 9/30/26 NY	Department Requested FY 2027 DH	Proposed FY 2027	Next Revision
3781	Cash Short (Over)	20	0	103	0	0	0	0	
3783	Disabilities Com. Donations	3,204	0	2,960	0	0	0	0	
3784	Scrap Metal Revenue	5,587	0	1,380	0	0	0	0	
3785	Sale of Personal Property	0	35,000	18,551	20,000	35,000	20,000	20,000	
3787	Bond Proceeds	0	0	1,203,339	0	0	0	0	
3791	Rental Property	0	1,950	0	0	0	0	0	
	TOTAL Interest and Miscellaneou	101,112	66,046	1,311,459	71,500	82,000	116,500	116,500	
	Intergovernmental								
3820	Other Financing Source - Fin	0	0	0	0	0	0	0	
3841	Grant Funds	927,379	0	80,819	85,185	51,750	87,901	87,901	
3842	TWDB Loan Proceeds	0	0	0	0	0	0	0	
3860	Lease Proceeds	0	0	0	0	0	0	0	
3870	Police Revenue	8,989	0	11,708	2,000	2,000	2,000	2,000	
3872	LEOSE Revenue	2,262	2,500	4,858	3,000	2,500	3,000	3,000	
3873	Vest Partnership Revenue	0	4,000	0	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	200,000	100,000	275,000	100,000	100,000	100,000	100,000	
3881	WEDCO Contribution	56,149	183,250	0	0	183,250	0	0	
3885	PID Revenue	0	0	0	0	0	0	0	
3890	Texas Dept of Comm. Affairs	0	0	0	0	0	0	0	
	TOTAL Intergovernmental	1,194,779	309,750	372,385	192,685	342,000	195,401	195,401	
	Transfers In								
3914	Transfer In - Seizure	0	0	0	0	0	0	0	
3938	Transfer In- 2020 Tax Notes	400,000	0	0	300,000	0	0	400,000	
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.	1,160,975	721,204	1,160,149	1,397,770	877,439	1,397,770	1,405,575	
3942	Transfer In - Solid Waste	0	0	100,000	100,000	0	125,000	125,000	
3943	Transfer In - Dispatch Servic	98,412	98,412	156,000	156,000	98,412	156,000	156,000	
3999	Funds From Fund Balance	0	0	0	340,694	0	0	482,737	
	TOTAL Transfers In	1,659,387	819,616	1,416,149	2,294,464	975,851	1,678,770	2,569,312	
	** TOTAL REVENUES **	9,266,045	5,861,470	8,710,739	9,215,169	6,835,324	8,717,851	9,608,393	

REVENUE & EXPENSE WORKSHEET
AS OF: JULY 31ST, 2026

10 -General
DEPARTMENT - Mayor & Council
DEPARTMENT EXPENDITURES

ACCT NO# ACCT NAME	Actual YTD 9/30/25	Budget For Yr 9/30/25 AB	YTD Actual	Budget For Yr 9/30/26	Projected 9/30/26 NY	Department Requested FY 2027 DH	Proposed FY 2027	Next Revision
Personnel and Benefits								
510-00-161 Social Security	921	1,000	805	1,000	1,000	1,000	1,000	
510-00-164 Workers Comp	141	325	108	325	325	325	325	
TOTAL Personnel and Benefits	1,062	1,325	912	1,325	1,325	1,325	1,325	
Supplies and Materials								
510-00-210 Office Supplies	321	800	2,975	2,250	600	1,000	1,000	
510-00-215 Printing and Reproduction	145	0	0	0	0	0	0	
510-00-220 Postage and Freight	0	100	0	100	100	100	100	
TOTAL Supplies and Materials	466	900	2,975	2,350	700	1,100	1,100	
Operational Expenses								
510-00-518 Board expense	112	0	52	0	0	0	0	
510-00-530 Insurance	2,014	1,700	1,342	2,100	1,700	2,100	2,100	
510-00-550 Continuing Education	4,525	11,500	0	7,500	7,500	7,500	7,500	
510-00-551 Dues and Subscriptions	621	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	7,272	14,600	1,738	15,100	14,700	15,100	15,100	
Other Operational Expense								
510-00-602 Compensation	3,121	3,600	2,602	3,600	3,600	3,600	3,600	
510-00-603 Council Expense	9,053	10,800	9,904	10,000	10,000	10,000	10,000	
TOTAL Other Operational Expense	12,173	14,400	12,506	13,600	13,600	13,600	13,600	
TOTAL Mayor & Council	20,973	31,225	18,132	32,375	30,325	31,125	31,125	

REVENUE & EXPENSE WORKSHEET
AS OF: JULY 31ST, 2026

10 -General
DEPARTMENT - City Manager
DEPARTMENT EXPENDITURES

ACCT NO# ACCT NAME	Actual YTD 9/30/25	Budget For Yr 9/30/25 AB	YTD Actual	Budget For Yr 9/30/26	Projected 9/30/26 NY	Department Requested FY 2027 DH	Proposed FY 2027	Next Revision
Personnel and Benefits								
511-00-110 Salaries and Wages	177,101	193,400	150,041	181,765	193,500	182,649	182,649	
511-00-121 Longevity	285	80	315	315	330	345	345	
511-00-122 Allowances	10,199	9,000	7,909	10,140	9,000	10,140	10,140	
511-00-130 Overtime	0	900	0	0	0	0	0	
511-00-161 Social Security	14,131	11,694	12,360	15,000	15,577	15,251	15,251	
511-00-162 Deferred Compensation	0	0	0	0	0	0	0	
511-00-163 Retirement Expense	16,278	12,398	14,812	18,000	13,162	18,000	18,000	
511-00-164 Workers Comp	320	501	225	380	1,200	380	380	
511-00-165 Health Insurance	20,261	16,162	17,507	20,339	6,978	23,437	23,437	
511-00-166 Long Term Disability Insuranc	567	747	471	600	792	600	600	
511-00-167 Flex Medical	2,022	2,000	1,682	1,942	12,600	1,158	1,158	
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	730	827	0	827	827	
511-00-197 Salary Increase	0	0	0	886	642	5,479	4,110	
511-00-198 EOY Lump Salary	750	0	750	750	0	750	750	
TOTAL Personnel and Benefits	242,740	246,882	206,803	250,944	253,781	259,016	257,647	
Supplies and Materials								
511-00-210 Office Supplies	1,919	2,000	1,290	2,000	2,000	2,000	2,000	
511-00-220 Postage and Freight	13	1,000	0	500	1,000	250	250	
511-00-245 Computer Software and Supplie	1,998	500	1,869	2,100	1,500	2,100	2,100	
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	3,930	4,500	3,159	4,600	4,500	4,350	4,350	
Equipment Maintenance								
511-00-420 Equipment Maintenance	17	200	61	200	200	200	200	
511-00-430 Vehicle Maintenance	0	500	0	0	0	0	0	
TOTAL Equipment Maintenance	17	700	61	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	576	800	383	575	425	575	575	
511-00-550 Continuing Education	3,514	4,500	3,327	7,500	6,000	7,500	5,000	
511-00-551 Dues and Subscriptions	10,941	6,500	8,719	11,000	6,500	11,440	13,890	
511-00-560 Professional Fees	490	50	0	465	50	465	465	
TOTAL Operational Expenses	15,520	12,850	12,430	19,540	13,875	19,980	19,930	

REVENUE & EXPENSE WORKSHEET
AS OF: JULY 31ST, 2026

10 -General
DEPARTMENT - City Manager
DEPARTMENT EXPENDITURES

ACCT NO# ACCT NAME	Actual YTD 9/30/25	Budget For Yr 9/30/25 AB	YTD Actual	Budget For Yr 9/30/26	Projected 9/30/26 NY	Department Requested FY 2027 DH	Proposed FY 2027	Next Revision
Other Operational Expense								
511-00-620 Unemployment Reimbursements	0	0	0	0	0	0	0	
TOTAL Other Operational Expense	0	0	0	0	0	0	0	
TOTAL City Manager	262,207	264,932	222,452	275,284	272,356	283,546	282,127	

REVENUE & EXPENSE WORKSHEET
AS OF: JULY 31ST, 2026

10 -General
DEPARTMENT - City Secretary
DEPARTMENT EXPENDITURES

ACCT NO# ACCT NAME	Actual YTD 9/30/25	Budget For Yr 9/30/25 AB	YTD Actual	Budget For Yr 9/30/26	Projected 9/30/26 NY	Department Requested FY 2027 DH	Proposed FY 2027	Next Revision
Personnel and Benefits								
512-00-110 Salaries and Wages	161,886	50,000	137,901	162,989	65,250	167,939	167,939	
512-00-115 Part-time wages	0	0	0	0	0	0	0	
512-00-121 Longevity	1,450	560	1,570	1,570	815	1,690	1,690	
512-00-122 Allowances	4,764	3,240	3,650	4,680	3,240	4,680	4,680	
512-00-125 Proficiency Pay	3,911	1,500	3,146	3,900	1,500	3,900	3,900	
512-00-130 Overtime	0	2,600	0	350	2,600	350	350	
512-00-161 Social Security	12,575	3,962	11,059	13,875	5,726	14,122	14,122	
512-00-163 Retirement Expense	14,955	3,407	13,687	16,147	3,800	16,743	16,743	
512-00-164 Workers Comp	320	139	227	400	650	400	400	
512-00-165 Health Insurance	16,124	10,162	13,890	16,618	6,978	18,752	18,752	
512-00-166 Long Term Disability Insuranc	656	229	547	675	194	675	675	
512-00-167 Flex Medical	2,621	1,000	2,188	2,590	1,250	1,544	1,544	
512-00-197 Salary Increase	0	0	0	4,890	969	5,038	3,779	
512-00-198 EOY Lump Salary	1,000	0	1,000	1,000	0	1,000	1,000	
TOTAL Personnel and Benefits	220,263	76,799	188,865	229,684	92,972	236,833	235,574	
Supplies and Materials								
512-00-210 Office Supplies	3,081	1,000	391	4,500	1,000	4,500	4,500	
512-00-220 Postage and Freight	271	500	48	550	500	550	550	
512-00-245 Computer Software and Supplie	2,587	500	2,045	3,100	500	4,525	4,525	
TOTAL Supplies and Materials	5,939	2,000	2,484	8,150	2,000	9,575	9,575	
Equipment Maintenance								
512-00-420 Equipment Maintenance	0	200	122	150	100	150	150	
TOTAL Equipment Maintenance	0	200	122	150	100	150	150	
Operational Expenses								
512-00-524 Telephone - Long Distancee	0	100	0	0	0	0	0	
512-00-525 Telephone - Cellular	0	0	0	0	0	0	0	
512-00-530 Insurance	576	200	383	575	200	575	575	
512-00-540 Advertising	9,042	4,500	1,646	4,500	3,000	4,500	4,500	
512-00-550 Continuing Education	5,008	4,500	2,746	6,000	4,000	6,000	6,000	
512-00-551 Dues and Subscription	6,019	2,000	6,348	5,250	2,200	5,690	8,140	
512-00-560 Professional Services	11,784	750	9,976	10,553	750	14,588	14,588	
512-00-592 Codification Ordinances	6,040	1,500	5,003	5,500	4,500	5,500	5,500	
512-00-593 Records Management	0	1,000	0	3,000	4,000	3,000	3,000	
TOTAL Operational Expenses	38,467	14,550	26,103	35,378	18,650	39,853	42,303	

REVENUE & EXPENSE WORKSHEET
AS OF: JULY 31ST, 2026

10 -General
DEPARTMENT - City Secretary
DEPARTMENT EXPENDITURES

ACCT NO# ACCT NAME	Actual YTD 9/30/25	Budget For Yr 9/30/25 AB	YTD Actual	Budget For Yr 9/30/26	Projected 9/30/26 NY	Department Requested FY 2027 DH	Proposed FY 2027	Next Revision
Other Operational Expense								
512-00-605 Election Officials	8,963	5,000	7,834	10,000	10,000	10,000	10,000	
512-00-620 Unemployment Reimbursements	0	0	0	0	0	0	0	
512-00-690 Employee Relations	9,216	3,500	7,690	10,000	10,000	10,000	10,000	
TOTAL Other Operational Expense	18,179	8,500	15,523	20,000	20,000	20,000	20,000	
TOTAL City Secretary	282,848	102,049	233,097	293,362	133,722	306,411	307,602	

REVENUE & EXPENSE WORKSHEET
AS OF: JULY 31ST, 2026

10 -General
DEPARTMENT - Legal and Professional Se
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/25	Budget For Yr 9/30/25 AB	YTD Actual	Budget For Yr 9/30/26	Projected 9/30/26 NY	Department Requested FY 2027 DH	Proposed FY 2027	Next Revision
	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	63,111	52,500	45,197	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	0	0	0	0	0	
	TOTAL Operational Expenses	63,111	84,250	45,197	74,000	74,000	74,000	74,000	
	TOTAL Legal and Professional Se	63,111	84,250	45,197	74,000	74,000	74,000	74,000	

REVENUE & EXPENSE WORKSHEET
AS OF: JULY 31ST, 2026

10 -General
DEPARTMENT - Finance
DEPARTMENT EXPENDITURES

ACCT NO# ACCT NAME	Actual YTD 9/30/25	Budget For Yr 9/30/25 AB	YTD Actual	Budget For Yr 9/30/26	Projected 9/30/26 NY	Department Requested FY 2027 DH	Proposed FY 2027	Next Revision
Personnel and Benefits								
514-00-110 Salaries and Wages	192,638	135,312	176,271	192,213	157,100	191,611	188,750	
514-00-115 Part-Time Wages	0	0	13,718	0	0	40,000	40,000	
514-00-121 Longevity	1,810	1,643	2,185	1,960	1,210	1,195	1,195	
514-00-122 Allowances	3,259	240	2,527	3,240	3,240	3,240	3,240	
514-00-125 Proficiency Pay	2,407	0	1,586	2,400	0	2,400	2,400	
514-00-130 Overtime	871	1,007	694	1,200	1,007	1,200	1,200	
514-00-161 Social Security	14,951	9,978	15,167	15,920	12,468	18,874	18,874	
514-00-163 Retirement Expense	17,494	8,603	17,129	19,180	9,281	18,750	18,750	
514-00-164 Workers Comp	399	374	283	560	600	560	560	
514-00-165 Health Insurance	20,095	25,405	18,846	20,772	17,490	28,128	28,128	
514-00-166 Long Term Disability Insuranc	813	658	657	1,021	697	1,021	1,021	
514-00-167 Flex Medical	3,259	2,500	3,002	3,238	3,125	2,317	2,317	
514-00-197 Salary Increase	0	0	0	5,767	2,334	5,574	6,712	
514-00-198 EOY Lump Salary	1,250	0	1,250	1,250	0	1,500	1,500	
TOTAL Personnel and Benefits	259,246	185,720	253,316	268,721	208,552	316,370	314,647	
Supplies and Materials								
514-00-210 Office Supplies	3,265	2,500	4,216	3,500	2,500	3,500	5,000	
514-00-215 Printing and Reproduction	0	250	36	250	250	250	250	
514-00-220 Postage and Freight	1,576	1,500	1,381	1,650	1,500	1,650	1,900	
514-00-240 Small Tools and Equipment	0	200	0	200	200	200	200	
514-00-245 Computer Software and Supplie	4,352	1,000	1,539	5,000	2,500	5,000	2,500	
TOTAL Supplies and Materials	9,193	5,450	7,171	10,600	6,950	10,600	9,850	
Equipment Maintenance								
514-00-420 Equipment Maintenance	289	200	202	500	200	500	500	
514-00-421 Computer Maintenance	0	0	0	0	0	0	0	
514-00-422 Computer Software Maintenance	27,941	18,000	30,739	29,310	22,257	31,887	33,050	
TOTAL Equipment Maintenance	28,231	18,200	30,941	29,810	22,457	32,387	33,550	
Operational Expenses								
514-00-524 Telephone - Long Distance	0	100	0	0	0	0	0	
514-00-530 Insurance	719	1,000	479	750	1,000	750	750	
514-00-550 Continuing Education	4,913	4,000	2,285	8,000	5,500	8,000	8,000	
514-00-551 Dues and Subscriptions	24,448	1,500	25,669	25,000	1,700	25,000	27,000	
514-00-560 Professional Fees	39,357	30,000	33,407	35,691	35,000	35,691	35,691	
514-00-561 Wharton CAD	64,660	36,750	32,780	63,129	37,764	63,129	61,900	
514-00-562 Capital Outlay	0	0	0	5,000	0	0	0	
TOTAL Operational Expenses	134,098	73,350	94,620	137,570	80,964	132,570	133,341	

REVENUE & EXPENSE WORKSHEET
AS OF: JULY 31ST, 2026

10 -General
DEPARTMENT - Finance
DEPARTMENT EXPENDITURES

ACCT NO# ACCT NAME	Actual YTD 9/30/25	Budget For Yr 9/30/25 AB	YTD Actual	Budget For Yr 9/30/26	Projected 9/30/26 NY	Department Requested FY 2027 DH	Proposed FY 2027	Next Revision
Other Operational Expense								
514-00-620 Unemployment Reimbursements	0	0	0	0	0	0	0	
TOTAL Other Operational Expense	0	0	0	0	0	0	0	
TOTAL Finance	430,767	282,720	386,047	446,701	318,923	491,927	491,388	

REVENUE & EXPENSE WORKSHEET
AS OF: JULY 31ST, 2026

10 -General
DEPARTMENT - Municipal Courts
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/25	Budget For Yr 9/30/25 AB	YTD Actual	Budget For Yr 9/30/26	Projected 9/30/26 NY	Department Requested FY 2027 DH	Proposed FY 2027	Next Revision
	Personnel and Benefits								
517-00-110	Salaries and Wages	92,486	58,282	76,838	91,104	72,250	93,600	93,600	
517-00-115	Part Time Wages	36,695	30,000	31,207	35,600	30,000	37,125	37,125	
517-00-121	Longevity	805	1,160	925	925	1,780	1,045	1,045	
517-00-125	Proficiency Pay	697	0	726	900	600	900	900	
517-00-130	Overtime	678	1,125	12	350	250	350	350	
517-00-161	Social Security	9,443	6,327	8,231	10,227	8,110	10,573	10,573	
517-00-163	Retirement Expense	8,281	3,701	7,420	8,945	4,200	9,043	9,043	
517-00-164	Workers Comp	493	236	283	600	600	600	600	
517-00-165	Health Insurance	15,770	20,324	13,414	16,618	13,992	18,752	18,752	
517-00-166	Long Term Disability Insuranc	453	325	368	464	345	464	464	
517-00-167	Flex Medical	2,552	2,000	2,074	2,590	2,500	1,544	1,544	
517-00-197	Salary Increase	0	0	0	3,801	2,011	3,922	2,932	
517-00-198	EOY Lump Salary	1,000	0	1,000	1,000	0	1,000	1,000	
	TOTAL Personnel and Benefits	169,354	123,480	142,499	173,124	136,638	178,918	177,928	
	Supplies and Materials								
517-00-210	Office Supplies	2,044	2,000	3,351	5,000	3,250	5,000	5,000	
517-00-220	Postage and Freight	3,085	2,000	1,497	5,100	2,875	5,100	5,100	
517-00-230	Janitoral & Cleaning Supplies	99	300	83	200	200	200	200	
517-00-290	Other Supplies	0	400	0	100	100	100	100	
	TOTAL Supplies and Materials	5,227	4,700	4,931	10,400	6,425	10,400	10,400	
	Infrastructure Maintenanc								
517-00-320	Building Maintenance	433	1,000	271	500	500	500	500	
	TOTAL Infrastructure Maintenanc	433	1,000	271	500	500	500	500	
	Equipment Maintenance								
517-00-420	Equipment Maintenance	1,893	600	3,289	6,000	1,000	6,000	6,000	
517-00-425	Copy Machine Maintenance	1,697	2,000	1,997	2,500	2,000	2,500	2,500	
	TOTAL Equipment Maintenance	3,590	2,600	5,287	8,500	3,000	8,500	8,500	
	Operational Expenses								
517-00-521	Utility - Electric	2,914	6,000	1,805	2,720	3,250	2,720	2,720	
517-00-523	Utility - Telephone	2,188	1,500	1,667	1,900	2,500	1,900	1,900	
517-00-524	Telephone - Long Distance	186	100	68	50	100	50	50	
517-00-525	Cellular Phone	0	450	0	0	0	0	0	
517-00-526	Utility - Gas	101	75	132	120	75	120	120	
517-00-530	Insurance	1,297	1,000	1,252	1,500	100	1,500	1,500	
517-00-550	Continuing Education	1,200	2,000	1,759	3,000	2,000	3,000	3,000	

REVENUE & EXPENSE WORKSHEET
AS OF: JULY 31ST, 2026

10 -General
DEPARTMENT - Municipal Courts
DEPARTMENT EXPENDITURES

ACCT NO# ACCT NAME	Actual YTD 9/30/25	Budget For Yr 9/30/25 AB	YTD Actual	Budget For Yr 9/30/26	Projected 9/30/26 NY	Department Requested FY 2027 DH	Proposed FY 2027	Next Revision
517-00-551 Dues and Subscription	0	500	50	250	250	250	250	
517-00-552 Meeting Expense	0	0	0	500	0	500	500	
517-00-553 Jury Fees	0	0	60	1,000	0	1,000	1,000	
517-00-559 Mileage Reimbursement	0	0	0	0	0	0	0	
517-00-560 Professional Services	1,422	300	254	1,900	300	1,900	1,900	
517-00-561 Collection Service Fee	(3,654)	0	0	3,400	1,200	3,400	3,400	
517-00-562 Credit Card Fee	6,843	0	5,975	7,300	5,460	7,300	7,300	
TOTAL Operational Expenses	12,497	11,925	13,021	23,640	15,235	23,640	23,640	
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	191,101	143,705	166,009	216,164	161,798	221,958	220,968	

REVENUE & EXPENSE WORKSHEET
AS OF: JULY 31ST, 2026

10 -General
DEPARTMENT - Central Services
DEPARTMENT EXPENDITURES

ACCT NO# ACCT NAME	Actual YTD 9/30/25	Budget For Yr 9/30/25 AB	YTD Actual	Budget For Yr 9/30/26	Projected 9/30/26 NY	Department Requested FY 2027 DH	Proposed FY 2027	Next Revision
Personnel and Benefits								
519-00-115 Part-Time Wages	41,487	5,000	42,518	40,000	10,000	51,000	51,000	
519-00-130 Overtime	0	0	0	0	0	0	0	
519-00-161 Social Security	3,128	1,147	3,334	3,060	500	3,902	3,902	
519-00-163 Retirement Expense	0	0	0	0	0	0	0	
519-00-164 Worker's Compensation	82	200	59	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 Witthholding taxes	0	0	0	0	0	0	0	
519-00-197 Salary Increase	0	0	0	0	0	0	0	
TOTAL Personnel and Benefits	44,697	6,347	45,910	43,560	11,000	55,402	55,402	
Supplies and Materials								
519-00-210 Office Supplies	3,247	3,000	2,297	3,000	4,000	3,000	3,000	
519-00-220 Postage and Freight	0	0	387	50	500	50	500	
519-00-230 Janitorial & Cleaning Supplie	1,958	2,000	1,520	2,000	2,000	2,000	2,000	
519-00-290 Other Supplies	2,223	2,500	2,103	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	584	2,000	804	3,500	3,500	3,500	3,500	
519-00-296 Hurricane Supplies	0	0	0	0	0	0	0	
TOTAL Supplies and Materials	8,011	9,500	7,111	11,050	12,500	11,050	11,500	
Infrastructure Maintenanc								
519-00-320 Building Maintenance	7,799	5,000	5,729	10,000	10,000	10,000	10,000	
TOTAL Infrastructure Maintenanc	7,799	5,000	5,729	10,000	10,000	10,000	10,000	
Equipment Maintenance								
519-00-420 Equipment Maintenance	18,432	11,000	12,702	18,000	10,000	18,000	18,000	
519-00-425 Copy Machine Maintenance	6,487	7,450	5,854	8,000	5,500	8,000	8,000	
TOTAL Equipment Maintenance	24,919	18,450	18,556	26,000	15,500	26,000	26,000	
Operational Expenses								
519-00-521 Utility - Electric	6,658	11,000	4,795	7,300	7,000	7,300	7,300	
519-00-523 Utility Telephone	11,025	7,000	16,238	9,000	9,000	9,000	12,000	
519-00-524 Telephone - Long Distance	117	800	68	300	800	300	300	
519-00-526 Utility - Gas	1,019	600	762	900	600	900	900	
519-00-530 Insurance	13,748	7,500	15,950	15,000	10,000	15,000	15,000	
519-00-560 Professional Services	58,380	8,400	20,373	22,000	8,400	22,000	22,000	
519-00-565 Covid-19	0	0	0	0	0	0	0	
TOTAL Operational Expenses	90,948	35,300	58,187	54,500	35,800	54,500	57,500	
TOTAL Central Services	176,374	74,597	135,493	145,110	84,800	156,952	160,402	

REVENUE & EXPENSE WORKSHEET
AS OF: JULY 31ST, 2026

10 -General
DEPARTMENT - Police
DEPARTMENT EXPENDITURES

ACCT NO# ACCT NAME	Actual YTD 9/30/25	Budget For Yr 9/30/25 AB	YTD Actual	Budget For Yr 9/30/26	Projected 9/30/26 NY	Department Requested FY 2027 DH	Proposed FY 2027	Next Revision
Personnel and Benefits								
521-00-110 Salaries and Wages	1,609,297	1,200,000	1,224,853	1,575,000	1,474,821	1,817,133	1,607,495	
521-00-115 Part-Time Wages	11,617	17,000	27,937	45,375	13,260	45,375	45,375	
521-00-121 Longevity	7,275	7,750	6,485	6,955	9,000	6,820	6,820	
521-00-122 Allowances	8,939	9,000	6,234	10,200	9,600	9,900	9,900	
521-00-125 Proficiency Pay	36,232	13,500	29,072	35,640	19,800	35,640	35,640	
521-00-130 Overtime	158,349	85,000	163,173	153,000	84,647	197,023	197,023	
521-00-161 Social Security	136,586	100,500	111,927	150,000	125,767	171,420	160,420	
521-00-163 Retirement Expense	159,028	83,637	133,531	177,000	97,813	197,835	170,835	
521-00-164 Workers Comp	48,143	45,000	41,062	49,000	45,337	49,000	42,000	
521-00-165 Health Insurance	172,659	230,000	138,077	207,726	174,455	234,396	215,644	
521-00-166 Long Term Disability Insuranc	6,638	4,184	5,151	8,100	6,649	8,100	7,515	
521-00-167 Flex Medical	27,266	18,000	20,405	33,670	29,956	19,305	18,271	
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	50,182	22,163	54,514	45,545	
521-00-198 EOY Lump Salary	11,500	0	9,500	12,500	0	13,000	11,000	
TOTAL Personnel and Benefits	2,393,529	1,813,571	1,917,409	2,514,348	2,113,268	2,859,461	2,573,483	
Supplies and Materials								
521-00-210 Office Supplies	18,652	10,000	12,165	13,000	10,000	13,000	13,000	
521-00-215 Printing and Reproduction	0	1,000	172	0	1,000	0	0	
521-00-220 Postage and Freight	462	600	353	800	600	800	800	
521-00-230 Janitorial & Cleaning Supplie	1,477	2,000	1,358	2,000	2,000	2,000	2,000	
521-00-240 Small Tools and Equipment	3,515	750	457	750	750	750	750	
521-00-241 Special Grant Equipment	3,117	0	0	0	0	0	0	
521-00-242 Uniforms and Clothing	15,325	10,000	10,957	15,000	6,000	15,000	15,000	
521-00-243 Vest Partnership Expense	0	4,500	3,099	5,500	4,500	5,500	5,500	
521-00-245 Computer Software and Supplie	9,682	750	24,813	600	750	3,925	3,925	
521-00-246 Promotional Supplies	100	0	500	0	0	0	0	
521-00-250 Fuel, Oil and Lubricants	60,460	42,000	55,141	68,000	58,000	68,000	65,000	
521-00-260 Medical and Chemical	65	250	0	100	250	100	100	
521-00-272 Investigative Supplies	6,932	3,500	4,436	3,500	3,500	5,000	5,000	
521-00-273 Animal Supplies	0	2,000	0	0	2,000	0	0	
521-00-290 Other Supplies	2,561	1,000	4,908	500	1,000	500	500	
521-00-291 Ammunition	290	4,500	204	3,750	4,500	3,750	3,000	
521-00-296 Hurricane Supplies	0	0	0	0	0	0	0	
TOTAL Supplies and Materials	122,637	82,850	118,563	113,500	94,850	118,325	114,575	

REVENUE & EXPENSE WORKSHEET
AS OF: JULY 31ST, 2026

10 -General
DEPARTMENT - Police
DEPARTMENT EXPENDITURES

ACCT NO# ACCT NAME	Actual YTD 9/30/25	Budget For Yr 9/30/25 AB	YTD Actual	Budget For Yr 9/30/26	Projected 9/30/26 NY	Department Requested FY 2027 DH	Proposed FY 2027	Next Revision
Infrastructure Maintenanc								
521-00-320 Building Maintenance	9,962	5,500	16,112	15,000	10,000	15,000	15,000	
521-00-321 Range Maint or Tank Maint	20	150	298	2,000	4,500	2,000	2,000	
TOTAL Infrastructure Maintenanc	9,982	5,650	16,410	17,000	14,500	17,000	17,000	
Equipment Maintenance								
521-00-420 Equipment Maintenance	27,793	7,500	16,356	19,100	14,500	19,100	19,100	
521-00-421 Computer Maintenance	1,399	3,500	15	2,500	4,500	2,500	2,500	
521-00-422 Computer Software Maintenance	17,464	17,000	16,113	25,000	25,000	25,000	25,000	
521-00-425 Copy Machine Maintenance	3,317	3,750	3,224	4,000	3,750	4,000	4,000	
521-00-430 Vehicle Maintenance	75,489	14,500	31,215	25,000	15,500	25,000	25,000	
521-00-440 Radio Maintenance	585	3,000	0	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	126,046	49,250	66,923	78,600	66,250	78,600	78,600	
Operational Expenses								
521-00-521 Utility - Electric	18,172	31,000	11,140	18,000	20,000	18,000	18,000	
521-00-523 Utility - Telephone	9,815	8,700	7,489	8,000	11,500	8,000	11,000	
521-00-524 Telephone long distance	1,437	1,000	15	2,000	1,500	2,000	2,000	
521-00-525 Telephone - Cellular	7,772	6,800	7,844	9,000	9,200	9,000	9,000	
521-00-526 Utility - Gas	621	900	812	625	900	625	625	
521-00-527 Cellular Data	7,329	7,400	5,261	7,500	7,400	7,500	7,500	
521-00-530 Insurance	70,013	43,500	71,627	70,000	50,000	70,000	80,000	
521-00-548 Abandoned Motor Vehicle Exp	10	500	20	300	500	300	300	
521-00-549 LEOSE Expense	2,221	0	600	3,500	2,500	3,500	3,500	
521-00-550 Continuing Education	9,751	9,100	13,068	18,000	12,000	18,000	18,000	
521-00-551 Dues and Subscription	14,358	4,000	39,683	34,000	4,500	48,000	48,000	
521-00-552 Citizens Police Academy Exp.	25	1,000	0	1,000	1,000	1,000	1,000	
521-00-555 Grants	0	0	0	0	0	0	0	
521-00-560 Professional Fees	34,384	6,000	13,952	13,547	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	12,025	20,000	9,490	5,000	5,000	5,000	15,000	
TOTAL Operational Expenses	187,933	141,400	181,000	190,472	132,500	204,472	227,472	
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	2,840,128	2,092,721	2,300,304	2,913,920	2,421,368	3,277,858	3,011,130	

REVENUE & EXPENSE WORKSHEET
AS OF: JULY 31ST, 2026

10 -General
DEPARTMENT - Fire
DEPARTMENT EXPENDITURES

ACCT NO# ACCT NAME	Actual YTD 9/30/25	Budget For Yr 9/30/25 AB	YTD Actual	Budget For Yr 9/30/26	Projected 9/30/26 NY	Department Requested FY 2027 DH	Proposed FY 2027	Next Revision
Personnel and Benefits								
525-00-110 Salaries and Wages	118,652	24,000	101,126	119,559	126,200	123,137	123,137	
525-00-115 Part Time Wages	17,837	60,000	15,944	20,710	52,000	136,210	20,000	
525-00-121 Longevity	690	1,500	520	520	190	670	670	
525-00-122 Allowances	0	0	0	0	0	0	0	
525-00-130 Overtime	0	0	0	1,500	2,500	1,500	1,500	
525-00-161 Social Security	12,572	6,743	11,606	15,935	12,285	24,158	15,100	
525-00-163 Retirement Expense	10,452	2,544	9,575	11,725	5,392	11,973	11,780	
525-00-164 Workers Comp	5,260	2,500	3,984	7,000	4,000	7,000	4,000	
525-00-165 Health Insurance	23,498	10,000	20,814	24,927	13,956	28,128	28,128	
525-00-166 Long Term Disability Insuranc	597	0	512	635	424	635	635	
525-00-167 Flex Medical	3,775	0	2,919	3,885	3,750	2,317	2,317	
525-00-191 Volunteer Firefighters Retire	30,872	21,000	12,900	30,380	20,000	31,480	45,000	
525-00-192 Volunteer Firefighters Allowa	24,900	26,000	27,600	30,000	28,000	38,000	38,000	
525-00-193 Retired Firefighters Benefit	27,967	25,000	31,809	35,000	30,000	35,000	35,000	
525-00-194 Volt. Fireman Certifications	2,490	4,000	2,400	4,000	3,000	7,000	7,000	
525-00-195 Vol Fireman Add Retirement	0	1,800	0	0	0	0	0	
525-00-197 Salary Increase	0	0	0	4,720	2,050	7,780	3,221	
525-00-198 EOY Lump Salary	1,500	0	1,500	1,500	0	1,500	1,500	
TOTAL Personnel and Benefits	281,062	185,087	243,208	311,996	303,747	456,488	336,988	
Supplies and Materials								
525-00-210 Office Supplies	299	750	568	750	750	750	750	
525-00-215 Printing and Reproduction	0	300	0	300	300	300	300	
525-00-220 Postage and Freight	3	300	1	150	300	150	150	
525-00-230 Janitorial & Cleaning Supplie	2,237	850	2,089	1,000	1,000	1,000	2,500	
525-00-240 Small Tools and Equipment	3,866	2,500	1,889	5,000	5,000	5,000	5,000	
525-00-242 Uniforms and Clothing	2,142	1,500	1,169	3,000	2,500	3,000	3,000	
525-00-245 Computer Software and Supplie	9,574	10,000	6,717	8,000	5,000	8,000	8,000	
525-00-250 Fuel, Oil and Lubricants	9,902	12,000	12,098	18,000	12,000	18,000	16,000	
525-00-260 Medical and Chemical	237	3,000	0	1,500	3,000	1,500	1,500	
525-00-290 Other Supplies	125	1,000	620	1,000	1,000	1,000	1,000	
525-00-296 Hurricane Supplies	862	0	0	2,000	2,000	2,000	2,000	
TOTAL Supplies and Materials	29,247	32,200	25,150	40,700	32,850	40,700	40,200	
Infrastructure Maintenanc								
525-00-320 Building Maintenance	23,840	10,000	6,337	22,000	12,000	22,000	10,000	
TOTAL Infrastructure Maintenanc	23,840	10,000	6,337	22,000	12,000	22,000	10,000	

REVENUE & EXPENSE WORKSHEET
AS OF: JULY 31ST, 2026

10 -General
DEPARTMENT - Fire
DEPARTMENT EXPENDITURES

ACCT NO# ACCT NAME	Actual YTD 9/30/25	Budget For Yr 9/30/25 AB	YTD Actual	Budget For Yr 9/30/26	Projected 9/30/26 NY	Department Requested FY 2027 DH	Proposed FY 2027	Next Revision
Equipment Maintenance								
525-00-420 Equipment Maintenance	10,758	10,000	7,282	25,000	4,000	25,000	15,000	
525-00-425 Copy Machine Maintenance	2,775	2,950	2,701	3,500	2,950	3,500	3,500	
525-00-430 Vehicle Maintenance	93,928	15,000	22,588	65,000	20,000	65,000	65,000	
525-00-440 Radio Maintenance	3,019	6,235	8,736	10,000	10,000	10,000	10,000	
525-00-450 Equipment Inspection	4,683	5,300	4,359	6,000	6,000	6,000	6,000	
TOTAL Equipment Maintenance	115,162	39,485	45,666	109,500	42,950	109,500	99,500	
Operational Expenses								
525-00-521 Utility - Electric	5,443	6,000	3,786	6,000	5,000	6,000	6,000	
525-00-523 Utility - Telephone	5,405	4,000	3,518	5,100	5,000	5,100	5,100	
525-00-524 Telephone - Long Distance	158	500	0	500	500	500	500	
525-00-525 Telephone - Cellular	4,445	3,800	3,470	5,000	5,000	7,400	7,400	
525-00-526 Utility - Gas	958	800	656	800	800	800	800	
525-00-530 Insurance	33,575	22,000	37,005	35,000	25,000	35,000	40,000	
525-00-550 Continuing Education	0	1,000	0	500	100	500	500	
525-00-551 Dues and Subscriptions	473	100	5,893	2,000	1,000	2,000	2,000	
525-00-559 Mileage Reimbursement	0	100	0	0	0	0	0	
525-00-560 Professional Fees	3,802	1,000	3,012	1,829	1,000	8,329	8,329	
TOTAL Operational Expenses	54,259	39,300	57,339	56,729	43,400	65,629	70,629	
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	503,570	321,072	377,700	540,925	434,947	694,317	557,317	

REVENUE & EXPENSE WORKSHEET
AS OF: JULY 31ST, 2026

10 -General
DEPARTMENT - Code Enforcement
DEPARTMENT EXPENDITURES

ACCT NO# ACCT NAME	Actual YTD 9/30/25	Budget For Yr 9/30/25 AB	YTD Actual	Budget For Yr 9/30/26	Projected 9/30/26 NY	Department Requested FY 2027 DH	Proposed FY 2027	Next Revision
Personnel and Benefits								
526-00-110 Salaries and Wages	145,421	172,000	157,596	195,915	145,800	204,257	204,257	
526-00-115 Part-Time Wages	14,152	0	1,166	10,000	18,000	0	0	
526-00-121 Longevity	510	1,815	540	540	2,525	595	595	
526-00-122 Allowances	3,966	11,000	1,404	1,800	12,500	1,800	1,800	
526-00-125 Proficiency pay	1,805	2,000	1,452	3,000	2,000	3,000	3,000	
526-00-130 Overtime	1,717	4,200	86	1,250	2,966	1,250	1,250	
526-00-131 Weedy Lot/Demolition Hours	0	3,000	0	0	0	0	0	
526-00-161 Social Security	12,723	14,500	12,664	14,700	14,276	16,549	16,549	
526-00-163 Retirement Expense	13,434	13,000	15,084	15,400	10,500	19,621	19,621	
526-00-164 Workers Comp	1,999	727	1,471	2,250	500	2,250	1,500	
526-00-165 Health Insurance	22,346	40,648	27,193	33,236	20,935	37,503	37,503	
526-00-166 Long Term Disability Insuranc	672	746	760	800	938	800	800	
526-00-167 Flex Medical	3,571	2,250	4,292	3,885	5,000	3,089	3,089	
526-00-197 Salary Increase	0	0	0	5,360	2,490	6,128	4,596	
526-00-198 EOY Lump Salary	1,500	0	2,000	1,500	0	2,000	2,000	
TOTAL Personnel and Benefits	223,817	265,886	225,708	289,636	238,430	298,842	296,560	
Supplies and Materials								
526-00-210 Office Supplies	3,137	1,500	2,372	2,500	1,500	2,500	1,750	
526-00-215 Printing and Reproduction	1,013	800	841	1,500	1,500	1,500	1,500	
526-00-220 Postage and Freight	6,470	3,000	7,152	7,500	2,500	7,500	7,500	
526-00-230 Code Book & Publications	0	1,200	532	2,500	2,500	2,500	2,500	
526-00-240 Small Tools and Equipment	561	300	102	1,000	300	2,500	2,500	
526-00-242 Uniform and Clothing	985	800	186	800	800	800	800	
526-00-245 Computer Software and Supplie	15,262	2,500	19,284	23,500	6,300	23,500	23,500	
526-00-250 Fuel, Oil and Lubricants	1,003	1,100	1,352	2,500	0	2,500	2,500	
TOTAL Supplies and Materials	28,430	11,200	31,820	41,800	15,400	43,300	42,550	
Equipment Maintenance								
526-00-420 Equipment Maintenance	76	515	134	515	515	515	515	
526-00-422 Computer Software Maintenance	4,474	2,000	1,748	4,750	3,300	6,175	3,500	
526-00-430 Vehicle Maintenance	2,430	500	80	1,500	0	1,500	1,500	
TOTAL Equipment Maintenance	6,981	3,015	1,962	6,765	3,815	8,190	5,515	
Operational Expenses								
526-00-524 Telephone - Long Distance	0	100	0	0	0	0	0	
526-00-525 Telephone - Cellular	2,654	770	1,626	2,200	0	2,200	2,200	
526-00-530 Insurance	2,249	1,300	6,343	2,550	710	2,550	6,800	
526-00-540 Advertising	108	300	224	500	1,300	500	500	
526-00-550 Continuing Education	4,413	4,250	4,098	6,000	4,250	6,000	6,000	

REVENUE & EXPENSE WORKSHEET
AS OF: JULY 31ST, 2026

10 -General
DEPARTMENT - Code Enforcement
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/25	Budget For Yr 9/30/25 AB	YTD Actual	Budget For Yr 9/30/26	Projected 9/30/26 NY	Department Requested FY 2027 DH	Proposed FY 2027	Next Revision
526-00-551	Dues and Subscriptions	1,080	1,200	2,150	2,000	1,200	2,440	5,330	
526-00-552	Contract Services	22,113	0	10,196	30,000	0	44,000	44,000	
526-00-553	Contract Services-Wharton Lak	58,275	0	28,300	75,000	0	75,000	75,000	
526-00-554	Contract Services-Safebuilt	50	0	19,813	60,000	0	60,000	60,000	
526-00-560	Professional Fees	30,913	1,000	18,949	15,000	45,000	1,000	1,000	
526-00-561	Credit Card Fees	10,367	0	5,376	12,000	0	12,000	12,000	
	TOTAL Operational Expenses	132,222	8,920	97,075	205,250	52,460	205,690	212,830	
	Other Operational Expense								
526-00-610	Building Standards	0	0	0	3,000	0	3,000	3,000	
526-00-612	Demolition Prof fees	11,698	0	0	25,000	0	10,000	10,000	
526-00-613	Demolition	1,460	0	20,000	28,000	3,000	28,000	28,000	
526-00-614	Mowing Weedy Lots	0	0	0	0	0	0	0	
526-00-615	Filing Fees	5,377	1,000	5,142	7,500	1,500	7,500	7,500	
526-00-620	Unemployment Reimbursements	0	0	0	0	0	0	0	
526-00-690	Public Relations	1,259	0	286	500	0	500	500	
	TOTAL Other Operational Expense	19,794	1,000	25,428	64,000	4,500	49,000	49,000	
	TOTAL Code Enforcement	411,245	290,021	381,992	607,451	314,605	605,022	606,455	

REVENUE & EXPENSE WORKSHEET
AS OF: JULY 31ST, 2026

10 -General
DEPARTMENT - Emergency Management
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/25	Budget For Yr 9/30/25 AB	YTD Actual	Budget For Yr 9/30/26	Projected 9/30/26 NY	Department Requested FY 2027 DH	Proposed FY 2027	Next Revision
	Personnel and Benefits								
527-00-110	Salaries and Wages	86,261	54,307	72,793	86,070	63,162	88,650	88,650	
527-00-115	Part Time Wages	0	0	0	0	0	0	0	
527-00-121	Longevity	1,790	1,380	1,850	1,850	1,630	1,910	1,910	
527-00-122	Allowances	2,117	600	2,985	4,320	0	3,720	3,720	
527-00-125	Profiency Pay	3,611	1,500	2,904	3,600	0	3,600	3,600	
527-00-130	Overtime	0	3,537	549	0	500	0	0	
527-00-161	Social Security	7,152	4,729	6,341	7,600	4,957	7,730	7,730	
527-00-163	Retirement Expense	8,148	3,710	7,531	9,125	3,925	9,164	9,164	
527-00-164	Workers Comp	2,083	1,763	1,652	2,800	650	2,800	1,800	
527-00-165	Health Insurance	8,331	10,162	7,414	8,309	6,978	9,376	9,376	
527-00-166	Long Term Disability Insuranc	373	185	320	395	283	395	395	
527-00-167	Flex Medical	1,332	750	1,162	1,295	1,250	772	772	
527-00-197	Salary Increase	0	0	0	2,583	940	2,660	1,995	
527-00-198	EOY Lump Salary	500	0	500	500	0	500	500	
	TOTAL Personnel and Benefits	121,697	82,623	106,001	128,447	84,275	131,277	129,612	
	Supplies and Materials								
527-00-210	Office Supplies	0	1,000	3,117	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	167	300	411	600	300	800	800	
527-00-245	Computers, Software & Supplie	25	1,500	2,062	2,000	1,500	2,000	2,000	
527-00-250	Fuel, Oil & Lubricants	1,245	2,000	936	3,000	1,650	3,000	1,500	
	TOTAL Supplies and Materials	1,437	6,200	6,526	7,100	4,950	7,300	5,800	
	Equipment Maintenance								
527-00-420	Equipment Maintenance	2,865	0	3,484	3,000	0	3,000	4,000	
527-00-422	Computer Software Maintenance	6,675	1,700	0	2,500	1,700	2,500	2,500	
527-00-430	Vehicle Maintenance	10	2,000	670	3,000	2,000	4,000	4,000	
	TOTAL Equipment Maintenance	9,550	3,700	4,154	8,500	3,700	9,500	10,500	
	Operational Expenses								
527-00-521	Utility - Electric	0	100	0	0	100	0	0	
527-00-523	Utility - Telephone	461	4,000	696	350	2,000	350	1,000	
527-00-525	Telephone - Cellular	2,433	750	1,658	2,600	3,000	2,600	2,600	
527-00-526	Telephone - Satellite	175	550	175	200	550	200	200	
527-00-527	Cellular Data	150	720	90	300	0	300	300	
527-00-530	Insurance	1,181	750	1,246	1,200	1,200	1,200	1,400	
527-00-550	Continuing Education	7,183	4,000	6,225	7,000	4,000	7,500	7,500	
527-00-551	Dues and Subscription	1,031	250	916	1,000	250	1,000	1,000	

REVENUE & EXPENSE WORKSHEET
AS OF: JULY 31ST, 2026

10 -General
DEPARTMENT - Emergency Management
DEPARTMENT EXPENDITURES

ACCT NO# ACCT NAME	Actual YTD 9/30/25	Budget For Yr 9/30/25 AB	YTD Actual	Budget For Yr 9/30/26	Projected 9/30/26 NY	Department Requested FY 2027 DH	Proposed FY 2027	Next Revision
527-00-560 Profeesional Fees	5,017	10,000	6,139	3,000	10,000	10,636	3,000	
TOTAL Operational Expenses	17,631	21,120	17,145	15,650	21,100	23,786	17,000	
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	150,314	113,643	133,825	159,697	114,025	171,863	162,912	

REVENUE & EXPENSE WORKSHEET
AS OF: JULY 31ST, 2026

10 -General
DEPARTMENT - Animal Control
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/25	Budget For Yr 9/30/25 AB	YTD Actual	Budget For Yr 9/30/26	Projected 9/30/26 NY	Department Requested FY 2027 DH	Proposed FY 2027	Next Revision
Personnel and Benefits									
528-00-110	Salaries and Wages	48,788	32,521	41,060	48,402	42,250	49,850	49,850	
528-00-115	Part Time Wages	1,239	0	0	2,500	0	2,500	2,500	
528-00-121	Longevity	0	480	0	0	690	45	45	
528-00-125	Proficiency Pay	1,736	0	1,936	2,400	0	2,400	2,400	
528-00-130	Overtime	35	4,500	442	1,600	2,700	1,600	1,600	
528-00-161	Social Security	3,935	2,746	3,417	5,935	2,798	4,500	4,500	
528-00-163	Retirement Expense	4,413	2,200	4,081	5,012	2,400	5,069	5,069	
528-00-164	Workers Comp	1,993	656	1,638	1,900	1,267	1,900	1,900	
528-00-165	Health Insurance	8,167	10,162	7,119	8,309	6,978	9,376	9,376	
528-00-166	Long Term Disability Insuranc	240	126	199	217	217	217	217	
528-00-167	Flex Medical	1,324	750	298	1,295	1,250	772	772	
528-00-197	Salary Increase	0	0	0	1,453	607	1,496	1,122	
528-00-198	EOY Lump Salary	500	0	500	500	0	500	500	
	TOTAL Personnel and Benefits	72,369	54,141	60,692	79,523	61,157	80,225	79,851	
Supplies and Materials									
528-00-210	Office Supplies	95	100	96	100	100	100	100	
528-00-230	Janitorial & Cleaning Supplie	63	200	176	100	200	100	100	
528-00-240	Small Tools and Equipment	928	500	0	250	500	250	250	
528-00-242	Uniforms and Clothing	641	300	495	200	200	200	800	
528-00-260	Medical and Chemical	0	100	0	800	0	800	800	
528-00-273	Animal Supplies	0	1,000	178	2,500	0	2,500	2,500	
	TOTAL Supplies and Materials	1,726	2,200	945	3,950	1,000	3,950	4,550	
Infrastructure Maintenanc									
528-00-320	Building Maintenance	6,634	250	130	7,000	1,500	2,000	2,000	
	TOTAL Infrastructure Maintenanc	6,634	250	130	7,000	1,500	2,000	2,000	
Equipment Maintenance									
528-00-430	Vehicle Maintenance	908	500	1,648	2,000	500	2,000	2,000	
	TOTAL Equipment Maintenance	908	500	1,648	2,000	500	2,000	2,000	
Operational Expenses									
528-00-521	Utility - Electric	1,142	1,500	745	1,000	1,250	1,000	1,000	
528-00-530	Insurance	1,477	800	1,559	1,500	1,100	1,500	1,500	
528-00-550	Continuing Education	0	400	0	600	600	600	600	
528-00-560	Professional Fees	4,673	3,000	1,171	4,500	3,000	4,500	4,500	
	TOTAL Operational Expenses	7,293	5,700	3,474	7,600	5,950	7,600	7,600	

REVENUE & EXPENSE WORKSHEET
AS OF: JULY 31ST, 2026

10 -General
DEPARTMENT - Animal Control
DEPARTMENT EXPENDITURES

ACCT NO# ACCT NAME	Actual YTD 9/30/25	Budget For Yr 9/30/25 AB	YTD Actual	Budget For Yr 9/30/26	Projected 9/30/26 NY	Department Requested FY 2027 DH	Proposed FY 2027	Next Revision
Other Operational Expense								
528-00-620 Unemployment Reimbursements	0	0	0	0	0	0	0	
TOTAL Other Operational Expense	0	0	0	0	0	0	0	
TOTAL Animal Control	88,930	62,791	66,889	100,073	70,107	95,775	96,001	

REVENUE & EXPENSE WORKSHEET
AS OF: JULY 31ST, 2026

10 -General
DEPARTMENT - Communications
DEPARTMENT EXPENDITURES

ACCT NO# ACCT NAME	Actual YTD 9/30/25	Budget For Yr 9/30/25 AB	YTD Actual	Budget For Yr 9/30/26	Projected 9/30/26 NY	Department Requested FY 2027 DH	Proposed FY 2027	Next Revision
Personnel and Benefits								
529-00-110 Salaries and Wages	368,846	260,000	323,594	390,000	379,610	471,996	440,000	
529-00-115 Part Time Wages	0	1,500	10,491	0	6,120	0	0	
529-00-121 Longevity	2,295	3,055	980	980	930	1,310	1,310	
529-00-122 Allowances	2,032	2,100	1,529	3,000	3,300	2,400	2,400	
529-00-125 Proficiency Pay	5,897	0	7,346	8,160	1,500	12,000	12,000	
529-00-130 Overtime	101,968	52,548	115,727	96,750	48,110	140,302	140,302	
529-00-161 Social Security	35,921	24,500	35,090	43,100	34,144	49,470	49,470	
529-00-163 Retirement Expense	42,196	20,000	41,810	51,940	26,874	58,653	58,653	
529-00-164 Workers Comp	1,271	16,000	905	2,600	1,300	2,600	1,500	
529-00-165 Health Insurance	58,736	70,000	52,861	74,781	62,805	84,383	84,383	
529-00-166 Long Term Disability Insuranc	1,742	1,755	1,514	2,500	1,349	2,500	2,500	
529-00-167 Flex Medical	9,493	6,750	8,549	11,650	11,250	6,950	6,950	
529-00-170 Unemployement Benefits	0	0	0	0	0	0	0	
529-00-197 Salary Increase	0	0	0	13,065	6,274	14,160	10,620	
529-00-198 EOY Lump Salary	4,500	0	4,000	4,500	0	4,500	4,500	
TOTAL Personnel and Benefits	634,897	458,208	604,396	703,026	583,566	851,224	814,588	
Supplies and Materials								
529-00-210 Office Supplies	412	1,200	248	1,200	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	350	2,000	909	1,000	1,000	1,000	1,000	
529-00-245 Computer Software and Supplie	194	600	0	250	250	250	250	
TOTAL Supplies and Materials	956	4,850	1,157	2,600	2,150	2,600	2,600	
Equipment Maintenance								
529-00-420 Equipment Maintenance	9,044	6,700	555	7,500	7,500	7,500	7,500	
529-00-421 Computer Maintenance	194	400	34	400	400	400	400	
529-00-422 Computer Software Maintenance	4,996	6,000	4,881	8,500	8,000	8,500	6,500	
529-00-440 Radio Maintenance	4,954	4,000	2,711	3,500	3,000	3,500	3,500	
TOTAL Equipment Maintenance	19,188	17,100	8,181	19,900	18,900	19,900	17,900	
Operational Expenses								
529-00-523 Utility - Telephone	1,383	1,200	1,603	1,200	2,550	1,200	2,700	
529-00-524 Telephone - Long Distance	0	200	0	0	0	0	0	
529-00-530 Insurance	2,878	3,000	1,917	3,000	2,000	3,000	3,000	
529-00-540 Advertising	238	0	0	0	0	0	0	
529-00-550 Continuing Education	171	3,000	957	1,500	1,500	3,000	3,000	
529-00-551 Dues and Subscriptions	142	350	0	250	250	250	250	

REVENUE & EXPENSE WORKSHEET
AS OF: JULY 31ST, 2026

10 -General
DEPARTMENT - Communications
DEPARTMENT EXPENDITURES

ACCT NO# ACCT NAME	Actual YTD 9/30/25	Budget For Yr 9/30/25 AB	YTD Actual	Budget For Yr 9/30/26	Projected 9/30/26 NY	Department Requested FY 2027 DH	Proposed FY 2027	Next Revision
529-00-560 Professional Fees	5,443	1,000	1,623	4,840	1,500	4,840	4,840	
TOTAL Operational Expenses	10,254	8,750	6,100	10,790	7,800	12,290	13,790	
Other Operational Expense								
529-00-620 Unemployment Reimbursements	0	0	0	0	0	0	0	
TOTAL Other Operational Expense	0	0	0	0	0	0	0	
TOTAL Communications	665,295	488,908	619,834	736,316	612,416	886,014	848,878	

REVENUE & EXPENSE WORKSHEET
AS OF: JULY 31ST, 2026

10 -General
DEPARTMENT - Streets & Drainage
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/25	Budget For Yr 9/30/25 AB	YTD Actual	Budget For Yr 9/30/26	Projected 9/30/26 NY	Department Requested FY 2027 DH	Proposed FY 2027	Next Revision
Personnel and Benefits									
540-00-110	Salaries and Wages	373,534	283,000	386,984	438,958	345,274	538,418	520,114	
540-00-115	Part-Time Wages	6,629	25,917	0	0	25,000	0	0	
540-00-121	Longevity	1,240	4,655	1,415	1,465	3,165	1,905	1,905	
540-00-122	Allowances	5,287	1,200	3,269	5,000	5,000	4,800	4,500	
540-00-125	Proficiency Pay	3,135	2,400	3,528	2,000	2,000	2,000	2,500	
540-00-130	Overtime	13,387	31,000	16,549	25,000	22,000	25,000	25,000	
540-00-161	Social Security	30,425	22,829	32,359	37,600	30,461	45,445	44,000	
540-00-163	Retirement Expense	34,594	18,192	38,642	45,300	21,000	53,878	52,140	
540-00-164	Workers Comp	16,826	29,000	10,475	22,500	20,000	22,500	22,500	
540-00-165	Health Insurance	64,101	76,214	67,645	95,554	52,338	117,198	107,822	
540-00-166	Long Term Disability Insuranc	1,809	1,445	1,898	2,504	1,626	2,504	2,504	
540-00-167	Flex Medical	10,467	5,625	10,506	14,893	9,375	9,653	8,858	
540-00-170	Unemployment Benefits	0	0	0	0	0	0	0	
540-00-197	Salary Increase	0	0	0	13,169	5,497	16,153	11,703	
540-00-198	EOY Lump Salary	3,750	0	5,250	5,250	0	5,750	5,250	
	TOTAL Personnel and Benefits	565,183	501,477	578,518	709,193	542,736	845,204	808,796	
Supplies and Materials									
540-00-210	Office Supplies	1,166	800	466	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	17	100	0	100	100	100	100	
540-00-230	Janitorial & Cleaning Supplie	114	500	6	150	150	150	150	
540-00-240	Small Tools and Equipment	3,530	2,500	4,072	5,000	2,500	5,000	5,000	
540-00-242	Uniforms and Clothing	9,371	3,000	6,176	10,000	3,000	10,000	10,000	
540-00-245	Computer Software & Supplies	11,571	0	9,599	15,000	0	15,000	15,000	
540-00-250	Fuel, Oil and Lubricants	42,918	40,000	47,699	50,000	38,500	50,000	56,000	
540-00-260	Medical and Chemical	357	1,000	4,659	1,600	250	1,600	1,600	
540-00-296	Hurricane Supplies	0	0	0	5,000	0	5,000	5,000	
	TOTAL Supplies and Materials	69,044	47,950	72,676	88,400	46,050	88,400	94,400	
Infrastructure Maintenanc									
540-00-320	Building Maintenance	746	1,800	185	0	1,800	0	0	
540-00-330	Street Maintenance	92,489	15,000	81,507	132,000	35,000	132,000	132,000	
540-00-333	Sidewalk maintenance	0	0	0	0	0	0	0	
540-00-335	Street Sign Maintenance	13,709	4,000	11,646	15,000	15,000	15,000	15,000	
540-00-338	Right of Way Maintenance	13,500	6,000	19,604	25,000	25,000	25,000	25,000	
540-00-340	Drainage Maintenance	10,813	12,500	4,995	27,500	17,500	27,500	27,500	
	TOTAL Infrastructure Maintenanc	131,256	39,300	117,937	199,500	94,300	199,500	199,500	

REVENUE & EXPENSE WORKSHEET
AS OF: JULY 31ST, 2026

10 -General
DEPARTMENT - Streets & Drainage
DEPARTMENT EXPENDITURES

ACCT NO# ACCT NAME	Actual YTD 9/30/25	Budget For Yr 9/30/25 AB	YTD Actual	Budget For Yr 9/30/26	Projected 9/30/26 NY	Department Requested FY 2027 DH	Proposed FY 2027	Next Revision
Equipment Maintenance								
540-00-420 Equipment Maintenance	66,795	69,000	62,547	75,000	79,012	75,000	75,000	
540-00-425 Copy Machine Maintenance	2,521	1,500	2,395	2,750	2,000	2,750	2,750	
540-00-430 Vehicle Maintenance	51,738	30,000	40,588	35,000	20,000	47,000	47,000	
540-00-455 Dirt Box Expense	29,842	7,000	26,180	30,000	12,250	30,000	30,000	
TOTAL Equipment Maintenance	150,897	107,500	131,710	142,750	113,262	154,750	154,750	
Operational Expenses								
540-00-510 Rentals	17,085	0	0	10,000	0	10,000	10,000	
540-00-521 Utility - Electric	2,463	5,000	1,543	2,000	2,500	2,000	2,000	
540-00-522 Utility street lights	112,121	57,000	101,618	125,000	56,500	125,000	125,000	
540-00-523 Utility - Telephone	2,648	1,800	1,925	2,000	2,850	2,000	2,000	
540-00-524 Telephone long distance	0	400	0	0	0	0	0	
540-00-525 Telephone - Cellular	3,651	1,400	1,712	3,200	1,100	3,200	3,200	
540-00-530 Insurance	38,095	23,000	41,135	38,500	25,000	38,500	38,500	
540-00-550 Continuing Education	1,602	800	3,355	3,000	800	4,000	4,500	
540-00-551 Dues and Subscription	2,918	900	390	2,000	150	2,000	2,000	
540-00-552 Contract Services	34,254	0	0	30,000	0	30,000	30,000	
540-00-559 Mileage Reimbursement	0	100	0	0	100	0	0	
540-00-560 Professional Fees	32,438	5,000	24,725	14,146	15,000	14,146	14,146	
540-00-562 FM 1301 Extension Project	0	0	0	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	247,275	95,400	176,403	229,846	104,000	230,846	231,346	
Other Operational Expense								
540-00-620 Unemployment Reimbursements	2,317	0	0	0	0	0	0	
540-00-690 Employee Relations	1,215	0	0	0	0	0	0	
TOTAL Other Operational Expense	3,532	0	0	0	0	0	0	
TOTAL Streets & Drainage	1,167,187	791,627	1,077,244	1,369,689	900,348	1,518,700	1,488,792	

REVENUE & EXPENSE WORKSHEET
AS OF: JULY 31ST, 2026

10 -General
DEPARTMENT - Garage
DEPARTMENT EXPENDITURES

ACCT NO# ACCT NAME	Actual YTD 9/30/25	Budget For Yr 9/30/25 AB	YTD Actual	Budget For Yr 9/30/26	Projected 9/30/26 NY	Department Requested FY 2027 DH	Proposed FY 2027	Next Revision
Personnel and Benefits								
542-00-110 Salaries and Wages	92,759	78,425	78,363	92,955	81,000	95,742	95,742	
542-00-115 Part-time Wages	0	0	0	0	0	0	0	
542-00-121 Longevity	1,880	1,965	2,000	2,000	1,195	2,120	2,120	
542-00-122 Allowances	483	600	374	1,100	540	1,100	1,100	
542-00-125 Proficiency Pay	1,204	2,400	968	1,200	300	1,200	1,200	
542-00-130 Overtime	3,528	960	5,614	4,250	2,500	6,000	6,000	
542-00-161 Social Security	7,421	6,108	6,717	8,060	6,467	8,420	8,420	
542-00-163 Retirement Expense	8,725	5,216	8,177	9,720	3,750	9,980	9,980	
542-00-164 Workers Comp	4,463	4,000	3,238	4,500	3,500	4,500	3,500	
542-00-165 Health Insurance	15,574	20,324	13,569	16,618	13,956	18,752	18,752	
542-00-166 Long Term Disability Insuranc	441	400	370	500	848	500	500	
542-00-167 Flex Medical	2,503	2,500	2,096	2,590	2,500	1,544	1,544	
542-00-197 Salary Increase	0	0	0	2,790	1,253	2,873	2,154	
542-00-198 EOY Lump Salary	1,000	0	1,000	1,000	0	1,000	1,000	
TOTAL Personnel and Benefits	139,980	122,898	122,486	147,283	117,809	153,731	152,012	
Supplies and Materials								
542-00-210 Office Supplies	328	1,000	827	800	800	800	800	
542-00-230 Janitorial & Cleaning Supplie	4,920	5,000	3,672	4,500	4,000	4,500	4,500	
542-00-240 Small Tools and Equipment	2,472	2,500	(555)	3,500	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	184	0	0	0	0	0	0	
542-00-250 Fuel, Oil and Lubricants	4,432	1,300	5,002	5,000	2,000	5,000	6,250	
542-00-260 Medical and Chemical	1,547	1,100	1,229	1,550	1,250	1,550	1,550	
542-00-290 Other Supplies	3,349	7,500	2,213	4,500	5,800	4,500	4,500	
542-00-296 Hurricane Supplies	0	0	0	0	0	0	0	
TOTAL Supplies and Materials	17,232	18,400	12,388	19,850	16,350	19,850	21,100	
Infrastructure Maintenanc								
542-00-320 Building Maintenance	1,302	12,000	2,045	20,000	10,000	23,000	23,000	
TOTAL Infrastructure Maintenanc	1,302	12,000	2,045	20,000	10,000	23,000	23,000	
Equipment Maintenance								
542-00-420 Equipment Maintenance	15,687	16,000	4,151	13,000	10,000	13,000	13,000	
542-00-430 Vehicle Maintenance	4,867	1,000	5,482	5,000	1,000	5,000	5,000	
542-00-435 Fuel Tank Maintenance	4,870	0	8,756	0	500	0	0	
TOTAL Equipment Maintenance	25,425	17,000	18,388	18,000	11,500	18,000	18,000	

REVENUE & EXPENSE WORKSHEET
AS OF: JULY 31ST, 2026

10 -General
DEPARTMENT - Garage
DEPARTMENT EXPENDITURES

ACCT NO# ACCT NAME	Actual YTD 9/30/25	Budget For Yr 9/30/25 AB	YTD Actual	Budget For Yr 9/30/26	Projected 9/30/26 NY	Department Requested FY 2027 DH	Proposed FY 2027	Next Revision
Operational Expenses								
542-00-510 Rentals	0	100	0	0	100	0	0	
542-00-521 Utility - Electric	2,295	5,000	1,396	2,000	2,000	2,000	2,000	
542-00-523 Utility- Telephone	2,235	1,000	1,394	1,500	2,500	1,500	1,750	
542-00-524 Telephone - Long Distance	47	300	0	600	500	600	600	
542-00-526 Utility - Gas	2,489	3,000	1,910	3,500	2,700	3,500	3,000	
542-00-530 Insurance	4,004	1,000	3,551	4,000	1,650	4,000	4,000	
542-00-550 Continuing Education	20	800	0	500	200	500	500	
542-00-551 Dues and Subscriptions	6,200	0	2,617	1,550	0	1,550	2,700	
TOTAL Operational Expenses	17,290	11,200	10,868	13,650	9,650	13,650	14,550	
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	201,228	181,498	166,175	218,783	165,309	228,231	228,662	

REVENUE & EXPENSE WORKSHEET
AS OF: JULY 31ST, 2026

10 -General
DEPARTMENT - Facilities Maintenance
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/25	Budget For Yr 9/30/25 AB	YTD Actual	Budget For Yr 9/30/26	Projected 9/30/26 NY	Department Requested FY 2027 DH	Proposed FY 2027	Next Revision
Personnel and Benefits									
543-00-110	Salaries and Wages	164,450	132,699	142,760	188,106	165,750	229,934	211,557	
543-00-115	Part-time Wages	0	0	0	0	0	0	0	
543-00-121	Longevity	1,010	2,675	1,175	1,205	3,515	1,370	1,370	
543-00-122	Allowances	443	7,440	374	1,200	7,680	1,200	1,200	
543-00-125	Proficiency Pay	207	300	0	1,800	0	1,800	1,800	
543-00-130	Overtime	13,054	10,500	17,566	12,000	5,000	14,200	17,500	
543-00-161	Social Security	13,702	10,462	12,729	16,215	13,766	19,730	18,500	
543-00-163	Retirement Expense	15,656	9,778	15,218	19,550	10,083	23,392	21,929	
543-00-164	Workers Comp	5,350	3,863	4,028	5,500	1,000	5,500	5,500	
543-00-165	Health Insurance	29,916	36,000	28,170	33,236	27,931	51,567	46,879	
543-00-166	Long Term Disability Insuranc	796	761	718	1,165	849	1,165	1,165	
543-00-167	Flex Medical	4,803	3,000	3,706	5,180	5,000	4,633	3,840	
543-00-197	Salary Increase	0	0	0	5,643	2,450	6,898	4,760	
543-00-198	EOY Lump Salary	2,000	0	2,000	2,000	0	2,500	2,000	
	TOTAL Personnel and Benefits	251,388	217,478	228,444	292,800	243,024	363,889	338,000	
Supplies and Materials									
543-00-210	Office Supplies	189	100	145	50	50	50	50	
543-00-230	Janitorial & Cleaning Supplie	21	500	83	350	350	350	350	
543-00-240	Small Tools and Equipment	1,796	1,300	3,064	5,000	1,000	7,853	7,853	
543-00-242	Uniforms and Clothing	2,831	1,000	2,174	2,300	1,000	2,300	2,300	
543-00-250	Fuel, Oil and Lubricants	13,270	6,000	13,048	14,000	5,750	14,000	14,000	
543-00-264	Pesticides and Ag. Supplies	6,515	3,500	9,823	1,257	4,000	6,500	6,500	
543-00-290	Other Supplies	359	500	1,679	300	500	300	800	
	TOTAL Supplies and Materials	24,981	12,900	30,017	23,257	12,650	31,353	31,853	
Infrastructure Maintenanc									
543-00-310	Ground Maintenance	0	0	0	0	0	0	0	
543-00-320	Building Maintenance	511	500	799	11,000	500	1,000	1,000	
	TOTAL Infrastructure Maintenanc	511	500	799	11,000	500	1,000	1,000	
Equipment Maintenance									
543-00-420	Equipment Maintenance	5,019	3,500	9,029	6,000	2,000	6,000	10,000	
543-00-430	Vehicle Maintenance	13,179	1,000	10,511	5,500	2,000	5,500	10,500	
	TOTAL Equipment Maintenance	18,198	4,500	19,540	11,500	4,000	11,500	20,500	

REVENUE & EXPENSE WORKSHEET
AS OF: JULY 31ST, 2026

10 -General
DEPARTMENT - Facilities Maintenance
DEPARTMENT EXPENDITURES

ACCT NO# ACCT NAME	Actual YTD 9/30/25	Budget For Yr 9/30/25 AB	YTD Actual	Budget For Yr 9/30/26	Projected 9/30/26 NY	Department Requested FY 2027 DH	Proposed FY 2027	Next Revision
Operational Expenses								
543-00-521 Utility - Electric	1,151	800	723	1,050	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	907	500	546	800	1,000	800	800	
543-00-530 Insurance	24,428	7,500	26,538	25,000	9,800	25,000	27,000	
543-00-550 Continuing Education	276	200	0	900	200	900	900	
543-00-551 Dues and Subscription	0	100	0	0	0	0	0	
543-00-560 Professional Services	2,856	100	301	1,505	400	1,505	1,505	
TOTAL Operational Expenses	29,618	10,050	28,107	29,255	12,200	29,255	31,255	
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	324,696	245,428	306,908	367,812	272,374	436,997	422,608	

REVENUE & EXPENSE WORKSHEET
AS OF: JULY 31ST, 2026

10 -General
DEPARTMENT - Grant Admin/Housing
DEPARTMENT EXPENDITURES

ACCT NO# ACCT NAME	Actual YTD 9/30/25	Budget For Yr 9/30/25 AB	YTD Actual	Budget For Yr 9/30/26	Projected 9/30/26 NY	Department Requested FY 2027 DH	Proposed FY 2027	Next Revision
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	455	0	0	0	0	
551-00-560 Professional Fees	0	0	0	0	0	0	0	
TOTAL Operational Expenses	0	0	455	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	455	0	0	0	0	

REVENUE & EXPENSE WORKSHEET
AS OF: JULY 31ST, 2026

10 -General
DEPARTMENT - Recreation
DEPARTMENT EXPENDITURES

ACCT NO# ACCT NAME	Actual YTD 9/30/25	Budget For Yr 9/30/25 AB	YTD Actual	Budget For Yr 9/30/26	Projected 9/30/26 NY	Department Requested FY 2027 DH	Proposed FY 2027	Next Revision
Infrastructure Maintenanc								
552-00-310 Parks Maintenance	12,893	27,000	15,569	20,000	5,000	86,000	32,000	
TOTAL Infrastructure Maintenanc	12,893	27,000	15,569	20,000	5,000	86,000	32,000	
Operational Expenses								
552-00-521 Utility - Electric	7,114	5,500	8,309	13,000	5,000	13,000	13,000	
552-00-551 Dues and Sunscriptions	0	200	0	50	50	50	50	
TOTAL Operational Expenses	7,114	5,700	8,309	13,050	5,050	13,050	13,050	
Other Operational Expense								
552-00-682 Little League Activities	10,942	5,000	6,319	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	2,563	2,500	1,958	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	1,830	0	1,370	3,600	2,500	3,600	3,600	
552-00-691 Community Involvement	315	500	243	500	500	500	500	
TOTAL Other Operational Expense	15,650	12,800	9,890	15,100	9,250	15,100	15,100	
TOTAL Recreation	35,657	45,500	33,769	48,150	19,300	114,150	60,150	

REVENUE & EXPENSE WORKSHEET
AS OF: JULY 31ST, 2026

10 -General
DEPARTMENT - Pool
DEPARTMENT EXPENDITURES

ACCT NO# ACCT NAME	Actual YTD 9/30/25	Budget For Yr 9/30/25 AB	YTD Actual	Budget For Yr 9/30/26	Projected 9/30/26 NY	Department Requested FY 2027 DH	Proposed FY 2027	Next Revision
Personnel and Benefits								
553-00-110 Salaries and Wages	1,761	0	2,867	0	0	0	0	
553-00-115 Part-Time Wages	24,850	18,000	25,148	25,000	23,000	25,000	25,000	
553-00-130 Overtime	1,725	200	1,451	2,100	200	2,100	2,100	
553-00-161 Social Security	2,163	1,377	2,251	1,920	1,775	1,920	1,920	
553-00-163 Retirement Expense	301	0	398	0	0	0	0	
553-00-164 Workers Comp	0	700	0	2,500	3,050	2,500	2,500	
553-00-165 Health Insurance	391	0	422	0	0	0	0	
553-00-166 Long Term Disability Insuranc	11	0	7	0	0	0	0	
553-00-167 Flex Medical	63	0	38	0	0	0	0	
TOTAL Personnel and Benefits	31,267	20,277	32,582	31,520	28,025	31,520	31,520	
Supplies and Materials								
553-00-210 Office Supplies	136	300	21	200	200	200	200	
553-00-230 Janitorial & Cleaning Supplie	128	150	463	300	150	300	300	
553-00-240 Small Tools and Equipment	2,861	800	506	10,000	500	10,000	10,000	
553-00-260 Medical and Chemical	5,275	9,000	4,742	20,000	7,000	20,000	20,000	
553-00-290 Other Supplies	743	650	1,162	750	550	750	750	
TOTAL Supplies and Materials	9,143	10,900	6,893	31,250	8,400	31,250	31,250	
Infrastructure Maintenanc								
553-00-310 Grounds Maintenance	0	300	0	0	0	0	0	
553-00-320 Building Maintenance	282	1,000	1,896	5,000	1,000	5,000	5,000	
TOTAL Infrastructure Maintenanc	282	1,300	1,896	5,000	1,000	5,000	5,000	
Equipment Maintenance								
553-00-420 Equipment Maintenance	2,344	5,000	524	4,800	5,000	4,800	4,800	
TOTAL Equipment Maintenance	2,344	5,000	524	4,800	5,000	4,800	4,800	
Operational Expenses								
553-00-510 Rentals	0	0	0	900	0	900	0	
553-00-521 Utility - Electric	7,518	6,000	1,756	5,700	6,000	5,700	5,700	
553-00-523 Utility - Telephone	583	350	730	850	450	850	850	
553-00-530 Insurance	0	1,600	0	750	1,750	750	750	
553-00-550 Continuing Education	1,000	350	1,555	1,500	1,500	1,500	1,500	
553-00-560 Professional Services	7,384	2,750	7,189	7,000	3,150	7,000	7,000	
TOTAL Operational Expenses	16,485	11,050	11,231	16,700	12,850	16,700	15,800	

REVENUE & EXPENSE WORKSHEET
AS OF: JULY 31ST, 2026

10 -General
DEPARTMENT - Pool
DEPARTMENT EXPENDITURES

ACCT NO# ACCT NAME	Actual YTD 9/30/25	Budget For Yr 9/30/25 AB	YTD Actual	Budget For Yr 9/30/26	Projected 9/30/26 NY	Department Requested FY 2027 DH	Proposed FY 2027	Next Revision
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	59,520	48,527	53,126	89,270	55,275	89,270	88,370	

REVENUE & EXPENSE WORKSHEET
AS OF: JULY 31ST, 2026

10 -General
DEPARTMENT - Grants
DEPARTMENT EXPENDITURES

ACCT NO# ACCT NAME	Actual YTD 9/30/25	Budget For Yr 9/30/25 AB	YTD Actual	Budget For Yr 9/30/26	Projected 9/30/26 NY	Department Requested FY 2027 DH	Proposed FY 2027	Next Revision
Personnel and Benefits								
560-00-110 CVG - Salary	60,326	0	51,734	61,173	53,784	63,003	63,003	
560-00-121 CVG- Longevity	30	0	90	90	0	150	150	
560-00-122 CVG - Uniforms	0	0	0	600	300	600	600	
560-00-161 CVG FICA	5,141	0	3,773	4,912	4,100	5,060	5,060	
560-00-163 CVG TMRS	5,147	0	4,860	5,920	3,053	6,000	6,000	
560-00-165 CVG TML Pretax	7,812	0	6,861	8,309	6,978	9,376	9,376	
560-00-166 CVG - Disability ins	256	0	233	300	172	300	300	
560-00-167 CVG TML Flex	1,188	0	1,078	1,295	1,294	772	772	
560-00-168 CVG - Supplies	0	0	0	0	0	0	0	
560-00-197 CVG- Salary Increase	0	0	0	1,836	795	1,890	1,418	
560-00-198 CVG- EOY Lump Salary	500	0	500	500	0	500	500	
560-00-199 CV- Continuing Ed	145	0	485	0	0	0	0	
560-21-110 Lone Star Grant-Salary	15,498	0	279	0	0	0	0	
560-21-130 Lone Star Grant- Overtime	0	0	0	0	0	0	0	
560-21-161 Lone Star Grant- FICA	0	0	0	0	0	0	0	
560-21-163 Lone Star Grant-Retirement Ex	0	0	0	0	0	0	0	
560-21-164 Lone Star Grant- Workers Comp	0	0	0	0	0	0	0	
560-21-165 Lone Star Grant- Health Ins.	0	0	0	0	0	0	0	
560-21-166 Lone Star Grant-Long Term Dis	0	0	0	0	0	0	0	
TOTAL Personnel and Benefits	96,042	0	69,893	84,935	70,476	87,651	87,179	
Supplies and Materials								
560-00-220 Postage and Freight	73	0	149	250	100	250	250	
560-00-290 FEMA Expense	0	0	0	0	0	0	0	
560-21-210 Lone Star Grant- Supplies	69,205	0	0	0	0	0	0	
560-21-250 Lone Star Grant- Fuel	640	0	0	0	0	0	0	
TOTAL Supplies and Materials	69,918	0	149	250	100	250	250	
Operational Expenses								
560-00-550 Lone Star Grant- Continuing E	0	0	0	0	0	0	0	
560-00-560 Lone Star - Armor	44,658	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	3,089	0	1,119	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	10,000	0	10,000	10,000	0	10,000	15,000	
560-00-571 SPOT	0	3,000	1,500	1,500	0	1,500	0	
560-00-572 Mayor's Committee	5,704	0	5,260	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	

REVENUE & EXPENSE WORKSHEET
AS OF: JULY 31ST, 2026

10 -General
DEPARTMENT - Grants
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/25	Budget For Yr 9/30/25 AB	YTD Actual	Budget For Yr 9/30/26	Projected 9/30/26 NY	Department Requested FY 2027 DH	Proposed FY 2027	Next Revision
560-00-577	HOME Grant	0	0	0	0	0	0	0	
560-00-578	Boys and Girls Club Grant	0	0	0	0	0	0	0	
560-00-579	Crisis Center	7,000	5,000	7,000	7,000	5,000	7,000	7,000	
560-00-580	Wharton Youth Soccer League	0	0	0	0	0	0	0	
560-00-581	Housing Finance Corp	0	0	0	0	0	0	0	
560-00-582	Emergency Warning Siren	0	0	0	0	0	0	0	
560-00-583	Friends of Wharton A Control	10,000	0	12,000	12,000	3,000	12,000	15,000	
560-00-584	Satellite Interconnectivity g	0	0	0	0	0	0	0	
560-00-585	CDBG-DR Housing 2016 Grant	0	0	0	0	0	0	0	
560-00-586	Lone Star Grant - Capital Out	128,943	0	0	0	0	0	0	
560-00-588	Beautification Program	46	0	287	0	0	0	0	
	TOTAL Operational Expenses	209,440	8,000	37,166	33,000	8,750	33,000	39,500	
	TOTAL Grants	375,400	8,000	107,208	118,185	79,326	120,901	126,929	

REVENUE & EXPENSE WORKSHEET
AS OF: JULY 31ST, 2026

10 -General
DEPARTMENT - Lease Payments
DEPARTMENT EXPENDITURES

ACCT NO# ACCT NAME	Actual YTD 9/30/25	Budget For Yr 9/30/25 AB	YTD Actual	Budget For Yr 9/30/26	Projected 9/30/26 NY	Department Requested FY 2027 DH	Proposed FY 2027	Next Revision
Lease Payments								
570-00-751 Principal	0	20,000	257,702	0	0	50,798	0	
570-00-752 Interest Expense	33,798	2,100	32,007	0	0	14,709	14,709	
570-00-753 Lease Financing Principal	97,216	0	50,798	0	0	0	50,798	
570-00-756 Lease Financing	(73,108)	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	57,905	22,100	340,507	0	0	65,507	65,507	
TOTAL Lease Payments	57,905	22,100	340,507	0	0	65,507	65,507	

REVENUE & EXPENSE WORKSHEET
AS OF: JULY 31ST, 2026

10 -General
DEPARTMENT - Capital Outlay
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/25	Budget For Yr 9/30/25 AB	YTD Actual	Budget For Yr 9/30/26	Projected 9/30/26 NY	Department Requested FY 2027 DH	Proposed FY 2027	Next Revision
Capital Outlay									
580-00-827	Lease Asset	(4,398)	0	0	0	0	0	15,818	
580-00-828	Equipment	552,466	37,000	213,238	328,000	150,000	188,898	167,898	
580-21-825	Building Improvements	0	0	82,591	0	0	0	0	
580-21-830	Vehicles - Police	186,306	118,260	0	0	150,000	0	0	
580-25-827	Fire equipment	0	0	1,237,182	0	0	0	0	
580-26-830	Vehicles	2,996	0	0	0	0	0	0	
580-41-835	Capital Improvement Program	52,500	0	10,000	80,000	0	30,000	30,000	
	TOTAL Capital Outlay	789,870	155,260	1,543,011	408,000	300,000	218,898	213,716	
	TOTAL Capital Outlay	789,870	155,260	1,543,011	408,000	300,000	218,898	213,716	

REVENUE & EXPENSE WORKSHEET
AS OF: JULY 31ST, 2026

10 -General
DEPARTMENT - Transfers-Out
DEPARTMENT EXPENDITURES

ACCT NO# ACCT NAME	Actual YTD 9/30/25	Budget For Yr 9/30/25 AB	YTD Actual	Budget For Yr 9/30/26	Projected 9/30/26 NY	Department Requested FY 2027 DH	Proposed FY 2027	Next Revision
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	14,000	0	0	53,902	0	0	63,354	
TOTAL Transfers Out	14,000	0	0	53,902	0	0	63,354	
TOTAL Transfers-Out	14,000	0	0	53,902	0	0	63,354	
** TOTAL EXPENDITURES **	9,112,328	5,861,470	8,715,374	9,215,169	6,835,324	10,089,422	9,608,393	

*** 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	1,000	355,852	0	356,852
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	1,000	355,952	4,700	361,652
Appropriations:					
100	Personnel & Benefits	0	0	0	0
200	Supplies & Materials	1,000	0	0	1,000
500	Operational Expenses	0	10,000	4,700	14,700
600	Other Operational Expenses	0	50,000	0	50,000
800	Capital Outlay	0	0	0	0
900	Transfer-out	0	295,952	0	295,952
	Total Appropriations	1,000	355,952	4,700	361,652
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	84,666	15,821	115,868
Fund Balance-End of Year		15,381	84,666	15,821	115,868

REVENUE & EXPENSE WORKSHEET
AS OF: JULY 31ST, 2026

11 -PEG FUND
FINANCIAL SUMMARY

ACCT NO# ACCT NAME	Actual YTD 9/30/25	Budget For Yr 9/30/25 AB	YTD Actual	Budget For Yr 9/30/26	Projected 9/30/26 NY	Department Requested FY 2027 DH	Proposed FY 2027	Next Revision
REVENUE SUMMARY								
Other Taxes	1,137	7,600	628	1,200	4,000	1,000	1,000	
Interest and Miscellaneou	40	0	1	0	0	0	0	
** TOTAL REVENUE **	1,176	7,600	628	1,200	4,000	1,000	1,000	
EXPENDITURE SUMMARY								
Operations	16,578	7,600	23	1,200	4,000	1,000	1,000	
** TOTAL EXPENDITURES **	16,578	7,600	23	1,200	4,000	1,000	1,000	
REVENUES OVER/(UNDER) EXPENDITURES	(15,401)	0	606	0	0	0	0	

REVENUE & EXPENSE WORKSHEET
AS OF: JULY 31ST, 2026

11 -PEG FUND
REVENUES

ACCT NO#	ACCT NAME	Actual YTD 9/30/25	Budget For Yr 9/30/25 AB	YTD Actual	Budget For Yr 9/30/26	Projected 9/30/26 NY	Department Requested FY 2027 DH	Proposed FY 2027	Next Revision
	Other Taxes								
3226	Cable televsion franchise fee	1,137	7,600	628	1,200	4,000	1,000	1,000	
	TOTAL Other Taxes	1,137	7,600	628	1,200	4,000	1,000	1,000	
	Interest and Miscellaneou								
3773	Interest Income	40	0	1	0	0	0	0	
3775	Miscellaneous Revenue	0	0	0	0	0	0	0	
	TOTAL Interest and Miscellaneou	40	0	1	0	0	0	0	
	** TOTAL REVENUES **	1,176	7,600	628	1,200	4,000	1,000	1,000	

REVENUE & EXPENSE WORKSHEET
AS OF: JULY 31ST, 2026

11 -PEG FUND
DEPARTMENT - Operations
DEPARTMENT EXPENDITURES

ACCT NO# ACCT NAME	Actual YTD 9/30/25	Budget For Yr 9/30/25 AB	YTD Actual	Budget For Yr 9/30/26	Projected 9/30/26 NY	Department Requested FY 2027 DH	Proposed FY 2027	Next Revision
Supplies and Materials								
500-00-245 Equipment	16,578	7,600	23	1,200	4,000	1,000	1,000	
TOTAL Supplies and Materials	16,578	7,600	23	1,200	4,000	1,000	1,000	
TOTAL Operations	16,578	7,600	23	1,200	4,000	1,000	1,000	
** TOTAL EXPENDITURES **	16,578	7,600	23	1,200	4,000	1,000	1,000	

*** END OF REPORT ***

REVENUE & EXPENSE WORKSHEET
AS OF: JULY 31ST, 2026

12 -Hotel/Motel
FINANCIAL SUMMARY

ACCT NO# ACCT NAME	Actual YTD 9/30/25	Budget For Yr 9/30/25 AB	YTD Actual	Budget For Yr 9/30/26	Projected 9/30/26 NY	Department Requested FY 2027 DH	Proposed FY 2027	Next Revision
REVENUE SUMMARY								
Other Taxes	276,773	190,000	231,727	355,852	256,898	355,852	355,852	
Interest and Miscellaneou	49	100	29	100	100	100	100	
Intergovernmental	0	0	0	0	0	0	0	
Transfers In	0	29,307	0	0	0	0	0	
** TOTAL REVENUE **	276,821	219,407	231,756	355,952	256,998	355,952	355,952	
EXPENDITURE SUMMARY								
Operations	56,866	70,683	60,268	60,000	20,750	60,000	60,000	
Transfers-Out	223,500	148,724	143,000	295,952	236,248	295,952	295,952	
** TOTAL EXPENDITURES **	280,366	219,407	203,268	355,952	256,998	355,952	355,952	
REVENUES OVER/(UNDER) EXPENDITURES	(3,545)	0	28,488	0	0	0	0	

REVENUE & EXPENSE WORKSHEET
AS OF: JULY 31ST, 2026

12 -Hotel/Motel
REVENUES

ACCT NO#	ACCT NAME	Actual YTD 9/30/25	Budget For Yr 9/30/25 AB	YTD Actual	Budget For Yr 9/30/26	Projected 9/30/26 NY	Department Requested FY 2027 DH	Proposed FY 2027	Next Revision
Other Taxes									
3215	Motel Occupancy Tax	276,773	190,000	231,727	355,852	256,898	355,852	355,852	
	TOTAL Other Taxes	276,773	190,000	231,727	355,852	256,898	355,852	355,852	
Interest and Miscellaneou									
3773	Interest Income	49	100	29	100	100	100	100	
	TOTAL Interest and Miscellaneou	49	100	29	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 **	276,821	219,407	231,756	355,952	256,998	355,952	355,952	

REVENUE & EXPENSE WORKSHEET
12 -Hotel/Motel AS OF: JULY 31ST, 2026
DEPARTMENT - Operations
DEPARTMENT EXPENDITURES

ACCT NO# ACCT NAME	Actual YTD 9/30/25	Budget For Yr 9/30/25 AB	YTD Actual	Budget For Yr 9/30/26	Projected 9/30/26 NY	Department Requested FY 2027 DH	Proposed FY 2027	Next Revision
Supplies and Materials								
500-00-276 Promotional Supplies	50	4,000	50	1,000	1,250	1,000	1,000	
500-00-277 Holiday Lighting Expense	6,166	4,683	10,094	9,000	3,500	9,000	9,000	
TOTAL Supplies and Materials	6,216	8,683	10,144	10,000	4,750	10,000	10,000	
Operational Expenses								
500-00-522 Festivals Expense	650	4,000	124	0	4,000	0	0	
500-00-560 Professional Fees	0	0	0	0	0	0	0	
TOTAL Operational Expenses	650	4,000	124	0	4,000	0	0	
Other Operational Expense								
500-00-630 Convention and Tourism	50,000	58,000	50,000	50,000	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	50,000	58,000	50,000	50,000	12,000	50,000	50,000	
TOTAL Operations	56,866	70,683	60,268	60,000	20,750	60,000	60,000	

REVENUE & EXPENSE WORKSHEET
AS OF: JULY 31ST, 2026

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

ACCT NO# ACCT NAME	Actual YTD 9/30/25	Budget For Yr 9/30/25 AB	YTD Actual	Budget For Yr 9/30/26	Projected 9/30/26 NY	Department Requested FY 2027 DH	Proposed FY 2027	Next Revision
Transfers Out								
590-00-944 Transfer Out - Civic Center	216,500	148,724	140,000	288,952	234,248	288,952	288,952	
590-00-973 Transfer Out - RR Depot	7,000	0	3,000	7,000	2,000	7,000	7,000	
TOTAL Transfers Out	223,500	148,724	143,000	295,952	236,248	295,952	295,952	
TOTAL Transfers-Out	223,500	148,724	143,000	295,952	236,248	295,952	295,952	
** TOTAL EXPENDITURES **	280,366	219,407	203,268	355,952	256,998	355,952	355,952	

*** END OF REPORT ***

REVENUE & EXPENSE WORKSHEET
AS OF: JULY 31ST, 2026

14 -Seizure
FINANCIAL SUMMARY

ACCT NO# ACCT NAME	Actual YTD 9/30/25	Budget For Yr 9/30/25 AB	YTD Actual	Budget For Yr 9/30/26	Projected 9/30/26 NY	Department Requested FY 2027 DH	Proposed FY 2027	Next Revision
REVENUE SUMMARY								
Interest and Miscellaneou	1,344	500	135	700	1,750	700	700	
Intergovernmental	452	5,250	252,038	4,000	5,250	4,000	4,000	
Transfers In	0	0	0	0	0	0	0	
** TOTAL REVENUE **	1,796	5,750	252,173	4,700	7,000	4,700	4,700	
EXPENDITURE SUMMARY								
Operations	19,783	5,750	0	4,700	7,000	4,700	4,700	
Transfers-Out	0	0	0	0	0	0	0	
** TOTAL EXPENDITURES **	19,783	5,750	0	4,700	7,000	4,700	4,700	
REVENUES OVER/(UNDER) EXPENDITURES	(17,987)	0	252,173	0	0	0	0	

REVENUE & EXPENSE WORKSHEET
AS OF: JULY 31ST, 2026

14 -Seizure
REVENUES

ACCT NO#	ACCT NAME	Actual YTD 9/30/25	Budget For Yr 9/30/25 AB	YTD Actual	Budget For Yr 9/30/26	Projected 9/30/26 NY	Department Requested FY 2027 DH	Proposed FY 2027	Next Revision
	Interest and Miscellaneou								
3773	Interest Income	244	0	135	200	250	200	200	
3775	Miscellaneous Revenue	1,100	500	0	500	1,500	500	500	
	TOTAL Interest and Miscellaneou	1,344	500	135	700	1,750	700	700	
	Intergovernmental								
3862	Federal Seizure Revenue	0	0	0	0	0	0	0	
3863	State Seizure Revenue	452	5,000	252,038	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	452	5,250	252,038	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 **	1,796	5,750	252,173	4,700	7,000	4,700	4,700	

REVENUE & EXPENSE WORKSHEET
AS OF: JULY 31ST, 2026

14 -Seizure
DEPARTMENT - Operations
DEPARTMENT EXPENDITURES

ACCT NO# ACCT NAME	Actual YTD 9/30/25	Budget For Yr 9/30/25 AB	YTD Actual	Budget For Yr 9/30/26	Projected 9/30/26 NY	Department Requested FY 2027 DH	Proposed FY 2027	Next Revision
Supplies and Materials								
500-00-240 Small Tools and Equipment	0	3,750	0	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	0	3,200	5,500	3,200	3,200	
Operational Expenses								
500-00-550 Continuing Education	859	0	0	0	0	0	0	
TOTAL Operational Expenses	859	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	0	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	0	1,500	0	1,500	1,500	1,500	1,500	
Capital Outlay								
500-00-820 C/O Machinary and Equipment	18,924	0	0	0	0	0	0	
500-00-830 C/O Vehicles	0	0	0	0	0	0	0	
TOTAL Capital Outlay	18,924	0	0	0	0	0	0	
TOTAL Operations	19,783	5,750	0	4,700	7,000	4,700	4,700	

REVENUE & EXPENSE WORKSHEET
AS OF: JULY 31ST, 2026

14 -Seizure
DEPARTMENT - Transfers-Out
DEPARTMENT EXPENDITURES

ACCT NO# ACCT NAME	Actual YTD 9/30/25	Budget For Yr 9/30/25 AB	YTD Actual	Budget For Yr 9/30/26	Projected 9/30/26 NY	Department Requested FY 2027 DH	Proposed FY 2027	Next Revision
Transfers Out								
590-00-910 Transfer Out - General	0	0	0	0	0	0	0	
590-00-915 Treanfer 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 **	19,783	5,750	0	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.

Department/Expense Classification	Actual 2025	Budget FY 2026	Projected FY 2027	Proposed FY 2027
Debt Service Fund				
Revenues				
Ad Valorum Taxes	2,319,441	2,279,963	2,301,660	2,301,660
Interest and Miscellaneous	20,920	10,000	10,000	10,000
Intergovernmental	150,000	150,000	273,705	273,705
Operating Transfers In	157,000	156,531	0	0
Total Estimated Revenues	2,647,361	2,596,494	2,585,365	2,585,365
Appropriations				
Bond Issuance Costs	0			
Principal	2,261,827	2,235,719	2,103,928	2,103,928
Interest Expense	380,458	317,244	444,438	444,438
Service Charges	4,100	5,000	5,000	5,000
Transfer out - Escrow				
Total Appropriations	2,646,385	2,557,963	2,553,366	2,553,366
Excess (Deficit) Revenue over Expenditures	976	38,531	31,999	31,999
Est. Fund Balance (Beginning)	359,597	360,573	399,104	399,104
Est. Fund Balance (Ending)	360,573	399,104	431,103	431,103

REVENUE & EXPENSE WORKSHEET
AS OF: JULY 31ST, 2026

20 -Debt Service Fund
FINANCIAL SUMMARY

ACCT NO# ACCT NAME	Actual YTD 9/30/25	Budget For Yr 9/30/25 AB	YTD Actual	Budget For Yr 9/30/26	Projected 9/30/26 NY	Department Requested FY 2027 DH	Proposed FY 2027	Next Revision
REVENUE SUMMARY								
Ad Valorum Taxes	2,319,441	1,042,788	2,360,364	2,279,963	1,596,028	2,279,963	2,301,660	
Interest and Miscellaneou	20,920	1,000	18,142	10,000	10,000	10,000	10,000	
Intergovernmental	150,000	0	150,000	150,000	0	273,705	273,705	
Transfers In	157,000	0	0	156,531	0	0	0	
** TOTAL REVENUE **	2,647,361	1,043,788	2,528,506	2,596,494	1,606,028	2,563,668	2,585,365	
EXPENDITURE SUMMARY								
Lease Payments	2,558,234	1,043,788	2,554,144	2,557,494	1,574,028	2,553,366	2,553,366	
Transfers-Out	0	0	0	0	0	0	0	
** TOTAL EXPENDITURES **	2,558,234	1,043,788	2,554,144	2,557,494	1,574,028	2,553,366	2,553,366	
REVENUES OVER/(UNDER) EXPENDITURES	89,127	0	(25,638)	39,000	32,000	10,302	31,999	

REVENUE & EXPENSE WORKSHEET
AS OF: JULY 31ST, 2026

20 -Debt Service Fund
REVENUES

ACCT NO#	ACCT NAME	Actual YTD 9/30/25	Budget For Yr 9/30/25 AB	YTD Actual	Budget For Yr 9/30/26	Projected 9/30/26 NY	Department Requested FY 2027 DH	Proposed FY 2027	Next Revision
Ad Valorum Taxes									
3011	Ad Valorem Taxes	2,248,790	1,015,788	2,306,570	2,252,963	1,569,028	2,252,963	2,274,660	
3012	Delinquent Taxes	38,986	15,000	31,860	15,000	15,000	15,000	15,000	
3013	Penalty and Interest	31,665	12,000	21,934	12,000	12,000	12,000	12,000	
	TOTAL Ad Valorum Taxes	2,319,441	1,042,788	2,360,364	2,279,963	1,596,028	2,279,963	2,301,660	
Interest and Miscellaneou									
3773	Interest Income	20,920	1,000	18,142	10,000	10,000	10,000	10,000	
3775	Miscellaneous Revenue	0	0	0	0	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 Miscellaneou	20,920	1,000	18,142	10,000	10,000	10,000	10,000	
Intergovernmental									
3881	WEDCO Contribution	150,000	0	150,000	150,000	0	273,705	273,705	
	TOTAL Intergovernmental	150,000	0	150,000	150,000	0	273,705	273,705	
Transfers In									
3915	Transfer In - Tax Notes	157,000	0	0	156,531	0	0	0	
3999	Funds from Fund Balance	0	0	0	0	0	0	0	
	TOTAL Transfers In	157,000	0	0	156,531	0	0	0	
	** TOTAL REVENUES **	2,647,361	1,043,788	2,528,506	2,596,494	1,606,028	2,563,668	2,585,365	

REVENUE & EXPENSE WORKSHEET
AS OF: JULY 31ST, 2026

20 -Debt Service Fund
DEPARTMENT - Lease Payments
DEPARTMENT EXPENDITURES

ACCT NO# ACCT NAME	Actual YTD 9/30/25	Budget For Yr 9/30/25 AB	YTD Actual	Budget For Yr 9/30/26	Projected 9/30/26 NY	Department Requested FY 2027 DH	Proposed FY 2027	Next Revision
Lease Payments								
570-00-750 Bond Issuance Costs	0	0	0	0	0	0	0	
570-00-751 Principal	2,235,719	627,400	2,302,762	2,302,762	1,171,028	2,103,928	2,103,928	
570-00-752 Interest Expense	317,215	411,388	249,682	249,732	398,000	444,438	444,438	
570-00-753 Service Charges	5,300	5,000	1,700	5,000	5,000	5,000	5,000	
570-00-754 Payment to Escrow	0	0	0	0	0	0	0	
TOTAL Lease Payments	2,558,234	1,043,788	2,554,144	2,557,494	1,574,028	2,553,366	2,553,366	
TOTAL Lease Payments	2,558,234	1,043,788	2,554,144	2,557,494	1,574,028	2,553,366	2,553,366	

REVENUE & EXPENSE WORKSHEET
AS OF: JULY 31ST, 2026

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

ACCT NO# ACCT NAME	Actual YTD 9/30/25	Budget For Yr 9/30/25 AB	YTD Actual	Budget For Yr 9/30/26	Projected 9/30/26 NY	Department Requested FY 2027 DH	Proposed FY 2027	Next Revision
Transfers Out								
590-00-938 Transfer Out- 2020 Tax Notes	0	0	0	0	0	0	0	
590-00-999 Transfer Out to Escrow	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 **	2,558,234	1,043,788	2,554,144	2,557,494	1,574,028	2,553,366	2,553,366	

*** END OF REPORT ***

CITY OF WHARTON, TEXAS
LONG-TERM DEBT
FYE 9/30/27

LONG TERM DEBT TOTALS
PRINCIPAL AND INTEREST

	TOTAL				Water and Sewer		Civic Center		Airport		Harvey 75		
YEAR	PRINCIPAL	INTEREST	*GLTDAG*		*ENTERPRISE FUND*		*ENTERPRISE FUND*		*ENTERPRISE FUND*				
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							
	34,468,100.29	7,210,388.08	20,938,633.47	4,757,149.84	12,665,449.33	2,299,761.55	367,648.33	70,455.50	496,361.63	83,028.71	-	-	-
LESS CURRENT		-	-	-	-	-	-	-	-	-			
PORTION	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	-	-	
	31,382,386.29	6,508,223.34	18,834,706.36	4,312,712.73	11,777,436.29	2,069,145.58	334,750.76	59,743.26	435,486.52	66,628.12	-	-	

CITY OF WHARTON, TEXAS
LONG-TERM DEBT
FYE 9/30/27

TOTAL TAX NOTES

	TOTAL		GLTDAG		Water and Sewer ENTERPRISE FUND		Civic Center ENTERPRISE FUND		Fund 75 Harvey ENTERPRISE FUND	
YEAR	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST
2027	855,000.00	24,709.50	855,000.00	24,709.50						
	855,000.00	24,709.50	855,000.00	24,709.50	-	-	-	-	-	-
LESS CURRENT PORTION	855,000.00	24,709.50	855,000.00	24,709.50	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-

CITY OF WHARTON, TEXAS
LONG-TERM DEBT
FYE 9/30/27

Tax Notes 2020

	TOTAL		GLTDAG 1.00000	
YEAR	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST
2027	855,000.00	24,709.50	855,000.00	24,709.50
	855,000.00	24,709.50	855,000.00	24,709.50
LESS CURRENT PORTION	855,000.00	24,709.50	855,000.00	24,709.50
	-	-	-	-

CITY OF WHARTON, TEXAS
LONG-TERM DEBT
FYE 9/30/27

TOTAL CERTIFICATES OF OBLIGATION

	TOTAL		*GLTDAG*		Water and Sewer *ENTERPRISE FUND*		Civic Center *ENTERPRISE FUND*		Airport *ENTERPRISE FUND*	
YEAR	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST
2027	955,105.00	461,205.88	595,545.00	337,494.42	302,442.00	100,352.18	18,200.00	9,564.66	38,918.00	13,794.62
2028	1,119,355.00	437,912.88	744,681.00	328,839.40	315,560.00	88,213.96	18,900.00	8,654.66	40,214.00	12,204.86
2029	1,153,959.00	405,689.88	763,927.00	311,870.48	327,672.00	75,548.10	20,300.00	7,709.66	42,060.00	10,561.64
2030	1,183,562.00	375,028.88	780,626.00	295,415.82	339,084.00	63,369.22	20,300.00	7,100.66	43,552.00	9,143.18
2031	1,213,364.00	343,329.88	795,314.00	278,339.42	352,202.00	50,813.32	21,000.00	6,491.66	44,848.00	7,685.48
2032	1,247,967.00	310,817.88	814,803.00	261,005.12	365,320.00	37,765.78	21,700.00	5,861.66	46,144.00	6,185.32
2033	1,287,571.00	276,678.38	835,647.00	242,908.85	381,338.00	23,929.45	22,400.00	5,210.66	48,186.00	4,629.42
2034	727,373.00	244,808.12	626,723.00	225,032.53	59,400.00	11,670.84	23,100.00	4,538.66	18,150.00	3,566.09
2035	741,976.00	231,543.12	638,276.00	214,787.03	61,200.00	9,888.84	23,800.00	3,845.66	18,700.00	3,021.59
2036	756,580.00	217,951.12	649,830.00	204,306.03	63,000.00	8,052.84	24,500.00	3,131.66	19,250.00	2,460.59
2037	771,183.00	204,034.12	661,383.00	193,591.53	64,800.00	6,162.84	25,200.00	2,396.66	19,800.00	1,883.09
2038	780,985.00	189,592.12	668,135.00	182,443.53	66,600.00	4,218.84	25,900.00	1,640.66	20,350.00	1,289.09
2039	795,588.00	174,880.12	679,688.00	171,257.94	68,400.00	2,137.68	26,600.00	831.32	20,900.00	653.18
2040	615,192.00	159,834.12	615,192.00	159,834.12						
2041	624,795.00	150,551.12	624,795.00	150,551.12						
2042	634,399.00	141,091.12	634,399.00	141,091.12						
2043	644,002.00	131,456.12	644,002.00	131,456.12						
2044	653,606.00	121,644.12	653,606.00	121,644.12						
2045	663,209.00	111,657.12	663,209.00	111,657.12						
2046	671,813.00	101,493.12	671,813.00	101,493.12						
2047	686,218.00	91,352.12	686,218.00	91,352.12						
2048	695,821.00	80,749.12	695,821.00	80,749.12						
2049	705,425.00	69,969.12	705,425.00	69,969.12						
2050	715,028.00	59,014.12	715,028.00	59,014.12						
2051	725,632.00	47,882.12	725,632.00	47,882.12						
2052	535,292.00	31,911.84	535,292.00	31,911.84						
	21,305,000.00	5,172,077.66	17,825,010.00	4,545,897.39	2,767,018.00	482,123.88	291,900.00	66,978.24	421,072.00	77,078.15
LESS CURRENT PORTION	955,105.00	461,205.88	595,545.00	337,494.42	302,442.00	100,352.18	18,200.00	9,564.66	38,918.00	13,794.62
	20,349,895.00	4,710,871.78	17,229,465.00	4,208,402.97	2,464,576.00	381,771.70	273,700.00	57,413.58	382,154.00	63,283.53

CITY OF WHARTON, TEXAS
LONG-TERM DEBT
FYE 9/30/27

Tax and Revenue Certificates of Obligation, Series 2013

	TOTAL		*GLTDAG* 43.88%		Water and Sewer *ENTERPRISE FUND* 56.12%	
YEAR	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST
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
	2,265,000.00	382,818.82	993,882.00	167,980.90	1,271,118.00	214,837.92
LESS CURRENT PORTION	285,000.00	91,493.76	125,058.00	40,147.46	159,942.00	51,346.30
	1,980,000.00	291,325.06	868,824.00	127,833.44	1,111,176.00	163,491.62

CITY OF WHARTON, TEXAS
LONG-TERM DEBT
FYE 9/30/27

Tax and Revenue Certificates of Obligation, Series 2015

	TOTAL		*GLTDAG* 27.08%		Water and Sewer *ENTERPRISE FUND* 58.00%		Airport *ENTERPRISE FUND* 14.92%	
YEAR	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST
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
	1,285,000.00	163,890.00	347,978.00	44,381.41	745,300.00	95,056.20	191,722.00	24,452.39
LESS CURRENT PORTION	165,000.00	42,088.00	44,682.00	11,397.43	95,700.00	24,411.04	24,618.00	6,279.53
	1,120,000.00	121,802.00	303,296.00	32,983.98	649,600.00	70,645.16	167,104.00	18,172.86

CITY OF WHARTON, TEXAS
LONG-TERM DEBT
FYE 9/30/27

Certificates of Obligation 2019

	TOTAL		GLTDAG		Water and Sewer ENTERPRISE FUND		Civic Center ENTERPRISE FUND		Airport ENTERPRISE FUND	
			39%		36%		14%		11%	
YEAR	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST
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
	2,085,000.00	478,416.00	813,150.00	186,582.24	750,600.00	172,229.76	291,900.00	66,978.24	229,350.00	52,625.76
LESS CURRENT PORTION	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
	1,955,000.00	410,097.00	762,450.00	159,937.83	703,800.00	147,634.92	273,700.00	57,413.58	215,050.00	45,110.67

CITY OF WHARTON, TEXAS
LONG-TERM DEBT
FYE 9/30/27

Tax & Revenue Cert of Obligation 2021-TWDB Flood Infrastructure

	TOTAL		GLTDAG	
			1.00	
YEAR	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST
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	
	2,170,000.00	-	2,170,000.00	-
LESS CURRENT PORTION	87,000.00	-	87,000.00	-
	2,083,000.00	-	2,083,000.00	-

CITY OF WHARTON, TEXAS
LONG-TERM DEBT
FYE 9/30/27

Tax and Revenue Cert of Obligation 2021-FM 1301

	TOTAL		GLTDAG		
			1.00		
YEAR	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	TOTAL
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
	13,500,000.00	4,146,952.84	13,500,000.00	4,146,952.84	17,646,952.84
LESS CURRENT PORTION	288,105.00	259,305.12	288,105.00	259,305.12	547,410.12
	13,211,895.00	3,887,647.72	13,211,895.00	3,887,647.72	17,099,542.72

CITY OF WHARTON, TEXAS
LONG-TERM DEBT
FYE 9/30/26

Total General Obligation Bonds

	TOTAL		*GLTDAG*		Water and Sewer *ENTERPRISE FUND*		Civic Center *ENTERPRISE FUND*		Airport *Enterprise Fund*	
YEAR	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST
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
	2,660,000.00	227,400.00	2,107,350.00	179,590.80	487,550.00	42,326.40	-	-	65,100.00	5,482.80
LESS CURRENT PORTION	780,000.00	101,100.00	624,030.00	79,940.10	135,990.00	18,708.30	-	-	19,980.00	2,451.60
	1,880,000.00	126,300.00	1,483,320.00	99,650.70	351,560.00	23,618.10	-	-	45,120.00	3,031.20

CITY OF WHARTON, TEXAS
LONG-TERM DEBT
FYE 9/30/27

General Obligation Refunding Bonds 2013

	TOTAL		*GLTDAG* 83.00%		Water and Sewer *ENTERPRISE FUND* 14.00%		Airport *ENTERPRISE FUND* 3.00%	
YEAR	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST
2027	210,000.00	4,200.00	174,300.00	3,486.00	29,400.00	588.00	6,300.00	126.00
	210,000.00	4,200.00	174,300.00	3,486.00	29,400.00	588.00	6,300.00	126.00
LESS CURRENT PORTION	210,000.00	4,200.00	174,300.00	3,486.00	29,400.00	588.00	6,300.00	126.00
	-	-	-	-	-	-	-	-

CITY OF WHARTON, TEXAS
LONG-TERM DEBT
FYE 9/30/27

General Obligation and Refunding 2019

	TOTAL		GLTDAG		Water and Sewer ENTERPRISE FUND		Airport ENTERPRISE FUND	
			0.78900		0.1870		0.0240	
YEAR	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST
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
	2,450,000.00	223,200.00	1,933,050.00	176,104.80	458,150.00	41,738.40	58,800.00	5,356.80
LESS CURRENT PORTION	570,000.00	96,900.00	449,730.00	76,454.10	106,590.00	18,120.30	13,680.00	2,325.60
	1,880,000.00	126,300.00	1,483,320.00	99,650.70	351,560.00	23,618.10	45,120.00	3,031.20

CITY OF WHARTON, TEXAS
LONG-TERM DEBT
FYE 9/30/27

2021 State Infrastructure Utility SIB

	TOTAL		Water and Sewer ENTERPRISE FUND 1.00		
YEAR	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	TOTAL
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
	4,677,966.29	229,115.71	4,677,966.29	229,115.71	4,907,082.00
LESS CURRENT PORTION	298,000.00	29,438.48	298,000.00	29,438.48	327,438.48
	4,379,966.29	199,677.23	4,379,966.29	199,677.23	4,579,643.52

CITY OF WHARTON, TEXAS
LONG-TERM DEBT
FYE 9/30/27

Waterworks & Sanitary Sewer System Revenue Bonds 2021-USDA

	TOTAL		Water	
			1.00	
YEAR	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST
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
	4,431,000.00	1,532,336.00	4,431,000.00	1,532,336.00
LESS CURRENT PORTION	93,000.00	77,543.00	93,000.00	77,543.00
	4,338,000.00	1,454,793.00	4,338,000.00	1,454,793.00

CITY OF WHARTON, TEXAS
LONG-TERM DEBT
FYE 9/30/27

QECB Bonds 2015

	TOTAL		*GLTDAG* 28.05%		Water and Sewer *ENTERPRISE FUND* 56.00%		Civic Center *ENTERPRISE FUND* 14.05%		Airport *ENTERPRISE FUND* 1.89%	
YEAR	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST
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
	539,134.00	24,749.21	151,273.47	6,952.15	301,915.04	13,859.56	75,748.33	3,477.26	10,189.63	467.76
LESS CURRENT PORTION	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
	434,525.00	16,581.33	121,921.36	4,659.06	243,334.00	9,285.54	61,050.76	2,329.68	8,212.52	313.39

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 PROPOSED BUDGET 2026-2027

Department/Expense Classification	Actual 2025	Budget FY 2026	Projected FY 2027	Proposed FY 2027
Capital Improvement Fund				
Revenues				
Interest and Miscellaneous	1,303	0	0	0
Intergovernmental	0	0		
Operating Transfers In	100,000	100,000	100,000	100,000
Total Estimated Revenues	101,303	100,000	100,000	100,000
Appropriations				
Capital Outlay	125,416	100,000	100,000	100,000
Total Appropriations	125,416	100,000	100,000	100,000
Excess (Deficit) Revenue over Expenditures	(24,113)	0	0	0
Est.Retained Earnings (Beginning)	377,084	352,971	352,971	352,971
Est. Retained Earnings (Ending)	352,971	352,971	352,971	352,971

REVENUE & EXPENSE WORKSHEET
AS OF: JULY 31ST, 2026

30 -Capital Improvement Fund
FINANCIAL SUMMARY

ACCT NO# ACCT NAME	Actual YTD 9/30/25	Budget For Yr 9/30/25 AB	YTD Actual	Budget For Yr 9/30/26	Projected 9/30/26 NY	Department Requested FY 2027 DH	Proposed FY 2027	Next Revision
REVENUE SUMMARY								
Interest and Miscellaneou	1,303	0	721	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 **	101,303	50,000	100,721	100,000	100,000	100,000	100,000	
EXPENDITURE SUMMARY								
Capital Outlay	125,416	50,000	157,169	100,000	100,000	100,000	100,000	
** TOTAL EXPENDITURES **	125,416	50,000	157,169	100,000	100,000	100,000	100,000	
REVENUES OVER/(UNDER) EXPENDITURES	(24,113)	0	(56,447)	0	0	0	0	

REVENUE & EXPENSE WORKSHEET
AS OF: JULY 31ST, 2026

30 -Capital Improvement Fund
REVENUES

ACCT NO#	ACCT NAME	Actual YTD 9/30/25	Budget For Yr 9/30/25 AB	YTD Actual	Budget For Yr 9/30/26	Projected 9/30/26 NY	Department Requested FY 2027 DH	Proposed FY 2027	Next Revision
	Interest and Miscellaneou								
3773	Interest Income	1,303	0	721	0	0	0	0	
3775	Miscellaneous Revenue	0	0	0	0	0	0	0	
	TOTAL Interest and Miscellaneou	1,303	0	721	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 **	101,303	50,000	100,721	100,000	100,000	100,000	100,000	

REVENUE & EXPENSE WORKSHEET
AS OF: JULY 31ST, 2026

30 -Capital Improvement Fund
DEPARTMENT - Capital Outlay
DEPARTMENT EXPENDITURES

ACCT NO# ACCT NAME	Actual YTD 9/30/25	Budget For Yr 9/30/25 AB	YTD Actual	Budget For Yr 9/30/26	Projected 9/30/26 NY	Department Requested FY 2027 DH	Proposed FY 2027	Next Revision
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	0	0	0	0	0	
580-00-856 Street Improvments	124,616	50,000	157,169	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	800	0	0	0	0	0	0	
580-00-867 Wharton Industrial Foundation	0	0	0	0	0	0	0	
TOTAL Capital Outlay	125,416	50,000	157,169	100,000	100,000	100,000	100,000	
TOTAL Capital Outlay	125,416	50,000	157,169	100,000	100,000	100,000	100,000	
** TOTAL EXPENDITURES **	125,416	50,000	157,169	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	7,293,562	2,036,470	902,000	94,851	320,500	10,647,383
3700	Miscellaneous	43,000	3,700	110,000	575	2,300	159,575
3800	Intergovernmental	0	0	2,374,046	0	100,000	2,474,046
3900	Operating Transfer-in	0	0	0	352,306	0	352,306
3900	Funds From Fund Balance	0	0	181,086	0	0	181,086
	Total Estimated Revenues	7,336,562	2,040,170	3,567,132	447,732	422,800	13,814,396
Appropriations:							
100	Personnel & Benefits	1,451,689	63,327	2,450,203	241,561	82,403	4,289,183
200	Supplies & Materials	170,090	200	166,645	27,150	11,400	375,485
300	Infrastructure Maintenance	508,500	0	68,000	27,000	56,135	659,635
400	Equipment Maintenance	291,825	0	178,369	5,500	50,235	525,929
500	Operational Expenses	670,550	1,745,833	189,955	45,209	75,726	2,727,273
600	Other Operational Expenses	652,425	100,810	4,960	0	0	758,195
700	Lease/Debt Payments	1,169,458	0	0	10,712	18,901	1,199,071
800	Capital Outlay	0	0	100,000	0	0	100,000
900	Transfer-out	1,505,575	125,000	156,000	0	0	1,786,575
000	Depreciation & Bad Debt	916,450	5,000	253,000	90,600	128,000	1,393,050
	Total Appropriations	7,336,562	2,040,170	3,567,132	447,732	422,800	13,814,396
Excess (Deficit) Revenues over Expenditures		0	0	0	0	0	0

REVENUE & EXPENSE WORKSHEET
AS OF: JULY 31ST, 2026

41 -Water & Sewer Fund
FINANCIAL SUMMARY

ACCT NO# ACCT NAME	Actual YTD 9/30/25	Budget For Yr 9/30/25 AB	YTD Actual	Budget For Yr 9/30/26	Projected 9/30/26 NY	Department Requested FY 2027 DH	Proposed FY 2027	Next Revision
REVENUE SUMMARY								
Charges for Services	6,688,847	3,581,512	5,853,230	7,293,562	4,787,513	7,293,562	7,293,562	
Interest and Miscellaneou	35,365	10,088	35,962	15,500	8,500	43,000	43,000	
Intergovernmental	665,870	25,000	72,005	0	0	0	0	
** TOTAL REVENUE **	7,390,083	3,616,600	5,961,198	7,309,062	4,796,013	7,336,562	7,336,562	
EXPENDITURE SUMMARY								
Planning and Comm Develop	179,433	53,221	137,500	199,205	204,322	205,144	202,713	
Water/Sewer Admin.	258,701	128,701	230,444	265,442	179,015	310,250	309,319	
Water Operations	1,789,387	1,091,793	1,331,635	1,976,708	1,151,795	2,001,409	2,001,900	
Sewer Operations	983,243	796,211	700,157	1,274,243	851,634	1,279,950	1,230,278	
Solid Waste Operations	0	0	0	0	0	0	0	
Lease Payments	313,481	263,545	271,955	1,238,091	805,698	1,221,986	1,174,327	
Capital Outlay	706,510	536,925	222,878	857,603	626,110	912,450	912,450	
Transfers-Out	1,260,975	746,204	1,260,149	1,497,770	977,439	1,497,770	1,505,575	
** TOTAL EXPENDITURES **	5,491,732	3,616,600	4,154,719	7,309,062	4,796,013	7,428,959	7,336,562	
REVENUES OVER/(UNDER) EXPENDITURES	1,898,351	0	1,806,479	0	0	(92,397)	0	

REVENUE & EXPENSE WORKSHEET
AS OF: JULY 31ST, 2026

41 -Water & Sewer Fund
REVENUES

ACCT NO#	ACCT NAME	Actual YTD 9/30/25	Budget For Yr 9/30/25 AB	YTD Actual	Budget For Yr 9/30/26	Projected 9/30/26 NY	Department Requested FY 2027 DH	Proposed FY 2027	Next Revision
Charges for Services									
3661	Water Sales	3,389,562	1,760,000	2,960,507	3,743,082	2,432,669	3,743,082	3,743,082	
3662	Sewer Charges	3,045,926	1,705,000	2,676,852	3,393,480	2,252,844	3,393,480	3,393,480	
3663	Water Connections	47,189	52,000	65,810	50,000	40,000	50,000	50,000	
3664	Sewer Connections	3,341	19,000	11,026	7,000	7,000	7,000	7,000	
3666	Bulk Water Sales	122,470	1,328	73,698	15,000	5,000	15,000	15,000	
3669	Penalties	80,359	44,184	65,337	85,000	50,000	85,000	85,000	
	TOTAL Charges for Services	6,688,847	3,581,512	5,853,230	7,293,562	4,787,513	7,293,562	7,293,562	
Interest and Miscellaneou									
3773	Interest Income	33,519	419	33,571	7,500	500	35,000	35,000	
3775	Miscellaneous Income	1,860	9,669	2,467	8,000	8,000	8,000	8,000	
3776	Aid-in-Construction Revenues	0	0	0	0	0	0	0	
3781	Cash Over (Short)	(14)	0	(75)	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 Miscellaneou	35,365	10,088	35,962	15,500	8,500	43,000	43,000	
Intergovernmental									
3827	Capital Contribution	4,430	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	
3841	Grant Funds	515,172	25,000	72,005	0	0	0	0	
3851	Capital Contribution - WEDC	128,350	0	0	0	0	0	0	
3860	Lease Proceeds	0	0	0	0	0	0	0	
3881	WEDC Contribution	17,919	0	0	0	0	0	0	
	TOTAL Intergovernmental	665,870	25,000	72,005	0	0	0	0	
** TOTAL REVENUES **		7,390,083	3,616,600	5,961,198	7,309,062	4,796,013	7,336,562	7,336,562	

REVENUE & EXPENSE WORKSHEET
AS OF: JULY 31ST, 2026

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

ACCT NO# ACCT NAME	Actual YTD 9/30/25	Budget For Yr 9/30/25 AB	YTD Actual	Budget For Yr 9/30/26	Projected 9/30/26 NY	Department Requested FY 2027 DH	Proposed FY 2027	Next Revision
Personnel and Benefits								
516-00-110 Salaries and Wages	104,251	10,000	87,986	106,256	105,750	110,221	107,151	
516-00-111 Compensated Absences Expense	10,719	0	0	0	0	0	0	
516-00-115 Part-Time Wages	0	10,000	0	0	0	0	0	
516-00-121 Longevity	940	60	1,030	1,030	440	1,120	1,120	
516-00-122 Allowances	3,259	3,240	2,527	3,240	3,480	3,240	3,240	
516-00-125 Proficiency Pay	2,407	0	1,936	2,400	600	2,400	2,400	
516-00-130 Overtime	1,945	1,165	1,527	5,000	7,000	5,000	5,000	
516-00-161 Social Security	8,166	3,430	7,088	9,325	8,895	9,642	9,642	
516-00-163 Retirement Expense	9,821	2,945	8,902	11,240	6,227	11,432	11,432	
516-00-164 Workers Comp	162	119	614	225	225	225	225	
516-00-165 Health Insurance	12,016	1,500	10,239	12,464	13,992	14,064	14,064	
516-00-166 Long Term Disability	446	212	373	435	451	435	435	
516-00-167 Flex Medical	1,886	750	1,575	1,942	2,700	1,158	1,158	
516-00-197 Salary Increase	0	0	0	3,188	1,562	3,307	3,946	
516-00-198 EOY Lump Salary	750	0	750	750	0	750	750	
TOTAL Personnel and Benefits	156,768	33,421	124,547	157,495	151,322	162,994	160,563	
Supplies and Materials								
516-00-210 Office Supplies	1,272	200	550	1,150	1,150	1,150	1,150	
516-00-215 Printing and Reproduction	581	300	829	700	400	700	700	
516-00-220 Postage and Freight	65	100	77	700	500	700	700	
516-00-240 Small Tools and Equipment	0	100	0	100	100	100	100	
516-00-245 Computer Software and Supplie	6,342	1,500	5,725	7,000	3,500	7,440	7,440	
TOTAL Supplies and Materials	8,260	2,200	7,181	9,650	5,650	10,090	10,090	
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	288	250	192	320	225	320	320	
516-00-550 Continuing Education	2,923	400	2,095	7,000	6,000	7,000	7,000	
516-00-551 Dues and Subscriptions	2,358	400	856	3,000	800	3,000	3,000	
516-00-552 Meeting Expense	173	0	0	1,000	0	1,000	1,000	
516-00-560 Professional Services	8,664	15,000	2,675	20,415	40,000	20,415	20,415	
516-00-570 Comprehensive Plan fees	0	0	0	0	0	0	0	
TOTAL Operational Expenses	14,405	16,400	5,817	31,735	47,025	31,735	31,735	

REVENUE & EXPENSE WORKSHEET
AS OF: JULY 31ST, 2026

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

ACCT NO# ACCT NAME	Actual YTD 9/30/25	Budget For Yr 9/30/25 AB	YTD Actual	Budget For Yr 9/30/26	Projected 9/30/26 NY	Department Requested FY 2027 DH	Proposed FY 2027	Next Revision
Other Operational Expense								
516-00-620 Unemployment Reimbursements	0	0	0	0	0	0	0	
516-00-690 Contingent Other	0	0	(45)	0	0	0	0	
TOTAL Other Operational Expense	0	0	(45)	0	0	0	0	
TOTAL Planning and Comm Develop	179,433	53,221	137,500	199,205	204,322	205,144	202,713	

REVENUE & EXPENSE WORKSHEET
AS OF: JULY 31ST, 2026

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

ACCT NO# ACCT NAME	Actual YTD 9/30/25	Budget For Yr 9/30/25 AB	YTD Actual	Budget For Yr 9/30/26	Projected 9/30/26 NY	Department Requested FY 2027 DH	Proposed FY 2027	Next Revision
Personnel and Benefits								
544-00-110 Salaries and Wages	92,577	46,893	83,845	92,374	84,500	123,955	123,955	
544-00-111 Comp Absences Expense	2,249	0	0	0	0	0	0	
544-00-115 Part-Time Wages	0	18,300	0	0	0	0	0	
544-00-121 Longevity	1,045	438	1,195	1,195	815	1,345	1,345	
544-00-130 Overtime	1,167	860	1,868	1,750	1,000	1,750	1,750	
544-00-161 Social Security	7,170	4,331	6,735	7,600	6,507	10,120	10,120	
544-00-163 Retirement Expense	8,307	3,715	8,173	9,160	5,500	12,000	12,000	
544-00-164 Workers Comp	399	128	283	900	415	900	900	
544-00-165 Health Insurance	20,191	15,243	18,441	20,772	17,448	28,128	28,128	
544-00-166 Long Term Disability Insuranc	486	293	431	531	424	531	531	
544-00-167 Flex Medical	3,236	1,500	2,859	3,238	3,250	2,317	2,317	
544-00-197 Salary Increase	0	0	0	2,772	1,246	3,720	2,789	
544-00-198 EOY Lump Salary	1,250	0	1,250	1,250	0	1,500	1,500	
TOTAL Personnel and Benefits	138,077	91,701	125,080	141,542	121,105	186,266	185,335	
Supplies and Materials								
544-00-210 Office Supplies	4,837	3,000	4,395	7,816	5,000	6,500	6,500	
544-00-220 Postage and Freight	20,362	13,500	18,614	20,500	13,500	20,500	20,500	
544-00-245 Computers, Software & Supplie	1,770	1,000	1,706	1,000	2,500	1,000	1,000	
TOTAL Supplies and Materials	26,969	17,500	24,715	29,316	21,000	28,000	28,000	
Equipment Maintenance								
544-00-420 Equipment Maintenance	1,484	1,500	805	2,000	1,000	2,000	2,000	
544-00-421 Computer Maintenance	0	1,000	0	0	0	0	0	
544-00-422 Computer Software Maintenance	13,515	10,000	14,324	14,000	10,000	14,000	14,000	
544-00-425 Copy Machine Maintenance	866	1,500	3,639	4,000	3,000	4,000	4,000	
TOTAL Equipment Maintenance	15,866	14,000	18,768	20,000	14,000	20,000	20,000	
Operational Expenses								
544-00-523 Utility - Telephone	1,726	1,800	863	950	950	950	950	
544-00-524 Telephone - Long Distance	0	100	0	0	0	0	0	
544-00-525 Telephone - Cellular	0	400	0	0	610	0	0	
544-00-530 Insurance	719	500	479	720	550	720	720	
544-00-550 Continuing Education	45	600	0	600	600	2,000	2,000	
544-00-551 Dues and Subscriptions	720	400	370	750	500	750	750	
544-00-560 Professional Services	13,877	200	453	7,468	200	7,468	7,468	
544-00-561 Credit Card Fee	58,271	1,500	59,716	64,096	19,500	64,096	64,096	
TOTAL Operational Expenses	75,359	5,500	61,881	74,584	22,910	75,984	75,984	

REVENUE & EXPENSE WORKSHEET
AS OF: JULY 31ST, 2026

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

ACCT NO# ACCT NAME	Actual YTD 9/30/25	Budget For Yr 9/30/25 AB	YTD Actual	Budget For Yr 9/30/26	Projected 9/30/26 NY	Department Requested FY 2027 DH	Proposed FY 2027	Next Revision
Other Operational Expense								
544-00-620 Unemployment Reimbursements	0	0	0	0	0	0	0	
544-00-673 Amortization Expense	2,430	0	0	0	0	0	0	
544-00-674 Non-Lease Component Expense	0	0	0	0	0	0	0	
TOTAL Other Operational Expense	2,430	0	0	0	0	0	0	
TOTAL Water/Sewer Admin.	258,701	128,701	230,444	265,442	179,015	310,250	309,319	

REVENUE & EXPENSE WORKSHEET
AS OF: JULY 31ST, 2026

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

ACCT NO#	ACCT NAME	Actual YTD 9/30/25	Budget For Yr 9/30/25 AB	YTD Actual	Budget For Yr 9/30/26	Projected 9/30/26 NY	Department Requested FY 2027 DH	Proposed FY 2027	Next Revision
	Personnel and Benefits								
545-00-110	Salaries and Wages	450,492	398,594	397,278	527,831	408,500	531,471	535,747	
545-00-111	Comp Absences Expense	16,045	0	0	0	0	0	0	
545-00-115	Part-Time Wages	0	10,774	0	0	0	0	0	
545-00-121	Longevity	3,123	5,965	2,703	2,853	3,300	3,208	3,208	
545-00-122	Allowances	3,292	960	2,734	4,200	1,800	4,200	4,200	
545-00-125	Proficiency Pay	5,180	4,800	4,269	6,900	2,100	6,900	6,900	
545-00-130	Overtime	51,232	48,000	61,565	60,000	45,000	75,200	75,200	
545-00-161	Social Security	38,941	26,543	36,654	47,700	35,000	49,166	49,166	
545-00-163	Retirement Expense	44,790	24,696	43,920	57,480	27,800	58,292	58,292	
545-00-164	Workers Comp	10,274	11,103	12,934	11,300	11,000	11,300	11,300	
545-00-165	Health Insurance	74,009	101,619	72,129	97,812	69,782	107,822	107,822	
545-00-166	Long Term Disability Insuranc	2,083	1,781	1,913	2,736	2,147	2,736	2,736	
545-00-167	Flex Medical	11,895	7,500	10,186	14,890	12,500	8,108	8,108	
545-00-170	Unemployment Benefits	0	0	0	0	0	0	0	
545-00-197	Salary Increase	0	0	0	15,757	4,466	15,757	11,972	
545-00-198	EOY Lump Salary	4,750	0	5,250	5,750	0	5,750	5,750	
	TOTAL Personnel and Benefits	716,106	642,335	651,533	855,209	623,395	879,910	880,401	
	Supplies and Materials								
545-00-210	Office Supplies	1,465	300	550	300	300	300	300	
545-00-220	Postage and Freight	1,405	1,800	1,243	1,000	1,800	1,000	1,000	
545-00-230	Janitorial & Cleaning Supplie	175	800	85	150	100	150	150	
545-00-240	Small Tools and Equipment	6,366	3,500	9,156	8,000	10,000	8,000	8,000	
545-00-242	Uniforms and Clothing	5,328	1,300	2,738	3,300	2,000	3,300	3,300	
545-00-245	Computer Software and Supplie	1,512	0	40	0	0	0	0	
545-00-250	Fuel, Oil and Lubricants	25,978	17,500	29,357	30,000	22,000	30,000	30,000	
545-00-260	Medical and Chemical	6,959	9,800	7,196	10,800	9,800	10,800	10,800	
545-00-271	Safety Supplies	2,632	1,000	3,082	3,000	1,000	3,000	3,000	
545-00-290	Other Supplies	859	500	3,365	1,000	1,750	1,000	1,000	
	TOTAL Supplies and Materials	52,678	36,500	56,812	57,550	48,750	57,550	57,550	
	Infrastructure Maintenanc								
545-00-320	Building Maintenance	9,588	3,000	3,056	9,000	3,000	9,000	9,000	
545-00-321	Storage Tank Maintenance	4,650	3,500	7,000	17,000	8,000	17,000	17,000	
545-00-350	Main Line Maintenance	475	5,000	0	20,000	20,000	20,000	20,000	
545-00-351	Service Line Maintenance	162,267	40,000	168,737	130,000	55,000	130,000	130,000	
545-00-390	Well Maintenance	16,383	7,500	7,010	95,000	10,000	95,000	95,000	
545-00-391	Vahalla Water Well Maintenanc	6,780	0	1,557	70,000	0	70,000	70,000	
	TOTAL Infrastructure Maintenanc	200,142	59,000	187,360	341,000	96,000	341,000	341,000	

REVENUE & EXPENSE WORKSHEET
AS OF: JULY 31ST, 2026

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

ACCT NO# ACCT NAME	Actual YTD 9/30/25	Budget For Yr 9/30/25 AB	YTD Actual	Budget For Yr 9/30/26	Projected 9/30/26 NY	Department Requested FY 2027 DH	Proposed FY 2027	Next Revision
Equipment Maintenance								
545-00-420 Equipment Maintenance	38,823	10,000	28,449	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	19,263	10,000	28,727	15,000	11,000	15,000	15,000	
545-00-450 Pump and Motor Maintenance	230	3,000	4,058	55,000	15,000	55,000	55,000	
TOTAL Equipment Maintenance	58,316	23,000	61,234	95,000	36,000	95,000	95,000	
Operational Expenses								
545-00-521 Utility - Electric	102,323	70,000	68,877	105,000	45,000	105,000	105,000	
545-00-523 Utility - Telephone	3,019	8,000	1,555	2,500	20,000	2,500	2,500	
545-00-524 Telephone-Long Distance	0	200	0	0	0	0	0	
545-00-525 Telephone - Cellular	4,641	1,500	2,032	4,800	3,500	4,800	4,800	
545-00-526 Utility - Gas	2,446	800	3,714	2,700	650	2,700	2,700	
545-00-530 Insurance	47,524	18,000	51,253	48,000	25,000	48,000	48,000	
545-00-540 Advertising	961	300	238	2,000	1,000	2,000	2,000	
545-00-550 Continuing Education	1,597	3,500	419	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	236,316	0	3,898	24,000	0	24,000	24,000	
545-00-560 Professional Services	52,164	35,000	22,751	102,902	50,000	102,902	102,902	
545-00-576 Hazard Mitigation Grant Ap	0	0	0	0	0	0	0	
TOTAL Operational Expenses	451,111	137,700	154,736	303,002	149,050	303,002	303,002	
Other Operational Expense								
545-00-620 Unemployment Reimbursements	0	0	0	0	0	0	0	
545-00-621 Laboratory/Permits Fess	30,766	5,000	22,653	15,000	7,500	15,000	15,000	
545-00-625 Governmental Fees	8,360	8,500	8,185	8,500	14,000	8,500	8,500	
545-00-671 Franchise Taxes	272,242	177,758	189,250	299,447	175,100	299,447	299,447	
545-00-672 Waste Disposal Fees	0	0	0	0	0	0	0	
TOTAL Other Operational Expense	311,369	191,258	220,088	322,947	196,600	322,947	322,947	
Deprecitation and Bad Deb								
545-00-070 Bad Debt Expense	(334)	2,000	(127)	2,000	2,000	2,000	2,000	
TOTAL Deprecitation and Bad Deb	(334)	2,000	(127)	2,000	2,000	2,000	2,000	
TOTAL Water Operations	1,789,387	1,091,793	1,331,635	1,976,708	1,151,795	2,001,409	2,001,900	

REVENUE & EXPENSE WORKSHEET
AS OF: JULY 31ST, 2026

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

ACCT NO# ACCT NAME	Actual YTD 9/30/25	Budget For Yr 9/30/25 AB	YTD Actual	Budget For Yr 9/30/26	Projected 9/30/26 NY	Department Requested FY 2027 DH	Proposed FY 2027	Next Revision
Personnel and Benefits								
546-00-110 Salaries and Wages	114,680	95,224	96,798	160,026	146,525	163,457	129,137	
546-00-111 Comp Absences Expense	(1,998)	0	0	0	0	0	0	
546-00-121 Longevity	433	1,555	553	553	2,475	673	673	
546-00-122 Allowances	362	2,640	281	600	2,000	600	600	
546-00-125 Proficiency Pay	4,071	3,000	2,904	6,000	4,000	6,000	6,000	
546-00-130 Overtime	17,199	17,000	17,575	24,000	17,000	24,000	24,000	
546-00-161 Social Security	10,306	8,700	9,186	15,355	13,024	15,387	12,723	
546-00-163 Retirement Expense	11,886	7,491	11,074	18,506	9,425	18,243	15,085	
546-00-164 Workers Comp	3,519	3,856	1,536	4,300	3,100	4,300	4,300	
546-00-165 Health Insurance	16,207	25,405	13,862	24,927	17,445	28,128	21,096	
546-00-166 Long Term Disability Insuranc	526	526	442	684	636	684	684	
546-00-167 Flex Medical	2,589	1,875	2,157	3,235	4,375	2,317	2,317	
546-00-197 Salary Increase	0	0	0	4,800	1,766	4,904	2,906	
546-00-198 EOY Lump Salary	1,000	0	1,000	1,500	0	1,500	1,000	
TOTAL Personnel and Benefits	180,781	167,272	157,367	264,486	221,771	270,193	220,521	
Supplies and Materials								
546-00-210 Office Supplies	160	200	19	500	200	500	500	
546-00-220 Postage and Freight	277	100	0	100	100	100	100	
546-00-230 Janitorial & Cleaning Supplie	0	1,200	0	200	300	200	200	
546-00-240 Small Tools and Equipment	1,722	2,000	1,264	8,000	12,000	8,000	8,000	
546-00-242 Uniforms and Clothing	664	1,200	533	1,150	800	1,150	1,150	
546-00-250 Fuel, Oil and Lubricants	4,808	2,000	3,515	12,000	5,500	12,000	12,000	
546-00-260 Medical and Chemical	51,239	50,000	45,216	50,000	50,000	50,000	50,000	
546-00-271 Safety Supplies	703	500	438	1,500	1,000	1,500	1,500	
546-00-290 Other Supplies	7	0	1,398	1,000	1,000	1,000	1,000	
546-00-296 Hurricane Supplies	0	0	0	0	0	0	0	
TOTAL Supplies and Materials	59,580	57,200	52,383	74,450	70,900	74,450	74,450	
Infrastructure Maintenanc								
546-00-320 Building Maintenance	1,541	5,000	1,741	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	51,827	2,500	24,649	60,000	15,000	60,000	60,000	
546-00-363 Black Base Material	0	0	0	0	0	0	0	
546-00-390 Plant Maintenance	57,543	82,000	4,978	95,000	80,000	95,000	95,000	
TOTAL Infrastructure Maintenanc	110,912	97,000	31,368	167,500	107,500	167,500	167,500	

REVENUE & EXPENSE WORKSHEET
AS OF: JULY 31ST, 2026

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

ACCT NO# ACCT NAME	Actual YTD 9/30/25	Budget For Yr 9/30/25 AB	YTD Actual	Budget For Yr 9/30/26	Projected 9/30/26 NY	Department Requested FY 2027 DH	Proposed FY 2027	Next Revision
Equipment Maintenance								
546-00-420 Equipment Maintenance	28,398	10,000	19,395	25,000	10,000	25,000	25,000	
546-00-430 Vehicle Maintenance	1,001	3,000	1,755	4,500	3,500	4,500	4,500	
546-00-450 Pump and Motor Maintenance	24,983	37,500	13,611	60,000	37,500	60,000	60,000	
546-00-455 City Sludge Expense	81,993	20,000	73,218	87,000	25,000	87,000	87,000	
TOTAL Equipment Maintenance	136,375	70,500	107,979	176,500	76,000	176,500	176,500	
Operational Expenses								
546-00-521 Utility - Electric	89,752	155,000	59,643	100,000	108,000	100,000	100,000	
546-00-523 Utility - Telephone	3,678	3,000	2,292	2,000	3,000	2,000	2,000	
546-00-524 Telphone - Long Distance	869	100	238	1,000	1,000	1,000	1,000	
546-00-525 Telephone - Cellular	1,116	800	2,097	1,500	1,635	1,500	1,500	
546-00-526 Utility - Gas	95	0	0	0	0	0	0	
546-00-530 Insurance	27,114	9,500	30,031	29,000	14,500	29,000	29,000	
546-00-550 Continuing Education	25	3,500	0	5,000	1,500	5,000	5,000	
546-00-551 Dues and Subscriptions	0	1,500	111	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	76,927	8,000	34,910	120,829	12,500	120,829	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	199,575	181,400	129,322	259,829	142,635	259,829	259,829	
Other Operational Expense								
546-00-620 Unemployment Reimbursements	3,995	0	0	0	0	0	0	
546-00-621 Laboratory/Permit Fees	30,202	35,000	34,144	40,000	30,000	40,000	40,000	
546-00-625 Governmental Fees	16,999	15,000	17,849	18,000	22,000	18,000	18,000	
546-00-671 Franchise Taxes	245,271	170,839	169,928	271,478	178,828	271,478	271,478	
TOTAL Other Operational Expense	296,466	220,839	221,921	329,478	230,828	329,478	329,478	
Deprecitation and Bad Deb								
546-00-070 Bad Debt Expense	(446)	2,000	(184)	2,000	2,000	2,000	2,000	
TOTAL Deprecitation and Bad Deb	(446)	2,000	(184)	2,000	2,000	2,000	2,000	
TOTAL Sewer Operations	983,243	796,211	700,157	1,274,243	851,634	1,279,950	1,230,278	

REVENUE & EXPENSE WORKSHEET
AS OF: JULY 31ST, 2026

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

ACCT NO# ACCT NAME	Actual YTD 9/30/25	Budget For Yr 9/30/25 AB	YTD Actual	Budget For Yr 9/30/26	Projected 9/30/26 NY	Department Requested FY 2027 DH	Proposed FY 2027	Next Revision
Deprecitation and Bad Deb								
541-00-070	0	0	0	0	0	0	0	
TOTAL Deprecitation and Bad Deb	0	0	0	0	0	0	0	
TOTAL Solid Waste Operations	0	0	0	0	0	0	0	

REVENUE & EXPENSE WORKSHEET
AS OF: JULY 31ST, 2026

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

ACCT NO# ACCT NAME	Actual YTD 9/30/25	Budget For Yr 9/30/25 AB	YTD Actual	Budget For Yr 9/30/26	Projected 9/30/26 NY	Department Requested FY 2027 DH	Proposed FY 2027	Next Revision
Other Operational Expense								
570-00-673 Amortization Expense-Capital	31,827	0	0	0	0	0	0	
TOTAL Other Operational Expense	31,827	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	897,387	426,765	888,013	840,354	
570-00-752 Interest Expense	233,975	263,545	216,276	236,873	231,254	230,616	230,616	
570-00-753 Service charges	0	0	0	0	0	0	0	
570-00-755 Payable to General Fund	0	0	0	0	100,000	0	0	
570-00-756 USDA - Debt service	20,112	0	0	20,112	20,112	20,112	20,112	
570-00-757 USDA - Asset Reserve	27,567	0	0	27,567	27,567	27,567	27,567	
570-00-758 Capital lease	0	0	55,678	56,152	0	55,678	55,678	
TOTAL Lease Payments	281,654	263,545	271,955	1,238,091	805,698	1,221,986	1,174,327	
TOTAL Lease Payments	313,481	263,545	271,955	1,238,091	805,698	1,221,986	1,174,327	

REVENUE & EXPENSE WORKSHEET
AS OF: JULY 31ST, 2026

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

ACCT NO# ACCT NAME	Actual YTD 9/30/25	Budget For Yr 9/30/25 AB	YTD Actual	Budget For Yr 9/30/26	Projected 9/30/26 NY	Department Requested FY 2027 DH	Proposed FY 2027	Next Revision
Capital Outlay								
580-00-830 Capital Outlay- Vehicles	0	0	0	233,583	0	0	0	
580-00-831 C/O Machinery and Equipment	0	0	45,259	0	0	0	0	
580-00-832 C/O Building Improvements	0	0	16,650	0	0	0	0	
580-00-833 C/O Infrastructure	0	0	117,095	0	0	0	0	
580-00-834 C/O- Construction in Progress	0	0	43,875	0	0	0	0	
580-00-845 Ahldag project	0	0	0	0	0	0	0	
580-00-846 SE Sanitary Sewer Project	2,650	0	0	0	0	0	0	
TOTAL Capital Outlay	2,650	0	222,878	233,583	0	0	0	
Deprecitation and Bad Deb								
580-00-080 Depreciation Expense	703,860	536,925	0	624,020	626,110	912,450	912,450	
580-00-090 Gain/Loss on sale of asset	0	0	0	0	0	0	0	
TOTAL Deprecitation and Bad Deb	703,860	536,925	0	624,020	626,110	912,450	912,450	
TOTAL Capital Outlay	706,510	536,925	222,878	857,603	626,110	912,450	912,450	

REVENUE & EXPENSE WORKSHEET
AS OF: JULY 31ST, 2026

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

ACCT NO#	ACCT NAME	Actual YTD 9/30/25	Budget For Yr 9/30/25 AB	YTD Actual	Budget For Yr 9/30/26	Projected 9/30/26 NY	Department Requested FY 2027 DH	Proposed FY 2027	Next Revision
	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.	1,160,975	721,204	1,160,149	1,397,770	877,439	1,397,770	1,405,575	
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	0	0	0	0	0	0	0	
	TOTAL Transfers Out	1,260,975	746,204	1,260,149	1,497,770	977,439	1,497,770	1,505,575	
	TOTAL Transfers-Out	1,260,975	746,204	1,260,149	1,497,770	977,439	1,497,770	1,505,575	
	** TOTAL EXPENDITURES **	5,491,732	3,616,600	4,154,719	7,309,062	4,796,013	7,428,959	7,336,562	

*** END OF REPORT ***

REVENUE & EXPENSE WORKSHEET
AS OF: JULY 31ST, 2026

42 -Solid Waste Fund
FINANCIAL SUMMARY

ACCT NO# ACCT NAME	Actual YTD 9/30/25	Budget For Yr 9/30/25 AB	YTD Actual	Budget For Yr 9/30/26	Projected 9/30/26 NY	Department Requested FY 2027 DH	Proposed FY 2027	Next Revision
REVENUE SUMMARY								
Charges for Services	1,867,695	1,402,000	1,635,235	1,902,440	1,545,377	1,961,768	2,036,470	
Interest and Miscellaneou	2,787	600	3,953	1,250	800	3,700	3,700	
** TOTAL REVENUE **	1,870,482	1,402,600	1,639,189	1,903,690	1,546,177	1,965,468	2,040,170	
EXPENDITURE SUMMARY								
Solid Waste Operations	1,661,952	1,377,600	1,446,702	1,803,690	1,546,177	1,840,468	1,915,170	
Lease Payments	0	0	0	0	0	0	0	
Transfers-Out	0	25,000	100,000	100,000	0	125,000	125,000	
** TOTAL EXPENDITURES **	1,661,952	1,402,600	1,546,702	1,903,690	1,546,177	1,965,468	2,040,170	
REVENUES OVER/(UNDER) EXPENDITURES	208,530	0	92,486	0	0	0	0	

REVENUE & EXPENSE WORKSHEET
AS OF: JULY 31ST, 2026

42 -Solid Waste Fund
REVENUES

ACCT NO#	ACCT NAME	Actual YTD 9/30/25	Budget For Yr 9/30/25 AB	YTD Actual	Budget For Yr 9/30/26	Projected 9/30/26 NY	Department Requested FY 2027 DH	Proposed FY 2027	Next Revision
Charges for Services									
3666	Solid Waste Revenues	1,761,507	1,294,000	1,554,559	1,797,440	1,439,361	1,854,168	1,928,870	
3670	Collection Fees	106,188	108,000	80,677	105,000	106,016	107,600	107,600	
	TOTAL Charges for Services	1,867,695	1,402,000	1,635,235	1,902,440	1,545,377	1,961,768	2,036,470	
Interest and Miscellaneou									
3773	Interst Income	1,855	100	2,490	750	300	3,200	3,200	
3775	Miscellaneous Revenue	933	500	1,463	500	500	500	500	
3781	Cash Over/Short	(1)	0	0	0	0	0	0	
	TOTAL Interest and Miscellaneou	2,787	600	3,953	1,250	800	3,700	3,700	
	** TOTAL REVENUES **	1,870,482	1,402,600	1,639,189	1,903,690	1,546,177	1,965,468	2,040,170	

REVENUE & EXPENSE WORKSHEET
AS OF: JULY 31ST, 2026

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

ACCT NO#	ACCT NAME	Actual YTD 9/30/25	Budget For Yr 9/30/25 AB	YTD Actual	Budget For Yr 9/30/26	Projected 9/30/26 NY	Department Requested FY 2027 DH	Proposed FY 2027	Next Revision
Personnel and Benefits									
541-00-110	Salaries and Wages	38,918	26,288	32,844	41,662	32,300	41,662	41,662	
541-00-111	Comp Absences Expense	3,654	0	0	0	0	0	0	
541-00-121	Longevity	1,145	660	1,205	1,205	905	1,265	1,265	
541-00-122	Allowance	241	0	187	250	250	250	250	
541-00-130	Overtime	283	268	238	500	900	500	500	
541-00-161	Social Security	3,056	1,980	2,683	3,466	2,590	3,471	3,471	
541-00-163	Retirement Expense	3,556	1,709	3,240	4,025	1,814	4,116	4,116	
541-00-164	Workers Comp	0	1,984	0	0	0	0	0	
541-00-165	Health Insurance	8,043	10,162	6,939	8,309	6,978	9,376	9,376	
541-00-166	Long Term Disability	201	170	168	215	190	215	215	
541-00-167	Flex Medical	1,294	750	1,079	1,250	1,250	772	772	
541-00-197	Salary Increase	0	0	0	1,200	476	1,200	1,200	
541-00-198	EOY Lump Salary	500	0	500	500	0	500	500	
	TOTAL Personnel and Benefits	60,892	43,971	49,083	62,582	47,653	63,327	63,327	
Supplies and Materials									
541-00-210	Office Supplies	117	100	138	200	100	200	200	
541-00-240	Small Tools and Equipment	0	0	0	0	0	0	0	
	TOTAL Supplies and Materials	117	100	138	200	100	200	200	
Operational Expenses									
541-00-560	Professional Services	662	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	1,505,781	1,246,693	1,324,232	1,635,008	1,394,417	1,670,131	1,743,333	
541-00-566	Recycling	0	5,000	234	2,500	5,000	2,500	2,500	
	TOTAL Operational Expenses	1,506,442	1,252,193	1,324,465	1,637,508	1,399,917	1,672,631	1,745,833	
Other Operational Expense									
541-00-671	Franchise Taxes	92,717	74,000	71,872	94,900	86,007	95,810	95,810	
541-00-692	Beautification Program	2,052	5,000	1,286	3,500	7,500	3,500	5,000	
	TOTAL Other Operational Expense	94,769	79,000	73,158	98,400	93,507	99,310	100,810	
Deprecitation and Bad Deb									
541-00-070	Bad Debt Expense	(269)	2,336	(142)	5,000	5,000	5,000	5,000	
	TOTAL Deprecitation and Bad Deb	(269)	2,336	(142)	5,000	5,000	5,000	5,000	
	TOTAL Solid Waste Operations	1,661,952	1,377,600	1,446,702	1,803,690	1,546,177	1,840,468	1,915,170	

REVENUE & EXPENSE WORKSHEET
AS OF: JULY 31ST, 2026

42 -Solid Waste Fund
DEPARTMENT - Lease Payments
DEPARTMENT EXPENDITURES

ACCT NO# ACCT NAME	Actual YTD 9/30/25	Budget For Yr 9/30/25 AB	YTD Actual	Budget For Yr 9/30/26	Projected 9/30/26 NY	Department Requested FY 2027 DH	Proposed FY 2027	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	

REVENUE & EXPENSE WORKSHEET
AS OF: JULY 31ST, 2026

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

ACCT NO# ACCT NAME	Actual YTD 9/30/25	Budget For Yr 9/30/25 AB	YTD Actual	Budget For Yr 9/30/26	Projected 9/30/26 NY	Department Requested FY 2027 DH	Proposed FY 2027	Next Revision
Transfers Out								
590-00-905 Transfer Out- CIP	0	25,000	0	0	0	0	0	
590-00-910 Transfer Out - GF	0	0	100,000	100,000	0	125,000	125,000	
590-00-930 Transfer Out - Street Imp	0	0	0	0	0	0	0	
TOTAL Transfers Out	0	25,000	100,000	100,000	0	125,000	125,000	
TOTAL Transfers-Out	0	25,000	100,000	100,000	0	125,000	125,000	
** TOTAL EXPENDITURES **	1,661,952	1,402,600	1,546,702	1,903,690	1,546,177	1,965,468	2,040,170	

*** END OF REPORT ***

REVENUE & EXPENSE WORKSHEET
AS OF: JULY 31ST, 2026

43 -EMS Fund
FINANCIAL SUMMARY

ACCT NO# ACCT NAME	Actual YTD 9/30/25	Budget For Yr 9/30/25 AB	YTD Actual	Budget For Yr 9/30/26	Projected 9/30/26 NY	Department Requested FY 2027 DH	Proposed FY 2027	Next Revision
REVENUE SUMMARY								
Charges for Services	1,435,637	1,416,000	717,634	1,257,396	721,000	902,000	902,000	
Interest and Miscellaneou	109,893	300	90,462	40,000	4,500	110,000	110,000	
Intergovernmental	2,536,423	955,281	2,376,546	2,374,046	1,641,705	2,374,046	2,374,046	
Transfers In	0	0	0	0	0	0	181,086	
** TOTAL REVENUE **	4,081,953	2,371,581	3,184,642	3,671,442	2,367,205	3,386,046	3,567,132	
EXPENDITURE SUMMARY								
EMS Operations	2,876,840	2,272,169	2,520,839	3,515,442	2,268,793	3,530,016	3,411,132	
Lease Payments	12	0	0	0	0	0	0	
Transfers-Out	98,412	98,412	156,000	156,000	98,412	156,000	156,000	
** TOTAL EXPENDITURES **	2,975,264	2,370,581	2,676,839	3,671,442	2,367,205	3,686,016	3,567,132	
REVENUES OVER/(UNDER) EXPENDITURES	1,106,689	1,000	507,802	0	0	(299,970)	0	

REVENUE & EXPENSE WORKSHEET
AS OF: JULY 31ST, 2026

43 -EMS Fund
REVENUES

ACCT NO#	ACCT NAME	Actual YTD 9/30/25	Budget For Yr 9/30/25 AB	YTD Actual	Budget For Yr 9/30/26	Projected 9/30/26 NY	Department Requested FY 2027 DH	Proposed FY 2027	Next Revision
	Charges for Services								
3665	Medical Records	2,926	1,000	1,050	2,000	1,000	2,000	2,000	
3668	Emergency Medical Services	1,432,711	1,415,000	716,584	1,255,396	720,000	900,000	900,000	
	TOTAL Charges for Services	1,435,637	1,416,000	717,634	1,257,396	721,000	902,000	902,000	
	Interest and Miscellaneou								
3773	Interest Income	109,667	300	90,231	40,000	4,500	110,000	110,000	
3775	Miscellaneous Revenue	226	0	231	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 Miscellaneou	109,893	300	90,462	40,000	4,500	110,000	110,000	
	Intergovernmental								
3841	Grant Funds	183,330	0	2,500	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	2,353,093	955,281	2,374,046	2,374,046	1,641,705	2,374,046	2,374,046	
3898	ESD #3 INTERLOCAL SUPPLEMENT	0	0	0	0	0	0	0	
	TOTAL Intergovernmental	2,536,423	955,281	2,376,546	2,374,046	1,641,705	2,374,046	2,374,046	
	Transfers In								
3999	Funds from Fund Balance	0	0	0	0	0	0	181,086	
	TOTAL Transfers In	0	0	0	0	0	0	181,086	
	** TOTAL REVENUES **	4,081,953	2,371,581	3,184,642	3,671,442	2,367,205	3,386,046	3,567,132	

REVENUE & EXPENSE WORKSHEET
AS OF: JULY 31ST, 2026

43 -EMS Fund
DEPARTMENT - EMS Operations
DEPARTMENT EXPENDITURES

ACCT NO# ACCT NAME	Actual YTD 9/30/25	Budget For Yr 9/30/25 AB	YTD Actual	Budget For Yr 9/30/26	Projected 9/30/26 NY	Department Requested FY 2027 DH	Proposed FY 2027	Next Revision
Personnel and Benefits								
547-00-110 Salaries and Wages	855,224	601,172	748,165	976,791	803,296	1,036,791	936,000	
547-00-111 Comp Absences Expense	45,345	0	0	0	0	0	0	
547-00-115 Part-Time Wages	321,205	100,000	254,988	375,000	190,572	375,000	340,000	
547-00-121 Longevity	5,436	5,005	5,229	5,400	7,640	4,810	4,810	
547-00-122 Allowances	133	3,000	187	240	3,000	240	240	
547-00-125 Proficiency Pay	7,868	0	47,625	55,000	0	80,000	80,000	
547-00-130 Overtime	413,429	380,000	384,697	450,000	400,000	460,000	475,000	
547-00-161 Social Security	119,392	74,419	111,376	149,345	106,642	153,959	153,959	
547-00-163 Retirement Expense	109,743	67,467	109,662	140,105	75,350	147,428	147,428	
547-00-164 Workers Comp	43,582	34,528	32,741	42,000	42,607	42,000	42,000	
547-00-165 Health Insurance	123,189	180,000	119,484	174,490	139,566	196,893	196,893	
547-00-166 Long Term Disability Insuranc	5,257	3,504	4,626	5,055	4,312	5,055	5,055	
547-00-167 Flex Medical	20,373	14,250	15,362	27,195	25,000	16,216	16,216	
547-00-175 Additional positions	0	0	0	0	0	0	0	
547-00-197 Salary Increase	0	0	0	43,195	12,981	43,195	40,102	
547-00-198 EOY Lump Salary	10,500	0	10,500	13,500	0	12,500	12,500	
TOTAL Personnel and Benefits	2,080,675	1,463,345	1,844,641	2,457,316	1,810,966	2,574,087	2,450,203	
Supplies and Materials								
547-00-210 Office Supplies	981	2,000	2,777	3,500	1,500	3,500	3,500	
547-00-215 Printing and Reproduction	105	250	210	400	250	400	400	
547-00-220 Postage and Freight	135	250	138	550	100	550	550	
547-00-230 Janitorial & Cleaning Supplie	2,446	2,000	2,884	3,500	2,000	3,500	3,500	
547-00-240 Small Tools and Equipment	922	500	1,265	1,500	500	1,500	1,500	
547-00-242 Uniforms and Clothing	2,403	7,000	4,126	15,000	8,000	15,000	15,000	
547-00-245 Computer Software and Supplie	9,217	750	6,035	11,445	1,500	15,245	15,245	
547-00-246 Medical Equipment	333	1,500	0	2,700	1,500	2,700	2,700	
547-00-247 Special Equipment	0	0	0	0	0	0	0	
547-00-250 Fuel, Oil and Lubricants	36,626	32,000	38,258	45,000	27,000	45,000	45,000	
547-00-260 Medical and Chemical	84,924	72,000	57,233	75,000	65,000	75,000	75,000	
547-00-265 Covid-19 supplies	0	0	0	0	0	0	0	
547-00-290 Other Supplies	885	1,750	1,733	4,250	1,750	4,250	4,250	
547-00-296 Hurricane Supplies	662	0	0	0	0	0	0	
TOTAL Supplies and Materials	139,639	120,000	114,658	162,845	109,100	166,645	166,645	
Infrastructure Maintenanc								
547-00-320 Building Maintenance	25,377	10,000	20,456	238,000	5,000	118,000	68,000	
TOTAL Infrastructure Maintenanc	25,377	10,000	20,456	238,000	5,000	118,000	68,000	

REVENUE & EXPENSE WORKSHEET
AS OF: JULY 31ST, 2026

43 -EMS Fund
DEPARTMENT - EMS Operations
DEPARTMENT EXPENDITURES

ACCT NO# ACCT NAME	Actual YTD 9/30/25	Budget For Yr 9/30/25 AB	YTD Actual	Budget For Yr 9/30/26	Projected 9/30/26 NY	Department Requested FY 2027 DH	Proposed FY 2027	Next Revision
Equipment Maintenance								
547-00-420 Equipment Maintenance	68,433	28,000	24,705	75,000	43,500	75,000	75,000	
547-00-421 Computer Maintenance	1,175	4,000	74	4,100	2,500	4,100	4,100	
547-00-422 Computer Software Maintenance	10,049	7,500	10,513	9,800	8,100	9,800	9,800	
547-00-425 Copy Machine Maintenance	1,069	2,300	1,563	3,000	1,900	3,000	3,000	
547-00-430 Vehicle Maintenance	104,751	15,000	63,629	78,500	28,000	78,500	78,500	
547-00-440 Radio Maintenance	4,369	3,000	2,995	7,500	4,800	7,500	7,500	
547-00-490 Other Equipment Maintenance	0	500	0	469	500	469	469	
TOTAL Equipment Maintenance	189,846	60,300	103,479	178,369	89,300	178,369	178,369	
Operational Expenses								
547-00-515 Laundry	228	500	405	500	250	500	500	
547-00-521 Utility - Electric	10,312	10,000	6,374	9,000	5,000	9,000	9,000	
547-00-523 Utility - Telephone	6,737	4,800	4,855	6,000	8,000	6,000	6,000	
547-00-524 Telephone - Long Distance	93	800	0	150	150	150	150	
547-00-525 Utility - Cellular	7,256	5,000	10,091	9,600	8,000	9,600	9,600	
547-00-526 Utility - Gas	940	1,200	1,060	2,000	1,250	2,000	2,000	
547-00-530 Insurance	38,611	10,438	35,360	36,500	13,250	36,500	36,500	
547-00-540 Advertising	117	500	734	0	0	0	0	
547-00-550 Continuing Education	8,556	5,000	2,242	19,550	9,000	19,550	19,550	
547-00-551 Dues and Subscriptions	10,113	1,000	8,155	3,435	1,000	3,435	6,935	
547-00-560 Professional Services	17,546	3,000	9,904	11,000	3,000	11,000	11,000	
547-00-561 Collection Service Fees	136,681	84,864	53,644	91,607	59,445	55,000	55,000	
547-00-562 Medical Director Fees	32,460	22,000	27,050	32,460	26,000	33,460	33,460	
547-00-563 Credit Card Fee	79	0	216	150	0	260	260	
TOTAL Operational Expenses	269,729	149,102	160,089	221,952	134,345	186,455	189,955	
Other Operational Expense								
547-00-620 Unemployment Reimbursements	0	0	0	0	0	0	0	
547-00-625 Permits and Fees	1,590	1,250	1,000	3,460	2,000	3,460	4,960	
547-00-673 Amortization Expense	1,608	0	0	0	0	0	0	
547-00-674 Non-Lease Component Expense	0	0	0	0	0	0	0	
TOTAL Other Operational Expense	3,198	1,250	1,000	3,460	2,000	3,460	4,960	
Capital Outlay								
547-00-830 C/O - Vehicles	0	0	204,929	0	0	0	35,000	
547-00-840 C/O Machinery and Equipment	0	0	71,588	100,000	0	50,000	65,000	
547-00-850 C/O Building Improvements	0	0	0	0	0	0	0	
TOTAL Capital Outlay	0	0	276,517	100,000	0	50,000	100,000	

REVENUE & EXPENSE WORKSHEET
AS OF: JULY 31ST, 2026

43 -EMS Fund
DEPARTMENT - EMS Operations
DEPARTMENT EXPENDITURES

ACCT NO# ACCT NAME	Actual YTD 9/30/25	Budget For Yr 9/30/25 AB	YTD Actual	Budget For Yr 9/30/26	Projected 9/30/26 NY	Department Requested FY 2027 DH	Proposed FY 2027	Next Revision
Deprecitation and Bad Deb								
547-00-070 Bad Debt Expense	0	370,022	0	0	0	0	0	
547-00-080 Depreciation Expense	168,376	98,150	0	153,500	118,082	253,000	253,000	
TOTAL Deprecitation and Bad Deb	168,376	468,172	0	153,500	118,082	253,000	253,000	
TOTAL EMS Operations	2,876,840	2,272,169	2,520,839	3,515,442	2,268,793	3,530,016	3,411,132	

REVENUE & EXPENSE WORKSHEET
AS OF: JULY 31ST, 2026

43 -EMS Fund
DEPARTMENT - Lease Payments
DEPARTMENT EXPENDITURES

ACCT NO# ACCT NAME	Actual YTD 9/30/25	Budget For Yr 9/30/25 AB	YTD Actual	Budget For Yr 9/30/26	Projected 9/30/26 NY	Department Requested FY 2027 DH	Proposed FY 2027	Next Revision
Lease Payments								
570-00-751 Principle	0	0	0	0	0	0	0	
570-00-752 Interest Expense	12	0	0	0	0	0	0	
TOTAL Lease Payments	12	0	0	0	0	0	0	
TOTAL Lease Payments	12	0	0	0	0	0	0	

REVENUE & EXPENSE WORKSHEET
AS OF: JULY 31ST, 2026

43 -EMS Fund
DEPARTMENT - Transfers-Out
DEPARTMENT EXPENDITURES

ACCT NO# ACCT NAME	Actual YTD 9/30/25	Budget For Yr 9/30/25 AB	YTD Actual	Budget For Yr 9/30/26	Projected 9/30/26 NY	Department Requested FY 2027 DH	Proposed FY 2027	Next Revision
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	156,000	156,000	98,412	156,000	156,000	
TOTAL Transfers Out	98,412	98,412	156,000	156,000	98,412	156,000	156,000	
TOTAL Transfers-Out	98,412	98,412	156,000	156,000	98,412	156,000	156,000	
** TOTAL EXPENDITURES **	2,975,264	2,370,581	2,676,839	3,671,442	2,367,205	3,686,016	3,567,132	

*** END OF REPORT ***

REVENUE & EXPENSE WORKSHEET
AS OF: JULY 31ST, 2026

44 -Civic Center Fund
FINANCIAL SUMMARY

ACCT NO# ACCT NAME	Actual YTD 9/30/25	Budget For Yr 9/30/25 AB	YTD Actual	Budget For Yr 9/30/26	Projected 9/30/26 NY	Department Requested FY 2027 DH	Proposed FY 2027	Next Revision
REVENUE SUMMARY								
Charges for Services	82,735	72,851	78,955	84,851	62,851	94,851	94,851	
Interest and Miscellaneou	41	575	79	575	575	575	575	
Intergovernmental	62,507	0	0	0	0	0	0	
Transfers In	230,500	169,027	140,000	342,854	234,248	288,952	352,306	
** TOTAL REVENUE **	375,783	242,453	219,034	428,280	297,674	384,378	447,732	
EXPENDITURE SUMMARY								
Civic Center Operations	412,888	234,369	262,668	416,473	279,727	437,691	437,020	
Lease Payments	12,841	8,084	11,807	11,807	17,947	10,712	10,712	
** TOTAL EXPENDITURES **	425,729	242,453	274,474	428,280	297,674	448,403	447,732	
REVENUES OVER/(UNDER) EXPENDITURES	(49,946)	0	(55,440)	0	0	(64,025)	0	

REVENUE & EXPENSE WORKSHEET
AS OF: JULY 31ST, 2026

44 -Civic Center Fund
REVENUES

ACCT NO#	ACCT NAME	Actual YTD 9/30/25	Budget For Yr 9/30/25 AB	YTD Actual	Budget For Yr 9/30/26	Projected 9/30/26 NY	Department Requested FY 2027 DH	Proposed FY 2027	Next Revision
	Charges for Services								
3670	Civic Center Rental	67,884	58,000	67,817	70,000	48,000	80,000	80,000	
3671	WEDCO Contract Revenue	14,851	14,851	11,138	14,851	14,851	14,851	14,851	
	TOTAL Charges for Services	82,735	72,851	78,955	84,851	62,851	94,851	94,851	
	Interest and Miscellaneou								
3773	Interest Income	41	75	29	75	75	75	75	
3775	Miscellaneous Revenue	0	500	50	500	500	500	500	
	TOTAL Interest and Miscellaneou	41	575	79	575	575	575	575	
	Intergovernmental								
3827	Capital Contribution	0	0	0	0	0	0	0	
3841	Grant Funds	62,507	0	0	0	0	0	0	
3860	Lease Proceeds	0	0	0	0	0	0	0	
	TOTAL Intergovernmental	62,507	0	0	0	0	0	0	
	Transfers In								
3910	Transfer In - General Fund	14,000	0	0	53,902	0	0	63,354	
3912	Transfer In - Hotel Motel	216,500	155,000	140,000	288,952	234,248	288,952	288,952	
3999	Funds from Fund Balance	0	14,027	0	0	0	0	0	
	TOTAL Transfers In	230,500	169,027	140,000	342,854	234,248	288,952	352,306	
	** TOTAL REVENUES **	375,783	242,453	219,034	428,280	297,674	384,378	447,732	

REVENUE & EXPENSE WORKSHEET
AS OF: JULY 31ST, 2026

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

ACCT NO# ACCT NAME	Actual YTD 9/30/25	Budget For Yr 9/30/25 AB	YTD Actual	Budget For Yr 9/30/26	Projected 9/30/26 NY	Department Requested FY 2027 DH	Proposed FY 2027	Next Revision
Personnel and Benefits								
548-00-110 Salaries and Wages	100,618	75,216	101,111	119,559	76,450	123,135	123,135	
548-00-111 Comp Absences Expense	6,993	0	0	0	0	0	0	
548-00-115 Part Time Wages	17,193	7,000	8,903	20,000	35,000	20,000	20,000	
548-00-121 Longevity	910	1,223	1,030	910	430	1,185	1,185	
548-00-122 Allowances	241	240	187	240	240	240	240	
548-00-130 Overtime	35,133	4,000	24,474	18,000	7,500	31,128	31,128	
548-00-161 Social Security	11,722	6,511	10,541	13,920	8,998	13,925	13,925	
548-00-163 Retirement Expense	11,531	4,108	11,891	14,375	4,410	14,592	14,592	
548-00-164 Workers Comp	479	271	393	630	320	630	630	
548-00-165 Health Insurance	19,536	20,324	20,816	24,927	13,956	28,128	28,128	
548-00-166 Long Term Disability Insuranc	510	480	512	461	509	615	615	
548-00-167 Flex Medical	3,128	2,000	3,344	3,885	2,500	2,317	2,317	
548-00-197 Salary Increase	0	0	0	4,337	1,116	4,337	3,666	
548-00-198 EOY Lump Salary	1,500	0	1,500	2,000	0	2,000	2,000	
TOTAL Personnel and Benefits	209,493	121,373	184,702	223,244	151,429	242,232	241,561	
Supplies and Materials								
548-00-210 Office Supplies	1,799	1,300	1,755	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	0	200	0	100	100	100	100	
548-00-230 Janitorial & Cleaning Supplie	6,943	2,000	5,471	6,000	5,000	6,000	6,000	
548-00-240 Small Tools and Equipment	132	300	151	11,000	500	11,000	11,000	
548-00-245 Computer software and supplie	1,109	0	439	500	1,500	500	500	
548-00-260 Medical and Chemical	0	50	0	50	50	50	50	
548-00-290 Other Supplies	2,157	431	1,708	8,000	1,000	8,000	8,000	
TOTAL Supplies and Materials	12,140	4,581	9,525	27,150	9,950	27,150	27,150	
Infrastructure Maintenanc								
548-00-310 Grounds Maintenance	3,000	4,000	3,561	5,000	2,500	5,000	5,000	
548-00-320 Building Maintenance	49,582	12,000	20,324	22,000	13,500	22,000	22,000	
TOTAL Infrastructure Maintenanc	52,582	16,000	23,885	27,000	16,000	27,000	27,000	
Equipment Maintenance								
548-00-420 Equipment Maintenance	1,180	3,700	3,612	3,000	2,500	3,000	3,000	
548-00-425 Copy Machine Maintenance	198	2,000	1,771	2,500	2,000	2,500	2,500	
TOTAL Equipment Maintenance	1,377	5,700	5,383	5,500	4,500	5,500	5,500	

REVENUE & EXPENSE WORKSHEET
AS OF: JULY 31ST, 2026

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

ACCT NO# ACCT NAME	Actual YTD 9/30/25	Budget For Yr 9/30/25 AB	YTD Actual	Budget For Yr 9/30/26	Projected 9/30/26 NY	Department Requested FY 2027 DH	Proposed FY 2027	Next Revision
Operational Expenses								
548-00-521 Utility - Electric	23,349	15,000	15,144	19,500	12,500	19,500	19,500	
548-00-523 Utility - Telephone	3,764	5,500	2,556	3,000	5,000	3,000	3,000	
548-00-524 Telephone - Long Distance	0	100	0	50	100	50	50	
548-00-525 Telephone - Cellular	0	385	0	0	0	0	0	
548-00-526 Utility - Gas	839	480	729	850	480	850	850	
548-00-530 Insurance	15,322	12,500	16,686	16,500	13,868	16,500	16,500	
548-00-540 Advertising	536	100	0	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	0	100	0	1,000	250	1,000	1,000	
548-00-551 Dues and Subscriptions	1,107	350	1,467	1,000	1,000	1,000	1,000	
548-00-560 Professional Services	1,876	4,200	2,305	1,829	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	201	0	286	250	0	380	380	
TOTAL Operational Expenses	46,994	38,715	39,174	45,079	41,298	45,209	45,209	
Other Operational Expense								
548-00-620 Unemployment Reimbursements	0	0	0	0	0	0	0	
548-00-673 Amortization Expense	1,509	0	0	0	0	0	0	
548-00-674 Non-Lease Component Expense	0	0	0	0	0	0	0	
TOTAL Other Operational Expense	1,509	0	0	0	0	0	0	
Capital Outlay								
548-00-820 C/O - Machinery and Equipment	0	0	0	0	0	0	0	
548-00-830 C/O Building Improvements	0	0	0	0	0	0	0	
TOTAL Capital Outlay	0	0	0	0	0	0	0	
Deprecitation and Bad Deb								
548-00-080 Depreciation Expense	88,794	48,000	0	88,500	56,550	90,600	90,600	
TOTAL Deprecitation and Bad Deb	88,794	48,000	0	88,500	56,550	90,600	90,600	
TOTAL Civic Center Operations	412,888	234,369	262,668	416,473	279,727	437,691	437,020	

REVENUE & EXPENSE WORKSHEET
AS OF: JULY 31ST, 2026

44 -Civic Center Fund
DEPARTMENT - Lease Payments
DEPARTMENT EXPENDITURES

ACCT NO# ACCT NAME	Actual YTD 9/30/25	Budget For Yr 9/30/25 AB	YTD Actual	Budget For Yr 9/30/26	Projected 9/30/26 NY	Department Requested FY 2027 DH	Proposed FY 2027	Next Revision
Other Operational Expense								
570-00-652 Interest Expense	12,841	6,069	11,807	11,807	17,947	10,712	10,712	
TOTAL Other Operational Expense	12,841	6,069	11,807	11,807	17,947	10,712	10,712	
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	0	0	
TOTAL Lease Payments	0	2,015	0	0	0	0	0	
TOTAL Lease Payments	12,841	8,084	11,807	11,807	17,947	10,712	10,712	
** TOTAL EXPENDITURES **	425,729	242,453	274,474	428,280	297,674	448,403	447,732	

*** END OF REPORT ***

REVENUE & EXPENSE WORKSHEET
AS OF: JULY 31ST, 2026

45 -Airport Fund
FINANCIAL SUMMARY

ACCT NO# ACCT NAME	Actual YTD 9/30/25	Budget For Yr 9/30/25 AB	YTD Actual	Budget For Yr 9/30/26	Projected 9/30/26 NY	Department Requested FY 2027 DH	Proposed FY 2027	Next Revision
REVENUE SUMMARY								
Charges for Services	310,251	237,134	247,877	318,500	270,646	318,500	320,500	
Interest and Miscellaneou	4,719	650	2,316	2,300	1,410	2,300	2,300	
Intergovernmental	0	50,000	0	100,000	50,000	100,000	100,000	
Transfers In	0	0	0	0	0	0	0	
** TOTAL REVENUE **	314,970	287,784	250,193	420,800	322,056	420,800	422,800	
EXPENDITURE SUMMARY								
Airport Operations	353,551	268,376	212,445	399,425	293,242	403,868	403,899	
Lease Payments	21,165	19,408	18,875	21,375	28,814	18,901	18,901	
** TOTAL EXPENDITURES **	374,717	287,784	231,321	420,800	322,056	422,769	422,800	
REVENUES OVER/(UNDER) EXPENDITURES	(59,747)	0	18,872	0	0	(1,969)	0	

REVENUE & EXPENSE WORKSHEET
AS OF: JULY 31ST, 2026

45 -Airport Fund
REVENUES

ACCT NO#	ACCT NAME	Actual YTD 9/30/25	Budget For Yr 9/30/25 AB	YTD Actual	Budget For Yr 9/30/26	Projected 9/30/26 NY	Department Requested FY 2027 DH	Proposed FY 2027	Next Revision
Charges for Services									
3672	Hanger Rentals	209,388	153,400	192,205	225,000	160,000	225,000	227,000	
3673	Corporate Hanger Rentals	0	0	0	0	0	0	0	
3674	Ground Lease	0	0	0	0	0	0	0	
3675	Lease Revenue	18,704	0	0	0	0	0	0	
3680	Fuel Sales	333,702	250,000	296,345	378,500	390,646	378,500	378,500	
3681	Cost of Goods Sold (Fuel)	(251,543)	(166,266)	(240,674)	(285,000)	(280,000)	(285,000)	(285,000)	
	TOTAL Charges for Services	310,251	237,134	247,877	318,500	270,646	318,500	320,500	
Interest and Miscellaneou									
3773	Interest Income	4,719	150	2,316	1,800	910	1,800	1,800	
3775	Miscellaneous Revenue	0	500	0	500	500	500	500	
	TOTAL Interest and Miscellaneou	4,719	650	2,316	2,300	1,410	2,300	2,300	
Intergovernmental									
3841	Grant Funds	0	50,000	0	100,000	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	0	50,000	0	100,000	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 **	314,970	287,784	250,193	420,800	322,056	420,800	422,800	

REVENUE & EXPENSE WORKSHEET
AS OF: JULY 31ST, 2026

45 -Airport Fund
DEPARTMENT - Airport Operations
DEPARTMENT EXPENDITURES

ACCT NO# ACCT NAME	Actual YTD 9/30/25	Budget For Yr 9/30/25 AB	YTD Actual	Budget For Yr 9/30/26	Projected 9/30/26 NY	Department Requested FY 2027 DH	Proposed FY 2027	Next Revision
Personnel and Benefits								
549-00-110 Salaries and Wages	46,172	30,204	38,942	46,051	41,025	47,424	47,424	
549-00-111 Comp Absences Expense	2,161	0	0	0	0	0	0	
549-00-115 Part Time Wages	2,343	17,940	1,755	5,000	24,500	5,000	5,000	
549-00-121 Longevity	1,030	540	1,090	1,090	790	1,150	1,150	
549-00-122 Vehicle Allowance	3,018	3,840	2,340	3,000	3,840	3,000	3,000	
549-00-130 Overtime	876	7,400	1,075	2,500	1,500	2,500	2,500	
549-00-161 Social Security	4,108	3,877	3,601	5,100	5,405	4,678	4,678	
549-00-163 Retirement Expense	4,460	1,923	4,084	5,027	2,750	5,079	5,079	
549-00-164 Workers Comp	1,176	1,125	911	2,000	1,550	2,000	1,100	
549-00-165 Health Insurance	8,061	10,162	6,937	8,309	6,978	9,376	9,376	
549-00-166 Long Term Disability Insuranc	226	167	189	251	198	251	251	
549-00-167 Flex Medical	1,294	1,000	1,079	1,250	1,250	772	772	
549-00-197 Salary Increase	0	0	0	1,532	1,316	1,573	1,180	
549-00-198 EOY Lump Salary	500	0	500	500	0	500	500	
TOTAL Personnel and Benefits	75,425	78,178	62,503	81,610	91,102	83,303	82,010	
Supplies and Materials								
549-00-210 Office Supplies	341	500	187	250	500	250	250	
549-00-220 Postage and Freight	200	800	140	300	500	300	300	
549-00-240 Small Tools and Equipment	28	300	1,543	300	300	300	300	
549-00-242 Uniforms and Clothing	245	1,000	35	400	0	400	400	
549-00-250 Fuel, Oil & Lubricants	820	1,500	640	1,000	1,000	1,000	1,000	
549-00-260 Chemical	4,995	500	4,995	7,500	500	7,500	7,500	
549-00-290 Other Supplies	1,799	1,000	1,638	1,650	1,650	1,650	1,650	
TOTAL Supplies and Materials	8,428	5,600	9,177	11,400	4,450	11,400	11,400	
Infrastructure Maintenanc								
549-00-320 Building Maintenance	49,812	10,000	10,319	57,104	15,000	57,104	56,135	
TOTAL Infrastructure Maintenanc	49,812	10,000	10,319	57,104	15,000	57,104	56,135	
Equipment Maintenance								
549-00-420 Equipment Maintenance	21,475	16,000	47,802	48,735	35,000	48,735	48,735	
549-00-430 Vehicle Mantenance	10	2,500	45	1,500	1,500	1,500	1,500	
TOTAL Equipment Maintenance	21,485	18,500	47,848	50,235	36,500	50,235	50,235	

REVENUE & EXPENSE WORKSHEET
AS OF: JULY 31ST, 2026

45 -Airport Fund
DEPARTMENT - Airport Operations
DEPARTMENT EXPENDITURES

ACCT NO# ACCT NAME	Actual YTD 9/30/25	Budget For Yr 9/30/25 AB	YTD Actual	Budget For Yr 9/30/26	Projected 9/30/26 NY	Department Requested FY 2027 DH	Proposed FY 2027	Next Revision
Operational Expenses								
549-00-521 Utility - Electric	16,898	20,000	13,648	17,500	15,500	17,500	18,500	
549-00-523 Utility - Telephone	2,687	2,000	3,045	3,000	2,000	3,000	3,000	
549-00-524 Telephone - Long Distance	1,512	1,000	971	1,600	1,500	1,600	1,600	
549-00-525 Cellular Phone	959	600	1,641	1,000	750	1,000	1,900	
549-00-530 Insurance	25,725	10,500	27,341	27,000	13,500	27,000	27,000	
549-00-540 Advertising	0	800	0	500	500	500	500	
549-00-550 Continuing Education	3,050	2,500	2,084	3,500	3,500	3,500	3,500	
549-00-551 Dues and Subscriptions	0	1,000	1,675	500	500	500	500	
549-00-560 Professional Services	1,922	6,000	425	1,826	1,550	1,826	1,826	
549-00-563 Credit Card Fee	335	0	269	400	0	400	400	
549-00-565 Property Taxes	16,564	3,750	17,257	17,000	5,500	17,000	17,393	
TOTAL Operational Expenses	69,652	48,150	68,356	73,826	44,800	73,826	76,119	
Other Operational Expense								
549-00-610 Fuel Tank Rental	0	0	0	0	0	0	0	
549-00-620 Unemployment Reimbursements	0	0	0	0	0	0	0	
549-00-630 Processing Fee- Airport	0	0	0	0	0	0	0	
549-00-673 Amortization Expense	0	0	0	0	0	0	0	
549-00-674 Non-Lease Component Expense	0	0	0	0	0	0	0	
TOTAL Other Operational Expense	0	0	0	0	0	0	0	
Capital Outlay								
549-00-832 Drainage Project	0	0	0	0	0	0	0	
549-00-840 C/O Machinery and Equipment	0	0	0	0	0	0	0	
549-00-850 C/O Building Improvements	0	0	0	0	0	0	0	
549-00-860 C/O Land Improvements	0	0	14,243	0	0	0	0	
TOTAL Capital Outlay	0	0	14,243	0	0	0	0	
Deprecitation and Bad Deb								
549-00-070 Bad Debt Expense	0	0	0	0	0	0	0	
549-00-080 Depreciation Expense	128,749	107,948	0	125,250	101,390	128,000	128,000	
TOTAL Deprecitation and Bad Deb	128,749	107,948	0	125,250	101,390	128,000	128,000	
TOTAL Airport Operations	353,551	268,376	212,445	399,425	293,242	403,868	403,899	

REVENUE & EXPENSE WORKSHEET
AS OF: JULY 31ST, 2026

45 -Airport Fund
DEPARTMENT - Lease Payments
DEPARTMENT EXPENDITURES

ACCT NO# ACCT NAME	Actual YTD 9/30/25	Budget For Yr 9/30/25 AB	YTD Actual	Budget For Yr 9/30/26	Projected 9/30/26 NY	Department Requested FY 2027 DH	Proposed FY 2027	Next Revision
Other Operational Expense								
570-00-652 Interest Expense	21,165	18,808	18,875	18,875	28,814	16,401	16,401	
TOTAL Other Operational Expense	21,165	18,808	18,875	18,875	28,814	16,401	16,401	
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	21,165	19,408	18,875	21,375	28,814	18,901	18,901	
** TOTAL EXPENDITURES **	374,717	287,784	231,321	420,800	322,056	422,769	422,800	

*** END OF REPORT ***

SUPPLEMENTAL SCHEDULES

PERSONNEL SCHEDULES

TAX SCHEDULES

SCHEDULE OF PERSONNEL BY DEPARTMENT ALL FUNDS

	Department	FY 2025	FY 2026	FY 2027	Appropriated FY 2026-2027
10-11	City Manager	2	1.5	1.5	182,649
10-12	City Secretary	2	2	2	167,939
10-14	Finance*	2.5	2.5	3.5	228,750
10-17	Municipal Court	2.5	2.5	2.5	130,725
10-19	Central Services	0.5	0.5	0.5	51,000
10-21	Police	25.5	26	26	1,652,870
10-25	Fire	3.5	3.5	3.5	143,137
10-26	Code Enforcement	3.8	4	4	204,257
10-27	Emergency Management	1	1	1	88,650
10-28	Animal Control	1	1	1	52,350
10-29	Communications	9	9	9	440,000
10-40	Streets and Drainage	11	11.5	11.5	520,114
10-42	Garage	2	2	2	95,742
10-43	Facilities Maintenance	4	4.5	5	211,557
10-53	Swimming Pool	0	0	0	25,000
10-60	Crime Victims Officer	1	1	1	63,003
41-16	Community Development	1.5	1.5	1.5	107,151
41-13	W&S Administration*	2.5	2.5	3	123,955
41-45	Water Operations	11.5	11.5	11.5	532,197
41-46	Sewer Operations	3	3	3	129,137
42-51	Beautification	1	1	1	41,662
43-27	EMS	20	21	21	1,276,000
44-51	Civic Center	2.8	3.5	3.5	143,135
45-48-	Airport	1.5	1.5	1.5	52,424
99-99	Grand Total Full Time	110.3	114	116	
	Grand Total Part Time	4.3	4	4.0	
	Grand Total Payroll Cost				6,663,404

Dept	Position	FY 2025	FY 2026	FY 2027	Appropriated FY 2026-2027
	City Manager				
10-11	City Manager	1.0	1.0	1.0	152,250
10-11	Assistant to City Manager/Project Manager (50%) Note F	0.5	0.5	0.5	30,399
10-11	Total	1.5	1.5	1.5	182,649
	City Secretary				
10-12	City Secretary/Asst City Manager	1.0	1.0	1.0	114,608
10-12	HR Generalist/Asst City Sec	1.0	1.0	1.0	53,331
10-12	Total	2.0	2.0	2.0	167,939
	Finance				
10-14	Finance Director	1.0	1.0	1.0	95,368
10-14	Finance Accountant	1.0	1.0	1.0	46,490
10-14	Finance Clerk (50%) Note A	0.5	0.5	1.0	46,892
10-14	Part-Time Finance	0.0	0.0	0.5	40,000
10-14	Total	2.5	2.5	3.5	228,750
	Municipal Court				
10-17	Court Administrator	1.0	1.0	0.0	0
10-17	Municipal Judge-PT	0.5	0.5	0.5	37,125
10-17	Municipal Court Clerk	1.0	1.0	2.0	93,600
10-17	Total	2.5	2.5	2.5	130,725
	Central Services				
10-19	Janitorial Service Worker-PT	0.0	0.0	0.0	0
10-19	IT Worker - PT	0.5	0.5	0.5	51,000
	Total	0.5	0.5	0.5	51,000
	Police				
10-21	Police Chief	1.0	1.0	1.0	114,026
10-21	Assistant Police Chief	1.0	1.0	1.0	91,312
10-21	Police Lieutenant	2.0	2.0	2.0	172,724
10-21	Police Detective	4.0	4.0	4.0	306,960
10-21	Patrol Sgt	4.0	4.0	4.0	223,377
10-21	Patrol- Corporal	0.0	0.0	0.0	0
10-21	Patrolman III	4.0	5.0	4.0	203,520
10-21	Patrolman II	4.0	4.0	3.0	124,318
10-21	Patrolman I	5.0	3.0	4.0	249,650
10-21	Mental Health Officer	0.0	0.0	1.0	67,840
10-21	Records Clerk	0.0	1.0	1.0	53,768
10-21	Interdiction Officer-PT	0.0	0.5	0.5	30,000
10-21	Janitorial Service Worker-PT	0.5	0.5	0.5	15,375
10-21	Total	25.5	26.0	26.0	1,652,870

Dept	Position		FY 2025	FY 2026	FY 2027	Appropriated FY 2026-2027
	Fire					
10-25	Fire Maintenance Supervisor		1.0	1.0	1.0	45,469
10-25	Maintenance Attendant		2.0	2.0	2.0	77,668
10-25	Maintenance- PT		0.5	0.5	0.5	20,000
10-25		Total	3.5	3.5	3.5	143,137
	Code Enforcement					
10-26	Building Official		1.0	1.0	1.0	72,675
10-26	Fire Inspector (50%)* Note E		0.3	0.0	0.5	24,960
10-26	Code Enforcement Officer (50%)* Note E		1.5	2.0	1.5	67,995
10-26	Administrative Assistant		1.0	1.0	1.0	38,626
10-26		Total	3.8	4.0	4.0	204,256
	Emergency Management					
10-27	Coordinator		1.0	1.0	1.0	88,650
10-27		Total	1.0	1.0	1.0	88,650
	Animal Control					
10-28	Animal Control Officer		1.0	1.0	1.0	52,350
10-28		Total	1.0	1.0	1.0	52,350
	Communications					
10-29	Records Clerk/TCO Supervisor		1.0	1.0	0.0	0
10-29	Police Support Service Supervisor		0.0	0.0	1.0	67,434
10-29	Emer. Serv. Telecomm. III		4.0	4.0	4.0	224,724
10-29	Emer. Serv. Telecomm. II		3.0	3.0	2.0	66,680
10-29	Emer. Serv. Telecomm. I		1.0	1.0	2.0	81,162
10-29		Total	9.0	9.0	9.0	440,000
	Street & Drainage					
10-40	Public Works Director (50%) Note B		0.5	0.5	0.5	50,929
10-40	Street Superintendent		1.0	1.0	1.0	68,432
10-40	Crew Leader		2.0	2.0	2.0	91,020
10-40	Heavy Equip. Operator		1.0	1.0	0.0	0
10-40	Equip. Operator		6.0	6.0	7.0	273,124
10-40	Equip.Operator-Levee Maintenance		0.0	0.5	1.0	36,608
10-40	Janitorial Service Worker-PT		0.0	0.0	0.0	0
10-40	Sweeper/Equipment Operator PT		0.5	0.0	0.0	0
10-40		Total	11.0	11.0	11.5	520,113
	Garage					
10-42	Lead Mechanic		1.0	1.0	1.0	51,584
10-42	Mechanic		1.0	1.0	1.0	44,158
10-42		Total	2.0	2.0	2.0	95,742
	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	54,517
10-43	Maintenance Worker		1.0	0.0	0.0	0
10-43	Equipment Operator-Levee Maintenance		0.0	0.5	1.0	36,754
10-43	Light Equip. Operator		2.0	3.0	3.0	120,286
10-43		Total	4.0	4.5	5.0	211,557

Dept	Position		FY 2025	FY 2026	FY 2027	Appropriated FY 2026-2027
	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		1.0	0.0	0.0	0
10-60	Crime Victim Assistant Officer		1.0	1.0	1.0	63,003
		Total	2.0	1.0	1.0	63,003
	Planning Department					
41-16	Director of Planning & Development		1.0	1.0	1.0	76,752
41-16	Assistant to City Manager/Project Manager (50%) Note F		0.5	0.5	0.5	30,399
41-16	Assistant to Community Development Director		0.0	0.0	0.0	0
41-16		Total	1.5	1.5	1.5	107,151
	W&S Administration					
41-44	Customer Service Clerk		2.0	2.0	2.0	77,064
41-44	Finance Clerk (50%) Note A		0.5	0.5	1.0	46,892
41-44		Total	2.5	2.5	3.0	123,956
	Water Operations					
41-45	Utilities Director (50%) Note B		0.5	0.5	0.5	50,929
41-45	Utilities Superintendent (50%) Note C		0.5	0.5	0.5	34,216
41-45	Assistant Utilities Superintendent (50%) Note C		0.5	0.5	0.5	28,382
41-45	Utility Crew Chief		1.0	2.0	1.0	44,179
41-45	Utility Maintenance Worker II		2.0	1.0	0.0	0
41-45	Utility Maintenance Worker I		4.0	4.0	5.0	182,437
41-45	Customer Service Worker		2.0	2.0	2.0	86,348
41-45	Heavy Equipment Operator		0.0	0.0	1.0	38,813
41-45	Assistant to PW Director		1.0	1.0	1.0	66,893
41-45	Maintenance Worker PT		0.0	0.0	0.0	0
41-45		Total	11.5	11.5	11.5	532,197
	Sewer Operations					
41-46	Utilities Superintendent (50%) Note C		0.5	0.5	0.5	34,216
41-16	Assistant Utilities Superintendent		0.5	0.5	0.5	28,382
41-46	Plant Operator I		2.0	2.0	2.0	66,539
41-46		Total	3.0	3.0	3.0	129,137
	Beautification					
42-51	Maintenance Worker		1.0	1.0	1.0	41,662
		Total	1.0	1.0	1.0	41,662

Dept	Position		FY 2025	FY 2026	FY 2027	Appropriated FY 2026-2027
	Emergency Medical Services					
43-47	EMS Director		1.0	1.0	1.0	103,230
43-47	EMS Supervisor		4.0	4.0	4.0	238,367
43-47	Paramedic III		5.0	5.0	5.0	171,635
43-47	Paramedic II		4.0	3.0	3.0	104,776
43-47	Paramedic I		4.0	4.0	3.0	132,975
43-47	Advanced EMT		1.0	2.0	2.0	75,088
43-47	EMT Intermediate		0.0	0.0	0.0	0
43-47	EMT-Basic		1.0	1.0	2.0	69,348
43-47	Administrative Assistant		0.0	1.0	1.0	40,581
43-47	EMT's - PT - Note D		*	*	*	340,000
43-27		Total	20.0	21.0	21.0	1,276,000
	Civic Center					
44-51	Civic Center Manager		1.00	1.00	1.0	51,147
44-51	CC Maintenance-		1.0	2.0	2.0	71,988
44-51	Civic Center - PT		0.8	0.5	0.5	20,000
44-51		Total	2.80	3.50	3.50	143,135
	Airport					
45-48	Airport Manager PT		0.5	0.5	0.5	5,000
45-48	Airport Attendant		1.0	1.0	1.0	47,424
45-48		Total	1.5	1.5	1.5	52,424
99-99		Grand Totals for Full Time	110.5	114.0	116.0	
		Grand Total for Part Time	4.3	4.0	4.0	
		(not including life guards and EMT's. See Note F below.)				
		Grand Total Payroll Cost				6,663,403

***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 numberous part-time life guards and part-tme emergency services personnel. Each year, the number vaires based on the needs of the department.

***Note E**- Duel Certification- Code Enforcement Officer and Fire Inspector.

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

2026 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 and JETI Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 and JETI 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.

Taxing units must include a hyperlink to a document that evidences the accuracy of each entry in the worksheet other than an entry making a mathematical calculation.[1] Source materials must contain data for all worksheets used, including supplemental worksheets.

Insert hyperlink:

https://www.co.wharton.tx.us/upload/page/7029/docs/Tax%20Office/Worksheets/CityofWharton/Supporting%20Documentation/2026%20City%20of%20Wharton%20Supporting

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).[2]	$ 789,058,356
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.[3]	$ 136,586,384
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 652,471,972
4.	**Prior year total adopted tax rate.**	$ 0.42411 /$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: $ 0	
	B. Prior year values resulting from final court decisions: - $ 0	
	C. Prior year value loss. Subtract B from A.[4]	$ 0

[1] Tex. Tax Code §§5.07(g)(4) and 26.04(d-1)
[2] Tex. Tax Code §26.012(14)
[3] Tex. Tax Code §26.012(14)
[4] Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
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. [5]	$ 0
7.	**Prior year Chapter 42 related adjusted values.** Add Line 5C and Line 6C.	$ 0
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 652,471,972
9.	**Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1 of the prior year.** Enter the prior year value of property in deannexed territory. [6]	$ 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: .... $ 1,230,258 **B. Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: .... + $ 17,364,289 **C. Value loss.** Add A and B. [7]	$ 18,594,547
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:** .... $ 0 **B. Current year productivity or special appraised value:** .... - $ 0 **C. Value loss.** Subtract B from A. [8]	$ 0
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 18,594,547
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. [9] If the taxing unit has no captured appraised value in line 18D, enter 0.	$ 7,330,968
14.	**Prior year total value.** Subtract Line 12 and Line 13 from Line 8.	$ 626,546,457
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 2,657,246
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. [10]	$ 4,708
17.	**Adjusted prior year levy with refunds.** Add Lines 15 and 16. [11]	$ 2,661,954

[5] Tex. Tax Code §26.012(13)
[6] Tex. Tax Code §26.012(15)
[7] Tex. Tax Code §26.012(15)
[8] Tex. Tax Code §26.012(15)
[9] Tex. Tax Code §26.03(c)
[10] Tex. Tax Code §26.012(13)
[11] Tex. Tax Code §26.012(13) and (15)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
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. [12]	
	A. Certified values: ..... $ 785,839,469	
	B. Counties: Include railroad rolling stock values certified by the Comptroller's office: ..... + $ 0	
	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 reinvestment 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 24 below. [13] Adjustments to the taxable value must be calculated separately for each reinvestment zone using Form 50-110.[14] Enter the total from Form 50-110 ..... - $ 9,339,061	
	E. Total current year value. Add A and B, then subtract C and D.	$ 776,500,408
19.	**Total value of properties under protest or not included on certified appraisal roll.** [15]	
	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. [16] ..... $ 24,204,895	
	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. [17] ..... + $ 0	
	C. Total value under protest or not certified. Add A and B.	$ 24,204,895
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.[18]	$ 137,000,769
21.	**Anticipated contested value.** Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. [19] An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico.[20] If completing this line, the taxing unit must include supporting documentation in Section 9.[21] Taxing units that are not affected, enter 0.	$ 0
22.	**Current year total taxable value.** Add Lines 18E and 19C, then subtract Lines 20 and 21.[22]	$ 663,704,534
23.	**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. [23]	$ 0
24.	**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. [24]	$ 16,304,373

[12] Tex. Tax Code §§26.012(6) and 26.04(c-2)
[13] Tex. Tax Code §26.03(c)
[14] Tex. Tax Code §26.03(e)
[15] Tex. Tax Code §26.01(c) and (d)
[16] Tex. Tax Code §26.01(c)
[17] Tex. Tax Code §26.01(d)
[18] Tex. Tax Code §26.012(6)(B)
[19] Tex. Tax Code §§26.012(6)(C) and 26.012(1-b)
[20] Tex. Tax Code §26.012(1-a)
[21] Tex. Tax Code §26.04(d-3)
[22] Tex. Tax Code §26.012(6)
[23] Tex. Tax Code §26.012(17)
[24] Tex. Tax Code §26.012(17)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
25.	**Total adjustments to the current year taxable value.** Add Lines 23 and 24.	$ 16,304,373
26.	**Adjusted current year taxable value.** Subtract Line 25 from Line 22.	$ 647,400,161
27.	**Current year NNR tax rate.** Divide Line 17 by Line 26 and multiply by $100. [25]	$ 0.41117 /$100
28.	**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. [26]	$ ______ /$100

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 tax rate. The type of taxing unit will determine the rate components that apply to a taxing units' overall voter-approval tax rate.

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.

SECTION 2: Maintenance and Operations (M&O) and Debt Tax Rate Worksheet

This section calculates two components of the voter-approval tax rate:

1. **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.
2. **Debt Rate:** The debt rate includes the minimum dollar amount required to be paid toward debt service for the current year.[27] This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
29.	**Prior year M&O tax rate.** Enter the prior year M&O tax rate.	$ 0.09460 /$100
30.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in Line 8 of the *No-New-Revenue Tax Rate Worksheet.*	$ 652,471,972
31.	**Total prior year M&O levy.** Multiply Line 29 by Line 30 and divide by $100.	$ 617,238
32.	**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 2025. This line applies only to tax years preceding the prior tax year........... + $ 1,033	
	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........ – $ 15,215	
	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........ $ -14,182	
	E. Add Line 31 to 32D.	$ 603,056
33.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 647,400,161
34.	**Current year NNR M&O rate (unadjusted).** Divide Line 32E by Line 33 and multiply by $100.	$ 0.09315 /$100

[25] Tex. Tax Code §26.04(c)
[26] Tex. Tax Code §26.04(d)
[27] Tex. Tax Code §26.012(3)

Line	M&O and Debt Tax Rate Worksheet		Amount/Rate
35.	**Rate adjustment for state criminal justice mandate.** [28]		
	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 33 and multiply by $100.	$ 0.00000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0.00000 /$100
36.	**Rate adjustment for indigent health care expenditures.** [29]		
	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, 2024 and ending on June 30, 2025, less any state assistance received for the same purpose.	– $ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100.	$ 0.00000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0.00000 /$100
37.	**Rate adjustment for county indigent defense compensation.** [30]		
	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, 2024 and ending on June 30, 2025, less any state grants received by the county for the same purpose.	$ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100.	$ 0.00000 /$100	
	D. Multiply B by 0.05 and divide by Line 33 and multiply by $100.	$ 0.00000 /$100	
	E. Enter the lesser of C and D. If not applicable, enter 0.		$ 0.00000 /$100
38.	**Rate adjustment for county hospital expenditures.** [31]		
	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, 2024 and ending on June 30, 2025.	$ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100.	$ 0.00000 /$100	
	D. Multiply B by 0.08 and divide by Line 33 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

[28] Tex. Tax Code §26.044
[29] Tex. Tax Code §26.0441
[30] Tex. Tax Code §26.0442
[31] Tex. Tax Code §26.0443

Line	M&O and Debt Tax Rate Worksheet		Amount/Rate
39.	**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 33 and multiply by $100	$ 0.00000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0.00000 /$100
40.	**Adjusted current year NNR M&O rate.** Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.		$ 0.09315 /$100
41.	**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 41A by Line 33 and multiply by $100	$ 0.00000 /$100	
	C. Add Line 41B to Line 40.		$ 0.09315 /$100
42.	**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 41C by 1.08. **- or -** **Other Taxing Unit.** If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.		$ 0.09641 /$100
D42.	***Disaster Line 42 (D42):* Current year voter-approval M&O rate for taxing unit affected by disaster declaration.** [32] 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 a rate equal to the lesser of:		
	A. The voter-approval tax rate calculated in the manner provided for a special taxing unit. Multiply line 41C by 1.08 [33]	$ 0.00000 /$100	
	- or -		
	B. The voter-approval M&O tax rate calculated in the manner provided for a taxing unit other than a special taxing unit plus the disaster relief rate. [34] Complete Section 5 through Line 68 to complete D42(B).		
	a. Enter the **disaster relief cost.**	$ 0	
	b. **Disaster relief rate.** Divide Line D42(B)(a) by Line 26 and multiply by 100	$ 0.00000 /$100	
	c. Add Line D42(B)(b) to Line 42.	$ 0.00000 /$100	
	d. Enter the **current year unused increment rate** from Line 68	$ 0.00000 /$100	
	e Add Line D42(c) to Line D42(d).	$ 0.00000 /$100	
	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.		
	C. Enter Line D42(A) if less than Line D42(B)(e). If Line D42(B)(e) is less than line D42(A), enter Line D42(B)(c). [35]		$ 0.00000 /$100
	If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).		

[32] Tex. Tax Code §26.042
[33] Tex. Tax Code §26.042(a-2)(1)
[34] Tex. Tax Code §§26.042(a-1) and 26.042(a-2)(2)
[35] Tex. Tax Code §26.042(a-2)

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
43.	**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. [36] Enter debt amount .... $ 3,214,175 **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 .... – $ 939,515 **E. Adjusted debt.** Subtract B, C and D from A.	$ 2,274,660
44.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [37]	$ 207,428
45.	**Adjusted current year debt.** Subtract Line 44 from Line 43E.	$ 2,067,232
46.	**Current year anticipated collection rate.** **A.** Enter the current year anticipated collection rate certified by the collector. [38] .... 100.00 % **B.** Enter the prior year actual collection rate. .... 99.00 % **C.** Enter the 2024 actual collection rate. .... 100.00 % **D.** Enter the 2023 actual collection rate. .... 100.00 % **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%. [39]	100.00 %
47.	**Current year debt adjusted for collections.** Divide Line 45 by Line 46E.	$ 2,067,232
48.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 663,704,534
49.	**Current year debt rate.** Divide Line 47 by Line 48 and multiply by $100.	$ 0.31146 /$100
50.	**Current year voter-approval M&O rate plus current year debt rate.** Add Lines 42 and 49.	$ 0.40787 /$100
D50.	***Disaster Line 50 (D50):*** **Current year voter-approval M&O and debt tax rate for taxing unit affected by disaster declaration.** Complete this line if the taxing unit calculated the voter-approval M&O tax rate in the manner provided by Line D42. Add Line D42(C) and 49.	$ 0.00000 /$100
51.	**COUNTIES ONLY.** Add together the voter-approval M&O and debt tax rates for each type of tax the county levies. The total is the current year county voter-approval M&O and debt tax rate.	$ ______ /$100

[36] Tex. Tax Code §26.012(7)
[37] Tex. Tax Code §§26.012(10) and 26.04(b)
[38] Tex. Tax Code §26.04(b))
[39] Tex. Tax Code §26.04(h), (h-1) and (h-2)

SECTION 3: 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
52.	**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.[40] 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
53.	**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.[41] **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 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95.[42] **- 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
54.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 663,704,534
55.	**Sales tax adjustment rate.** Divide Line 53 by Line 54 and multiply by $100.	$ 0.00000 /$100
56.	**Current year NNR tax rate, unadjusted for sales tax.**[43] Enter the rate from Line 27 or 28, as applicable, on the *No-New-Revenue Tax Rate Worksheet.*	$ 0.41117 /$100
57.	**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 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	$ 0.41117 /$100
58.	**Current year voter-approval tax rate, unadjusted for sales tax.**[44] Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the *M&O and Debt Tax Rate Worksheet.*	$ 0.40787 /$100
59.	**Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 55 from Line 58.	$ 0.40787 /$100

SECTION 4: 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	Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ.[45] The taxing unit shall provide its tax assessor-collector with a copy of the letter.[46]	$ 0
61.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 663,704,534
62.	**Additional rate for pollution control.** Divide Line 60 by Line 61 and multiply by $100.	$ 0.00000 /$100
63.	**Current year voter-approval tax rate, adjusted for pollution control.** Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	$ 0.40787 /$100

[40] Tex. Tax Code §26.041(d)
[41] Tex. Tax Code §26.041(i)
[42] Tex. Tax Code §26.041(d)
[43] Tex. Tax Code §26.04(c)
[44] Tex. Tax Code §26.04(c)
[45] Tex. Tax Code §26.045(d)
[46] Tex. Tax Code §26.045(i)

SECTION 5: 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. [47] 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. [48]

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; [49]
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); [50] 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. [51]

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. [52]

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	**Year 3 Foregone Revenue Amount. Subtract the 2025 unused increment rate and 2025 actual tax rate from the 2025 voter-approval tax rate. Multiply the result by the 2025 current total value**	
	A. Voter-approval tax rate (Line 69)	$ 0.42411 /$100
	B. Unused increment rate (Line 68)	$ 0.00000 /$100
	C. Subtract B from A	$ 0.42411 /$100
	D. Adopted Tax Rate	$ 0.42411 /$100
	E. Subtract D from C	$ 0.00000 /$100
	F. 2025 Total Taxable Value (Line 61)	$ 646,279,425
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero	$ 0
65.	**Year 2 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value**	
	A. Voter-approval tax rate (Line 68)	$ 0.43555 /$100
	B. Unused increment rate (Line 67)	$ 0.00000 /$100
	C. Subtract B from A	$ 0.43555 /$100
	D. Adopted Tax Rate	$ 0.43663 /$100
	E. Subtract D from C	$ -0.00108 /$100
	F. 2024 Total Taxable Value (Line 60)	$ 622,205,761
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero	$ 0
66.	**Year 1 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
67.	**Total Foregone Revenue Amount.** Add Lines 64G, 65G and 66G	$ 0
68.	**2026 Unused Increment Rate.** Divide Line 67 by Line 22 of the *No-New-Revenue Rate Worksheet*. Multiply the result by 100	$ 0.00000 /$100
69.	**Total 2026 voter-approval tax rate.** Add Line 68 to one of the following lines (as applicable): Line 50, Line D50 (only if Line D42(B) was used), Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	$ 0.40787 /$100

[47] Tex. Tax Code §26.013(b)
[48] Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)
[49] Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)
[50] Tex. Tax Code §26.0501(a) and (c)
[51] Tex. Local Gov't Code §120.007(d)
[52] Tex. Local Gov't Code §26.04(c)(2)(B)

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. [53]

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. [54]

Line	De Minimis Rate Worksheet	Amount/Rate
70.	**Adjusted current year NNR M&O tax rate.** Enter the rate from Line 40 of the *M&O and Debt Tax Rate Worksheet.*	$ 0.09315 /$100
71.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 663,704,534
72.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 71 and multiply by $100.	$ 0.07533 /$100
73.	**Current year debt rate.** Enter the rate from Line 49 of the *M&O and Debt Tax Rate Worksheet.*	$ 0.31146 /$100
74.	**De minimis rate.** Add Lines 70, 72 and 73.	$ 0.47994 /$100

SECTION 7: 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. [55]

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.

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
75.	**2025 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ 0.42411 /$100
76.	**Adjusted 2025 voter-approval tax rate.** Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. [56] If a disaster occurred in 2025 and the taxing unit calculated its 2025 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) of the 2025 worksheet due to a disaster, complete the applicable sections or lines of *Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet.* **- or -** If a disaster occurred prior to 2025 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) in 2025, complete form 50-856-a, *Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet* to recalculate the voter-approval tax rate the taxing unit would have calculated in 2025 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. [57] Enter the final adjusted 2025 voter-approval tax rate from the worksheet.	$ 0.00000 /$100
77.	**Increase in 2025 tax rate due to disaster.** Subtract Line 76 from Line 75.	$ 0.00000 /$100
78.	**Adjusted 2025 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ 626,546,457
79.	**Emergency revenue.** Multiply Line 77 by Line 78 and divide by $100.	$ 0
80.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 647,400,161
81.	**Emergency revenue rate.** Divide Line 79 by Line 80 and multiply by $100. [58]	$ 0.00000 /$100
82.	**Current year voter-approval tax rate, adjusted for emergency revenue.** Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	$ 0.40787 /$100

[53] Tex. Tax Code §26.012(8-a)
[54] Tex. Tax Code §26.063(a)(1)
[55] Tex. Tax Code §26.042(b)
[56] Tex. Tax Code §26.042(c)
[57] Tex. Tax Code §26.042(b)
[58] Tex. Tax Code §26.042(b)

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. .... $ 0.41117 /$100
As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).

Indicate the line number used: 27

Voter-approval tax rate .... $ 0.40787 /$100
As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax), Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue).

Indicate the line number used: 50

De minimis rate. .... $ 0.47994 /$100
If applicable, enter the current year de minimis rate from Line 74.

SECTION 9: Addendum

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in line 21 must include the following as an addendum:

1. Documentation that supports the exclusion of value under Tax Code Section 26.012(6)(C); and
2. Each statement submitted to the designated officer or employee by the property owner or entity as required by Tax Code Section 41.48(c)(2) for that tax year.

Insert hyperlinks to supporting documentation:

SECTION 10: 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. [59]

print here Cindy Hernandez
Printed Name of Taxing Unit Representative

sign here
Taxing Unit Representative

Date

[59] Tex. Tax Code §26.04(c-2) and (d-2)

AUTHORIZING DOCUMENTS

BUDGET ORDINANCE

TAX RATE ORDINANCE

CITY OF WHARTON, TEXAS
ORDINANCE NO. 2026-XX

AN ORDINANCE ADOPTING THE FISCAL YEAR 2026-2027 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, 2027, which is attached hereto, was duly submitted to the City Council more than thirty (30) days prior to September 30, 2026.

WHEREAS, a public hearing was duly called and held on said budget not less than seven days nor more than fourteen days after date of publication giving notice of such meeting and prior to the time the City Council of the City of Wharton levied taxes for such current fiscal year; and

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

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

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

Section 2. **THAT** the budget of the City of Wharton, Texas for the fiscal year ending September 30, 2027, 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 $_______ estimated revenues and $_________ in appropriations and with transfers-in approved at $ ______. 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 $ ______ in estimated revenues and $_______ 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 $ _______ in estimated revenues which includes ______ from fund balance and $_______ in appropriations which includes transfers-out approved at $__________with beginning fund balance of approximately $_______.

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 $________ estimated revenues, $________ appropriations with beginning fund balance of approximately $_______.

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_$__________in estimated revenues and $____________ in appropriations. The estimated beginning fund balance is $______.

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 $__________in estimated revenues and expenses.

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 $__________ in estimated revenues. Water and sewer is approved with $________ in appropriations, which includes a franchise fee of __ of water and sewer sales are approximately $___________, and transfers-out approved at $__________.

Section 11. **THAT** the Solid Waste Fund is created to account for the financial activities of the City's solid waste collection contract and delivery to citizens of Wharton as an enterprise fund. The Solid Waste Fund is approved with __________ in estimated revenues and __________ in appropriations which includes a franchise fee of _% of solid waste revenues or approximately ______, and transfers-out approved at ______

Section 12. **THAT** the Emergency Medical Services Fund is created to account for the financial activities of the emergency medical services provided to the city and surrounding areas as an enterprise fund. The Emergency Medical Services Fund is approved with $______ in estimated revenues and $_________ in appropriations and includes transfers-out at $_______.

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 $_______ in estimated revenues and $_________ in appropriations. Transfers-in are approved at $______ with a $__ decrease to fund balance.

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 $_________ in estimated revenues and $_______ 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 28th day of September 2026 duly assembled in accordance with Article VI of the Charter of the City of Wharton, Texas, by the following vote:

Tim Barker, Mayor

Burnell Neal, Councilmember District 1

Amber Barbee, Councilmember District 2

Terry Freese, Councilmember District 3

Greg Hippel, Councilmember District 4

Russell Machann, Councilmember at Large Place 5

Larry Pittman, Councilmember at Large Place 6

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, Mayor

ATTEST:

____
Paula Favors, City Secretary

APPROVED FOR ADMINISTRATION:

____
Joseph R. Pace, City Manager

APPROVED AS TO FORM:

____
Paul Webb, City Attorney

APPROVED FOR FUNDING:

____
London Davis, Finance Director

CITY OF WHARTON, TEXAS
ORDINANCE NO. 2026-XX

AN ORDINANCE LEVYING A TAX RATE FOR THE CITY OF WHARTON, TEXAS, FOR THE TAX YEAR 2026; 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 2026 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 tax year 2025, 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	.09641/$100 valuation
For Debt Service Requirements	.31146/$100 valuation
Total Tax Rate	.40787/$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 LOWERED BY 3.82 PERCENT AND WILL INCREASE TAXES FOR MAINTENANCE AND OPERATIONS ON A $100,000 HOME BY APPROXIMATELY $0.81.

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

Passage and Approval

PASSED AND APPROVED by a favorable majority of the members of the City Council of the City of Wharton, Texas, in a council meeting, this 28th day of September, 2026, duly assembled in accordance with Article VI of the Charter of the City of Wharton, Texas, by the following vote:

Tim Barker, Mayor

Burnell Neal., Councilmember District 1

Amber Barbee., Councilmember District 2

Terry Freese, Councilmember District 3

Greg Hippel, Councilmember District 4

Russell Machann., Councilmember at Large Place 5

Larry Pittman, Councilmember at Large Place 6

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, Mayor

ATTEST:

____
Paula Favors, City Secretary

APPROVED FOR ADMINISTRATION:

____
Joseph R. Pace, City Manager

APPROVED AS TO FORM:

____
Paul Webb, City Attorney

APPROVED FOR FUNDING:

____
London Davis, Finance Director